

STATEMENT OF FINANCIAL POSITION*As at September 30, 2026*

Unit: VNĐ

Items	Code	Notes	30/09/2026	01/01/2026
A. CURRENTS ASSETS	100		168.603.656.266	150.432.567.670
I. Cash and cash equivalents	110	3	7.123.972.253	22.606.257.589
1. Cash	111		3.085.191.431	2.637.678.137
2. Cash	112		4.038.780.822	19.968.579.452
II. Short-term financial investments	120	4	138.095.913.426	103.244.200.547
1. Trading securities	123		138.095.913.426	103.244.200.547
III. Short-term receivables	130		763.002.478	145.281.652
1. Short-term trade receivables	131			
2. Short-term advances to suppliers	132	5	278.377.478	145.281.652
5. Other short-term receivables	135		484.625.000	
IV. Inventories	140	6	22.162.923.544	23.896.568.989
1. Inventories	141		28.718.513.179	34.365.782.966
2. Provision for inventory write-downs (*)	142		(6.555.589.635)	(10.469.213.977)
V. Short-term biological assets	150		190.512.000	205.576.863
1. Short-term seasonal crops or crops held for one-time harvest	152	10	190.512.000	205.576.863
VI. Other current assets	160		267.332.565	334.682.030
1. Short-term prepaid expenses	161	11	90.000.000	68.420.760
2. Deductible value-added tax	162		28.932.397	258.749.686
3. Taxes and other receivables from the State	163	14	148.400.168	7.511.584
B. NON-CURRENT ASSETS	200		59.244.942.227	61.597.637.075*
I. Long-term receivables	220		18.733.933.064	22.423.183.896
1. Property, plant and equipment	221	8	18.714.683.064	22.397.746.396
Historical cost	222		52.475.760.771	60.680.241.853
Accumulated depreciation (*)	223		(33.761.077.707)	(38.282.495.457)
2. Intangible assets	227	9	19.250.000	25.437.500
Historical cost	228		45.375.000	45.375.000
Accumulated depreciation (*)	229		(26.125.000)	(19.937.500)
II. Long-term biological assets	230		3.219.241.864	2.759.697.016
1. Seasonal crops or plants cultivated for a single harvest over the long term	237	10	3.219.241.864	2.759.697.016
III. Non-current assets under construction	250	7	17.010.016.748	14.940.392.865
1. Construction in progress	252		17.010.016.748	14.940.392.865
IV. Long-term financial investments	260	4	19.019.984.779	19.631.444.526
1. Investments in other entities	263		23.750.000.000	23.750.000.000
2. Provision for impairment of long-term investments in other entities (*)	264		(4.730.015.221)	(4.118.555.474)
VII. Other non-current assets	270		1.261.765.772	1.842.918.772
1. Long-term prepaid expenses	271	11	1.261.765.772	1.842.918.772
TOTAL ASSETS (280 = 100 + 200)	280		227.848.598.493	212.030.204.745
C - LIABILITIES	300		16.173.947.647	18.935.056.745
I. Current liabilities	310		16.173.947.647	18.935.056.745
1. Short-term trade payables	311			171.387.000
2. Short-term advances from customers	312		152.916.164	158.194.520
3. Other short-term payables	313			
4. Short-term taxes and other payables to the State	314	14	6.310.129.274	4.583.690.261
5. Employee payables	315		1.174.194.054	7.512.614.683
6. Short-term accrued expenses	316		8.053.484	273.974.133

7. Short-term unearned revenue	319		80.246.076	
8. Other short-term payables	320	15	3.390.745.000	4.366.585.219
9. Bonus and welfare funds	323		5.057.663.595	1.868.610.929
D - EQUITY	400		211.674.650.846	193.095.148.000
1. Contributed capital	411	16	175.000.000.000	175.000.000.000
- Ordinary shares with voting rights	411a		175.000.000.000	175.000.000.000
2. Undistributed after-tax profits	420		36.674.650.846	18.095.148.000
- Undistributed post-tax profits accumulated through the end of the previous period	420a		13.967.148.000	1.893.496
- Undistributed post-tax profit for the current period	420b		22.707.502.846	18.093.254.504
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		227.848.598.493	212.030.204.745

Prepared by

Chief Accountant

Pham Thi Ngoc Han

Pham Thi Ngoc Han

Vu Duc Thang

Vu Duc Thang

Dong Nai, October 16, 2026

Director



Nguyen Dang Tan

CÔNG TY CỔ PHẦN CAO SU CÔNG NGHIỆP
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INCOME STATEMENT

For the Quarter 3 of 2026

Items	Code	Note	Current period	Prior period	Accumulated from the beginning of the year to the end of this quarter (current	Unit: VNĐ Accumulated from the beginning of the year to the end of this quarter
1. Revenue from sales of goods and provision of services	01	18	587.035.000	827.489.000	17.619.260.550	4.295.220.520
2. Revenue deductions	02					
3. Net revenue from sales of goods and provision of services (10=01-02)	10		587.035.000	827.489.000	17.619.260.550	4.295.220.520
4. Cost of goods sold	11	19	2.910.176.528	1.927.681.045	16.902.428.072	7.464.993.000
5. Gross profit (20=10-11)	20		(2.323.141.528)	(1.100.192.045)	716.832.478	(3.169.772.480)
6. Financial income	22	20	2.289.615.458	1.166.358.325	5.378.738.185	3.636.452.072
7. Financial expenses	23	21			611.459.747	408.696.723
In which: Interest expense	24					
8. Selling expenses	25	22	920.000		63.020.000	2.240.000
9. General and administrative expense	26	23	2.745.240.977	2.099.474.834	7.900.496.878	7.749.639.485
10. Net operating profit {30=20+21+22-(23+25+26)+27}	30		(2.779.687.047)	(2.033.308.554)	(2.479.405.962)	(7.693.896.616)
11. Other income	31	24	30.146.239.973	293.371.756	31.019.274.504	400.883.670
12. Other expense	32	25	6.378.254	5.000.000	27.875.754	59.235.587
13. Other profit (40=31-32)	40		30.139.861.719	288.371.756	30.991.398.750	341.648.083
14. Net profit before tax (50=30+40)	50	26	27.360.174.672	(1.744.936.798)	28.511.992.788	(7.352.248.533)
15. Income tax expense - current	51		5.500.473.585		5.804.489.942	
16. Deferred corporate income tax expenses	52			2.047.185		19.585.693
17. Net profit after tax (60=50-51-52)	60		21.859.701.087	(1.746.983.983)	22.707.502.846	(7.371.834.226)
Basic earnings per share (*)	70		1.249	(100)	1.298	(421)

