SEPARATE FINANCIAL STATEMENTS

VIETNAM RUBBER GROUP

SECOND QUARTER 2026

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam Rubber Group ("the Group") presents its report and the Group's Separate Financial Statements for the accounting period from 01/04/2026 to 30/06/2026.

THE GROUP

Vietnam Rubber Group was established on the basis of re-structuring the Vietnam General Rubber Corporation according to the Decision No. 252/TTg dated 29 April 1995 by the Prime Minister on reorganizing state-owned units of rubber production and circulation.

Vietnam Rubber Group was transformed from State Corporation to Parent - Subsidiary model according to the Decision No. 249/2006/QD-TTg dated 30 October 2006 by the Prime Minister.

Vietnam Rubber Group was transformed from Parent - Subsidiary model to One-Member Company Limited owned by the State according to the Decision No. 981/QD-TTg dated 25 June 2010 by the Prime Minister.

Vietnam Rubber Group operates under the Business License No. 0301266564 issued by Ho Chi Minh City Department of Investment and Planning on 01 June 2018.

The Group's head office is located at: No. 236 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION

The members of the Board of Management during the period and to the reporting date are:

Mr. Tran Cong Kha	Chairman
Mr. Le Thanh Hung	Member
Mr. Do Huu Phuoc	Member
Mr. Ha Van Khuong	Member
Mr. Truong Minh Trung	Member
Mrs. Huynh Thi Cam Hong	Member
Mr. Nguyen Hay	Member
Mr. Nguyen Dong Phong	Member

The members of the Board of General Directors in the period and to the reporting date are:

Mr. Le Thanh Hung	General Director	
Mr. Pham Hai Duong	Vice General Director	
Mr. Truong Minh Trung	Vice General Director	
Mr. Tran Thanh Phung	Vice General Director	(Retire starting July 1, 2026)
Mr. Truong Minh Trung	Vice General Director	
Mr. Pham Van Hoi Em	Vice General Director	
Mr. Tran Nhu Hung	Vice General Director	

The members of the Board of Supervision are:

Mr. Nguyen Van Cuong	Head of Control Department
Mr. Nguyen Minh Duc	Member
Mr. Vo Van Tuan	Member

STATEMENT OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The Board of General Directors is responsible for the Separate Financial Statements which give a true and fair view the financial position of the Group, its operation results and its cash flows for the period. In preparing those Separate Financial Statements, the Board of General Directors is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of General Directors and Board of Management to ensure the preparation and presentation of the Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Separate Financial Statements;
- Prepare and present the Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Financial Statements;
- Prepare the Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Board of General Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Group, with reasonable accuracy at any time and to ensure that the Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that the Separate Financial Statements give a true and fair view of the financial position as at 30 December 2026, its operating results and its cash flows for the accounting period from 01/04/2026 to 30/06/2026 of the Group in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Financial Statements.

Ho Chi Minh City, July 29 ,2026

On behalf of the Board of General Directors

General Director

M.S.D.N:0301...64
TẬP ĐOÀN CÔNG NGHIỆP CAO SU VIỆT NAM CTCP
THÀNH PHỐ HỒ CHÍ MINH

Le Thanh Hung

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**7.826.847.344.891**	**6.618.454.296.869**
110	**I. Cash and cash equivalents**	**3**	**350.808.291.948**	**1.303.766.080.564**
111	1. Cash		203.908.291.948	157.666.080.564
112	2. Cash equivalents		146.900.000.000	1.146.100.000.000
120	**II. Short-term financial investments**	**4**	**5.497.957.443.473**	**3.952.051.504.597**
121	1. Trading securities		1.163.634.161	1.163.634.161
122	2. Provision for diminution in value of trading securities		(68.237.000)	(68.237.000)
123	3. Short-term Held-to-maturity investments		5.842.439.372.544	4.297.003.095.097
124	4. Provision for short-term held-to-maturity investments		(345.577.326.232)	(346.046.987.661)
130	**III. Short-term receivables**		**1.773.330.611.595**	**895.768.944.825**
131	1. Short-term trade receivables	5	52.421.462.111	41.952.160.314
132	2. Short-term prepayments to suppliers	6	116.772.653.997	55.415.167.982
135	3. Other short-term receivables	7	1.640.279.069.581	831.957.982.531
136	4. Provision for short-term doubtful debts		(36.142.574.094)	(33.556.366.002)
140	**IV. Inventories**		**25.267.584.362**	**287.062.969.619**
141	1. Inventories	9	25.267.584.362	287.062.969.619
160	**V. Other short-term assets**		**179.483.413.513**	**179.804.797.264**
161	1. Short-term prepaid expenses		3.887.454.597	3.334.173.682
163	2. Taxes and other receivables from State budget	13	175.595.958.916	176.470.623.582

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 December 2017

(continued)

Code		ASSETS	Note	30/06/2026	01/01/2026
				VND	VND
200	B.	**NON-CURRENT ASSETS**		**39.222.170.892.955**	**39.196.455.750.536**
210	I.	**Long-term receivables**		**2.527.329.497.963**	**2.609.556.504.660**
212	1.	Long-term prepayments to suppliers	6	275.445.557.417	346.730.924.429
215	2.	Other long-term receivables	7	2.251.883.940.546	2.262.825.580.231
220	II.	**Fixed assets**		**103.864.317.230**	**107.272.753.484**
221	1.	Tangible fixed assets	10	91.077.243.272	95.871.662.438
222	-	*Historical costs*		*269.107.133.258*	*269.107.133.258*
223	-	*Accumulated depreciation*		*(178.029.889.986)*	*(173.235.470.820)*
227	2.	Intangible fixed assets	11	12.787.073.958	11.401.091.046
228	-	*Historical costs*		*23.439.665.174*	*21.939.665.174*
229	-	*Accumulated amortization*		*(10.652.591.216)*	*(10.538.574.128)*
250	IV.	**Long-term assets in progress**		**14.663.090.559**	**4.060.536.437**
252	1.	Construction in progress		14.663.090.559	4.060.536.437
260	V.	**Long-term financial investments**	4	**36.552.123.525.127**	**36.446.997.961.535**
261	1.	Investments in subsidiaries		31.403.255.697.063	31.403.255.697.063
262	2.	Investments in joint ventures and associates		5.749.855.610.109	5.749.855.610.109
263	3.	Equity investments in other entities		203.111.202.124	203.111.202.124
264	4.	Provision for devaluation of long-term investments		(1.144.031.756.095)	(1.266.416.611.398)
265	5.	Long-tern held - to - maturity investments		710.370.537.576	727.148.754.287
266	6.	Provision for long-term held-to-maturity investments		(370.437.765.650)	(369.956.690.650)
270	VI.	**Other long-term assets**		**24.190.462.076**	**28.567.994.420**
271	1.	Long-term prepaid expenses		24.190.462.076	28.567.994.420
270		TOTAL ASSETS		**47.049.018.237.846**	**45.814.910.047.405**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code		CAPITAL	Note	30/06/2026	01/01/2026
				VND	**VND**
300	**C.**	**LIABILITIES**		**232.616.101.986**	**430.886.823.367**
310	**I.**	**Current liabilities**		**213.452.484.145**	**413.354.949.188**
311	1.	Short-term trade payables	12	96.348.257.149	103.512.343.469
312	2.	Short-term prepayments from customers	14	26.931.542.292	149.191.602.333
314	4.	Taxes and other payables to State budget	13	1.954.288.389	2.662.979.803
315	5.	Payables to employees		21.341.852.765	42.855.383.873
316	6.	Short-term accrued expenses	15	739.699.200	10.570.693.231
320	7.	Other short-term payments	16	28.616.483.413	27.563.570.379
323	8.	Bonus and welfare funds		36.695.060.995	76.140.505.408
330	**II.**	**Non-current liabilities**		**19.163.617.841**	**17.531.874.179**
338	1.	Other long-term payables	16	19.163.617.841	17.531.874.179
410	**I.**	**Owner's equity**	**17**	**46.816.402.135.860**	**45.384.023.224.038**
411	1.	Contributed capital		40.000.000.000.000	40.000.000.000.000
411a	-	*Ordinary shares with voting rights*		*40.000.000.000.000*	*40.000.000.000.000*
418	2.	Development investment fund		2.880.666.221.105	2.880.666.221.105
420	3.	Retained earnings		3.935.735.914.755	2.503.357.002.933
420a	-	*RE accumulated till the end of the previous year*		*2.503.357.002.933*	-
420b	-	*RE of the current period*		*1.432.378.911.822*	*2.503.357.002.933*
440		**TOTAL CAPITAL**		**47.049.018.237.846**	**45.814.910.047.405**

Ho Chi Minh City, July 29 ,2026

Preparer	**Accounting in charge**	**General Director**
Do Phu Hong Quan	**Luu Thi To Nhu**	**Le Thanh Hung**

M.S.D.N: 0301266564
TẬP ĐOÀN CÔNG NGHIỆP CAO SU VIỆT NAM CTCP
THÀNH PHỐ HỒ CHÍ MINH

SEPARATE STATEMENT OF INCOME

Quarter II/2026

Code	ITEMS	Note	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND	VND	VND
01	**1. Revenue from sales of goods and rendering of services**	19	**595.518.539.434**	**554.253.105.480**	**1.313.629.723.840**	**1.566.705.078.501**
02	2. Revenue deductions		-	-	-	422.923.200
10	**3. Net revenue from sales of goods and rendering of services**		**595.518.539.434**	**554.253.105.480**	**1.313.629.723.840**	**1.566.282.155.301**
11	4. Cost of goods sold	20	562.975.886.488	539.097.302.363	1.240.403.499.208	1.529.306.388.759
20	**5. Gross profit from sales of goods and rendering of services**		**32.542.652.946**	**15.155.803.117**	**73.226.224.632**	**36.975.766.542**
21	**6. Gains/losses from the disposal of investment properties**		-	-	-	-
22	7. Financial income	21	832.800.809.837	862.483.286.324	1.346.496.065.340	1.124.675.868.520
23	8. Financial expenses	22	(122.478.067.668)	(34.937.066.443)	(120.966.467.897)	(80.460.173.959)
24	*In which: Interest expense*		-	*325.309.622*	-	*886.269.785*
25	9. Selling expenses	23	1.827.891.217	3.677.029.699	3.819.815.496	6.390.474.669
26	10. General administrative expenses	24	60.771.931.874	66.458.019.604	105.528.988.995	100.828.225.089
30	**11. Net profit from operating activities**		**925.221.707.360**	**842.441.106.581**	**1.431.339.953.378**	**1.134.893.109.263**
31	12. Other income	25	704.313.699	1.545.751.577	1.038.961.444	1.848.761.572
32	13. Other expenses		-	55.003	3.000	55.003
40	**14. Other profit**		**704.313.699**	**1.545.696.574**	**1.038.958.444**	**1.848.706.569**
50	**15. Total net profit before tax**		**925.926.021.059**	**843.986.803.155**	**1.432.378.911.822**	**1.136.741.815.832**
51	16. Current corporate income tax expense	26	-	-	-	-
60	**17. Profit after corporate income tax**		**925.926.021.059**	**843.986.803.155**	**1.432.378.911.822**	**1.136.741.815.832**

