

**DONG PHU RUBBER JOINT STOCK
COMPANY**

Reviewed Consolidated Interim Financial Statements
For the six-month period ended 30 June 2025

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The General Director of Dong Phu Rubber Joint Stock Company (hereinafter referred to as the "Company") presents this Report together with the Consolidated Interim Financial Statements for the six-month accounting period ended 30 June 2025.

GENERAL INFORMATION

Dong Phu Rubber Joint Stock Company is a joint stock company converted from Dong Phu Rubber Company – a subsidiary of the Vietnam Rubber Group – pursuant to Decision No. 3441/QĐ-BNN-ĐMDN dated 13 November 2006 issued by the Ministry of Agriculture and Rural Development.

Dong Phu Rubber Joint Stock Company operates under Enterprise Registration Certificate No. 4403000069 dated 28 December 2006, and the 14th amended registration No. 3800100376 dated 02 August 2025 issued by the Business Registration Office under the Department of Finance of Dong Nai Province.

MEMBERS OF THE BOARD OF DIRECTORS, THE BOARD OF SUPERVISORS, AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of Directors, the Supervisory Board, and the Board of General Directors of the Company during the period and up to the date of this report include:

The Board of Directors

Full name	Position	Date of appointment/dismissal
Mr. Mai Huynh Nhat	Chairman	
Mr. Ho Cuong	Member	
Mr. Huynh Trong Thuy	Member	
Mr. Pham Phi Dieu	Member	Removed on 26/06/2025
Ms. Nguyen Ngoc Thanh	Independent Member	

The Board of Supervisors

Full name	Position
Mr. Nguyen Quoc Vinh	Head of the BoS
Ms. Nguyen Minh Trang	Member
Mr. Nguyen Thanh Huy	Member

The Board of General Directors

Full name	Position
Mr. Ho Cuong	General Director
Mr. Huynh Trong Thuy	Deputy General Director
Mr. Luu Minh Tuyen	Deputy General Director

Legal representatives

The legal representative of the Company during the period and at the time of this report is as follows:

Mr. Mai Huynh Nhat – Chairman of the Board of Directors

Mr. Ho Cuong – General Director (legal representative from August 2, 2025).

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

EVENTS OCCURRING AFTER THE END OF THE SIX-MONTH ACCOUNTING PERIOD

No significant events have occurred since the end of the six-month period ended 30 June 2025 that would require adjustments to or disclosures in the notes to the Consolidated Interim Financial Statements.

AUDITOR

International Auditing and Valuation Co., Ltd. has performed a review of the Company's Consolidated Interim Financial Statements for the six-month period ended 30 June 2025.

DISCLOSURE OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Directors is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the Company's consolidated financial position as at 30 June 2025, as well as the consolidated results of operations and consolidated cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of Consolidated Interim Financial Statements. In preparing these Consolidated Interim Financial Statements, the Board of General Directors is required to:

- Select and apply appropriate accounting policies consistently;
- Make reasonable and prudent judgments and estimates;
- State whether applicable accounting principles have been followed and disclose and explain any material departures in the Consolidated Interim Financial Statements;
- Prepare the Consolidated Interim Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of preparing and presenting the Consolidated Interim Financial Statements in a manner that is free from material misstatement due to fraud or error.

The Board of General Directors is responsible for ensuring that accounting books are properly maintained to reasonably reflect the Company's consolidated financial position at any point in time and that the Consolidated Interim Financial Statements comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations governing the preparation and presentation of consolidated interim financial statements. The Board of General Directors is also responsible for safeguarding the Company's assets and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in the preparation of the Consolidated Interim Financial Statements.

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

OTHER COMMITMENTS

The Board of General Directors commits that the Company complies with Decree 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the securities law. The company does not violate its disclosure obligations under Circular No. 96/2020/TT-BTC dated 16/12/2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market and Circular No. 68/2025/TT-BTC dated 18/09/2025, issued by the Ministry of Finance amending and supplementing a number of articles of the circulars regulating securities trading on the securities trading system; clearing and settlement of securities transactions; operations of securities companies and disclosure of information on the securities market.

For and on behalf of the Board of General Directors,



Mr. Ho Cuong
General Director
Dong Nai, 11 August 2025

No.: 09071.2/2025/BCSX/IAV

REVIEW REPORT ON CONSOLIDATED INTERIM FINANCIAL INFORMATION

**To: The Shareholders, the Board of Directors, the Board of Supervisors and
the Board of General Directors
DONG PHU RUBBER JOINT STOCK COMPANY**

We have reviewed the accompanying Consolidated Interim Financial Statements of Dong Phu Rubber Joint Stock Company (hereinafter referred to as the "Company"), prepared on 11 August 2025, from page 04 to page 50, comprising the Consolidated Interim Balance Sheet as at 30 June 2025, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the six-month period then ended, and the accompanying Notes to the Consolidated Interim Financial Statements.

Responsibility of the Board of General Directors

The Board of General Directors is responsible for the preparation and fair presentation of the Company's Consolidated Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of Consolidated Interim Financial Statements. The Board of General Directors is also responsible for such internal control as it determines is necessary to enable the preparation and presentation of Consolidated Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Consolidated Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements do not present in a true and fair view, in all material aspects, the consolidated financial position of the Company as at 30 June 2025, and its consolidated results of operations and consolidated cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of Consolidated Interim Financial Statements.



NGUYỄN KI ANH
Deputy Director

Auditing Practice Registration Certificate No. 3331-2022-283-1

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, 11 August 2025

CONSOLIDATED INTERIM BALANCE SHEET

As at 30 June 2025

ASSETS	Code	Note	Closing balance VND	Opening balance VND
A. SHORT-TERM ASSETS	100		2,385,366,685,029	2,200,223,977,759
I. Cash and cash equivalents	110	4.1	343,301,840,970	325,585,437,397
1. Cash	111		68,214,669,020	54,081,787,389
2. Cash equivalents	112		275,087,171,950	271,503,650,008
II. Short-term investments	120		1,620,804,175,757	1,544,682,386,399
1. Held-to-maturity investments	123	4.2	1,620,804,175,757	1,544,682,386,399
III. Short-term receivables	130		98,640,133,039	87,513,221,493
1. Short-term trade receivables	131	4.3	33,989,104,246	40,373,120,285
2. Short-term advances to suppliers	132	4.4	4,273,968,534	3,085,910,137
3. Other short-term receivables	136	4.5	66,804,487,179	50,244,396,298
4. Short-term allowance for doubtful debts	137	4.6	(6,427,426,920)	(6,190,205,227)
IV. Inventories	140	4.7	226,859,538,046	151,333,644,253
1. Inventories	141		229,651,045,225	156,756,052,373
2. Allowance for inventories	149		(2,791,507,179)	(5,422,408,120)
V. Other short-term assets	150		95,760,997,217	91,109,288,217
1. Short-term prepaid expenses	151	4.8	998,231,554	599,537,102
2. Value added tax deductibles	152		33,730,783,019	32,696,060,975
3. Taxes and other receivables from the State budget	153	4.9	61,031,982,644	57,813,690,140
B. LONG-TERM ASSETS	200		2,224,297,161,797	2,287,932,239,461
I. Long-term receivables	210		3,674,634,982	3,599,037,344
1. Other long-term receivables	216	4.5	3,674,634,982	3,599,037,344
II. Fixed assets	220		1,394,154,446,314	1,380,599,187,540
1. Tangible fixed assets	221	4.10	1,392,956,470,911	1,379,293,885,186
- Cost	222		2,628,642,834,851	2,549,109,889,918
- Accumulated depreciation	223		(1,235,686,363,940)	(1,169,816,004,732)
2. Intangible fixed assets	227	4.11	1,197,975,403	1,305,302,354
- Cost	228		3,603,745,129	3,588,635,471
- Accumulated amortisation	229		(2,405,769,726)	(2,283,333,117)
III. Investment properties	230	4.12	122,278,519,317	128,661,336,707
- Cost	231		227,885,834,152	227,885,834,152
- Accumulated depreciation	232		(105,607,314,835)	(99,224,497,445)
IV. Long-term assets in progress	240	4.13	196,029,899,932	222,471,535,990
1. Long-term work in progress	241		2,876,358,116	2,791,085,316
2. Construction in progress	242		193,153,541,816	219,680,450,674
V. Long-term financial investments	250		127,063,467,503	170,038,255,747
1. Equity investments in other entities	253	4.14	127,733,870,000	127,733,870,000
2. Allowances for long-term investments	254	4.14	(18,670,402,497)	(18,695,614,253)
3. Held-to-maturity investments	255	4.2	18,000,000,000	61,000,000,000
VI. Other long-term assets	260		381,096,193,749	382,562,886,133
1. Long-term prepaid expenses	261	4.8	381,096,193,749	382,562,886,133
TOTAL ASSETS (270 = 100 + 200)	270		4,609,663,846,826	4,488,156,217,220

As at 30 June 2025

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A hand-drawn diagram showing a V-shaped notch in a beam. A horizontal line represents the beam, and a vertical line represents a point load applied to the top surface. The beam is shown with a V-shaped notch at the point of application of the load, illustrating the stress concentration at the sharp corner.