Dong Nai, October 16, 2026

Prepared by



Pham Thi Ngoc Han

Chief Accountant



Vu Duc Thang

Director



Nguyễn Dang Tan

CASHFLOW STATEMENT

For the Quarter 3 of 2026

Items	Cod e	Note	For the first 9 months of 2026	Unit: Vnd For the first 9 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		28.511.992.788	(7.352.248.533)
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02		707.087.380	757.960.521
- Provisions	03		(3.302.164.595)	3.536.740.032
- (Gains)/losses from investing and financing activities	05		(154.690.139)	(2.299.834.426)
- Các khoản điều chỉnh khác	07		6.017.952.880	
3. Operating profit before changes in working capital	08		31.780.178.314	(5.357.382.406)
- Increase/(decrease) in receivables	09		(670.141.956)	(4.825.416.911)
- Increase/(decrease) in inventories	10		5.647.269.787	(8.636.379.520)
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(7.676.483.177)	(3.985.675.002)
- Increase/(decrease) in prepaid expenses	12		559.573.760	(1.328.833.913)
- Corporate income tax paid	15		(4.597.893.261)	(3.156.330.578)
- Other cash receipts from operating activities	16			
- Other cash payments for operating activities	17		(869.147.334)	(1.562.246.753)
Net cash flows from operating activities	20		24.173.356.133	(28.852.265.083)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for acquisition and construction of fixed assets and other long-term assets	21		(1.084.615.991)	(1.526.488.586)
2. Proceeds from disposal of fixed assets and other long-term assets	22		33.686.770.000	-
3. Payments for loans granted and purchase of debt instruments of other entities	23		(122.500.000.000)	(19.500.000.000)
4. Proceeds from recovery of loans and sale of debt instruments of other entities	24		50.087.514.383	42.700.000.000
5. Interest received, dividends and profit distributions received	27		154.690.139	2.997.401.967
Net cash flows from investing activities	30		(39.655.641.469)	24.670.913.381
III. Net cash flows from investing activities				
1. Dividends and profit distributions paid to owners	36			(8.750.000.000)
Net cash flows from financing activities	40		-	(8.750.000.000)
Net increase/(decrease) in cash and cash equivalents (50=20+30+40)	50		(15.482.285.336)	(12.931.351.702)
Cash and cash equivalents at the beginning of the period	60		22.606.257.589	15.394.820.195
Effect of exchange rate changes on foreign currency translation	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70	3	7.123.972.253	2.463.468.493

Dong Nai, October 16, 2026

Prepared by

Chief Accountant

Director



Pham Thi Ngoc Han



Vu Duc Thang


Nguyễn Đăng Tân

NOTES TO THE FINANCIAL STATEMENTS**Quarter 3, 2026****1 . CORPORATE INFORMATION****Ownership structure**

Industrial Rubber Joint Stock Company was formerly the Rubber Plantation Union, established in 1976. Under Decision No. 5509/QĐ.CT.UBT dated November 15, 2004, the People's Committee of Dong Nai Province decided to transform the Union into Industrial Rubber One Member Company Limited.

Industrial Rubber Joint Stock Company officially operated as a joint stock company under Enterprise Registration Certificate for Joint Stock Company No. 3600259017, initially issued by the Department of Planning and Investment of Dong Nai Province (currently the Department of Finance of Dong Nai Province) on March 1, 2018, and most recently amended for the 9th time on August 12, 2026.

The Company's head office is located at: No. 14, 21 thang 4 Street, Xuan Tan Quarter, Hang Gon Ward, Dong Nai City.

The Company's registered charter capital is VND 175,000,000,000, and the actual contributed charter capital as of September 30, 2026 is VND 175,000,000,000; equivalent to 17,500,000 shares, with a par value of VND 10,000 per share

As at September 30, 2026, the total number of the Company's employees was 125 (as at January 1, 2026: 135).

Principal activities

Agriculture, forestry, and real estate.

Principal activities

The Company's principal activities are:

- Rubber tree cultivation: Seedling production, planting, and tending of rubber trees. Harvesting and preliminary processing of Ribbed Smoked Sheets (RSS) and Crepe rubber;
- Wholesale of other construction materials and equipment: Trading in rubberwood products;
- Other specialized wholesale not elsewhere classified: Wholesale of rubber (latex) products;
- Wholesale of solid, liquid, and gaseous fuels and related products: Wholesale of rubber firewood;
- Other professional, scientific, and technical activities not elsewhere classified: Consultancy services for the development of private rubber plantations;
- Real estate activities with own or leased property: Investment and development of residential area infrastructure.

Normal operating cycle

The Company's normal operating cycle for rubber latex production and processing activities does not exceed 12 months.

Projects for planting cajuput and African mahogany have an operating cycle exceeding 12 months.

The Company's operating characteristics during the accounting period affecting the financial statements

Revenue from sales of goods and provision of services in the first 9 months of 2026 increased by VND 13.3 billion, representing an increase of 310% compared to the first 9 months of 2025. Total cost of sales in the period rose by VND 9.4 billion, corresponding to an increase of 126% over the same period last year. The growth rate of revenue outpaced that of the cost of sales, resulting in an increase of VND 3.8 billion in gross profit for the first 9 months of 2026, equivalent to an increase of 122% year-on-year.

The primary reason was the sharp increase in both sales volume and selling prices of rubber latex during the period. The sales volume of RSS latex in the period reached 210 tons, up by 178 tons or an increase of 556% compared to the first 9 months of 2025. The average selling price of RSS latex in the period was VND 55.85 million per ton, up 9.5% year-on-year.

2 . ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY**2.1 . Accounting period and currency used in accounting**

The Company's financial year is based on the calendar year, beginning on January 1 and ending on December 31 each year. The currency used in accounting records is Vietnam Dong (VND).