Ho Chi Minh City, July 29 ,2026

Preparer	**Accounting in charge**	**General Director**
Do Phu Hong Quan	**Luu Thi To Nhu**	**Le Thanh Hung**

M.S.D.N: 0301...564 TẬP ĐOÀN CÔNG NGHIỆP CAO SU VIỆT NAM CTCP THÀNH PHỐ HỒ CHÍ MINH

SEPARATE STATEMENT OF CASH FLOWS

Quarter II/2026

(Under direct method)

Code	ITEMS	Note	From 01/04/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Proceeds from sales of goods and rendering of services and other revenue		1.224.084.958.958	1.297.523.792.045
02	2. Cash paid to suppliers		(1.033.880.927.279)	(1.377.322.939.037)
03	3. Cash paid to employees		(76.078.487.303)	(89.807.319.198)
04	4. Interests paid		-	(1.133.143.031)
06	5. Other receipts from operating activities		64.995.843.204	31.776.431.844
07	6. Other payments on operating activities		(125.267.519.872)	(164.371.369.931)
20	***Net cash flow from operating activities***		***53.853.867.708***	***(303.334.547.308)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(14.317.840.329)	(4.209.759.781)
23	2. Lendings and purchase of debt instruments from other entities		(4.025.251.783.700)	(2.945.553.614.190)
24	3. Collection of lendings and resale of debt instrument of other entities		2.514.279.093.240	2.710.455.080.731
27	4. Interest and dividend received		518.836.580.148	876.662.299.062
30	***Net cash flow from investing activities***		***(1.006.453.950.641)***	***637.354.005.822***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
34	1. Repayment of principal		-	(15.757.307.954)
36	2. Dividends and profits paid to owners		(32.570.750)	-
40	***Net cash flow from financial activities***		***(32.570.750)***	***(15.757.307.954)***
50	**Net cash flows in the period**		**(952.632.653.683)**	**318.262.150.560**
60	**Cash and cash equivalents at the beginning of the period**		**1.303.766.080.564**	**605.210.723.572**
61	Effect of exchange rate fluctuations		(325.134.933)	37.262.686
70	**Cash and cash equivalents at the end of the period**	3	**350.808.291.948**	**923.510.136.818**

Ho Chi Minh City, July 29 ,2026

Preparer	**Accounting in charge**	**General Director**
Do Phu Hong Quan	**Luu Thi To Nhu**	**Le Thanh Hung**

M.S.D.N:0301266564
TẬP ĐOÀN CÔNG NGHIỆP CAO SU VIỆT NAM CTCP
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II/2026

1 . GENERAL INFORMATION OF THE GROUP

Forms of Ownership

Vietnam Rubber Group was established on the basis of re-structuring the Vietnam General Rubber Corporation according to the Decision No. 252/TTg dated 29 April 1995 by the Prime Minister on reorganizing state-owned units of rubber production and circulation.

Vietnam Rubber Group was transformed from State Corporation to Parent - Subsidiary model according to the Decision No. 249/2006/QD-TTg dated 30 October 2006 by the Prime Minister.

Vietnam Rubber Group was transformed from Parent - Subsidiary model to One-Member Company Limited owned by the State according to the Decision No. 981/QD-TTg dated 25 June 2010 by the Prime Minister.

Vietnam Rubber Group operates under the Business License No. 0301266564 issued by Ho Chi Minh City Department of Investment and Planning on 01 June 2018, 6th re-registered on 10 October 2025.

The Group's head office is located at: No. 236 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City.

International trade name of the Group is: Vietnam Rubber Group; abbreviated as VRG.

Business field: Grow, exploit and trade products from rubber trees.

Business activities

Main business activities of the Group are:

- Planting, exploitation, processing and sales of rubber latex; Planting and production of wood products (including materials and finished products from wood);
- Organizing research and consulting on technology transfer in production, processing and trading of products from rubber trees and planted forest trees;
- Production and trading of the industrial rubber products, materials for rubber industry;
- Mechanical: casting, steel rolling; repair, assembly, manufacturing of mechanical products and other industrial equipment (not casting, iron and steel and manufacturing of mechanical products and industrial equipment at the office);
- Investment and trading in infrastructure and real estate (on the lands of which use has been transferred from planting rubber tree to others according to the plan of local authorities);
- Financial activities, credit and financial services;
- Power industry: investment, construction, exploitation and thermal, hydro and wind power operating plants; trading in electricity under regulations of laws;
- Investment, development, management and seaport exploitation, inland port, and roadway and waterway transportation;
- Production and trading: construction materials, agricultural materials (other than at the office);
- Water supply, sewage treatment (not at the office), environmental protection services; Providing other services such as map survey, investment consultancy (except for financial and accounting consultancy); Science and technology, computer science , goods inspection and appraisal; printing (except printing on metal packing and fabrics, filament, textile, garment, and knitting at the office), production, trading, hotel (star-qualified and not at the office), tourism, labour export;
- Cattle raise (not at the office).

Operations of the Group in the accounting period affecting the Separate Financial Statements

In 2015, Vietnam Rubber Finance Company Limited was merged into the Parent Company - Vietnam Rubber Group according to the Decision No. 1634/QD-TTg dated 22/09/2015 of the Prime Minister. Currently, doubtful debts since receiving the merger from Vietnam Rubber Finance Company Limited continue to be inherited by the Group to monitor, manage and recover.

Structure of enterprises

Name of member entities	Address
- Representative office in Kingdom of Cambodia	#7B, Street 466, Tonle Basac Ward, Charkamon District, Phnom Penh
- Representative office in Lao People's Democratic Republic	Hongke village, Saysettha District, Vientiane Capital
- Representative office in the Ha Noi City	56 Nguyen Du Street, Ha Noi City

Information of subsidiaries, associates of the Group is provided in Note No. 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Group maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Group applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance

Declaration of compliance with Accounting Standards and Accounting System

The Group applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Basis for preparation of the Interim Separate Financial Statements

The Interim Separate Financial Statements are presented based on historical cost principle.

The Interim Separate Financial Statements of the Group are prepared based on summarization of transactions incurred, then recorded into accounting books of dependent accounting entities and at the offices of the Group.

In the Interim Separate Financial Statements of the Group, the intra-group balances and transactions related to assets, equity, receivables and payables are eliminated in full.

The Users of this Interim Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Group and its subsidiaries for the fiscal year ended as at 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Group.

2.4 . Financial instruments

Initial recognition

Financial assets

Financial assets of the Group include cash, cash equivalents, trade and other receivables, lendings, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Group include borrowings, trade and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

There are currently no regulations on the revaluation of financial instruments after initial recognition.

2.5 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction date. The actual exchange rates are determined under the following principles:

- When recording receivables: applying the bid rate of the commercial bank where the Group requests its customers to make payment at the transaction date;
- When recording payables, applying the offer rate of the commercial bank where the Group expects to conduct transactions at the transaction date.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period. In which, gains from exchange differences arising as a result of the revaluation at the balance sheet date of monetary items denominated in foreign currencies are not used to distrobute profits or dividends.

2.6 . Cash and cash equivalents

Cash includes cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.7 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits, lendings... held to maturity to earn profits periodically and other held to maturity investments.

For the lending receivables from customer of Vietnam Rubber Finance Company Limited - a unit operating under the credit institution model merged into the Parent Company - Vietnam Rubber Group according to the Decision No. 1634/QD-TTg dated 22/09/2015 of the Prime Minister:

- Lendings are presented on the Statement of Financial Position according to the principal balance at the reporting date. These lendings are tracked as outstanding credit and provisions are made according to credit risk provisions.
  + Credit risk provisions: Credit risk provisions are made quarterly and recorded in the Financial Statements in the following quarter. Particularly, provisions for the fourth quarter are made and recorded in December on the basis of lendings as at 30 November every year.
  + Specific provisions are calculated based on the provision rate and lendings balance after deducting the value of collateral assets that have been discounted at the prescribed rate for each type of collateral asset. Specific provision rates applied to each debt group are as follows:

Group	Type	Specific reserve rate
1	Standard debts	0%
2	Debts needing attention	5%
3	Substandard debts	20%
4	Doubtful debts	50%
5	Debts giving rise to loss	100%

  + General provision: General provision is made equal to 0.75% of the total value of outstanding lendinds classified from Group 1 to Group 4 as as 30 November every year.
- The Group classifies debt and sets up credit risk provisions according to the Decision No. 493/2005/QD-NHNN dated 22 April 2005, amended and supplemented by the Decision No. 18/2007/QD-NHNN dated 25 April 2007 by the Governor of the State Bank of Vietnam. Lendings are classified into five debt groups based on the repayment situation and qualitative factors as follows: Standard debts, Debts needing attention, Substandard debts, Doubtful debts, Debts giving rise to loss.
- In addition, according to the Official Dispatch No. 1687/NHNN-TCKT dated 20/03/2015 of the State Bank of Vietnam, lending receivables are also classified into: Current debt and Overdue debt according to the credit contract or the appendices to extend and adjust the debt term.
- Repo shares activities are recorded as lending receivables, credit risk provisions in the Repo field are determined by the Group based on the net value of Repo shares at the end of the accounting period.

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

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

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments in subsidiaries, associates: Provision shall be made based on the Financial Statements of subsidiaries, associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Group.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.9 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual method.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.10 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount. Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	10 - 25 years
- Machinery, equipment	03 - 10 years
- Transportation equipment	03 - 08 years
- Office equipment	03 years
- Management software	03 - 10 years
- Long-term land use rights	Note amortised

2.11 . Construction in progress

An asset which is on constructing for production, for leasing or management, or any other purposes, is recognised in historical cost. Attributable cost includes the cost for experts and with assets meet the recognition criteria where applicable, borrowing cost is recognised suitable with the Group's accounting policies.

2.12 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.13 . Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated into operating expenses on a straight-line basis.

2.14 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Group.

2.15 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.16 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.17 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expense which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenue and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.18 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Group's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Group. The distribution of net profits is made when the net profit of the Group does not exceed the net profit presented on Consolidated Financial Statements after eliminating the profits from cheap purchase. In case of payment of dividends or profits to the owner exceeding the amount of retained earnings, it is recorded as a case of reducing contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Group's Articles of Incorporation and Vietnamese statutory requirements.

The Group's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development investment fund: The fund is reserved for the purpose of business expansion or in depth investment.
- Bonus and welfare funds: The funds are reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Separated Statement of Financial Position.

Dividends to be paid to shareholders are recognised as a payable in the Statement of Financial Position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Viet Nam Securities Depository and Clearing Corporation.

2.19 . Revenue

Revenue from sales of goods

Revenue from sales of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Financial income

Financial incomes include income from interest, dividends and other financial gains by the Group shall be recognised when the two (2) conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The amount of the income can be measured reliably.

Dividend income shall be recognised when the Group's right to receive dividend is established.

2.20 . Cost of goods sold

The recognition of cost of goods sold is matched against revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

2.21 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.22 . Corporate income tax

a) Current tax expense and deferred tax expense

Current corporate income tax expense is determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The Group is subject to corporate income tax of 20% for the operating activities which has taxable income for the period from 01/01/2026 to 30/06/2026.