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General Director
Ho Cuong
Dong Nai, Vietnam
11 August 2025

CONSOLIDATED INTERIM INCOME STATEMENT

For the six-month period ended 30 June 2025

ITEMS	Code	Note	Current period	Prior period
			VND	VND
1. Gross revenue from goods sold and services rendered	01	5.1	404,156,954,900	419,357,783,872
2. Deductions	02	5.2	20,767,593	18,950,000
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10	5.3	404,136,187,307	419,338,833,872
4. Cost of goods sold	11	5.4	241,902,762,392	290,336,700,861
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		162,233,424,915	129,002,133,011
6. Financial income	21	5.5	48,929,746,615	45,982,831,159
7. Financial expenses	22	5.6	1,632,669,136	2,440,522,659
<i>In which: Interest expense</i>	23		-	-
8. Share of profits or losses in joint ventures and associates	24		-	-
9. Selling expenses	25	5.7	6,267,147,771	8,672,639,543
10 General and administration expenses	26	5.8	42,777,519,644	36,552,019,665
11. Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		160,485,834,979	127,319,782,303
12. Other income	31	5.9	21,281,245,939	61,363,722,949
13. Other expenses	32	5.10	8,121,195,977	12,268,098,393
14. Other profit (40 = 31 - 32)	40		13,160,049,962	49,095,624,556
15. Accounting profit before tax (50=30+40)	50		173,645,884,941	176,415,406,859
16. Current corporate income tax expense	51	5.11	35,175,978,863	34,262,863,937
17. Deferred corporate tax expense	52	5.12	301,310,621	436,408,492
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		138,168,595,457	141,716,134,430
19. Net profit after tax of the parent	61		118,023,634,667	125,292,958,388
20. Equity holders of NCI	62		20,144,960,790	16,423,176,042
21. Basic earnings per share	70	5.13	1,358	1,180
22. Diluted earnings per share	71	5.13	1,358	1,180


Preparer
Vo Duy Huong


Responsible for Accounting
Nguyen Huu Viet


General Director
Ho Cuong
Dong Nai, Vietnam
11 August 2025



CONSOLIDATED INTERIM CASH FLOW STATEMENT

For the six-month period ended 30 June 2025
(direct method)

ITEMS	Code	Current year VND	Prior year VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	173,645,884,941	176,415,406,859
2. Adjustments for:			
- Depreciation and amortisation of fixed assets and investment properties	02	65,332,315,105	57,701,539,331
- Allowances and provisions	03	(2,418,891,004)	(3,279,667,920)
- (Gains)/losses from investing activities	05	2,857,322,822	6,109,911,274
3. Operating profit before changes in working capital	08	239,416,631,864	236,947,189,544
- Change in receivables	09	(48,408,494,708)	(17,968,692,918)
- Change in inventories	10	(72,894,992,852)	(9,440,557,232)
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11	(77,010,908,675)	(101,795,760,709)
- Change in prepaid expenses	12	1,067,997,932	(632,066,732)
- Corporate income tax paid	15	(15,240,310,200)	(20,341,546,294)
Net cash flows from operating activities	20	26,929,923,361	86,768,565,659
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(22,299,197,862)	(25,985,227,511)
2. Cash outflow for lending, buying debt instruments of other entities	23	(432,613,169,479)	(519,171,918,494)
3. Cash recovered from lending, selling debt instruments of other entities	24	407,135,265,862	334,462,499,160
4. Interest earned, dividends and profits received	27	32,836,948,809	37,833,980,953
Net cash flows from investing activities	30	(14,940,152,670)	(172,860,665,892)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Dividends and profits paid	36	(155,441,850)	(161,520,900)
Net cash flows from financing activities	40	(155,441,850)	(161,520,900)
Net increase/(decrease) in cash for the year (50=20+30+40)	50	11,834,328,841	(86,253,621,133)
Cash and cash equivalents at the beginning of the year	60	325,585,437,397	319,773,928,740
Effects of changes in foreign exchange rates	61	5,882,074,732	3,714,312,047
Cash and cash equivalents at the end of the year (70=50+60+61)	70	343,301,840,970	237,234,619,654

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Preparer
Vo Duy Huong

Nguyen Huu Viet

Responsible for Accounting
Nguyen Huu Viet



General Director
Ho Cuong
Dong Nai, Vietnam
11 August 2025

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

These notes form an integral part of and should be read in conjunction with the accompanying Consolidated Interim Financial Statements.

1. GENERAL INFORMATION

1.1. Structure of ownership

Dong Phu Rubber Joint Stock Company is a joint stock company converted from Dong Phu Rubber Company — a subsidiary of the Vietnam Rubber Industry Group — in accordance with Decision No. 3441/QĐ-BNN-ĐMDN dated November 13, 2006, issued by the Ministry of Agriculture and Rural Development.

Dong Phu Rubber Joint Stock Company operates under Business Registration Certificate No. 4403000069 dated 28 December 2006, and the 14th amended registration No. 3800100376 dated 02 August 2025 issued by the Business Registration Office under the Department of Finance of Dong Nai Province.

The Company's charter capital, as stated in its Enterprise Registration Certificate, is VND 868,859,320,000 (In words: Eight hundred sixty-eight billion, eight hundred fifty-nine million, three hundred twenty thousand Vietnamese dong), corresponding to a total of 86,885,932 shares with a par value of VND 10,000 per share.

The list of the Company's shareholders as at June 30, 2025 is as follows:

No	Name of shareholder	Amount of capital contribution	Number of shares	Ratio
		VND	Shares	%
1.	Vietnam Rubber Group - Joint Stock Company	480,000,000,000	48,000,000	55.24%
2.	Other shareholders	388,859,320,000	38,885,932	44.76%
		868,859,320,000	86,885,932	100.00%

The total number of employees of the Company as at 30 June 2025 was 3,456 (31 December 2024: 3,417).

1.2. Business activities

The Company's principal line of business is the cultivation, harvesting, and processing of products derived from rubber latex.

1.3. Business lines

The Company's business lines include:

- Cultivation of rubber trees (including the planting and processing of rubber latex; liquidation of rubber plantations);
- Poultry farming;
- Construction of railways and roads;
- Construction of residential and non-residential buildings (including investment in and construction of industrial and civil works inside and outside industrial zones);
- Manufacture of pesticides and other agrochemical products;
- Real estate business, including ownership, use, or lease of land use rights (real estate investment and trading);
- Afforestation and forest care (including planting, protection, exploitation, processing, and trading of products from planted forests);

- Manufacture of fertilizers and nitrogen compounds (fertilizer chemical industry); cattle farming (buffaloes and cows);
- Wholesale of materials and equipment for construction (including trading of rubberwood);
- Logging (rubberwood exploitation);
- Trading and import/export of various types of rubber latex.

1.4. Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.5. The Company's structure

Name	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principal activities
<i>Subsidiaries</i>				
Bac Dong Phu Industrial Park Joint Stock	Dong Nai province	51.00%	51.00%	Industrial park infrastructure
Dong Phu Technical Rubber Joint Stock	Dong Nai province	76.83%	76.83%	Rubber mattress production
Dong Phu Kratie Rubber Joint Stock Company	Dong Nai province	58.37%	58.37%	Growing, exploiting and processing
<i>Investments in other entities</i>				
Rubber Trading, Services and Tourism	Quang Ninh Province	5.39%	5.39%	Hotel business
Phu Thinh Rubber Construction Investment	Dong Nai province	0.20%	0.20%	Growing, exploiting and processing
Sa Thay Rubber Joint Stock Company	Kon Tum Province	10.21%	10.21%	Growing, exploiting and processing
Dau Tieng Lao Cai Rubber Joint Stock	Lao Cai Province	11.70%	11.70%	Production, trade and road toll
Binh Phuoc BOT Joint Stock Company	Dong Nai province	11.32%	11.32%	Production, trade and road toll

Affiliated units without legal status are subject to dependent accounting

Unit name	Address
Dong Phu Rubber Wood Processing Branch	Group 43, Bau Ke Quarter, Dong Phu Town, Dong Nai Province

1.6. Disclosure of information comparability in the Consolidated Interim Financial Statement

The Consolidated Interim Financial Statements prepared by the Company ensure the comparability of information.

2. BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

2.1. Basis of Preparation of the Consolidated Interim Financial Statements

The accompanying Consolidated Interim Financial Statements are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and other relevant legal regulations governing the preparation and presentation of Consolidated Interim Financial Statements.

The accompanying Consolidated Interim Financial Statements are not intended to present the consolidated financial position, consolidated results of operations, or consolidated cash flows in

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

accordance with generally accepted accounting principles and practices in countries other than Vietnam.

2.2. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

2.3. Financial year and accounting period

The Company's financial year begins on 01 January and ends on 31 December.

For the six-month accounting period ended 30 June 2025, the Company has prepared the Interim Financial Statements in accordance with regulations.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1. Accounting estimates**

The preparation of the Consolidated Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and other relevant legal regulations governing the preparation and presentation of the Consolidated Interim Financial Statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets as at the date of the Consolidated Interim Financial Statements, as well as the reported amounts of revenues and expenses during the six-month accounting period. Although these accounting estimates are made based on the best knowledge and judgment of the Board of General Directors, actual results may differ from those estimates and assumptions.

3.2. Basis of Consolidation of the Consolidated Interim Financial Statements

The Consolidated Interim Financial Statements include the interim financial statements of the Company and those of its controlled entities (subsidiaries), prepared as of June 30 each year. Control is deemed to exist when the Company has the power to govern the financial and operating policies of an investee in order to obtain benefits from its activities.

The interim results of operations of subsidiaries that are acquired or disposed of during the year are included in the Consolidated Income Statement from the date of acquisition or up to the date of disposal of the investment in that subsidiary.

Where necessary, the interim financial statements of subsidiaries are adjusted to ensure consistency in accounting policies applied by the Company and its subsidiaries.

All intra-group transactions and balances are eliminated in full on consolidation of the Consolidated Interim Financial Statements.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Company. These interests include the value of non-controlling interests at the date of the initial business combination (see further details below) and the share of changes in equity since the date of acquisition. Losses incurred by subsidiaries are attributed to the non-controlling interests even if this results in a deficit balance.

3.3. Business Combinations

The assets, liabilities, and contingent liabilities of a subsidiary are recognized at their fair values at the acquisition date. Any excess of the purchase consideration over the total fair value of the identifiable net assets acquired is recognized as goodwill. Any shortfall of the purchase consideration below the total fair value of the identifiable net assets acquired is recognized in profit or loss for the accounting period in which the acquisition occurs.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

Non-controlling interests at the acquisition date are determined based on the proportionate share of the fair value of the identifiable assets, liabilities, and contingent liabilities recognized.

3.4. Transactions in foreign currencies

Operations arising in currencies other than the Company's accounting currency (USD) are recorded at the actual exchange rate on the date of the transaction according to the following principles:

- Operations giving rise to receivables are recorded at the buying exchange rate of the commercial bank where the Company appoints customers to pay;
- Operations giving rise to payables are recorded at the selling exchange rate of the commercial bank where the Company plans to transact; and
- Transactions related to the purchases of assets or expenses to be paid immediately in foreign currency (not using accounts payable) are recorded at the buying exchange rate of the commercial bank at which the payment is made

The exchange rates used to revalue balances of monetary items denominated in foreign currencies at the end of the six-month accounting period are determined as follows:

- For monetary items denominated in foreign currencies are classified as other assets: buying foreign exchange rate of the Bank company regularly traded; and
- For monetary items denominated in foreign currencies are classified as liabilities: selling foreign exchange rate of Bank company regularly traded.

All actual exchange rate differences arising during the year and differences due to reassessment of foreign currency balances at the end of the period are accounted for in the consolidated results of operations.

3.5. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

3.6. Financial investments**Held-to-maturity investments**

An investment is classified as held-to-maturity when the Company has the intention and ability to hold it until maturity. Held-to-maturity investments include: term deposits at banks (including promissory notes and treasury bills), bonds, redeemable preferred shares (where the issuer is obliged to repurchase at a specific future date), loans held to maturity for the purpose of earning periodic interest, and other similar held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, which includes the purchase price and any directly attributable transaction costs. After initial recognition, these investments are measured at recoverable value. Interest income from held-to-maturity investments after the acquisition date is recognized in the Consolidated Income Statement on an accrual basis. Interest earned prior to the acquisition is deducted from the cost of the investment at the time of purchase.

When there is objective evidence that part or all of an investment may not be recoverable, and the loss can be reliably measured, the impairment loss is recognized in the finance costs for the period and deducted directly from the carrying amount of the investment.

Subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee in order to obtain economic benefits from its activities.

Investments in equity instruments of other entities

Investments in equity instruments of other entities represent investments in which the Company does not have control, joint control, or significant influence over the investee.

These investments are stated at cost less any provision for impairment in value.

3.7. Receivables

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their carrying amounts, net of any provision for doubtful debts.

Provisions for doubtful debts are made on a case-by-case basis, based on the aging of overdue balances or the estimated potential loss associated with each specific receivable.

3.8. Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor, and applicable manufacturing overheads, if any, incurred in bringing the inventories to their present location and condition.

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

Net realizable value is estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale, including marketing, selling, and distribution expenses.

The provision for inventory devaluation is made in accordance with prevailing accounting regulations. Accordingly, the Company is allowed to recognize a provision for obsolete, damaged, or substandard inventories and in cases where the cost of inventories exceeds their net realizable value at the end of the financial period.

3.9. Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation.

The historical cost of purchased tangible fixed assets includes the purchase price and all directly attributable costs necessary to bring the asset to its intended working condition for its intended use. For tangible fixed assets acquired through construction (either by contractors or self-constructed), the historical cost is based on the final settlement value of the construction project in accordance with current investment and construction regulations, along with other directly related costs and registration fees (if any). In cases where the project has been completed and put into use but the final settlement has not yet been approved, the asset is recorded at a provisional cost based on the actual expenditures incurred to acquire the asset. The provisional cost will be adjusted once the final settlement value is approved by the competent authorities.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Current year
	<u>[Years]</u>
Buildings and structures	08 – 20
Machinery and equipment	05 – 08
Transportation and transmission equipment:	06 – 08
Office equipment	03 – 05
Motor vehicles	03 – 20

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

Depreciation of fixed assets for rubber plantations is carried out according to Official Dispatch No. 1937/BTC-TCDN dated February 9, 2010 of the Department of Corporate Finance - Ministry of Finance on Depreciation of rubber plantations and Decision No. 221/QĐ - CSVN dated April 27, 2010 of the Vietnam Rubber Group on promulgating the depreciation rate of rubber plantations according to the 20-year exploitation cycle; specifically as follows:

<u>Year of exploitation</u>	<u>Depreciation rate (%)</u>	<u>Year of exploitation</u>	<u>Depreciation rate (%)</u>
Year 1 st	2,50	Year 11 th	7,00
Year 2 nd	2,80	Year 12 th	6,60
Year 3 rd	3,50	Year 13 th	6,20
Year 4 th	4,40	Year 14 th	5,90
Year 5 th	4,80	Year 15 th	5,50
Year 6 th	5,40	Year 16 th	5,40
Year 7 th	5,40	Year 17 th	5,00
Year 8 th	5,10	Year 18 th	5,00
Year 9 th	5,10	Year 19 th	5,20
Year 10 th	5,00		

The depreciation amount for each year is determined by multiplying the original cost of the rubber plantation by the depreciation rate applicable for that year.

The depreciation rate for the final year (year 20) is determined by the residual value of the orchard in the final year of exploitation.

Tangible fixed assets are revalued when there is a decision of the State or when a State-owned enterprise is equitized. The original price and accumulated depreciation are adjusted according to the revalued results approved by competent authorities as prescribed.

Profits and losses arising from the liquidation and sale of assets are the difference between the proceeds from the liquidation and the remaining value of the assets and are recorded in the Consolidated Interim Income Statement.