2.2 . APPLIED ACCOUNTING STANDARDS AND SYSTEM*Applied Accounting System*

The Company applies the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance.

Declaration of Compliance with Accounting Standards and System

The Company has applied the Vietnamese Accounting Standards and the relevant guidance documents issued by the State. The consolidated financial statements are prepared and presented in full compliance with all applicable standards, circulars guiding the implementation of such standards, and the current Vietnamese Corporate Accounting Regime.

2.3 . Changes in accounting policies and disclosures

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting System, which supersedes Circular No. 200/2014/TT-BTC dated December 22, 2014 and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing certain articles of Circular No. 200/2014/TT-BTC. This Circular is effective for financial years beginning on or after January 1, 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC prospectively from January 1, 2026. The Circular also reflects changes in the presentation of certain items in the financial statements. Comparative figures have been reclassified to conform to the current period's presentation.

2.4 . Basis of preparation of the financial statements

The financial statements are prepared under the historical cost convention.

2.5 . Accounting estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory requirements governing the preparation and presentation of financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses throughout the accounting period.

The significant estimates and assumptions that have a material impact on the financial statements include:

- Provision for devaluation of inventories;
- Estimation of allocation of deferred expenses;
- Estimation of useful lives of tangible and intangible fixed assets;
- Classification and provision for financial investments;
- Estimation of corporate income tax.

Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that have a material impact on the Company's financial statements and are believed by the Board of Management to be reasonable.

2.6 . Financial instruments

Initial recognition

Financial assets

The Company's financial assets comprise cash and cash equivalents, trade receivables, and other receivables. At initial recognition, financial assets are measured at cost/issue cost plus transaction costs directly attributable to the acquisition or issue of the financial assets.

Financial liabilities

The Company's financial liabilities comprise trade and other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issue price plus transaction costs directly attributable to the issue of the financial liabilities.

Value after initial recognition

Financial assets and financial liabilities have not been measured at fair value as of the end of the accounting period because Circular No. 210/2009/TT-BTC and current regulations require the presentation of Financial Statements and information disclosure for financial instruments but do not provide equivalent guidance for the valuation and recognition of the fair value of financial assets and financial liabilities.

2.7 . Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks.

Cash equivalents are short-term investments with a maturity of no more than 03 months from the date of investment, which are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

2.8 . Financial investments

Held-to-maturity investments include: Term deposits at banks held to maturity for the purpose of collecting periodic interest and other held-to-maturity investments.

Investments in other entities include: investments in equity instruments of other entities that do not have control, joint control, or significant influence over the investee. The initial carrying amount of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less provision for impairment of investment.

Provision for impairment of investments is made at the end of the period as follows:

- For long-term investments (not classified as trading securities) in which the Company does not have significant influence over the investee: if the fair value of the investment cannot be determined at the reporting date, the provision for impairment shall be made based on the financial statements of the investee at the time of provision recognition.
- For held-to-maturity investments: based on the ability to recover to make provision for doubtful debts in accordance with the law.

2.9 . Receivables

Receivables are tracked in detail by due date, debtor, type of currency receivable, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term on the Balance Sheet based on the remaining term of the receivables at the reporting date.

Provision for doubtful debts is made for: receivables overdue for payment as stated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due but unlikely to be recovered. In which, the provision for overdue receivables is based on the original principal repayment period according to the original purchase and sale contract, regardless of debt extension between the parties and receivables not yet due but the debtor has fallen into bankruptcy or is in the process of dissolution, missing, absconding.

2.10 . Inventories

Inventories are initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred in bringing the inventories to their present location and condition at the time of initial recognition. After initial recognition, at the time of preparing the Financial Statements, if the net realizable value of inventories is lower than the cost, the inventories are recognized at the net realizable value.

The cost of inventories is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory method.

Method for determining the value of work-in-progress at the end of the period: Production and business costs of work-in-progress are accumulated according to actual costs incurred for each type of unfinished product.

Provision for decline in inventory value is made at the end of the period as the difference between the historical cost of inventory and its net realizable value.

2.11 . Fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at historical cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation, and net book value.

Depreciation of fixed assets is calculated using the straight-line method with the estimated depreciation time as follows:

- Buildings and structures	05 - 25 Years
- Machinery and equipment	05 - 08 Years
- Transportation and transmission vehicles	06 - 10 Years
- Management equipment and tools	03 - 08 Years
- Perennial plants	20 Years
- Accounting software	5,5 Years

2.12 . Biological assets

The Company's biological assets consist of consumable biological assets, specifically seasonal and single-harvest crops

For seasonal and single-harvest crops:

All costs of acquisition, planting, cultivation, and maintenance directly attributable to these assets are capitalized into the cost of biological assets. In the event that these incurred costs do not enhance future economic benefits of the enterprise, they must be recognized as operating expenses in the period.

At the end of the accounting period, when there are indications or evidence of impairment or that the net realizable value is lower than the carrying amount of the biological assets, the Company makes a provision for impairment of assets. .

2.13 . Construction in progress

Construction in progress includes the costs of planting and caring for rubber trees, fixed assets being purchased and constructed that are not completed by the end of the accounting period, and are recorded at historical cost. These costs include construction, installation of machinery and equipment, and other direct costs. Depreciation is only charged on construction in progress when these assets are completed and put into use..

2.14 . Operating lease

An operating lease is a type of fixed asset lease in which the majority of the risks and rewards incidental to ownership of the asset belong to the lessor. Payments under an operating lease are recognized as an expense in the income statement on a straight-line basis over the lease term.

2.15 . Prepaid expenses

Expenses that have been incurred relating to the production and business activities of multiple accounting periods are accounted for as prepaid expenses to be gradually allocated to the business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business expenses of each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and basis.

The Company's prepaid expenses include:

- Tools and supplies include assets that the Company holds for use in the ordinary course of business, with the original cost of each asset being less than VND 30 million and therefore not qualifying for recognition as a fixed asset under current regulations. The original cost of tools and supplies is allocated using the straight-line method over a period not exceeding 01 year.
- Repair and maintenance expenses are recognized at actual cost incurred and allocated to expenses on a monthly basis over a period not exceeding 3 years.
- Due to the seasonal nature of the rubber industry, latex tapping typically takes place from May to December each year. Consequently, certain general overhead expenses incurred during the period for latex tapping and processing that pertain to the full-year production volume have been allocated based on the proportion of actual latex output tapped during the period to the planned full-year tapping output.