2.23 . Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Group's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Group or being under the control of the Group, or being under common control with the Group, including the Group's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Group that have a significant influence on the Group, key management personnel of the Group, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of the Separate Financial Statements, the Group should consider the nature of the relationship rather than the legal form of the relationship.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	5.303.615.893	1.723.784.081
Demand deposits	198.604.676.055	155.942.296.483
Cash equivalents	146.900.000.000	1.146.100.000.000
	350.808.291.948	**1.303.766.080.564**

4 . FINANCIAL INVESTMENTS

a) Held - to - maturity investments

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
a.1) Short-term investments	***5.398.552.727.000***	-	***3.865.416.395.596***	***3.865.416.395.596***
- Deposits	5.398.552.727.000	-	3.865.416.395.596	-
a.2) Short-term lending receivables	355.656.313.866	(336.283.890.488)	361.041.738.099	(336.952.091.607)
Related parties	348.127.188.866	(328.754.765.488)	353.512.613.099	(329.422.966.607)
- Phu Rieng Kratie Rubber Co., Ltd	181.362.095.404	(181.362.095.404)	181.362.095.404	(181.362.095.404)
- VRG Kien Giang MDF Wood JSC	92.278.244.169	(92.278.244.169)	92.278.244.169	(92.278.244.169)
- Huong Khe Ha Tinh Rubber Co., Ltd	-	-	73.992.345.968	-
- Binh Thuan Rubber Co., Ltd	-	-	1.559.181.666	-
- Quang Nam Rubber Co., Ltd	-	-	1.351.884.074	-
- KonTum Rubber Co., Ltd	-	-	1.979.855.168	(668.201.119)
- Ha Tinh Rubber Co., Ltd	74.486.849.293	(55.114.425.915)	989.006.650	(55.114.425.915)
Other parties	7.529.125.000	(7.529.125.000)	7.529.125.000	(7.529.125.000)
- Rubber Securities JSC (Now Delta Securities JSC)	7.529.125.000	(7.529.125.000)	7.529.125.000	(7.529.125.000)
a.3) Short-term Receivables from interest income	88.230.331.678	(9.293.435.744)	70.544.961.402	(9.094.896.054)
+ Receivables from interest income	86.653.100.348	(8.558.571.568)	68.708.162.327	(8.558.571.568)
Related parties	16.545.961.726	(8.558.571.568)	10.931.024.984	(8.558.571.568)
- VRG Kien Giang MDF Wood JSC	5.614.936.742	-	-	-
- Huong Khe Ha Tinh Rubber Co., Ltd	9.275.625.275	(6.903.171.859)	9.275.625.275	(6.903.171.859)
- Rubber Securities JSC	1.655.399.709	(1.655.399.709)	1.655.399.709	(1.655.399.709)
Other parties	70.107.138.622	-	57.777.137.343	-
+ Interest from AFD lendings	1.577.231.330	(734.864.176)	1.836.799.075	(536.324.486)
Related parties	1.577.231.330	(734.864.176)	1.836.799.075	(536.324.486)
- Binh Thuan Rubber Co., Ltd	-	-	209.859.966	-
- Quang Nam Rubber Co., Ltd	-	-	193.825.944	-
- Quang Ngai Rubber Co., Ltd	-	-	1.291.434.262	(536.324.486)
- KonTum Rubber Co., Ltd	1.452.312.707	(734.864.176)	-	-
- Ha Tinh Rubber Co., Ltd	124.918.623	-	141.678.903	-
Other parties	-	-	-	-
	5.842.439.372.544	**(345.577.326.232)**	**4.297.003.095.097**	**(346.046.987.661)**

4 . FINANCIAL INVESTMENTS

b) Trading securities

	Stock code	30/06/2026		01/01/2026	
		Original cost	Provision	Original cost	Provision
		VND	VND	VND	VND
Total value of shares merged from Vietnam Rubber Finance One member Company Limited					
- MB Real Estate JSC		1.095.397.161	-	1.095.397.161	-
- Vietnam Pyramid New Technology Corporation		68.237.000	(68.237.000)	68.237.000	(68.237.000)
		1.163.634.161	**(68.237.000)**	**1.163.634.161**	**(68.237.000)**

4 . FINANCIAL INVESTMENTS

c) Equity investments in other entities

	Stock code	30/06/2026 Original cost	Fair value	Provision	01/01/2026 Original cost	Fair value	Provision
		VND	VND	VND	VND	VND	VND
Investments in subsidiaries							
Subsidiaries with 100% of contributed capital							
- Dong Nai Rubber Corporation Co., Ltd		3.025.798.070.098		-	3.025.798.070.098		-
- Binh Long Rubber Co., Ltd		935.038.751.632		-	935.038.751.632		-
- Dau Tieng Rubber Co., Ltd		2.530.772.124.994		-	2.530.772.124.994		-
- Loc Ninh Rubber Co., Ltd		1.077.859.608.482		-	1.077.859.608.482		-
- Phu Rieng Rubber Co., Ltd		1.502.015.240.790		-	1.502.015.240.790		-
- Krong Buk Rubber Co., Ltd		716.474.580.464		-	716.474.580.464		-
- Eah Leo Rubber Co., Ltd		615.594.493.514		-	615.594.493.514		-
- Chu Prong Rubber Co., Ltd		1.005.485.148.742		-	1.005.485.148.742		-
- Chu Se Rubber Co., Ltd		1.457.728.529.898		-	1.457.728.529.898		-
- Kon Tum Rubber Co., Ltd		707.306.666.624		-	627.880.177.283		-
- Mang Yang Rubber Co., Ltd		1.452.749.526.832		-	1.452.749.526.832		-
- Chu Pah Rubber Co., Ltd		1.152.890.007.568		-	1.152.890.007.568		-
- Quang Nam Rubber Co., Ltd		1.027.277.718.203		(236.265.106.725)	643.081.414.030		(215.984.478.213)
- Nam Giang - Quang Nam Rubber Co., Ltd [3]		-		-	384.196.304.173		(37.616.600.741)
- Ha Tinh Rubber Co., Ltd		1.293.014.180.281		(369.044.830.320)	667.308.339.858		(172.726.713.162)
- Huong Khe - Ha Tinh Rubber Co., Ltd [3]		-		-	625.705.840.423		(205.428.757.515)
- Thanh Hoa Rubber Co., Ltd		239.803.607.484		-	239.803.607.484		-
- Quang Tri Rubber Co., Ltd		432.783.235.397		-	432.783.235.397		-
- Binh Thuan Rubber Co., Ltd		313.741.909.846		-	313.741.909.846		-
- Quang Ngai Rubber Co., Ltd [3]		-		-	79.426.489.341		(57.050.880.246)
- Rubber Industrial College		18.965.002.003		-	18.965.002.003		-
- Viet Nam Rubber Journal		11.336.097.506		-	11.336.097.506		-
- Rubber Medical Center		1.719.938.855		-	1.719.938.855		-
- Vietnam Rubber Research Institute		131.788.294.322		-	131.788.294.322		-
		19.650.142.733.535	**-**	**(605.309.937.045)**	**19.650.142.733.535**	**-**	**(688.807.429.877)**

		30/06/2026			01/01/2026		
	Stock code	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Subsidiaries with over 50% of contributed capital		VND	VND	VND	VND	VND	VND
- Ba Ria Rubber Joint Stock Company [1]	BRR	1.096.524.000.000	2.094.360.840.000	-	1.096.524.000.000	1.983.977.424.000	-
- Tan Bien Rubber Joint Stock Company [1]	RTB	865.905.530.000	2.381.240.207.500	-	865.905.530.000	2.470.428.477.090	-
- VRG - Bao Loc Joint Stock Company		245.618.689.229		-	245.618.689.229		-
- MDF Geruco Quang Tri Wood Joint Stock Company [1]		303.951.362.000	-	-	303.951.362.000	-	-
- Geruco Song Con Hydro Power Joint Stock Company		191.250.000.000		-	191.250.000.000		-
- Rubber Industry and Import-Export Joint Stock Compan	RBC	89.540.605.515		-	89.540.605.515		-
- VRG - Phu Yen Joint Stock Company		269.179.671.747		(70.221.334.846)	269.179.671.747		(55.719.382.775)
- VRG - Dak Nong Joint Stock Company		206.085.048.366		-	206.085.048.366		-
- Geru Star Sport Joint Stock Company		6.232.160.000		-	6.232.160.000		(397.289.954)
- Sa Thay Rubber Joint Stock Company		404.916.761.911		-	404.916.761.911		-
- Son La Rubber Joint Stock Company		723.532.016.495		(42.339.261.546)	723.532.016.495		(44.102.277.698)
- Tay Ninh Rubber Joint Stock Company [1]	TRC	390.600.000.000	1.443.600.000.000	-	390.600.000.000	1.386.000.000.000	-
- Dong Phu Rubber Joint Stock Company [1]	DPR	840.000.000.000	1.862.400.000.000	-	840.000.000.000	1.824.000.000.000	-
- Mechanical Rubber JSC		19.442.138.245		-	19.442.138.245		-
- Ha Giang Rubber Joint Stock Company		283.548.428.712		(5.401.901.638)	283.548.428.712		(4.873.455.380)
- Quasa Geruco Joint Stock Company		602.466.033.379		(259.203.391.311)	602.466.062.679		(312.503.630.333)
- Lai Chau Rubber Joint Stock Company		837.737.046.488		-	837.737.046.488		-
- Dien Bien Rubber Joint Stock Company		420.686.216.787		-	420.686.216.787		-
- Phuoc Hoa Rubber Joint Stock Company [1]	PHR	1.126.494.844.800	5.686.632.630.000	-	1.126.494.844.800	5.280.444.585.000	-
- Lai Chau II Rubber Joint Stock Company		670.092.314.721		(12.244.743.325)	670.092.314.721		(15.347.990.080)
- Yen Bai Rubber Joint Stock Company		349.410.546.000		(18.342.928.235)	349.410.546.000		(14.886.686.439)