3.10. Intangible fixed assets

Intangible fixed assets are presented at historical cost less accumulated amortization.

The historical cost of intangible fixed assets includes all expenditures incurred by the Company to acquire the assets up to the point they are ready for use. Expenses incurred after the initial recognition are recognized as period costs unless they are directly attributable to specific intangible assets and result in increased future economic benefits.

When an intangible fixed asset is sold or disposed of, its historical cost and accumulated amortization are written off, and any resulting gain or loss is recognized in the income statement.

The Company's intangible fixed assets include:

Land use rights

Land use rights comprise all actual costs directly related to the acquisition of land for use, including payments for land use rights, compensation, site clearance, land leveling, registration fees, etc.

The amortization of land use rights is as follows:

- Land use rights allocated by the State with land use fee payment: amortized on a straight-line basis over the allocated land term (... years). Perpetual land use rights are not amortized.
- Legally acquired land use rights: amortized on a straight-line basis over the allocated land term (... years). Perpetual land use rights are not amortized.
- Leased land use rights acquired prior to the effective date of the 2003 Land Law, for which the Company has either fully prepaid or prepaid for multiple years and has at least 5 years of prepaid

term remaining, and has been issued a land use right certificate by a competent authority: amortized on a straight-line basis over the lease term (... years).

Computer software

Expenditures related to computer software that is not an integral part of the related hardware are capitalized. The historical cost of computer software includes all costs incurred by the Company up to the point of putting the software into use. Computer software is amortized on a straight-line basis.

3.11. Investment property

Investment property includes land use rights, buildings, parts of buildings, or infrastructure owned by the Company or held under finance leases that are used to earn rentals or for capital appreciation. Investment property is presented at cost less accumulated depreciation. The cost of investment property comprises all expenditures incurred by the Company or the fair value of considerations given in exchange to acquire the investment property up to the point of purchase or construction completion.

Subsequent expenditures related to investment property are recognized as expenses unless it is probable that such expenditures will result in future economic benefits to the investment property beyond the initially assessed standard of performance, in which case they are capitalized as part of the asset's carrying amount.

When investment property is sold, its cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in profit or loss for the period.

Transfers to investment property from owner-occupied property or inventories are made only when there is a change in use, evidenced by the owner ceasing use and beginning to lease the asset to another party, or upon completion of construction. Transfers from investment property to owner-occupied property or inventories are made only when the owner begins to use the asset or commences redevelopment for sale. Such transfers do not change the cost or carrying amount of the asset at the date of transfer.

Investment property held for rental purposes is depreciated on a straight-line basis over its estimated useful life. The useful lives of investment properties are as follows:

<u>Type of fixed asset</u>	<u>Year(s)</u>
Infrastructure	05 - 25

3.12. Construction in progress

Assets under construction for production, rental, administrative, or other purposes are recorded at historical cost. Such costs include expenditures directly attributable to the construction process, including construction and installation costs, equipment, and other related expenses in accordance with the Company's accounting policies. These costs are transferred to the historical cost of fixed assets based on a provisional value (if final settlement has not been approved) once the assets are handed over and put into use.

In accordance with State regulations on investment and construction management, depending on the delegated authority, the final settlement value of completed construction works must be approved by competent authorities. As such, the final value of construction in progress may be subject to change, depending on the approved final settlement by the relevant authorities.

3.13. Prepaid expenses

Prepaid expenses include actual costs incurred that are related to the business performance of multiple accounting periods. The Company's prepaid expenses include the following:

Tools and instruments

Tools and instruments that have been put into use are amortized on a straight-line basis over a period not exceeding 3 years.

Repairs of fixed assets

One-time major repairs of fixed assets are amortized on a straight-line basis in 3 years.

3.14. Business cooperation contracts

Jointly controlled assets

The Company recognizes the following items related to business cooperation contracts in the form of jointly controlled assets in the financial statements:

- The Company's share in jointly controlled assets, classified according to the nature of the assets;
- Liabilities incurred solely by the Company;
- The Company's share of joint liabilities incurred together with other joint venture partners from the operations of the joint venture;
- Income from the sale or use of the Company's share of the products/services from the joint venture, along with the corresponding allocated expenses from the operations of the joint venture;
- Expenses incurred by the Company in relation to its capital contribution to the joint venture.

Fixed assets and investment properties contributed to a business cooperation contract without the transfer of ownership into joint ownership of the venturers are not derecognized from the Company's books. In case the Company receives contributed assets from other partners, such assets are treated as custodial assets and are not recognized as an increase in the Company's assets or equity.

Fixed assets and investment properties contributed to a business cooperation contract with ownership transfer and that are under construction as jointly controlled assets shall be derecognized from the Company's books and recorded under construction in progress. Upon completion and commissioning of the jointly controlled assets, based on the allocated share, the Company will recognize an increase in its assets in accordance with their intended use.

Jointly controlled operations

The Company recognizes the following items in relation to business cooperation contracts in the form of jointly controlled operations:

- The assets currently owned by the Company;
- The liabilities the Company is obliged to bear;
- The revenue allocated from the sale of goods or the provision of services by the joint venture;
- The expenses the Company is required to bear.

3.15. Unearned revenue

Unearned revenue represents amounts received in advance for one or more accounting periods, primarily including rental payments received in advance from customers for multiple periods. The Company recognizes unearned revenue corresponding to the obligations that it is required to perform in the future. When the revenue recognition conditions are met, the unearned revenue is recognized in the income statement for the year in proportion to the extent those conditions have been satisfied.

3.16. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services already received. Accrued expenses are recorded based on reasonable estimates of the amounts to be paid.

The classification of payables into trade payables, accrued expenses, and other payables is made based on the following principles:



NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

- Trade payables represent amounts payable arising from commercial transactions for the purchase of goods, services, and assets, where the suppliers are independent third parties of the Company.
- Accrued expenses represent amounts payable for goods or services already received from suppliers or already provided to customers but not yet paid due to the absence of invoices or incomplete accounting documentation, as well as amounts payable to employees for unused leave and provisioned operating and production costs. When these costs are actually incurred, any difference from the provisioned amount is adjusted by increasing or decreasing the corresponding expense.
- Other payables represent non-commercial liabilities that are not related to the purchase, sale, or provision of goods or services.

3.17. Science and technology development fund

The Science and Technology Development Fund is established to provide financial resources for the Company's science and technology activities, including the following:

- Providing funding for the implementation of scientific and technological topics and projects;
- Supporting the development of science and technology through:
 - Investing in technical infrastructure and facilities for scientific and technological activities;
 - Purchasing machinery and equipment for technological innovation directly used in production;
 - Acquiring technology licenses, usage rights, intellectual property rights such as patents, utility solutions, industrial designs, scientific and technological information, and related materials or products for use in scientific and technological activities;
 - Paying salaries, hiring experts, or entering into contracts with scientific and technological organizations to carry out science and technology activities;
 - Covering training costs for science and technology personnel in accordance with legal regulations on science and technology;
 - Funding activities related to technical innovations and production rationalization;
 - Covering expenses for collaborative research and development activities in science and technology with Vietnamese organizations and enterprises.

Fixed assets formed from the Science and Technology Development Fund are deducted directly from the fund and are not subject to depreciation.

3.18. Owner's equity***Owner's equity***

Owner's equity is recognized based on the actual amount contributed by shareholders.

Share premium

The share premium reflects the difference between the par value and the issuance price of shares (including reissuance of treasury shares), net of any directly attributable issuance costs. This premium can be positive (if the issuance price exceeds the par value and related issuance costs) or negative (if the issuance price is lower than the par value and related issuance costs).

Development investment fund

The development investment fund is appropriated from the after-tax profit and is used for the purpose of expanding business scale or making intensive investments. The appropriation of this fund is carried out in accordance with the resolution of the Annual General Meeting of Shareholders.

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3.19. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items included in undistributed after-tax profits that may affect cash flows and the Company's ability to pay dividends, such as gains from the revaluation of assets contributed as capital, revaluation gains on monetary items, financial instruments, and other non-cash items.

Dividends payable to shareholders are recognized as liabilities in the Company's Balance Sheet after the dividend distribution is approved by the General Meeting of Shareholders upon the proposal of the Board of Directors and the ex-dividend date is announced by the Vietnam Securities Depository.