- Other long-term prepaid expenses are recognized at cost and amortized on a straight-line basis over their estimated useful lives.

2.16 . Liabilities

Liabilities are tracked by maturity, payee, original currency, and other factors based on the Company's management requirements. Payables are classified into current and non-current on the interim financial statements based on their remaining maturities as at the reporting date.

2.17 . Dividends and profits payable

Dividends and profits payable (in cash or non-monetary assets) are recognized when the enterprise has no realistic alternative to settling the obligation to pay dividends and profits to the company's shareholders and capital contributing members in accordance with relevant laws.

The timing of recognition is when the investee has no right to refuse dividend payments: following the dividend announcement by the Company's Board of Directors and the notice of the record date for dividend entitlement issued by Vietnam Securities Depository and Clearing Corporation.

2.18 . Payables

Payables for goods and services received from sellers or provided to buyers during the reporting period but not yet actually paid are recognized as production and business expenses of the accounting period.

The recognition of accrued expenses as production and business expenses in the period is carried out according to the matching principle between revenue and expenses incurred in the period. Accrued expenses will be settled with the actual expenses incurred. The difference between the amount accrued and the actual expense is reversed.

2.19 . Deferred Revenue to be allocated

Deferred revenue to be allocated comprises revenue received in advance, such as amounts collected from customers in advance for one or more accounting periods regarding asset leasing, and other unearned revenues, such as the revenue portion corresponding to the value of goods, services, or discount amounts offered to customers under customer loyalty programs, etc.

Deferred revenue to be allocated is recognized into revenue from sales of goods and rendering of services based on the amounts determined in accordance with each accounting period.

2.20 . Owners' equity

Owners' invested capital is recorded at the actual amount contributed by the owners.

Retained earnings after tax reflect the business results (profit, loss) after corporate income tax and the distribution of profits or treatment of losses of the Company.

2.21 . Revenue

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of amounts received or receivable, net of trade discounts, sales allowances, and sales returns.

Revenue from sales of goods

- Most of the risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership or control over the goods sold.

Revenue from financial activities

Revenue arising from interest and other financial revenue is recognized when both of the following two (2) conditions are met simultaneously:

- It is probable that economic benefits associated with the transaction will flow to the Company;
- The revenue can be measured reliably.

2.22 . Cost of goods sold

The cost of goods sold during the period is recognized in accordance with the revenue generated during the period and ensures compliance with the prudence principle. Cases of material and goods losses exceeding norms, expenses exceeding normal norms, inventory losses after deducting the responsibilities of relevant groups or individuals, etc., are fully and promptly recorded in the cost of goods sold during the period.

2.23 . Financial expenses

Expenses recognized in financial expenses include:

- Provisions for investment losses in other entities.

The above amounts are recognized at the total amount incurred during the period, without offsetting against financial revenue.

2.24 . Selling expenses, General and administration expenses

Selling expenses reflect actual costs incurred during the process of providing goods and services.

General and administrative expenses reflect actual costs incurred during the overall management of the Company

2.25 . Corporate income tax**a) Current corporate income tax expense**

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate in effect for the current accounting period.

b) Tax incentive policy

Pursuant to Clause 3, Article 19 of Decree No. 320/2025/ND-CP dated 15 December 2025 providing guidelines for the implementation of the Law on Corporate Income Tax, the Company is entitled to a preferential corporate income tax (CIT) rate of 15% throughout its operational lifetime on income derived from cultivated crops, planted forests, livestock farming, aquaculture, and the processing of agricultural and aquatic products in areas not classified as areas with difficult or especially difficult socio-economic conditions in accordance with investment regulations.

c) Current corporate income tax rate

During the accounting period from January 1, 2026 to June 30, 2026, the Company was subject to the following corporate income tax rates:

- Tax rate 15% for applies to income from cultivation, animal husbandry, and processing in the fields of agriculture and aquaculture;
- Tax rate 20% for the remaining activities.

2.26 . Related parties

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries have the right to control the Company or are subject to the Company's control, or are under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of the voting rights or have a significant influence on these enterprises.
- Other organizations and individuals determined as related parties in accordance with applicable laws and regulations.

In considering each possible related party relationship for the purpose of preparing and presenting the interim financial statements, the Company pays attention to the substance of the relationship and not merely the legal form.

2.27 . Segment information

The Company's main business activity is planting, harvesting, and preliminary processing of rubber and mainly takes place in Vietnam. Therefore, the Company does not present segment reports by business line and by geographical area.

3. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	178.271.387	1.375.329.868
Demand deposits	2.906.920.044	1.262.348.269
Cash equivalents	4.038.780.822	19.968.579.452
	7.123.972.253	22.606.257.589

Details of demand deposits and cash equivalents as at 30 September 2026 are as follows:

	Value
	VND
<i>Place of deposit</i>	
- Ho Chi Minh City Development Joint Stock Commercial Bank - Dong Nai Transaction Office Branch	2.693.802.141
- Vietnam Bank for Agriculture and Rural Development	174.174.167
- Other banks	38.943.736
	2.906.920.044

	Term	Interest rate	Value
			VND
Cash equivalents			
-Nam A Commercial Joint Stock Bank - Long Khanh Branch	01 month	4,75%/year	500.000.000
-Bank for Agriculture and Rural Development - Long Khanh Branch (Agribank)	03 month	4,75% /year	3.500.000.000
Interest on cash and cash equivalents.			
-Nam A Commercial Joint Stock Bank - Long Khanh Branch			520.548
-Bank for Agriculture and Rural Development - Long Khanh Branch			38.260.274
			4.038.780.822

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4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments - short term

	30/09/2026				01/01/2026			
	Historical cost	Recoverable amount	Provision		Historical cost	Recoverable amount	Provision	
	VND	VND	VND		VND	VND	VND	VND
Term deposits	133.900.000.000	133.900.000.000	-		102.100.000.000	102.100.000.000	-	
Interest income from term deposits	4.195.913.426	4.195.913.426			1.144.200.547	1.144.200.547	-	
	138.095.913.426	138.095.913.426	-		103.244.200.547	103.244.200.547	-	