		30/06/2026			01/01/2026		
	Stock code	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Subsidiaries with over 50% of contributed capital (continued)		VND	VND	VND	VND	VND	VND
- Hoa Binh Rubber Joint Stock Company [1]	HRC	502.951.680.000	-	-	502.951.680.000	-	-
- Rubber Trading and Tourism Services JSC		37.174.406.372		(37.174.406.372)	37.174.406.372		(37.174.406.372)
- VRG Khai Hoan Rubber Joint Stock Company		159.839.357.271		-	159.839.357.271		-
- Nghe An Rubber Investment and Development JSC		627.659.466.154		-	627.659.466.154		-
- VRG Japan Rubber Export JSC		5.274.639.336		-	5.274.639.336		-
- VRG Kien Giang MDF Wood JSC		477.000.000.000		-	477.000.000.000		-
		11.753.112.963.528	**13.468.233.677.500**	**(444.927.967.273)**	**11.753.112.992.828**	**12.944.850.486.090**	**(485.005.119.031)**
Investments in associates							
- Visorutex Joint Venture Enterprise		8.749.737.281		(7.183.784.167)	8.749.737.281		(7.183.784.167)
- Nam Tan Uyen Joint Stock Corporation [1]	NTC	40.784.285.192	656.667.000.000	-	40.784.285.192	766.438.200.000	-
- Viet Lao Rubber JSC		170.591.892.366		-	170.591.892.366		-
- Ben Thanh Rubber JSC [1]	BRC	57.440.573.000	73.757.027.600	-	57.440.573.000	75.570.725.000	-
- Tan Bien Kampongthom Rubber JSC		607.745.965.312		-	607.745.965.312		-
- VRG Long Thanh Investment and Development JSC		23.439.624.115		-	23.439.624.115		-
- Dong Nai Kratie JSC		198.760.920.280		-	198.760.920.280		-
- Dong Phu Kratie JSC		295.203.752.360		-	295.203.752.360		-
- VRG Dongwha MDF Wood JSC		1.004.392.840.663		-	1.004.392.840.663		-
- Ba Ria Kampong thom JSC		293.412.365.332		-	293.412.365.332		-
- Chu Se Kampong thom JSC		1.170.734.285.077		-	1.170.734.285.077		-
- Mang Yang - Ratanakiri Rubber JSC		863.696.280.481		-	863.696.280.481		-
- Krong Buk - Ratanakiri Rubber JSC		327.378.048.414		-	327.378.048.414		-
- Chu Prong - Stung Treng Rubber JSC		194.369.919.882		-	194.369.919.882		-
- Ho Chi Minh City Rubber JSC		95.141.495.684		(53.843.821.110)	95.141.495.684		(54.261.016.079)
- Dau Tieng Kratie Rubber JSC		163.363.432.701		-	163.363.432.701		-
- Dau Tieng Cambodia Rubber JSC		201.956.894.334		-	201.956.894.334		-
- An Dien Industrial JSC		32.693.297.635		-	32.693.297.635		-
- Phu Rieng Kratie Rubber JSC [1]		-		-	-		-
		5.749.855.610.109	**730.424.027.600**	**(61.027.605.277)**	**5.749.855.610.109**	**842.008.925.000**	**(61.444.800.246)**

		30/06/2026			01/01/2026		
	Stock code	Original cost	Fair value	Provision	Original cost	Fair value	Provision
		VND	VND	VND	VND	VND	VND
Investments in other entities							
- Viet Nam Rubber Industrial Zone and Urban Development JSC [1]	VRG	9.743.200.000	56.510.560.000	-	9.743.200.000	69.909.678.933	-
- Thuan An Wood Processing JSC	GTA	18.329.722.400		(8.047.195.200)	18.329.722.400	10.718.416.940	(7.611.305.460)
- Vung Tau Intourco Resort JSC		3.850.000.000		(1.636.238.119)	3.850.000.000		(465.143.603)
- EVN International JSC	EIC	44.118.073.392	82.080.000.000	-	44.118.073.392	109.454.400.000	-
- Viet Lao Power JSC		79.567.924.335		-	79.567.924.335		-
- Hydraulic Construction Coporation No.4 JSC [1]	TL4	24.418.782.000		-	24.418.782.000	26.245.668.653	-
- Highway 13-An Loc-Hoa Lu BOT Coporation		23.082.813.181		(23.082.813.181)	23.082.813.181		(23.082.813.181)
- Sai Gon VRG Investment Holding Coporation [1]	SIP	686.816		-	686.816	201.370.998.400	-
- Southern Hot Strip Stell Corporation [2]		-		-	-		-
- Hung Thinh Steel JSC [2]		-		-	-		-
		203.111.202.124	**390.093.434.600**	**(32.766.246.500)**	**203.111.202.124**	**417.699.162.926**	**(31.159.262.244)**

[1] In addition to these investments, the Group has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

[2] According to the results of determining the value of the enterprise for equitization as at 01/01/2016, these investments had their original price re-evaluated by the Group as VND 0 because these units have accumulated losses greater than equity.

[3] Merged financial investments.

Investments in subsidiaries

Detailed information on the Group's subsidiaries as at 30/06/2026 as follows:

Subsidiaries with 100% of contributed capital

Name of Company	Place of establishment	Rate of interest	Rate of voting rights	Principal activities
- Dong Nai Rubber Corporation Co., Ltd	Dong Nai province	100,00%	100,00%	Grow, exploit and trade rubber
- Binh Long Rubber Co., Ltd	Dong Nai province	100,00%	100,00%	Grow, exploit and trade rubber
- Dau Tieng Rubber Co., Ltd	Ho Chi Minh City	100,00%	100,00%	Grow, exploit and trade rubber
- Loc Ninh Rubber Co., Ltd	Dong Nai province	100,00%	100,00%	Grow, exploit and trade rubber
- Phu Rieng Rubber Co., Ltd	Dong Nai province	100,00%	100,00%	Grow, exploit and trade rubber
- Krong Buk Rubber Co., Ltd	Dak Lak province	100,00%	100,00%	Grow, exploit and trade rubber
- Eah Leo Rubber Co., Ltd	Dak Lak province	100,00%	100,00%	Grow, exploit and trade rubber
- Chu Prong Rubber Co., Ltd	Gia Lai province	100,00%	100,00%	Grow, exploit and trade rubber
- Chu Se Rubber Co., Ltd	Gia Lai province	100,00%	100,00%	Grow, exploit and trade rubber
- Kon Tum Rubber Co., Ltd	Quang Ngai province	100,00%	100,00%	Grow, exploit and trade rubber
- Mang Yang Rubber Co., Ltd	Gia Lai province	100,00%	100,00%	Grow, exploit and trade rubber
- Chu Pah Rubber Co., Ltd	Gia Lai province	100,00%	100,00%	Grow, exploit and trade rubber
- Quang Nam Rubber Co., Ltd	Da Nang City	100,00%	100,00%	Grow, exploit and trade rubber
- Ha Tinh Rubber Co., Ltd	Ha Tinh province	100,00%	100,00%	Grow, exploit and trade rubber
- Thanh Hoa Rubber Co., Ltd	Thanh Hoa province	100,00%	100,00%	Grow, exploit and trade rubber
- Quang Tri Rubber Co., Ltd	Quang Tri province	100,00%	100,00%	Grow, exploit and trade rubber
- Binh Thuan Rubber Co., Ltd	Lam Dong province	100,00%	100,00%	Grow, exploit and trade rubber
- Rubber Industrial College	Ho Chi Minh City	100,00%	100,00%	Education
- Viet Nam Rubber Journal	Ho Chi Minh City	100,00%	100,00%	Non-business entities
- Rubber Medical Center	Ho Chi Minh City	100,00%	100,00%	Medical
- Vietnam Rubber Research Institute	Ho Chi Minh City	100,00%	100,00%	Rubber research

Name of Company	Place of establishment	Rate of interest	Rate of voting rights	Principal activities
Subsidiaries with over 50% of state capital				
- Ba Ria Rubber Joint Stock Company	Ho Chi Minh City	97,47%	97,47%	Grow, exploit and trade rubber
- Tan Bien Rubber Joint Stock Company	Tay Ninh province	98,46%	98,46%	Grow, exploit and trade rubber
- VRG - Bao Loc Joint Stock Company	Lam Dong province	71,03%	71,03%	Hydroelectric
- MDF Geruco Quang Tri Wood Joint Stock Company	Quang Tri province	84,85%	84,85%	Wood processing
- Geruco Song Con Hydro Power Joint Stock Company	Da Nang City	51,01%	51,01%	Hydroelectric
- Rubber Industry and Import-Export Joint Stock Company	Ho Chi Minh City	69,12%	69,12%	Commercial business, import and export
- VRG - Phu Yen Joint Stock Company	Dak Lak province	81,77%	81,77%	Hydroelectric
- VRG - Dak Nong Joint Stock Company	Lam Dong province	68,60%	68,60%	Hydroelectric
- Geru Star Sport Joint Stock Company	Ho Chi Minh City	64,38%	64,38%	Manufacturing and trading sports equipment
- Sa Thay Rubber Joint Stock Company	Quang Ngai province	59,00%	59,00%	Grow, exploit and trade rubber
- Son La Rubber Joint Stock Company	Son La province	69,03%	69,03%	Grow, exploit and trade rubber
- Tay Ninh Rubber Joint Stock Company	Tay Ninh province	61,80%	61,80%	Grow, exploit and trade rubber
- Dong Phu Rubber Joint Stock Company	Dong Nai province	55,24%	55,24%	Grow, exploit and trade rubber
- Mechanical Rubber JSC	Ho Chi Minh City	60,00%	60,00%	Rubber mechanics
- Ha Giang Rubber Joint Stock Company	Ha Giang province	82,59%	82,59%	Grow, exploit and trade rubber
- Quasa Geruco Joint Stock Company	Quang Tri province	75,23%	75,23%	Grow, exploit and trade rubber
- Lai Chau Rubber Joint Stock Company	Lai Chau province	83,54%	83,54%	Grow, exploit and trade rubber
- Dien Bien Rubber Joint Stock Company	Dien Bien province	60,00%	60,00%	Grow, exploit and trade rubber
- Phuoc Hoa Rubber Joint Stock Company	Ho Chi Minh City	66,62%	66,62%	Grow, exploit and trade rubber
- Lai Chau II Rubber Joint Stock Company	Lai Chau province	88,50%	88,50%	Grow, exploit and trade rubber
- Yen Bai Rubber Joint Stock Company	Lao Cai province	81,52%	81,52%	Grow, exploit and trade rubber
- Hoa Binh Rubber Joint Stock Company	Ho Chi Minh City	55,06%	55,06%	Grow, exploit and trade rubber
- Rubber Trading and Tourism Services JSC	Quang Ninh province	52,51%	52,51%	Travel and hotel services
- VRG Khai Hoan Rubber Joint Stock Company	Ho Chi Minh City	51,04%	51,04%	Rubber industry
- Nghe An Rubber Investment and Development JSC	Nghe An province	93,03%	93,03%	Grow, exploit and trade rubber
- VRG Japan Rubber Export JSC	Ho Chi Minh City	50,00%	50,00%	Commercial business, import and export
- VRG Kien Giang MDF Wood JSC	An Giang province	99,58%	99,58%	Wood processing

Investments in joint ventures and associates

Detailed information on the Group's joint ventures and associates as at 30/06/2026 as follows:

Name of Company	Place of establishment	Rate of interest	Rate of voting rights	Principal activities
- Visorutex Joint Venture Enterprise	Ho Chi Minh City	27,57%	27,57%	Grow, exploit and trade rubber
- Nam Tan Uyen Joint Stock Corporation	Ho Chi Minh City	20,42%	20,42%	Industrial park infrastructure
- Viet Lao Rubber JSC	Ho Chi Minh City	20,66%	20,66%	Grow, exploit and trade rubber
- Ben Thanh Rubber JSC	Ho Chi Minh City	48,85%	48,85%	Rubber industry
- Tan Bien Kampongthom Rubber JSC	Tay Ninh province	41,00%	41,00%	Grow, exploit and trade rubber
- Dong Nai Kratie JSC	Dong Nai province	20,77%	20,77%	Grow, exploit and trade rubber
- Dong Phu Kratie JSC	Dong Nai province	29,96%	29,96%	Grow, exploit and trade rubber
- VRG Dongwha MDF Wood JSC	Dong Nai province	49,00%	49,00%	Wood processing
- Ba Ria Kampong thom JSC	Ho Chi Minh City	37,48%	37,48%	Grow, exploit and trade rubber
- Chu Se Kampong thom JSC	Gia Lai province	50,48%	50,48%	Grow, exploit and trade rubber
- Mang Yang - Ratanakiri Rubber JSC	Gia Lai province	47,49%	47,49%	Grow, exploit and trade rubber
- Krong Buk - Ratanakiri Rubber JSC	Dak Lak province	39,98%	39,98%	Grow, exploit and trade rubber
- Chu Prong - Stung Treng Rubber JSC	Gia Lai province	30,31%	30,31%	Grow, exploit and trade rubber
- Ho Chi Minh City Rubber JSC	Ho Chi Minh City	27,14%	27,14%	Grow, exploit and trade rubber
- Dau Tieng Kratie Rubber JSC	Ho Chi Minh City	34,00%	34,00%	Grow, exploit and trade rubber
- Dau Tieng Cambodia Rubber JSC	Ho Chi Minh City	42,81%	42,81%	Grow, exploit and trade rubber
- An Dien Industrial JSC	Ho Chi Minh City	38,50%	38,50%	Industrial park infrastructure
Phu Rieng Kratie Rubber JSC	Dong Nai province	46,00%	46,00%	Grow, exploit and trade rubber

Major transactions between the Group and the Group's subsidiaries, associates during the period: Detailed as in Note No. 28.