3.20. Revenue and income

Revenue from sales of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are satisfied:

- The Company has transferred most of the risks and rewards of ownership of the goods or products to the buyer.
- The Company no longer retains control over the goods nor the right to manage the goods as an owner.
- Revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from leasing land with developed infrastructure

Revenue from leasing land with developed infrastructure pertains to the Bac Dong Phu Industrial Park and the Nam Dong Phu Industrial Park.

In cases where the lease term accounts for 90% or more of the useful life of the asset, the Company recognizes the entire amount of prepaid lease income as revenue at once if all of the following conditions are met:

- The lessee has no right to unilaterally terminate the lease agreement, and the lessor has no obligation to refund the prepaid lease amount under any circumstances or in any form;
- The prepaid lease amount is not less than 90% of the total lease payments expected under the lease agreement over the entire lease term, and the lessee must settle the full lease payment within 12 months from the commencement date of the lease;
- Substantially all the risks and rewards incidental to ownership of the leased asset have been transferred to the lessee;
- The lessor is able to reasonably estimate the cost of the leasing activity.

Revenue from services rendered

Revenue from services rendered is recognized when the outcome of the transaction can be reliably estimated. In case the services are performed over multiple periods, revenue is recognized in the period based on the stage of completion as at the end of the accounting period. The outcome of the transaction is deemed reliably estimable when all the following conditions are met:

- Revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The stage of completion of the transaction at the end of the six-month accounting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from entrusted import and export services

Revenue from entrusted import and export services is the commission earned by the Company from such activities.

Revenue from processing activities

Revenue from materials and goods processing activities is the actual processing fee earned by the Company, excluding the value of materials and goods received for processing.

Financial income

Interest income

Interest income is recognized on an accrual basis and is determined based on the outstanding balance of deposits and actual interest rates for each period.

Dividends and distributed profits

Dividends and distributed profits are recognized when the Company has the right to receive such dividends or profits from its investments. Stock dividends are recognized by tracking the increase in the number of shares held; the nominal value of such shares is not recognized.

3.21. Cost of goods sold and services rendered

Cost of goods sold includes the cost of products, goods, and services provided during the year and is recognized in accordance with the revenue recognized for the year. Direct material costs consumed in excess of normal levels, labor costs, and unallocated fixed manufacturing overheads that are not included in the cost of inventories are expensed directly to the cost of goods sold (after deducting any compensation received, if any), even if the products or goods have not yet been recognized as sold.

3.22. Selling expenses

Selling expenses represent actual expenses incurred in the course of selling goods and providing services. These mainly include salaries of sales department staff, costs of offering and introducing products, advertising expenses, and sales commissions.

3.23. General and administrative expenses

General and administrative expenses represent actual expenses incurred in the overall management of the Company. These mainly include salaries of administrative staff; social insurance, health insurance, trade union fees, and unemployment insurance for administrative employees; office supplies; depreciation; provision expenses; outsourced services; and other expenses.

3.24. Taxation

Corporate income tax represents the total value of current tax payable.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from the profit before tax presented in the interim consolidated income statement because it excludes taxable or deductible income or expenses in other years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

Deferred income tax is calculated on the differences between the carrying amounts and the tax bases of assets or liabilities in the interim financial statements and is recognized using the balance sheet method. Deferred income tax liabilities are recognized for all taxable temporary differences, while deferred income tax assets are only recognized when it is probable that sufficient future taxable profits will be available against which the temporary differences can be utilized.

Deferred income tax is determined at the tax rates expected to apply in the year in which the asset is realized or the liability is settled. Deferred income tax is recognized in the interim income statement and only recognized in equity when the tax relates to items recorded directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legally enforceable right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and deferred income tax liabilities relate to income taxes levied by the same tax authority and the Company intends to settle the current income tax on a net basis.

The determination of the Company's income tax is based on prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is subject to the results of examination by the competent tax authorities.

Other types of taxes are applied in accordance with the prevailing tax laws of Vietnam.

3.25. Financial instruments

Initial recognition

Financial assets: At the initial recognition date, financial assets are recorded at cost plus any directly attributable transaction costs. The Company's financial assets include cash, cash equivalents, trade receivables, other receivables, deposits, financial investments, and derivative financial instruments.

Financial liabilities: At the initial recognition date, financial liabilities are recorded at cost plus any directly attributable transaction costs. The Company's financial liabilities include trade payables, other payables, accrued expenses, finance lease liabilities, borrowings, and derivative financial instruments.

Re-evaluate after initial recording

Currently, there are no regulations on the subsequent measurement of financial instruments after initial recognition.

3.26. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are jointly controlled or jointly influenced.

In assessing related party relationships, the substance of the relationship is given more importance than its legal form.



4. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM BALANCE SHEET

4.1. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash	1,191,177,385	933,259,521
Demand deposits in banks	67,023,491,635	53,148,527,868
Cash equivalents (i)	275,087,171,950	271,503,650,008
	343,301,840,970	325,585,437,397

- (i) Cash equivalents are deposits in VND with terms from 01 to 03 months at commercial banks and enjoy interest rates of 1.8% - 4.5%/year.

4.2. Held-to-maturity investments

	Closing balance		Opening balance	
	Cost VND	Book value VND	Cost VND	Book value VND
Short-term	1,620,804,175,757	1,620,804,175,757	1,544,682,386,399	1,544,682,386,399
Term deposits (i)	1,620,804,175,757	1,620,804,175,757	1,544,682,386,399	1,544,682,386,399
Long-term	18,000,000,000	18,000,000,000	61,000,000,000	61,000,000,000
Term deposits (ii)	18,000,000,000	18,000,000,000	61,000,000,000	61,000,000,000
	1,638,804,175,757	1,638,804,175,757	1,605,682,386,399	1,605,682,386,399

- (i) Short-term held-to-maturity investments are deposits in VND with terms from 06 to 12 months at commercial banks and enjoy interest rates of 4.3% - 5.5%/year.
- (ii) Long-term held-to-maturity investments are 13-month term deposits in VND at commercial banks and earn interest at 5.4%/year.

4.3. Short-term trade receivables

	Closing balance VND	Opening balance VND
Dong Nai Kratie Rubber Development Co., Ltd.	10,017,832,590	5,408,371,619
Pham Thi Thanh	4,433,061,365	4,551,484,955
MODAN INTERNATIONAL PTE LTD	3,161,478,902	-
WEBER & SCHAER GMBH & Co	-	3,122,932,680
Phat Trien Co., Ltd	-	3,427,226,492
Phat Hung Joint Stock Company	-	5,055,792,720
Them Kieu Household Business	1,083,485,800	939,964,956
Thang Thang Loi One Member Co., Ltd	2,013,558,120	-
Other receivables	13,279,687,469	17,867,346,863
	33,989,104,246	40,373,120,285
Short-term trade receivables from related parties (Details stated in Note 7.3)	12,061,699,905	6,185,552,656

4.4. Short-term advances to suppliers

	Closing balance VND	Opening balance VND
Dong Bac Investment and Development Co., Ltd	1,479,254,751	1,433,030,906
Thang Long Environmental Technology Transfer and Consulting Co., Ltd.	209,846,000	209,846,000
Branch of Song Gianh Corporation – Joint Stock Company in Cambodia	1,019,314,090	-
Sok Kong Import Export Co., Ltd	488,137,617	-
Prepayment to sellers is other entities	1,077,416,076	1,443,033,231
	4,273,968,534	3,085,910,137

4.5. Other receivables

4.5.1 Other short-term receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Advances	8,445,873,761	-	7,206,974,449	-
Interest receivable from bank deposits	44,404,193,847	-	28,896,563,488	-
Receivables from employees' salary	598,273,371	-	509,873,371	-
Receivables from employees - personal income tax	37,666,782	(26,366,747)	37,666,782	(26,366,747)
Receivables from employees' insurance contributions	467,351,774	-	-	-
SNKRP Power Co., Ltd	11,863,837,834	-	11,536,107,594	-
Other receivables	987,289,810	(424,577,773)	2,057,210,614	(345,832,390)
	66,804,487,179	(450,944,520)	50,244,396,298	(372,199,137)

4.5.2 Other long-term receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Deposit, collateral	3,674,634,982	-	3,599,037,344	-
	3,674,634,982	-	3,599,037,344	-