The Company's held-to-maturity investments include:

	Currency type	Term	Interest rate	Term deposits - Principal	accrued interest income
				VND	VND
- Ho Chi Minh City Development Joint Stock Commercial Bank - Dong Nai Transaction Centre Branch	VND	From 6 months to 12 months	From 6%/year to 8,4%/year	15.600.000.000	693.247.123
- Saigon Tai Loc Commercial Joint Stock Bank - Long Khanh Branch	VND	From 6 months to 12 months	From 6%/year to 8,1%/year	22.600.000.000	516.797.261
- Nam A Commercial Joint Stock Bank - Long Khanh Branch	VND	From 6 months to 12 months	From 5,7%/year to 8%/year	14.500.000.000	341.838.356
- Bank for Agriculture and Rural Development - Long Khanh Branch (Agribank)	VND	From 4 months to 12 months	From 4,75%/year to 8,0%/year	15.500.000.000	593.767.124
- Military Commercial Joint Stock Bank - Long Khanh Branch	VND	From 6 months to 12 months	From 6,3%/year to 8,0%/year	15.300.000.000	627.101.918
-Vietnam Export Import Commercial Joint Stock Bank - Long Khanh Branch	VND	12 Months	From 5,1% /year to 8,0%/year	18.400.000.000	534.926.027
- Bank for Investment and Development of Vietnam - Bien Hoa Branch	VND	From 6 months to 12 months	8,0%/year	20.600.000.000	366.663.015
- Vietnam Export Import Commercial Joint Stock Bank - Long Khanh Branch	VND	From 7 months to 12 months	From 5,8%/year to 8,6%/year	11.400.000.000	521.572.602
				133.900.000.000	4.195.913.426

5 . SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Other parties				
BNM Vietnam Company Limited	261.454.500	-	81.634.500	-
Minh Phat Household	14.000.000	-	-	-
VETC Electronic Toll Collection Company Limited	2.922.978	-	1.017.152	-
Branch of AASC Auditing Firm Company Limited	-	-	44.000.000	-
Sonadezi Services Joint Stock Company	-	-	18.630.000	-
	278.377.478	-	145.281.652	-

6 . INVENTORIES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Raw materials and supplies	1.309.360.455	-	500.210.580	-
Tools and instruments	48.073.026	-	42.781.465	-
Work-in-progress production and business costs	506.386.518	(193.107.005)	236.965.148	(128.460.974)
+ Rubber latex under processing	506.386.518	(193.107.005)	236.965.148	(128.460.974)
Finished goods	26.854.693.180	(6.362.482.630)	33.585.825.773	(10.340.753.003)
	28.718.513.179	(6.555.589.635)	34.365.782.966	(10.469.213.977)

7 . CONSTRUCTION IN PROGRESS

	30/09/2026	01/01/2026
	VND	VND
Rubber plantation development costs (*)		
- Rubber replanting in 2022	7.740.739.670	6.963.402.329
- Rubber replanting in 2023	2.990.479.337	2.652.613.437
- Rubber replanting in 2024	3.847.197.468	3.306.701.953
- Rubber replanting in 2025	2.431.600.273	2.017.675.146
	17.010.016.748	14.940.392.865

7 CONSTRUCTION IN PROGRESS

(*) Details of long-term work in progress are as follows:

	Investment capital source	Address	Area	Total estimated investment	Project scale
			Ha	VND billion	
Rubber replanting in 2022	Owner's equity	Xuan Hoa Commune, Dong Nai Province	97,18	14,608	2028
Rubber replanting in 2023	Owner's equity	Xuan Hoa Commune, Dong Nai Province	43,45	6,759	2029
Rubber replanting in 2024	Owner's equity	Xuan Hoa Commune, Dong Nai Province	60,98	8,887	2030
Rubber replanting in 2025	Owner's equity	Xuan Hoa Commune, Dong Nai Province	38,06	6,682	2032

Status of the projects as at 30 September 2026: The rubber plantation project is currently in the tending stage and ongoing.

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8 . TANGIBLE FIXED ASSETS

	Houses and structures	Machinery and equipment	Vehicles and transmission	Management equipment and tools	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Opening balance	11.481.851.219	1.687.463.913	6.059.619.115	798.827.257	40.652.480.349	60.680.241.853
Closing balance	11.481.851.219	1.687.463.913	6.059.619.115	798.827.257	40.652.480.349	60.680.241.853
Accumulated depreciation						
Opening balance	11.460.811.111	1.627.333.074	3.819.560.743	732.160.590	20.642.629.939	38.282.495.457
- Depreciation during the period	8.289.880	12.330.783	154.515.200	9.999.900	515.764.117	700.899.880
- Liquidation and disposal	-	-	-	-	(5.222.317.630)	(5.222.317.630)
Closing balance	11.469.100.991	1.639.663.857	3.974.075.943	742.160.490	15.936.076.426	33.761.077.707
At the beginning of the period	21.040.108	60.130.839	2.240.058.372	66.666.667	20.009.850.410	22.397.746.396
At the end of the period	12.750.228	47.800.056	2.085.543.172	56.666.767	24.716.403.923	26.919.164.146

- Historical cost of fully depreciated fixed assets still in use:

17.308.953.886 VND

9 INTANGIBLE FIXED ASSETS

The Company's intangible fixed assets represent Misa accounting software. As at 30 September 2026, the historical cost and accumulated amortisation were VND 45,375,000 and VND 26,125,000, respectively. The amortisation charge for the period was VND 6,187,500.

10 . Biological asset

	30/09/2026		01/01/2026	
	Historical cost	Recoverable value	Historical cost	Recoverable value
	VND	VND	VND	VND
a) Short-term				
Seasonal or single-harvest crops	190.512.000	190.512.000	205.576.863	205.576.863
- Cassava planting project	190.512.000	190.512.000	205.576.863	205.576.863
b) Long-term				
Seasonal or single-harvest crops	3.219.241.864	3.219.241.864	2.759.697.016	2.759.697.016
- Melaleuca planting project (*)	3.154.042.114	3.154.042.114	2.705.018.266	2.705.018.266
- African mahogany planting project	65.199.750	65.199.750	54.678.750	54.678.750
	3.409.753.864	3.409.753.864	2.965.273.879	2.965.273.879

(*) Including the projects for planting and tending Melaleuca plantations in Xuan Hoa Commune, Dong Nai City and Tan Minh Commune, Lam Dong Province, with detailed information as follows:

- Investor: Industrial Rubber Joint Stock Company;
- Investment capital source: Equity;
- Project area: 202.94 ha;
- Total investment: VND 15.157 billion;
- Investment objective: For sale upon tree maturity;
- Commencement and expected completion schedule: The project commenced in 2024 and is expected to be completed and put into commercial exploitation in 2030 - 2031;
- Project status as at 30 September 2026: The project is currently in the implementation stage.