4 FINANCIAL INVESTMENTS (CONTINUED)

d) Long-tern held - to - maturity investments

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
+ Long-term lending receivables				
Related parties	*7.419.842.146*	-	*21.975.058.857*	-
- Binh Thuan Rubber Co., Ltd	-	-	7.795.836.380	-
- Quang Nam Rubber Co., Ltd	-	-	6.759.380.331	-
- KonTum Rubber Co., Ltd	2.474.794.946	-	2.474.794.946	-
- Ha Tinh Rubber Co., Ltd	4.945.047.200	-	4.945.047.200	-
Other parties: Lending receivables merged from Vietnam Rubber Finance One member Co., Ltd	*702.950.695.430*	*(370.437.765.650)*	*705.173.695.430*	*(369.956.690.650)*
- Lending receivables under Repo share	51.586.359.215	(43.844.559.215)	51.616.359.215	(42.736.059.215)
+ *Le Thanh Nha*	*18.931.920.201*	*(11.190.120.201)*	*18.931.920.201*	*(10.051.620.201)*
+ *To Dinh Chien*	*16.496.910.403*	*(16.496.910.403)*	*16.496.910.403*	*(16.496.910.403)*
+ *Kien Quan Investment JSC*	*16.000.000.000*	*(16.000.000.000)*	*16.000.000.000*	*(16.000.000.000)*
+ *Vuong Dang*	*157.528.611*	*(157.528.611)*	*187.528.611*	*(187.528.611)*
- Others	651.364.336.215	(326.593.206.435)	653.557.336.215	(327.220.631.435)
	710.370.537.576	**(370.437.765.650)**	**727.148.754.287**	**(369.956.690.650)**

5 . SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parrties				
- VRG Japan Rubber Export JSC	1.899.999.998	-	12.220.577.736	-
Other parties				
- Venus Investment and Service Corporation	26.309.625.309	(22.965.011.299)	26.927.521.922	(20.278.803.207)
- Duc Viet Co., Ltd	14.527.801.835	-	-	-
- Other trade receivables	9.684.034.969	(470.964.000)	2.804.060.656	(570.964.000)
	52.421.462.111	**(23.435.975.299)**	**41.952.160.314**	**(20.849.767.207)**

6 . PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Related parties				
- Quang Ngai Rubber Co., Ltd	-	-	426.893.513	-
- Hoa Binh Rubber JSC	3.347.190.000	-	-	-
- Lao Quasa - Geruco Joint Stock Co., Ltd	34.303.403.900	-	-	-
- Son La Rubber JSC	15.355.015.355	-	-	-
- Dong Nai Kratie Rubber JSC	48.600.000.000	-	48.600.000.000	-
Other parties				
- Hochiminh Museum Construction JSC	-	-	3.664.200.600	-
- Others	15.167.044.742	-	2.724.073.869	-
	116.772.653.997	-	**55.415.167.982**	-
b) Long-term				
Related parties				
- Quang Nam Rubber Co., Ltd	38.555.727.500	-	38.555.727.500	-
- Ha Tinh Rubber Co., Ltd	24.867.309.495	-	33.000.000.000	-
- Son La Rubber JSC	42.302.441.599	-	74.200.000.000	-
- Hoang Anh Mang Yang K.Apivath Caoutchouc Co., Ltd	169.720.078.823	-	200.975.196.929	-
	275.445.557.417	-	**346.730.924.429**	-

7 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Other short-term receivables				
Other receivables of Group's headquater	***1.634.977.398.140***	***(8.752.000.000)***	***826.521.524.482***	***(8.752.000.000)***
- Capital advance receivables	6.922.169.876	-	6.922.169.876	-
- Dividends and profits receivables	330.724.543.151	(8.752.000.000)	33.598.734.660	(8.752.000.000)
- Receivables from concentrated profits	1.132.150.521.780	-	630.573.898.360	-
- Advances	4.354.100.000	-	465.000.000	-
- Mortgages	68.346.159.416	-	47.380.407.951	-
- Others	92.479.903.917	-	107.581.313.635	-
Other receivables of Vietnam Rubber Finance One member Co., Ltd	***5.301.671.441***	***(3.954.598.795)***	***5.436.458.049***	***(3.954.598.795)***
- Receivable from State Bank relating to interest support	2.697.168.577	(2.697.168.577)	2.697.168.577	(2.697.168.577)
- Receivable from advance of court fees	1.347.072.646	-	1.481.859.254	-
- Receivable from employees relating to salary after finalization	1.257.430.218	(1.257.430.218)	1.257.430.218	(1.257.430.218)
	1.640.279.069.581	**(12.706.598.795)**	**831.957.982.531**	**(12.706.598.795)**
b) Other long-term receivables				
Other receivables of Group's headquater				
- Lending	18.250.000.000	-	18.250.000.000	-
- Receivables from advance to construction in progress (*)	2.233.633.940.546	-	2.242.975.580.231	-
- Capital advance receivables	-	-	1.600.000.000	-
	2.251.883.940.546	**-**	**2.262.825.580.231**	**-**
c) Other receivables from related parties	**3.782.770.079.270**	**-**	**3.010.004.777.820**	**-**

(*) Advances for limited liability companies are 100% invested by the Group to supplement capital construction investment capital for member units.

8 . DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Subjects of Group's headquater				
+ Rubber Construction Investment JSC	8.752.000.000	-	8.752.000.000	-
+ Rubber Securities JSC	9.184.524.709	-	9.184.524.709	-
+ Phu Rieng Kratie Rubber JSC	92.278.244.169	-	92.278.244.169	-
+ MDF Kien Giang Wood JSC	181.362.095.404	-	181.362.095.404	-
+ Ha Tinh Rubber Co., Ltd	83.762.474.568	21.744.876.794	83.267.971.243	21.250.373.469
+ Venus Investment and Service Corporation	26.309.625.309	3.344.614.010	26.927.521.922	6.648.718.715
+ Kon Tum Rubber Co., Ltd	1.191.503.645	456.639.469	2.230.138.094	1.025.612.489
+ Others	470.964.000	-	570.964.000	-
Subjects of Vietnam Rubber Finance One member Co., Ltd				
+ Lending receivables from customers (1)	651.364.336.215	324.771.129.780	653.557.336.215	326.336.704.780
+ Lending receivables under Repo share (2)	51.586.359.215	7.741.800.000	51.616.359.215	8.880.300.000
+ Others	3.954.598.795	-	3.954.598.795	-
	1.110.216.726.029	**358.059.060.053**	**1.113.701.753.766**	**364.141.709.453**

(1) Vietnam Rubber Finance One member Limited Company ("RFC") was merged into the Group from 01/12/2015, lendings outstanding balance as at 30/06/2026 with the amount of VND 702,950 billion includes 174 lending customers, detailed information:

	30/06/2026	01/01/2026
	VND	VND
- Total outstanding balance of lending receivebles	702.950.695.430	705.173.695.430
- Accrued interest (*)	2.209.952.143.909	2.186.519.695.386
- The value of collateral in lending contracts	1.382.547.510.861	1.398.428.340.861

(*) The accrued interest is being monitored by the Group off the balance sheet according to regulations for credit institutions and guidance under the Official Dispatch No. 4222/BTC-CDKT dated 30/03/2016.

Document status and handling plan relating to such lendings as at 30/06/2026 include:

Document status	Number of Document	Ending balance	
		Principal balance	Interest
		VND	VND
Lawsuit documents	26	382.024.156.261	958.981.935.862
+ Credit documents being processed by the Court has no verdict yet	*20*	*334.979.385.478*	*900.768.048.204*
+ Credit documents are being processed containing the verdict	*2*	*12.112.850.582*	*52.682.624.628*
+ Credit documents that the court has suspended the lawsuit due to the expiration of the right to sue for debt	*4*	*34.931.920.201*	*5.531.263.030*
Documents at the enforcement agency	146	319.586.539.169	1.249.686.380.961
+ Judgment execution documents with mortgaged assets (executed)	*8*	*40.890.764.794*	*126.681.345.275*
+ Judgment execution documents with mortgaged assets (executed)	*37*	*267.649.104.055*	*741.684.735.362*
+ Judgment execution documents without mortgaged assets	*101*	*11.046.670.320*	*381.320.300.324*
Unfiled Lawsuit documents	2	1.340.000.000	1.283.827.086
	174	**702.950.695.430**	**2.209.952.143.909**

(2) Details of lending receivables under Repo share

Customers	Mortgaged assets (Share)	Quantity of shares	Principal balance as at 30/06/2026	Provision as at 30/06/2026
			VND	VND
To Dinh Chien	Hung Thinh Steel JSC	1.650.000	16.496.910.403	16.496.910.403
Kien Quan Investment Joint Stock Company	Hung Thinh Steel JSC	1.000.000	7.000.000.000	7.000.000.000
Kien Quan Investment Joint Stock Company	Hung Thinh Steel JSC	900.000	9.000.000.000	9.000.000.000
Vuong Dang	Hung Thinh Steel JSC	100.000	157.528.611	157.528.611
Le Thanh Nha	Kien Quan Investment Joint Stock Company	1.200.000	5.500.000.000	5.500.000.000
Le Thanh Nha	Stock code: HAG	506.000	13.431.920.201	5.690.120.201
			51.586.359.215	**43.844.559.215**

For lending receivables under Repo shares, the entire number of shares has been transferred to RFC and the Group has the right to transfer the entire number of shares. The recoverable value of the lendings is determined according to the fair value of the investment at the end of the accounting period.