4.6. Bad debts

	Closing balance			Opening balance		
		Cost	Recoverable amount		Cost	Recoverable amount
	Overdue	VND	VND	Overdue	VND	VND
Total value of receivables that are overdue but unlikely to be recovered.						
Dong Bac Investment and Development Co., Ltd	Over 3 years	1,479,254,751	(1,479,254,751)	Over 3 years	1,433,030,906	(1,433,030,906)
Song Long Company Limited	Over 3 years	381,545,500	(381,545,500)	Over 3 years	381,545,500	(381,545,500)
Nguyen Dinh Hoa	Over 3 years	240,007,072	(240,007,072)	Over 3 years	240,007,072	(240,007,072)
Dai Ly Tien - Dong Nai	Over 3 years	272,574,400	(272,574,400)	Over 3 years	272,574,400	(272,574,400)
Ngoc Quang Hospital	Over 3 years	389,653,337	(389,653,337)	Over 3 years	389,653,337	(389,653,337)
Phuong Linh Agent - Binh Duong	Over 3 years	293,552,200	(293,552,200)	Over 3 years	293,552,200	(293,552,200)
Other objects	From 6 months to less than 1 year	-	-	From 6 months to less than 1 year	299,040,620	(89,712,186)
	From 1 year to less than 2 years	590,657,966	(295,328,983)	From 1 year to less than 2 years	1,288,111,506	(644,055,753)
	From 2 years to less than 3 years	1,179,215,154	(825,450,608)	From 2 years to less than 3 years	328,067,165	(229,647,016)
	Over 3 years	2,250,060,069	(2,250,060,069)	Over 3 years	2,216,426,858	(2,216,426,858)
		7,076,520,449	(6,427,426,920)		7,142,009,564	(6,190,205,227)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.7. Inventories

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Raw materials	48,332,526,332	-	34,299,224,987	-
Tools and supplies	13,140,901,391	-	13,211,192,025	-
Work in progress	23,001,140,042	-	19,520,190,114	-
Finished goods	141,920,241,245	(2,599,274,645)	86,185,034,005	(5,176,842,304)
Merchandise	382,124,895	(19,914,985)	344,511,084	(20,813,592)
Goods on consignment	2,874,111,320	(172,317,549)	3,195,900,158	(224,752,224)
	229,651,045,225	(2,791,507,179)	156,756,052,373	(5,422,408,120)

4.8. Prepaid expenses

4.8.1. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Insurance expenses	664,382,982	56,175,929
Tools and equipment issued	17,808,922	209,655,426
Other short-term prepaid expenses	316,039,650	333,705,747
	998,231,554	599,537,102

4.8.2. Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Maintenance, repair and construction costs	20,770,742,805	20,108,763,136
Brokerage commission costs	12,941,482,572	13,017,617,759
Cost of tools and equipment	4,635,632,492	5,707,079,895
Resource exploitation cost	159,343,412	173,829,176
One-time prepaid land rental fee for Bac Dong Phu Industrial Park	332,637,964,914	332,637,964,914
Office rental costs	6,536,223,998	6,410,899,688
Cost - land use rights certificate fee	584,842,430	575,129,950
Cost of sustainable forest certification	722,064,329	998,510,237
High-tech project costs	1,156,287,548	1,201,035,778
Major repair costs of fixed assets	-	1,114,733,670
Other long-term prepaid expenses	951,609,250	617,321,930
	381,096,193,749	382,562,886,133

4.9. Taxes and receivables, payable to the State

	Opening balance		Movement in the period			Closing balance	
	Taxes Payable	Taxes Receivable	Amount payable	Paid	Exchange rate differences due to conversion of FS	Taxes Payable	Taxes Receivable
	VND	VND	VND	VND	VND	VND	VND
Value added tax	5,480,802,757	162,841,371	8,361,189,767	11,211,836,122	-	2,514,824,858	47,509,827
Corporate income tax	175,682,092	51,265,943,828	35,175,978,863	15,240,310,200	84,936,288	6,007,505,934	37,077,162,719
Personal income tax	587,747,666	1,984,904,941	619,407,251	5,010,801,011	6,159,787	87,156,950	5,869,548,198
Import, export duties	-	-	856,735,445	856,735,445	-	-	-
Resource tax	5,990,793	-	37,838,105	39,915,160	-	3,913,738	-
Real estate tax, land rent	-	4,400,000,000	34,040,790,905	47,678,552,805	-	-	18,037,761,900
Business-license tax	-	-	46,906,000	46,906,000	-	-	-
Withholding tax	188,572,186	-	247,738,138	389,893,330	2,396,483	48,813,477	-
Fees, charges and other payables	-	-	1,244,099,120	1,244,099,120	-	-	-
	6,438,795,494	57,813,690,140	80,630,683,594	81,719,049,193	93,492,558	8,662,214,957	61,031,982,644

Notes: The Company's tax finalization is subject to examination by the tax authorities. Due to the possibility of varying interpretations of tax laws and regulations applicable to different types of transactions, the amount of tax presented in the Consolidated Interim Financial Statements may be subject to change based on the final decision of the tax authorities.

4.10. Increase and decrease of tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Garden business VND	Others tangible fixed VND	Total VND
COST							
Opening balance	539,002,721,763	243,079,731,226	126,788,782,000	11,454,933,598	1,625,555,731,127	3,227,990,204	2,549,109,889,918
Increase in the period	5,017,475,213	1,317,713,372	771,741,149	45,900,202,736	36,341,728,854	-	89,348,861,324
- Transfer from construction in progress	571,348,345	-	-	45,802,042,757	1,405,225,059	-	47,778,616,161
- Purchase in the period	-	253,146,390	-	-	-	-	253,146,390
- Other increases	4,446,126,868	1,064,566,982	771,741,149	98,159,979	34,936,503,795	-	41,317,098,773
Decrease in the period	(45,006,967)	-	-	(45,681,818)	(9,725,227,606)	-	(9,815,916,391)
- Liquidation or transfer	(45,006,967)	-	-	(45,681,818)	(9,725,227,606)	-	(9,815,916,391)
Closing balance	543,975,190,009	244,397,444,598	127,560,523,149	57,309,454,516	1,652,172,232,375	3,227,990,204	2,628,642,834,851
ACCUMULATED DEPRECIATION							
Opening balance	346,552,311,757	195,686,593,492	103,290,439,307	7,247,103,945	516,756,845,492	282,710,739	1,169,816,004,732
Increase in the period	14,618,925,890	5,992,970,086	3,272,252,133	347,945,691	48,443,198,101	153,660,876	72,828,952,777
- Depreciation charged	12,598,476,432	5,233,267,025	2,735,699,979	339,039,856	37,782,026,596	153,660,876	58,842,170,764
- Other increases	2,020,449,458	759,703,061	536,552,154	8,905,835	10,661,171,505	-	13,986,782,013
Decrease in the period	(45,006,967)	-	-	(45,681,818)	(6,867,904,784)	-	(6,958,593,569)
- Liquidation or transfer	(45,006,967)	-	-	(45,681,818)	(6,867,904,784)	-	(6,958,593,569)
Closing balance	361,126,230,680	201,679,563,578	106,562,691,440	7,549,367,818	558,332,138,809	436,371,615	1,235,686,363,940
NET BOOK VALUE							
- Opening balance	192,450,410,006	47,393,137,734	23,498,342,693	4,207,829,653	1,108,798,885,635	2,945,279,465	1,379,293,885,186
- Closing balance	182,848,959,329	42,717,881,020	20,997,831,709	49,760,086,698	1,093,840,093,566	2,791,618,589	1,392,956,470,911
Cost of tangible fixed assets that have been fully depreciated but are still in use:							
- Opening balance	182,445,909,414	140,452,655,071	79,103,721,490	5,895,235,655	28,526,225,316	-	436,423,746,946
- Closing balance	182,554,580,519	153,246,507,325	81,332,714,138	5,816,126,275	26,904,045,519	-	449,853,973,776

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.11. Increase and decrease of intangible fixed assets