11 . PREPAID EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
Insurance expense	-	68.420.760
Other current deferred expenses (*)	90.000.000	-
	90.000.000	68.420.760
(*) Detailed in Note 2.15		
b) Long term		
Office repair and maintenance expenses	1.131.307.439	1.696.960.439
Environmental license expenses	130.458.333	145.958.333
	1.261.765.772	1.842.918.772

12 . SHORT-TERM TRADE PAYABLES

	30/09/2026		01/01/2026	
	Value	Amount payable within repayment	Value	Amount payable within repayment
	VND	VND	VND	VND
<i>Others</i>				
Dao Nguyen Minh Thu	-	-	171.387.000	171.387.000
	-	-	171.387.000	171.387.000

13 . Short-term contract liabilities

	30/09/2026	01/01/2026
	VND	VND
<i>Others</i>		
Other parties	152.916.164	158.194.520
	152.916.164	158.194.520

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14 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Amount receivable at the beginning of the period	Amount payable at the beginning of the period	Amount payable during the period	Amount actually paid during the period	Amount actually paid during the period	Amount receivable at the end of the period
	VND	VND	VND	VND	VND	VND
Value Added Tax	-	-	322.922.146	322.922.146		
Corporate Income Tax	-	4.583.690.261	5.804.489.942	4.597.893.261		5.790.286.942
Personal Income Tax	2.645.667	-	(21.740.675)	124.013.826	148.400.168	
Natural Resources Tax	759.010	-	2.897.650	2.021.040		117.600
Housing and Land Tax, Land Rent	4.106.907	-	2.951.574.732	2.427.743.093		519.724.732
	7.511.584	4.583.690.261	9.060.143.795	7.474.593.366	148.400.168	6.310.129.274

The Company's tax finalization is subject to inspection by the tax authorities. Due to the fact that the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the quarter II of 2026 may be subject to change in accordance with the decisions of the tax authorities.

15 . OTHER SHORT-TERM PAYABLES

	30/09/2026	01/01/2026
	VND	VND
- Receiving short-term deposits and pledges	3.390.745.000	4.366.585.219
+ Loc Thanh Binh Trading and Service One Member Company Limited	3.343.305.000	-
+ Ngo Van Vu	14.800.000	14.800.000
+ Hoa Linh Agriculture Company Limited		10.545.219
+ Tri Think One Member Company Limited	-	4.310.850.000
+ Hoang Ngoc Tan	32.640.000	30.390.000
	3.390.745.000	4.366.585.219



16 . OWNERS' EQUITY

a) STATEMENT OF CHANGES IN EQUITY

	Owners' investment capital	Undistributed profit	Total
	VND	VND	VND
Beginning balance of the prior period	175.000.000.000	13.265.393.496	188.265.393.496
Profit in the previous period	-	(7.371.834.226)	(7.371.834.226)
Dividend distribution in 2024	-	(8.750.000.000)	(8.750.000.000)
Appropriation for bonus fund of the Company	-	(1.267.000.000)	(1.267.000.000)
Appropriation to the bonus fund for the Comp	-	(324.000.000)	(324.000.000)
Ending balance of previous period	175.000.000.000	(4.447.440.730)	170.552.559.270
Beginning balance of this period	175.000.000.000	18.095.148.000	193.095.148.000
Profit/loss for the current period	-	22.707.502.846	22.707.502.846
Appropriation for bonus and welfare fund (*)	-	(3.625.000.000)	(3.625.000.000)
Appropriation for bonus fund of the Company	-	(503.000.000)	(503.000.000)
Ending balance of this period	175.000.000.000	36.674.650.846	211.674.650.846

Resolution of the General Meeting of Shareholders No. 201/NQ-DHĐCD dated 30/06/2026 on profit distribution and dividend payment for the year 2025.

	Rate (%)	Số tiền VND
Profit after tax for the year 2025	100,00	18.093.254.504
Appropriation for bonus and welfare fund	20,04	3.625.000.000
Appropriation for bonus fund of the Company's Management Board	2,78	503.000.000
Remaining profit after tax after appropriation to funds		13.967.148.000
+ Retained earnings brought forward from previous years		1.893.496
+ Undistributed earnings for 2025	77,18	13.965.254.504
Payment of 2025 dividends (expected in October 2026)		13.965.000.000
Remaining profit after dividend payment		2.148.000

b) Details of owners' investment capital

	Rate (%)	End of period VND	Rate (%)	Beginning of period VND
- Dong Nai Food Industry Corporation	65,85	115.236.000.000	65,85	115.236.000.000
- Capella Group Holdings Company	7,50	13.125.000.000	7,50	13.125.000.000
- Tuan Loc Construction Investment Corporation	7,50	13.125.000.000	7,50	13.125.000.000
- Other shareholders	19,15	33.514.000.000	19,15	33.514.000.000
	100	175.000.000.000	100	175.000.000.000

c) Capital transactions with owners and dividend distribution, profit sharing

	the first nine months of 2026 VND	the first nine months of 2025 VND
Owners' investment capital		
- Initial contributed capital	175.000.000.000	175.000.000.000
- Ending contributed capital	<u>175.000.000.000</u>	<u>175.000.000.000</u>

d) Shares

	30/09/2026	01/01/2026
Number of shares registered for issuance	17.500.000	17.500.000
Number of shares sold to the public		
- Common shares	17.500.000	17.500.000
Number of outstanding shares		
- Common shares	17.500.000	17.500.000
Par value of outstanding shares is VND 10,000/share		