9 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	33.362.018	-	34.957.765	-
Tools, supplies	1.840.400.000	-	1.840.400.000	-
Goods	23.393.822.344	-	285.187.611.854	-
	25.267.584.362	-	**287.062.969.619**	-

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	157.774.809.642	7.153.080.717	33.457.821.695	70.721.421.204	269.107.133.258
- Purchase in the period	-	-	-	-	-
Ending balance	**157.774.809.642**	**7.153.080.717**	**33.457.821.695**	**70.721.421.204**	**269.107.133.258**
Accumulated depreciation					
Beginning balance	83.484.726.943	4.797.251.292	15.468.150.498	69.485.342.087	173.235.470.820
- Depreciation for the period	2.803.731.444	142.867.950	1.625.116.968	222.702.804	4.794.419.166
Ending balance	**86.288.458.387**	**4.940.119.242**	**17.093.267.466**	**69.708.044.891**	**178.029.889.986**
Carrying amount					
Beginning balance	74.290.082.699	2.355.829.425	17.989.671.197	1.236.079.117	95.871.662.438
Ending balance	**71.486.351.255**	**2.212.961.475**	**16.364.554.229**	**1.013.376.313**	**91.077.243.272**

11 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	**VND**
Historical cost			
Beginning balance	11.109.585.388	10.830.079.786	21.939.665.174
- Purchase in the year	-	1.500.000.000	1.500.000.000
Ending balance	**11.109.585.388**	**12.330.079.786**	**23.439.665.174**
Accumulated amortization			
Beginning balance	-	10.538.574.128	10.538.574.128
- Amortization in the period	-	114.017.088	114.017.088
Ending balance	**-**	**10.652.591.216**	**10.652.591.216**
Carrying amount			
Beginning balance	11.109.585.388	291.505.658	11.401.091.046
Ending balance	**11.109.585.388**	**1.677.488.570**	**12.787.073.958**

12 . SHORT-TERM TRADE PAYABLES

	30/06/2026		01/01/2026	
	Value	Amount can be paid	Value	Amount can be paid
	VND	VND	VND	VND
a) Trade payables detailed by suppliers with large account balances				
Related parties				
- Quang Nam Rubber Co., Ltd	6.504.564.339	6.504.564.339	-	-
- Ha Tinh Rubber Co., Ltd	10.771.558.546	10.771.558.546	-	-
- Lai Chau Rubber JSC	20.609.164.829	20.609.164.829	41.158.530.000	41.158.530.000
- Dien Bien Rubber JSC	8.852.090.100	8.852.090.100	-	-
- Sa Thay Rubber JSC	5.432.738.063	5.432.738.063	-	-
- Sa Thay Rubber JSC	6.244.381.766	6.244.381.766	-	-
- Lai Chau II Rubber JSC	12.392.100.000	12.392.100.000	-	-
- Dau Tieng Rubber Co., Ltd	-	-	3.200.385.600	3.200.385.600
- Chumomray Rubber Co., Ltd	11.944.296.005	11.944.296.005	-	-
- CAOUTCHOUC MEKONG CO., LTD	-	-	18.292.555.008	18.292.555.008
- TAN BIEN - KAMPONG THOM APHIVATH CAOUTCHOUC CO., LTD	-	-	10.358.247.900	10.358.247.900
- C.R.C.K2 APHIVATH CAOUTCHOUC CO.,LTD	12.462.167.164	12.462.167.164	-	-
- KRONGBUK RATANAKIRI APHIVATH CAOUTCHOUC CO.,LTD	-	-	9.527.372.400	9.527.372.400
- Others	154.088.400	154.088.400	309.294.031	309.294.031
Other parties				
- Khanh Travel Co., Ltd	-	-	1.637.759.000	1.637.759.000
- Tuoi Tre News	-	-	500.000.000	500.000.000
- National Archives Division II	-	-	2.807.730.108	2.807.730.108
- Construction and House Repair Enterprise	82.090.988	82.090.988	2.358.495.697	2.358.495.697
- Others	899.016.949	899.016.949	13.361.973.725	13.361.973.725
	96.348.257.149	**96.348.257.149**	**103.512.343.469**	**103.512.343.469**

13 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivables at beginning of the period	Tax payables at beginning of the period	Tax payables in the period	Tax paid in the period	Tax receivables at the end of the period	Tax payables at the end of the period
	VND	VND	VND	VND	VND	VND
Value added tax	116.282.777.448	-	21.668.924.633	20.794.259.967	115.408.112.782	-
Corporate income tax	33.132.521.750	-	-	-	33.132.521.750	-
Personal income tax	-	2.662.979.803	14.953.796.794	15.662.488.208	-	1.954.288.389
Land tax and land rental	4.000.752	-	2.429.324.853	2.429.324.853	4.000.752	-
Fees, charges and other payables	27.051.323.632	-	12.954.431.356	12.954.431.356	27.051.323.632	-
	176.470.623.582	**2.662.979.803**	**52.006.477.636**	**51.840.504.384**	**175.595.958.916**	**1.954.288.389**

14 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
- Van Loi Kon Tum Vietnam JSC	-	91.432.754.300
- Nam Long Co., Ltd	9.334.463.547	49.510.487.419
- Tan Phat Co., Ltd	13.013.705.000	-
- Others	4.583.373.745	8.248.360.614
	26.931.542.292	**149.191.602.333**

15 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Operating expenses of the representative office	739.699.200	9.763.324.200
- Others	-	807.369.031
	739.699.200	**10.570.693.231**

16 . OTHER PAYABLES

		30/06/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Payables at Group's headquater	***12.627.100.344***	***11.584.787.310***
	- Trade union fee	75.843.132	151.556.834
	- Short-term deposits, collateral received	-	297.013.662
	- Others	12.551.257.212	11.136.216.814
	Payables from Vietnam Rubber Finance One member Co., Ltd	***15.989.383.069***	***15.978.783.069***
	- Others	15.989.383.069	15.978.783.069
		28.616.483.413	**27.563.570.379**
b)	**Long-term**		
	- Long-term deposits, collateral received	7.729.896.841	6.098.153.179
	- Entrusted capital contribution to VRG - Dak Nong JSC	11.433.721.000	11.433.721.000
		19.163.617.841	**17.531.874.179**
c)	**Other payables to related parties**	**36.189.749**	**36.189.749**
	(Detailed as in Note No. 28)		

17 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Development investment fund	Retained earnings	Total
	VND	VND	VND	VND
Balance as at 01/01/2026	**40.000.000.000.000**	**2.880.666.221.105**	**2.503.357.002.933**	**45.384.023.224.038**
Profit of the current period	-	-	1.432.378.911.822	1.432.378.911.822
Balance as at 30/06/2026	**40.000.000.000.000**	**2.880.666.221.105**	**3.935.735.914.755**	**46.816.402.135.860**

b) Details of Contributed capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
- Capital of State	96,77	38.708.428.190.000	96,77	38.708.428.190.000
- Capital of employees	0,72	288.133.710.000	0,72	288.133.710.000
- Capital of the trade union	0,02	7.262.500.000	0,02	7.262.500.000
- Others	2,49	996.175.600.000	2,49	996.175.600.000
	100,00	**40.000.000.000.000**	**100,00**	**40.000.000.000.000**

c) Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Owner's contributed capital	40.000.000.000.000	40.000.000.000.000
- *At the beginning of the period*	*40.000.000.000.000*	*40.000.000.000.000*
- *At the end of the period*	*40.000.000.000.000*	*40.000.000.000.000*
Dividends, profit		
- Dividend, profit payable at the beginning of the period	857.870.692	758.789.312
- Dividend, profit payable in the period	-	-
+ *Dividend, profit payable from last period's profit*	-	-
- Dividend, profit paid in cash	32.570.750	-
+ *Dividend, profit payable from last period's profit*	*32.570.750*	-
- *Dividend, profit payable at the end of the period*	**825.299.942**	**758.789.312**

d) Share

	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	4.000.000.000	4.000.000.000
Quantity of issued shares	4.000.000.000	4.000.000.000
- *Common shares*	*4.000.000.000*	*4.000.000.000*
Quantity of outstanding shares in circulation	4.000.000.000	4.000.000.000
- *Common shares*	*4.000.000.000*	*4.000.000.000*
Par value per share: VND 10,000		

e) Group's reserves

	30/06/2026	01/01/2026
	VND	VND
Development investment fund	2.880.666.221.105	2.880.666.221.105
	2.880.666.221.105	**2.880.666.221.105**

18 . OFF STATEMENT OF FINANCIAL POSITION ITEMS

a) Foreign currencies

	30/06/2026	01/01/2026
- USD	2.004.181,34	761.172,41
- EUR	0,48	0,48

b) Doubtful debts written-offs

	30/06/2026	01/01/2026
	VND	VND
- Customers at Group's headquater	6.071.513.101	6.071.513.101
- Customers at Rubber Finance Company	69.264.656.253	69.264.656.253

c) Other information related to the accounting figures after the merger of Vietnam Rubber Finance One Member Co., Ltd

In 2015, Viet Nam Rubber Finance One Member Co., Ltd was merged into the Group as a credit institution. According to the Official Dispatch No. 4222/BTC-CDKT dated 30/03/2016, doubtful debts (uncollected interest) that Vietnam Rubber Finance One Member Co., Ltd previously recorded off-statement of financial position according to regulations the decision of the Credit Institution will continue to be monitored in the management system of the Parent Company - Group to collect revenue according to the provisions of law.

Off-statement of financial position items as at 30/06/2026 relating to the Vietnam Rubber Finance One Member Co., Ltd include:

	30/06/2026	01/01/2026
	VND	VND
- Uncollected lending interest	2.201.085.377.491	2.177.652.928.968
- Uncollected interest receivable from repo share	8.866.766.418	8.866.766.418
- Collateral assets in lending contracts:	1.382.547.510.861	1.398.428.340.861

d) **The detail of guarantee data for lending member units**

	30/06/2026		01/01/2026	
	VND	USD	VND	USD
- VRG Phu Yen JSC	292.587.798.000	-	292.587.798.000	-
- Ha Tinh Rubber Co., Ltd	271.592.000.000	-	271.592.000.000	-
- VRG Kien Giang MDF Wood JSC	477.000.000.000	-	477.000.000.000	-
- Others	91.280.000.000	1.875.000	91.280.000.000	1.875.000
	1.132.459.798.000	**1.875.000**	**1.132.459.798.000**	**1.875.000**

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

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Revenue from sales of goods	564.838.944.516	534.612.596.835
Revenue from rendering of services	10.824.568.931	5.424.203.492
Other revenue	19.855.025.987	14.216.305.153
	595.518.539.434	**554.253.105.480**
In which: Revenue from related parties	**26.748.779.858**	**57.157.385.217**

(Detailed as in Note No. 28)

20 . COST OF GOODS SOLD

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Cost of goods sold	558.359.514.919	533.629.871.804
Cost of services rendered	4.616.371.569	5.467.430.559
	562.975.886.488	**539.097.302.363**

21 . FINANCIAL INCOME

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Interest income	101.766.926.914	56.385.719.173
Dividends or distributed profits	346.199.929.151	536.528.472.000
Realised exchange gain	998.423.014	687.396.892
Profits from subsidiaries with 100% capital investment	383.835.530.758	268.881.698.259
	832.800.809.837	**862.483.286.324**
In which: Financial income from related parties	**733.227.634.224**	**808.538.453.114**

(Detailed as in Note No. 28)

22 . FINANCIAL EXPENSES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Interest expense	-	325.309.622
Unrealised exchange loss	1.198.329.283	2.104.942.712
Provision/ reversal for impairment loss from investment	(123.676.396.951)	(37.367.318.777)
	(122.478.067.668)	**(34.937.066.443)**