	<i>Land use rights VND</i>	<i>Computer software VND</i>	<i>Others intangible fixed assets VND</i>	<i>Total VND</i>
COST				
Opening balance	997,194,500	2,398,137,462	193,303,509	3,588,635,471
Increase in the period	-	15,109,658	-	15,109,658
- <i>Other increases</i>	-	15,109,658	-	15,109,658
Decrease in the period	-	-	-	-
Closing balance	997,194,500	2,413,247,120	193,303,509	3,603,745,129
ACCUMULATED AMORTIZATION				
Opening balance	296,784,113	1,819,163,621	167,385,383	2,283,333,117
Increase in the period	14,245,635	94,558,146	13,632,828	122,436,609
- <i>Amortization charged</i>	14,245,635	79,448,488	13,632,828	107,326,951
- <i>Other increases</i>	-	15,109,658	-	15,109,658
Decrease in the period	-	-	-	-
Closing balance	311,029,748	1,913,721,767	181,018,211	2,405,769,726
NET BOOK VALUE				
- Opening balance	700,410,387	578,973,841	25,918,126	1,305,302,354
- Closing balance	686,164,752	499,525,353	12,285,298	1,197,975,403

Cost of intangible fixed assets that have been fully amortized but are still in use:

- Opening balance	-	1,566,339,375	-	1,566,339,375
- Closing balance	-	1,701,449,033	-	1,701,449,033

4.12. Investment properties

	<i>Buildings and land use rights VND</i>	<i>Total VND</i>
COST		
Opening balance	227,885,834,152	227,885,834,152
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	227,885,834,152	227,885,834,152
ACCUMULATED AMORTIZATION		
Opening balance	99,224,497,445	99,224,497,445
Increase in the period	6,382,817,390	6,382,817,390
- <i>Depreciation charged</i>	6,382,817,390	6,382,817,390
Decrease in the period	-	-
Closing balance	105,607,314,835	105,607,314,835
NET BOOK VALUE		
- Opening balance	128,661,336,707	128,661,336,707
- Closing balance	122,278,519,317	122,278,519,317

The cost of investment property that has been fully depreciated but still in use:

- Opening balance	5,743,622,467	5,743,622,467
- Closing balance	6,815,848,518	6,815,848,518

4.13. Long-term unfinished assets

4.13.1. Long-term work-in-progress costs

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Cost of afforestation	2,876,358,116	2,876,358,116	2,791,085,316	2,791,085,316
	2,876,358,116	2,876,358,116	2,791,085,316	2,791,085,316

4.13.2. Construction in progress

	Closing balance VND	Opening balance VND
- Basic garden design	183,706,434,313	209,966,366,461
Basic garden design in Vietnam	183,706,434,313	208,590,033,386
Basic garden design in Cambodia	-	1,376,333,075
Investment costs of construction projects	9,447,107,503	9,714,084,213
Bac Dong Phu Industrial Park Project	7,885,378,820	8,304,958,820
Other basic construction and design costs	1,561,728,683	1,409,125,393
	193,153,541,816	219,680,450,674

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4.14. Investments in others entities

	Closing balance			Opening balance		
	Cost VND	Allowance VND	Fair value VND	Cost VND	Allowance VND	Fair value VND
<i>Investments in others entities</i>	127,733,870,000	(18,670,402,497)	-	127,733,870,000	(18,695,614,253)	-
Rubber Trading and Tourism Service Joint Stock Company	19,895,870,000	(18,670,402,497)	(i)	19,895,870,000	(18,695,614,253)	(i)
Phu Thinh Investment Construction Rubber Joint Stock Company	1,500,000,000	-	(i)	1,500,000,000	-	(i)
Sa Thay Rubber Joint Stock Company	71,277,000,000	-	(i)	71,277,000,000	-	(i)
Dau Tieng Lao Cai Rubber Joint Stock Company	24,611,000,000	-	(i)	24,611,000,000	-	(i)
Binh Phuoc BOT Joint Stock Company	10,450,000,000	-	(i)	10,450,000,000	-	(i)
	127,733,870,000	(18,670,402,497)		127,733,870,000	(18,695,614,253)	

(i) The Company has not determined the fair value of unlisted investments because there is no specific guidance on determining fair value.

4.15. Short-term trade payables

	Closing balance		Opening balance	
	Amount VND	Amount able to be paid off VND	Amount VND	Amount able to be paid off VND
ATPD Construction Tranding Co., Ltd	516,269,536	516,269,536	1,239,425,716	1,239,425,716
CND Co., LTD	874,908,216	874,908,216	855,947,484	855,947,484
SNKRP Electricity Co., Ltd	497,335,542	497,335,542	1,553,199,748	1,553,199,748
A9 Joint Stock Company	898,961,600	898,961,600	-	-
Tin Thanh Co., Ltd	1,056,247,960	1,056,247,960	-	-
Kien Khoa Fertilizer Co., Ltd	1,405,534,320	1,405,534,320	-	-
Hung Tan Organic Fertilizer Production Trading Service One Member Co., Ltd	854,360,000	854,360,000	-	-
Other payables	2,418,907,899	2,418,907,899	2,137,171,684	2,137,171,684
	8,522,525,073	8,522,525,073	5,785,744,632	5,785,744,632
Short-term trade payables to related parties (Details stated in Note 7.3)	27,215,760	27,215,760	-	-

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4.16. Short-term advances from customers

	Closing balance VND	Opening balance VND
Minh Thy Vang Co., Ltd	-	1,250,929,000
Bio Plus Co., Ltd	6,394,852,800	-
T2T Rubber Co., Ltd	5,350,476,600	-
Phat Dat Real Estate Joint Stock Company	3,639,269,184	3,639,269,184
Dang Thai Gia One Member Co., Ltd	2,669,392,859	5,858,244,000
Branch of Agricultural Wood One Member Co., Ltd	14,956,156,421	-
Other customers	6,288,028,433	2,462,261,369
	39,298,176,297	13,210,703,553

4.17. Accrued expenses

4.17.1. Short-term accrued expenses

	Closing balance VND	Opening balance VND
Delivery costs	-	340,561,324
Audit fee	240,000,000	363,811,245
Other expenses	74,657,582	42,863,489
	314,657,582	747,236,058

4.17.2. Long-term accrued expenses

	Closing balance VND	Opening balance VND
One-time depreciation provision for assets	22,289,701,317	23,214,640,227
Advance deduction of infrastructure fee for Dong Phu Rubber Residential Area	8,809,060,997	8,809,060,997
	31,098,762,314	32,023,701,224

4.18. Unearned revenue

4.18.1. Short-term unearned revenue

	Closing balance VND	Opening balance VND
Unearned revenue industrial park	27,277,964,913	27,188,042,629
Other short-term unearned revenue	20,082,371,327	21,831,128,906
	47,360,336,240	49,019,171,535

4.18.2. Long-term unearned revenue

	Closing balance VND	Opening balance VND
Unearned revenue industrial park	936,267,628,790	928,015,817,886
	936,267,628,790	928,015,817,886

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.19. Other payables

4.19.1. Other short-term payables

	Closing balance VND	Opening balance VND
Branch of Quang Minh Tien Joint Stock Company	786,000,000	786,000,000
Deposits and collaterals received	2,568,628,597	1,854,135,141
Trade union funding	844,648,661	259,597,746
Payables related to insurance	830,078,284	683,922,618
Land lease deposit payables for Industrial Park	3,027,591,250	5,527,591,250
Payables for reforestation expenses	2,517,682,639	2,517,682,639
Payables for smallholder rubber latex at production teams	3,014,408,899	2,193,776,496
Dividends payable to non-controlling interests	11,891,190,895	1,405,632,745
Payable to Vietnam Rubber Group – Joint Stock Company for support funds	151,750,000	151,750,000
Board of Directors' remuneration	113,400,000	226,800,000
Other payables	1,123,418,732	662,292,981
	26,868,797,957	16,269,181,616
Short-term other payables to related parties (Details stated in Note 7.3)	979,640,895	1,120,121,745

4.19.2. Other long-term payables

	Closing balance VND	Opening balance VND
Temporary collection of personal income tax from buyers - Dong Phu Residential Area project	183,714,854	183,714,854
	183,714,854	183,714,854

4.20. Deferred corporate income tax liabilities

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax liabilities	20%	20%
Deferred tax liabilities arising from taxable temporary differences	8,557,450,846	8,256,140,225
Deferred tax liabilities	8,557,450,846	8,256,140,225

4.21. Science and technology development fund

	Science and technology development fund VND	Science and technology development fund used to acquire fixed assets VND	Total VND
Opening balance	29,078,943,420	-	29,078,943,420
Increase in the period	-	-	-
Decrease in the period	-	-	-
Closing balance	29,078,943,420	-	29,078,943,420