17 . OFF-BALANCE SHEET ITEMS AND OPERATING LEASE

Leased assets

The Company signs land lease contracts with the State for production and business purposes. According to these contracts, the Company will pay annual land rent until the contract expires in accordance with current regulations of the State. Information on leased land plots is as follows:

No.	Location of land plot	Purpose of use	Area (m2)	Lease term
1	Hang Gon ward, Dong Nai province	Growing perennial trees	1.100.643,40	Until 15/10/2043
2	Xuan Dinh commune, Dong Nai province	Growing perennial trees	1.605.300,00	Until 15/10/2043
3	Xuan Hoa commune, Dong Nai province	Growing perennial trees	5.686.911,80	Until 15/10/2043
4	Hang Gon ward, Dong Nai province	Non-agricultural production	4.462,70	Until 15/10/2043
5	Xuan Dinh commune, Dong Nai province	Non-agricultural production	13.540,70	Until 15/10/2043
6	Tan Minh commune, Lam Dong province ⁽¹⁾	Growing perennial trees	1.140.743,50	Until 20/04/2035

⁽¹⁾ Pursuant to the Board of Directors' Decision No. 67/QD-HDQT dated 13 March 2026, the Board of Directors resolved to hand over the recovered land and liquidate assets attached thereto for the execution of the investment and operation project of the Km47+500 Rest Stop within the Phan Thiet - Dau Giay sub-project (Eastern North - South Expressway). The total recovered land area stands at 8,107.4 m², affecting 254 rubber trees and 265 cajuput trees, respectively.

18 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Revenue from the sale of RSS rubber	11.728.500.000	1.632.000.000
Revenue from the sale of melaleuca	3.344.380.000	-
Cassava cultivation cooperation	1.330.767.250	1.312.234.320
Revenue from sales of scrap rubber	964.203.000	1.350.986.200
Revenue from the sale of liquid rubber latex	251.410.300	-
	17.619.260.550	4.295.220.520

19 . COST OF GOODS SOLD

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Cost of RSS rubber sold	17.318.425.740	2.029.028.093
Cost of Melaleuca cajuputi	974.559.023	-
Cost of cassava cultivation cooperation	1.103.844.757	1.091.335.028
Cost of rubber scrap sold	1.207.207.836	1.216.586.570
Cost of liquid rubber latex sold	212.015.058	-
Provision for decline in value of inventories	(3.913.624.342)	3.128.043.309
	16.902.428.072	7.464.993.000

In which: Purchases of goods from related parties

Total purchase value:	591.559.335	1.671.458.000
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20 . FINANCIAL INCOME

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Interest on deposits	5.378.738.185	3.636.452.072
	5.378.738.185	3.636.452.072

21 . FINANCIAL EXPENSES

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Provision for loss on investment devaluation	611.459.747	408.696.723
	611.459.747	408.696.723

22 . SELLING EXPENSES

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Rubber sample testing expenses	1.680.000	-
Outsourced service expenses	46.640.000	-
Latex loading and unloading expenses	14.700.000	2.240.000
	63.020.000	2.240.000

23 . GENERAL AND ADMINISTRATIVE EXPENSES

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Labor costs	4.249.527.446	4.329.235.810
Raw and material costs	673.052.134	544.829.325
Fixed asset depreciation costs	115.710.949	115.882.767
Taxes, fees, and charges	259.068.158	118.756.200
Outsourced service expenses	1.317.098.530	1.476.890.243
Other cash expenses	1.286.039.661	1.164.045.140
	7.900.496.878	7.749.639.485

24 . OTHER INCOME

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Income from disposal and liquidation of fixed assets	30.198.606.548	-
Income from intercropping of agricultural crops	243.097.884	211.206.670
Other income	577.570.072	189.677.000
	31.019.274.504	400.883.670

25 . OTHER EXPENSES

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Net book value and expenses arising from the disposal and liquidation of	-	68.029.321
Additional assessments and penalties	27.875.754	23.258
	27.875.754	68.052.579

26 . CURRENT CORPORATE INCOME TAX EXPENSE

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Total accounting profit before corporate income tax	28.511.992.788	(7.352.248.533)
Increase adjustments	439.441.924	206.623.258
- <i>Ineligible expenses</i>	439.441.924	206.623.258
Decrease adjustments	-	97.928.463
- <i>Deferred revenue already subject to tax 2024</i>	-	97.928.463
Taxable corporate income	28.951.434.712	(7.047.696.812)
- <i>Income from main business activities (15% tax rate)</i>	35.978.147.470	(10.720.051.965)
- <i>Income from other activities (20% tax rate)</i>	(7.026.712.758)	3.672.355.153
Taxable corporate income	20%	20%
Current corporate income tax expense (20% tax rate)	5.790.286.942	-
Adjustments to corporate income tax expenses of previous periods to current corporate income tax expenses	14.203.000	-
Corporate income tax payable at the beginning of the period	4.583.690.261	3.016.244.178
Corporate income tax paid during the period	(4.597.893.261)	(3.156.330.578)
Total corporate income tax payable at the end of the period	5.790.286.942	(140.086.400)

27 . BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Net profit after tax	22.707.502.846	(7.371.834.226)
Profit attributable to ordinary shares	22.707.502.846	(7.371.834.226)
Weighted average ordinary shares outstanding during the period	17.500.000	17.500.000
Basic earnings per share	1.298	(421)

The Company has not made any provision for appropriation to the bonus and welfare fund and the Executive Board bonus fund from profit after tax as at the reporting dates.

As at 30 September 2026, the Company had no potential ordinary shares that have a dilutive effect on earnings per share.

28 . PRODUCTION AND BUSINESS EXPENSES BY ITEMS

	the first nine months of 2026	the first nine months of 2025
	VND	VND
Labor costs	14.289.395.409	11.981.402.070
Raw material costs	3.217.725.337	1.645.867.964
Fixed asset depreciation costs	707.087.380	757.960.521
Outsourced service expenses	3.010.291.720	2.956.637.716
Other expenses in cash	1.537.838.208	1.502.108.471
	22.762.338.054	18.843.976.742

29 . FINANCIAL INSTRUMENTS**Financial risk management**

The Company's financial risks may include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the cost of risk incurred and the cost of risk management. The Company's Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company may face market risks such as interest rate volatility.