23 . SELLING EXPENSES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Expenses of outsourcing services	1.827.891.217	3.677.029.699
	1.827.891.217	**3.677.029.699**

24 . GENERAL ADMINISTRATIVE EXPENSES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Raw materials	1.324.675.050	1.122.466.480
Labour expenses	37.689.480.649	39.398.516.062
Depreciation expenses	1.266.179.589	1.133.290.779
Tax, Charge, Fee	344.380.903	253.311.499
Reversal/ Provision expenses	26.775.258	(1.886.271.224)
Expenses of outsourcing services	8.845.652.354	6.257.175.847
Other expenses in cash	11.274.788.071	20.179.530.161
	60.771.931.874	**66.458.019.604**

25 . OTHER INCOME

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
	VND	VND
Others	704.313.699	1.545.751.577
	704.313.699	**1.545.751.577**

26 . CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Total profit before tax	1.432.378.911.822	1.136.741.815.832
Increase	1.194.056.271	12.887.299.106
Decrease	(1.433.572.968.093)	(1.149.629.114.938)
Taxable income	-	-
Current corporate income tax expense (tax rate 20%)	**-**	**-**
Tax payable at the beginning of the period	(33.132.521.750)	(33.132.521.750)
Tax paid in the period	-	-
Corporate income tax payable at the end of the period	**(33.132.521.750)**	**(33.132.521.750)**

27 . FINANCIAL INSTRUMENTS

The types of financial instruments of the Group:

	Carrying amount			
	30/06/2026		01/01/2026	
	Original Cost	Provision	Original Cost	Provision
	VND	VND	VND	VND
Financial assets				
Cash and cash equivalents	350.808.291.948	-	1.303.766.080.564	-
Trade and other receivables	3.944.584.472.238	(36.142.574.094)	3.136.735.723.076	(33.556.366.002)
Lendings	6.464.579.578.442	(716.015.091.882)	4.953.606.887.982	(716.003.678.311)
Long term investments	96.610.464.608	(9.683.433.319)	96.610.464.608	(8.076.449.063)
	10.856.582.807.236	**(761.841.099.295)**	**9.490.719.156.230**	**(757.636.493.376)**

	Carrying amount	
	30/06/2026	01/01/2026
	VND	VND
Financial liabilities		
Trade and other payables	144.128.358.403	148.607.788.027
Accrued expenses	739.699.200	10.570.693.231
	144.868.057.603	**159.178.481.258**

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but do not provide any relevant instruction for assessment and recognition of fair value of financial assets and liabilities, excluding provision for doubtful debts and provision for diminution in value of trading securities which are presented in relevant notes.

Financial risk management

The Group's financial risks including market risk, credit risk and liquidility risk. The Group has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of General Directors of the Group is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Group's business operations will bear the risks of changes on prices, exchange rates and interest rates.

Price risk:

The Group bears price risk of equity instruments from short-term and long-term security investments due to uncertainty on future prices of the securities. Long-term securities are held for long-term strategies, at the end of the fiscal year, the Group has no plans to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Long-term investment	-	390.093.434.600	-	390.093.434.600
	-	**390.093.434.600**	-	**390.093.434.600**
As at 01/01/2026				
Long-term investment	-	417.699.162.926	-	417.699.162.926
	-	**417.699.162.926**	-	**417.699.162.926**

Exchange rate risk:

The Group bears the risk of interest rates due to the transaction made in a foreign currency other than Vietnam Dong such as: revenue, cost,...

Interest rate risk:

The Group bears the risk of interest rates due to fluctuation in fair value of future cash flow of a financial instrument according to changes in market interest rates if the Group has time or demand deposits, lendings and debts subject to floating interest rates. The Group manages interest rate risk by analyzing the market competition situation to obtain any interest profitable for its operation purpose.

Credit risk

Credit risk is risk in which the potential loss may be incurred if a counterpart fails to perform its obligations under contractual terms or financial instruments. The Group has credit risk from operating activities (mainly for trade receivables) and financial activities (including bank deposits, lendings and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	350.808.291.948	-	-	350.808.291.948
Trade and other receivables	1.656.557.957.598	2.251.883.940.546	-	3.908.441.898.144
Lendings	5.754.209.040.866	710.370.537.576	-	6.464.579.578.442
	7.761.575.290.412	**2.962.254.478.122**	**-**	**10.723.829.768.534**
As at 01/01/2026				
Cash and cash equivalents	1.303.766.080.564	-	-	1.303.766.080.564
Trade and other receivables	840.353.776.843	2.262.825.580.231	-	3.103.179.357.074
Lendings	4.226.458.133.695	727.148.754.287	-	4.953.606.887.982
	6.370.577.991.102	**2.989.974.334.518**	**-**	**9.360.552.325.620**

Liquidity risk

Liquidity risk is the risk in which the Group has trouble in settlement of its financial obligations due to lack of funds. Liquidity risk of the Group is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Trade and other payables	124.964.740.562	19.163.617.841	-	144.128.358.403
Accrued expenses	739.699.200	-	-	739.699.200
	125.704.439.762	**19.163.617.841**	**-**	**144.868.057.603**
As at 01/01/2026				
Trade and other payables	131.075.913.848	17.531.874.179	-	148.607.788.027
Accrued expenses	10.570.693.231	-	-	10.570.693.231
	141.646.607.079	**17.531.874.179**	**-**	**159.178.481.258**

28 . TRANSACTION AND BALANCES WITH RELATED PARTIES

During the period, the Group has the transactions and balances at the end of the accounting period with related parties as follows:

Transactions during the period:

	Relation	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
		VND	VND
Revenue from management fee		**19.855.025.987**	**14.216.305.153**
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	7.351.730.831	3.658.020.280
- Binh Thuan Rubber Co., Ltd	Subsidiary	1.982.326.646	1.386.142.190
- Dau Tieng Rubber Co., Ltd	Subsidiary	1.763.179.127	1.311.520.196
- Loc Ninh Rubber Co., Ltd	Subsidiary	2.048.151.451	1.557.134.883
- Phu Rieng Rubber Co., Ltd	Subsidiary	2.690.345.080	2.323.144.301
- Krong Buk Rubber Co., Ltd	Subsidiary	293.303.500	96.114.445
- Eah Leo Rubber Co., Ltd	Subsidiary	420.895.665	609.702.391
- Chu Prong Rubber Co., Ltd	Subsidiary	481.915.976	834.727.788
- Chu Se Rubber Co., Ltd	Subsidiary	613.816.791	554.861.398
- Kon Tum Rubber Co., Ltd	Subsidiary	634.281.371	791.023.771
- Mang Yang Rubber Co., Ltd	Subsidiary	644.053.160	523.798.158
- Chu Pah Rubber Co., Ltd	Subsidiary	536.741.777	449.497.000
- Quang Tri Rubber Co., Ltd	Subsidiary	251.749.172	42.526.465
- Binh Thuan Rubber Co., Ltd	Subsidiary	142.535.440	78.091.887
Revenue from entrustment fee		**6.893.753.871**	**42.941.080.064**
- Vietnam Rubber Research Institute	Subsidiary	60.030.000	60.030.000
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	71.086.125	71.086.125
- Ba Ria Rubber JSC	Subsidiary	-	5.226.574
- VRG Japan Rubber Export JSC	Subsidiary	-	38.782.867.938
- Viet - Lao Rubber JSC	Associate	63.495.819	-
- Chu Se - Kampongthom Rubber JSC	Associate	71.961.927	71.961.927
- Ben Thanh Rubber JSC	Associate	6.627.180.000	3.949.907.500

Transactions during the period: (continued)

	Relation	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
		VND	VND
Concentrated profits receivables from subsidiaries that		**383.835.530.758**	**268.881.698.259**
- Binh Long Rubber Co., Ltd	Subsidiary	20.853.698.993	39.513.352.465
- Chu Se Rubber Co., Ltd	Subsidiary	25.748.244.896	16.464.952.478
- Kon Tum Rubber Co., Ltd	Subsidiary	26.658.446.839	19.987.427.741
- Eah Leo Rubber Co., Ltd	Subsidiary	4.069.125.903	8.290.709.399
- Loc Ninh Rubber Co., Ltd	Subsidiary	9.859.102.114	(2.649.268.818)
- Binh Thuan Rubber Co., Ltd	Subsidiary	(7.352.731.852)	-
- Mang Yang Rubber Co., Ltd	Subsidiary	8.786.161.509	11.412.796.607
- Chu Pah Rubber Co., Ltd	Subsidiary	81.913.823.853	13.145.293.271
- Dau Tieng Rubber Co., Ltd	Subsidiary	35.746.450.558	18.164.701.592
- Phu Rieng Rubber Co., Ltd	Subsidiary	22.171.140.747	17.513.255.295
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	125.792.896.515	112.787.131.792
- Chu Prong Rubber Co., Ltd	Subsidiary	29.589.170.683	14.251.346.437

Transactions during the period: (continued)

Dividends or distributed profits		**346.199.929.151**	**536.528.472.000**
- VRG Dongwha MDF Wood JSC	Associate	166.600.000.000	490.000.000.000
- Krong Buk - Ratanakiri Rubber JSC	Associate	15.768.933.151	-
- VRG Long Thanh Investment and Development JSC	Associate	132.000.000.000	30.800.000.000
- Viet Lao Power JSC	Received investment Company	6.567.220.000	13.134.440.000
- Sai Gon VRG Investment Holding Coporation	Received investment Company	17.046.496.000	2.594.032.000
- EVN International JSC	Received investment Company	4.320.000.000	-
- Viet Nam Rubber Industrial Zone and Urban Development JSC	Received investment Company	3.897.280.000	-
Lending interest		**3.192.174.315**	**3.128.282.855**
- Binh Thuan Rubber Co., Ltd	Subsidiary	181.156.213	229.249.369
- Chu Pah Rubber Co., Ltd	Subsidiary	-	63.837.885
- Chu Prong Rubber Co., Ltd	Subsidiary	-	29.566.112
- Chu Se Rubber Co., Ltd	Subsidiary	-	22.416.609
- Eah Leo Rubber Co., Ltd	Subsidiary	-	17.718.395
- Ha Tinh Rubber Co., Ltd	Subsidiary	124.918.623	153.616.074
- Krong Buk Rubber Co., Ltd	Subsidiary	-	12.247.540
- Mang Yang Rubber Co., Ltd	Subsidiary	-	49.560.981
- Kon Tum Rubber Co., Ltd	Subsidiary	63.120.233	104.696.785
- Quang Nam Rubber Co., Ltd	Subsidiary	-	209.978.190
- Quang Ngai Rubber Co., Ltd	Subsidiary	-	98.844.414
- Huong Khe Ha Tinh Rubber Co., Ltd	Subsidiary	-	(686.428.745)
- VRG Kien Giang MDF Wood JSC	Subsidiary	2.822.979.246	2.822.979.246
Purchasing goods and services		**540.225.086.142**	**443.514.593.846**
- Huong Khe Ha Tinh Rubber Co., Ltd	Subsidiary	-	7.147.636.715
- Quang Ngai Rubber Co., Ltd	Subsidiary	-	638.592.500
- Quang Nam Rubber Co., Ltd	Subsidiary	34.200.133.239	16.530.869.529
- Loc Ninh Rubber Co., Ltd	Subsidiary	9.223.200.000	5.139.750.000
- Eah Leo Rubber Co., Ltd	Subsidiary	8.370.209.332	7.056.075.398
- Ha Tinh Rubber Co., Ltd	Subsidiary	22.276.785.541	7.706.045.834
- Thanh Hoa Rubber Co., Ltd	Subsidiary	18.003.261.500	-
- Kon Tum Rubber Co., Ltd	Subsidiary	289.243.500	11.576.250.000
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	-	38.507.578.825
- Dau Tieng Rubber Co., Ltd	Subsidiary	-	7.445.000.000
- Nam Giang - Quang Nam Rubber Co., Ltd	Subsidiary	-	10.119.577.989
- Phuoc Hoa Rubber JSC	Subsidiary	-	11.648.280.000
- Tay Ninh Rubber JSC	Subsidiary	9.704.960.000	-
- Dien Bien Rubber JSC	Subsidiary	8.430.562.000	15.593.793.152
- Lai Chau Rubber JSC	Subsidiary	44.294.500.873	15.967.180.285
- Yen Bai Rubber JSC	Subsidiary	3.762.654.000	-
- Ha Giang Rubber JSC	Subsidiary	5.174.036.250	-
- Sa Thay Rubber JSC	Subsidiary	16.740.418.666	18.422.679.694
- Son La Rubber JSC	Subsidiary	42.248.863.720	26.376.098.910
- Lai Chau II Rubber JSC	Subsidiary	19.895.039.500	9.679.488.202

- Hoa Binh Rubber JSC	Subsidiary	7.719.770.700	-
- Vietnam Rubber Research Institute	Subsidiary	971.070.000	-
- Dong Nai Kratie Rubber JSC	Associate	14.360.834.250	20.061.343.890
- Chumomray Rubber Co., Ltd	Member of the Group	31.530.208.852	17.523.113.449
- Ba Ria Kampongthom Aphivath Caoutchouc Co., Ltd	Member of the Group	17.349.538.372	-
- Dong Phu Kratie Aphivath Caoutchouc Co., Ltd	Member of the Group	17.607.577.421	-
- Dau Tieng - Viet Lao Rubber Joint Stock Development Company Limited	Member of the Group	-	10.023.331.500
- Bean Heack Investment Co., Ltd	Member of the Group	69.624.991.446	58.278.496.332
- Hoang Anh Mang Yang K.Apivath Caoutchouc Co., Ltd	Member of the Group	27.034.784.785	23.800.129.746
- C.R.C.K.2 Aphivath Caoutchouc Co., Ltd	Member of the Group	69.635.161.475	80.152.093.896
- Lao Quasa - Geruco Joint Stock Co., Ltd	Member of the Group	30.874.104.828	-
- Caoutchouc Mekong Co., Ltd	Member of the Group	5.746.632.192	-
- Viet Lao Rubber Co., Ltd	Member of the Group	5.156.543.700	24.121.188.000
Receiving from advance to construction in progress		**3.580.684.915**	**8.609.223.797**
- Thanh Hoa Rubber Co., Ltd	Subsidiary	3.580.684.915	-
- Nam Giang - Quang Nam Rubber Co., Ltd	Subsidiary	-	8.609.223.797

Outstanding balances at the end of the accounting perriod:

	Relation	30/06/2026 VND	01/01/2026 VND
Receivables from advance to business capital		**6.922.169.876**	**8.522.169.876**
- Huong Khe - Ha Tinh Rubber Co., Ltd	Subsidiary	-	6.922.169.876
- Ha Tinh Rubber Co., Ltd	Subsidiary	6.922.169.876	1.600.000.000

Outstanding balances at the end of the accounting perriod: (continued)

	Relation	30/06/2026	01/01/2026
		VND	VND
Receivables from advance to construction in progress		**2.233.633.940.546**	**2.242.975.580.231**
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	524.552.659.475	524.552.659.475
- Loc Ninh Rubber Co., Ltd	Subsidiary	213.738.989.400	213.738.989.400
- Krong Buk Rubber Co., Ltd	Subsidiary	26.200.000.000	26.200.000.000
- Chu Pah Rubber Co., Ltd	Subsidiary	153.947.926.443	153.947.926.443
- Chu Prong Rubber Co., Ltd	Subsidiary	101.435.911.551	101.435.911.551
- Chu Se Rubber Co., Ltd	Subsidiary	277.607.996.594	277.607.996.594
- Mang Yang Rubber Co., Ltd	Subsidiary	50.469.466.667	50.469.466.667
- Quang Nam Rubber Co., Ltd	Subsidiary	320.286.947.356	208.473.485.195
- Quang Ngai Rubber Co., Ltd	Subsidiary	-	3.000.000.000
- Quang Ngai Rubber Co., Ltd	Subsidiary	3.000.000.000	-
- Quang Tri Rubber Co., Ltd	Subsidiary	131.471.502.915	131.471.502.915
- Ha Tinh Rubber Co., Ltd	Subsidiary	206.569.212.844	111.892.425.649
- Thanh Hoa Rubber Co., Ltd	Subsidiary	66.137.721.187	69.718.406.102
- Huong Khe Ha Tinh Rubber Co., Ltd	Subsidiary	-	98.170.100.738
- Dau Tieng Rubber Co., Ltd	Subsidiary	153.283.653.523	153.283.653.523
- Nam Giang - Quang Nam Rubber Co., Ltd	Subsidiary	-	114.081.103.388
- Rubber Medical Center	Subsidiary	4.931.952.591	4.931.952.591
Receivables from Dividends or distributed profits		**321.972.543.151**	**24.846.734.660**
- VRG Dongwha MDF Wood JSC	Associate	166.600.000.000	-
- EVN International JSC	Received	4.320.000.000	-
- Krong Buk - Ratanakiri Rubber JSC	Associate	15.768.933.151	21.563.124.660
- VRG Long Thanh Investment and Development JSC	Associate	132.000.000.000	-
- Viet Lao Power JSC	Received	3.283.610.000	3.283.610.000
Receivables from concentrated profits		**1.132.150.521.780**	**630.573.898.360**
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	298.598.191.987	19.518.987.213
- Dau Tieng Rubber Co., Ltd	Subsidiary	71.989.963.669	45.011.718.777
- Phu Rieng Rubber Co., Ltd	Subsidiary	129.616.906.658	72.331.203.823
- Binh Long Rubber Co., Ltd	Subsidiary	193.362.899.167	146.093.534.487
- Loc Ninh Rubber Co., Ltd	Subsidiary	16.820.130.828	70.146.014.463
- Chu Pah Rubber Co., Ltd	Subsidiary	112.743.724.276	19.737.273.921
- Chu Prong Rubber Co., Ltd	Subsidiary	37.867.058.093	66.032.847.137
- Chu Se Rubber Co., Ltd	Subsidiary	71.052.981.216	70.418.236.280
- Kon Tum Rubber Co., Ltd	Subsidiary	119.689.052.259	76.763.851.181
- Eah Leo Rubber Co., Ltd	Subsidiary	15.174.430.564	1.666.555.379
- Mang Yang Rubber Co., Ltd	Subsidiary	45.600.761.868	24.130.915.725
- Quang Tri Rubber Co., Ltd	Subsidiary	-	3.834.189.567
- Thanh Hoa Rubber Co., Ltd	Subsidiary	1.991.480.310	2.991.480.310

Receivables from centralized management fees		**74.106.995.465**	**65.329.039.586**
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	14.847.091.516	5.477.580.419
- Binh Long Rubber Co., Ltd	Subsidiary	5.520.583.292	5.027.575.486
- Binh Thuan Rubber Co., Ltd	Subsidiary	405.098.368	1.434.836.771
- Dau Tieng Rubber Co., Ltd	Subsidiary	5.134.358.110	8.435.371.902
- Phu Rieng Rubber Co., Ltd	Subsidiary	5.662.792.060	9.969.287.220
- Loc Ninh Rubber Co., Ltd	Subsidiary	26.716.615.101	22.244.877.306
- Krong Buk Rubber Co., Ltd	Subsidiary	577.119.182	620.322.980
- Eah Leo Rubber Co., Ltd	Subsidiary	4.522.068.230	2.395.648.591
- Chu Pah Rubber Co., Ltd	Subsidiary	2.169.761.009	2.043.325.451
- Chu Prong Rubber Co., Ltd	Subsidiary	1.275.768.014	2.389.358.042
- Chu Se Rubber Co., Ltd	Subsidiary	1.113.194.435	925.068.649
- Mang Yang Rubber Co., Ltd	Subsidiary	2.038.161.230	1.758.455.580
- Kon Tum Rubber Co., Ltd	Subsidiary	3.771.774.846	1.678.057.568
- Quang Tri Rubber Co., Ltd		352.610.072	929.273.621

Outstanding balances at the end of the accounting perriod: (continued)

	Relation	30/06/2026	01/01/2026
		VND	VND
Receivables from centralized funds		**13.983.908.452**	**37.757.355.107**
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	-	5.894.778.604
- Binh Long Rubber Co., Ltd	Subsidiary	-	3.960.609.661
- Binh Thuan Rubber Co., Ltd	Subsidiary	-	675.206.000
- Dau Tieng Rubber Co., Ltd	Subsidiary	-	4.698.037.989
- Phu Rieng Rubber Co., Ltd	Subsidiary	-	2.234.815.748
- Loc Ninh Rubber Co., Ltd	Subsidiary	11.343.149.710	11.343.149.710
- Krong Buk Rubber Co., Ltd	Subsidiary	-	574.654.181
- Chu Pah Rubber Co., Ltd	Subsidiary	13.750.000	1.171.743.985
- Chu Prong Rubber Co., Ltd	Subsidiary	-	1.240.689.427
- Eah Leo Rubber Co., Ltd	Subsidiary	1.171.743.985	1.512.305.409
- Chu Se Rubber Co., Ltd	Subsidiary	-	878.267.406
- Kon Tum Rubber Co., Ltd	Subsidiary	1.455.264.757	1.388.421.277
- Quang Tri Rubber Co., Ltd	Subsidiary	-	1.455.264.757
~~- Mang Yang Rubber Co., Ltd~~	~~Subsidiary~~	~~-~~	~~403.033.108~~
- Public Sector entities	Subsidiary	-	326.377.845
Deposits, collateral received		**36.189.749**	**36.189.749**
- Dong Nai Rubber Corporation Co., Ltd	Subsidiary	36.189.749	36.189.749

29 . COMPARATIVE FIGURES

The comparative figures on the Interim Separate Statement of Financial Position and Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Separate Statement of Income, Separate Statement of Cash Flows and Notes are taken from the Separate Financial Statements for the period from 01/04/2025 to 30/06/2025.

Ho Chi Minh City, July 29 ,2026

Preparer	Accounting in charge	General Director
Do Phu Hong Quan	**Luu Thi To Nhu**	**Le Thanh Hung**

M.S.D.N: 0301266564
TẬP ĐOÀN CÔNG NGHIỆP CAO SU VIỆT NAM
CTCP
THÀNH PHỐ HỒ CHÍ MINH