Interest rate risk:

The Company is exposed to interest rate risk as the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates when the Company incurs term or non-term deposits, loans and debts bearing floating interest rates. The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are beneficial to the Company's purposes.

Credit risk

Credit risk is the risk that a party to a financial instrument or contract will be unable to meet its obligations, resulting in financial loss to the Company. The Company has credit risks from operating activities (mainly for trade receivables) and financial activities (including bank deposits, loans and other financial instruments).

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As at 30/09/2026				
Cash and cash equivalents	6.945.700.866	-	-	6.945.700.866
Trade receivables, other receivables	484.625.000	-	-	484.625.000
Loans	138.095.913.426	-	-	138.095.913.426
	145.526.239.292	-	-	145.526.239.292
As at 01/01/2026				
Cash and cash equivalents	21.230.927.721	-	-	21.230.927.721
Loans	103.244.200.547	-	-	103.244.200.547
	124.475.128.268	-	-	124.475.128.268

Liquidity risk

Liquidity risk is the risk that the Company will have difficulty in fulfilling its financial obligations when they become due due to lack of capital.

The maturity of financial liabilities based on expected contractual payments (on a principal cash flow basis) is as follows:

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As at 30/09/2026				
Trade payables, other payables	3.390.745.000	-	-	3.390.745.000
Accrued expenses	8.053.484	-	-	8.053.484
	3.398.798.484	-	-	3.398.798.484
As at 01/01/2026				
Trade payables, other payables	4.537.972.219	-	-	4.537.972.219
Accrued expenses	273.974.133	-	-	273.974.133
	4.811.946.352	-	-	4.811.946.352

The Company believes that the level of risk concentration for debt repayment is low. The Company is able to pay debts due from cash flows from operating activities and proceeds from maturing financial assets.

30 . EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD

No material events have occurred after the end of the accounting period that require adjustment or disclosure in the financial statements for the quarter III of 2026

31 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationship between related parties and the Company are as follows:

Related party	Relationships
Dong Nai Food Industry Corporation	Parent company
Capella Group Holdings Company	Major shareholder
Tuan Loc Construction Investment Corporation	Major shareholder
Bien Hoa Import and Export Joint Stock Company (Bihimex)	Unit directly under the parent company
Dong Nai Agricultural Products Joint Stock Company	Together with the parent company
Phu Son Livestock Joint Stock Company	Together with the parent company
Dong Nai Import Export Joint Stock Company	Together with the parent company
Tho Vuc One Member Limited Company	Together with the parent company
Buu Long Development Investment One Member Limited Company	Together with the parent company
Dong Nai Joint Stock Company of Agricultural Materials	Together with the parent company
Dong Nai Tourist Joint Stock Company	Together with the parent company
Dong Nai Football Joint Stock Company	Affiliate of the parent company
Dong Nai - VINECO Agriculture Company Limited	Affiliate of the parent company

The list of related parties and relationships with the Company are as follows (continued):

Related party	Relationships
Dong Nai Export Import Processing Agricultural Products and Foods Joint Stock Company	Affiliate of the parent company
Big C Dong Nai International Trade and Service Company Limited	Affiliate of the parent company
Bochang - Donatours Company Limited	Affiliate of the parent company
Co.op Mart Bien Hoa Supermarket Trading Service Company	Affiliate of the parent company
Dong Nai Food Processing Company Limited	Affiliate of the parent company
Bien Hoa Building Materials Production and Construction Joint Stock Company	Affiliate of the parent company
Tan Mai General Wood Joint Stock Company	Affiliate of the parent company
Dong Nai Cow Raising and Milk Processing Joint Stock Company	Affiliate of the parent company
Lothamilk Joint Stock Company	Affiliate of the parent company
Vinh An Hotel Joint Stock Company	Affiliate of the parent company
Rang Dong Food Company Limited	Affiliate of the parent company
SAI GON OLD THING CENTER CORPORATION	Key management personnel
Members of the Board of Directors, Board of Management, Supervisory Board, and the Chief Accountant	Key management personnel

Apart from the related parties with the above-mentioned transactions and balances, other related parties did not have any transactions during the period and balances as of the end of the accounting period with the Company.

Transactions during the period:

	the first nine months of 2026 VND	the first nine months of 2025 VND
Purchases of goods and services	591.559.335	1.671.458.000
- Dong Nai Joint Stock Company of Agricultural Materials	591.559.335	1.671.458.000
Income of the Board of Management	761.760.000	743.400.000
- Mr. Nguyen Dang Tan	275.040.000	275.040.000
- Mr. Nguyen Thai Nguyen	243.360.000	243.360.000
- Mr. Vu Duc Thang	243.360.000	225.000.000
Remuneration of the Board of Directors	230.400.000	230.400.000
- Mr. Pham Nam Hung	57.600.000	57.600.000
- Mr. Nguyen Dang Tan	43.200.000	43.200.000
- Mr. Nguyen Thai Nguyen	43.200.000	43.200.000
- Mr. Nguyen Cao Duc	43.200.000	43.200.000
- Mr. Hoang Thanh Bach	43.200.000	43.200.000
Remuneration of the Supervisory Board	298.560.000	300.960.000
- Mrs. Tran Thi Hong Loan	243.360.000	243.360.000
- Mrs. Ngo Thi Cam Ha	27.600.000	28.800.000
- Mrs. Tran Thi Cam	27.600.000	28.800.000

Apart from the related parties with the above-mentioned transactions and balances, other related parties did not have any transactions during the period and balances as of the end of the accounting period with the Company.

32 . COMPARATIVE FIGURES

Comparative information in these financial statements is presented as corresponding figures. Under this approach, comparative information of the prior period is presented regarding the Company's financial position, results of operations, and cash flows for that preceding period

Comparative figures on the Balance Sheet and relevant notes are taken from the financial statements for the fiscal year ended 31/12/2025 audited and reviewed by AASC Auditing Firm Co., Ltd. Figures on the Statement of Income, Statement of Cash Flows, and related notes are taken from the financial statements for the accounting period from 01/01/2025 to 30/09/2025.

Preparer**Pham Thi Ngoc Han****Chief Accountant****Vu Duc Thang**

Dong Nai, September 16, 2026

Director**Nguyen Dang Tan**