4.22. Owner's equity

4.22.1. Equity fluctuation reconciliation table

	<i>Owner's contributed capital</i>	<i>Share premium</i>	<i>Foreign exchange difference</i>	<i>Investment and development fund</i>	<i>Retained earnings</i>	<i>Non-controlling shareholder interests</i>	<i>Total</i>
	VND	VND	VND	VND	VND	VND	VND
Prior year's opening balance	868,859,320,000	201,469,994,853	100,963,146,494	810,276,608,401	373,371,656,355	704,280,545,927	3,059,221,272,030
Increase in the prior year	-	-	39,234,968,308	63,452,916,794	264,571,020,120	92,083,392,798	135,087,578,979
- Profit for the prior year	-	-	-	-	261,993,113,128	62,261,605,913	324,254,719,041
- Profit distribution	-	-	-	63,452,916,794	-	-	63,452,916,794
- Increase due to conversion of financial statements	-	-	39,234,968,308	-	2,577,906,992	29,821,786,885	71,634,662,185
Decrease in prior year	-	-	(163,727,428)	-	236,508,436,029	(41,980,351,625)	(278,652,515,082)
- Extract from development investment fund	-	-	-	-	(63,452,916,794)	-	(63,452,916,794)
- Extract from welfare reward fund	-	-	-	-	(40,270,577,218)	(2,926,822,782)	(43,197,400,000)
- Extract from managers bonus fund	-	-	-	-	(357,260,000)	(61,740,000)	(419,000,000)
- Dividend distribution for 2023	-	-	-	-	130,328,898,000	(20,090,000,000)	(150,418,898,000)
- Dividend advance for 2024	-	-	-	-	-	(17,288,120,000)	(17,288,120,000)
- Withholding tax	-	-	-	-	(2,098,784,017)	(1,496,895,136)	(3,595,679,153)
- Reduction due to consolidation	-	-	(163,727,428)	-	-	(116,773,707)	(280,501,135)
Prior year's closing balance	868,859,320,000	201,469,994,853	140,034,387,374	873,729,525,195	401,434,240,446	754,383,587,100	3,239,911,054,968

4.22.1. Equity fluctuation reconciliation table (continued)

	<i>Owner's contributed capital</i>	<i>Share premium</i>	<i>Foreign exchange difference</i>	<i>Investment and development fund</i>	<i>Retained earnings</i>	<i>Non-controlling shareholder interests</i>	<i>Total</i>
Current period's opening balance	868,859,320,000	201,469,994,853	140,034,387,374	873,729,525,195	401,434,240,446	754,383,587,100	3,239,911,054,968
Increase in the period	-	-	23,918,394,720	70,172,067,437	118,023,634,667	37,204,042,829	249,318,139,653
- Profit for the period	-	-	-	-	118,023,634,667	20,144,960,790	138,168,595,457
- Profit distribution	-	-	-	70,172,067,437	-	-	70,172,067,437
- Increase due to conversion of financial statements	-	-	23,918,394,720	-	-	17,059,082,039	40,977,476,759
Decrease in the period	-	-	-	-	116,050,297,465	(11,285,593,558)	(127,335,891,023)
- Extract from development investment fund	-	-	-	-	(70,172,067,437)	-	(70,172,067,437)
- Extract from welfare reward fund	-	-	-	-	(45,572,792,194)	(459,055,246)	(46,031,847,440)
- Extract from managers bonus fund	-	-	-	-	(305,437,834)	(46,538,312)	(351,976,146)
- Distribution of remaining dividend in 2024	-	-	-	-	-	(10,780,000,000)	(10,780,000,000)
Current period's closing balance	868,859,320,000	201,469,994,853	163,952,782,094	943,901,592,632	403,407,577,648	780,302,036,371	3,361,893,303,598

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

4.22.2. Details of owner's investment capital

	Closing balance		Opening balance	
	Actual contributed capital VND	Ratio %	Actual contributed capital VND	Ratio %
Vietnam Rubber Group - Joint Stock Company	480,000,000,000	55.24%	480,000,000,000	55.24%
Other shareholders	388,859,320,000	44.76%	388,859,320,000	44.76%
	868,859,320,000	100.00%	868,859,320,000	100.00%

4.22.3. Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Prior period VND
Owner's invested equity		
Capital contribution at the beginning of the period	868,859,320,000	868,859,320,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Capital contribution at the end of the period	868,859,320,000	868,859,320,000
Dividends and distributed profits	-	-

4.22.4. Shares

	Closing balance VND	Opening balance VND
- Number of shares registered for issuance	86,885,932	86,885,932
- Number of shares issued to the public	86,885,932	86,885,932
+ <i>Ordinary shares</i>	86,885,932	86,885,932
- Number of outstanding shares in circulation	86,885,932	86,885,932
+ <i>Ordinary shares</i>	86,885,932	86,885,932

An ordinary share has par value of 10,000 VND/share

4.22.5. Profits distribution

	Current period VND	Prior period VND
Undistributed profit at the beginning of the period	401,434,240,446	373,371,656,355
Profit from business activities in the period	118,023,634,667	125,292,958,388
Dividends or distributed profits to funds during the period	519,457,875,113	498,664,614,743
Distribution of funds and dividends, including:	(116,050,297,465)	(102,781,267,387)
- <i>Extract from development investment fund</i>	(70,172,067,437)	(63,452,916,794)
- <i>Extract from bonus and welfare funds</i>	(45,572,792,194)	(39,328,350,593)
- <i>Extract from the reward fund for managers</i>	(305,437,834)	-
Remaining undistributed profit	403,407,577,648	395,883,347,356

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)**4.23. Subsidised funds**

	Closing balance	Opening balance
	VND	VND
Opening balance of remaining funds	(4,935,886,066)	(4,883,090,373)
Funds granted in the period	4,663,276,857	-
Non-business expenditures	-	16,845,000
Closing balance of remaining funds	(272,609,209)	(4,866,245,373)

4.24. Off Statement of Consolidated Interim Balance Sheet items**4.24.1. Goods and materials received for safekeeping, processing, and consignment**

	Closing balance	Opening balance
- <i>HA Latex</i>	502.16	623.58
- <i>SVR CV 60 latex</i>	60.48	323.0
- <i>SVR 3L latex</i>	-	163.8
- <i>SVR 10 latex</i>	522,458.09	23,047.08
- <i>Skim latex</i>	-	21.77
- <i>RSS</i>	-	282.24
- <i>Raw latex not processed</i>	-	579.94

4.24.2. Foreign currencies

	Closing balance	Opening balance
US Dollar (USD)	527,651.48	862,351.94
Russian Rouble (RUB)	430.00	1,090.00

4.24.3. Foreign currencies

The Company has entered into land lease agreements in Dong Phu District, Binh Phuoc Province for the purpose of developing industrial park infrastructure for lease, as follows:

- Lease term from 2009 to 2059. The leased land area is 1,408,264.4 m². According to Decision No. 878/QD-CT dated 29 June 2016 issued by the Binh Phuoc Tax Department, the Company is exempted from land rent for the period from 27 July 2011 to 26 July 2029;
- Lease term from 2016 to 2066. The leased land area is 526,943.5 m². According to Decision No. 1659/QD-CT dated 16 November 2016 issued by the Binh Phuoc Tax Department, the Company is exempted from land rent for the period from 15 February 2019 to 14 February 2034.

Under these agreements, the Company is required to pay land rent until the lease expiry date in accordance with the prevailing regulations of the State.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM INCOME STATEMENT

5.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sales of finished products	296,843,980,567	245,125,001,385
Revenue from real estate business	13,526,881,231	28,472,941,308
Revenue from sales of reclaimed wood products	-	16,088,855,378
Revenue from service render	13,287,296,847	5,359,727,147
Revenue from rubber wood billet	6,577,470,436	39,409,666,773
Revenue from liquidated rubber trees	72,331,355,091	77,893,356,444
Revenue from other activities	1,589,970,728	7,008,235,437
	404,156,954,900	419,357,783,872
Revenue from related parties (Details stated in Note 7.3)	11,175,102,333	21,789,564,900

5.2. Revenue deductions

	Current period VND	Prior period VND
Returned goods	20,767,593	18,950,000
	20,767,593	18,950,000

5.3. Net revenue from sales and services rendered

	Current period VND	Prior period VND
Revenue from sales of finished products	296,823,212,974	245,106,051,385
Revenue from real estate business	13,526,881,231	28,472,941,308
Revenue from sales of reclaimed wood products	-	16,088,855,378
Revenue from service render	13,287,296,847	5,359,727,147
Revenue from rubber wood billet	6,577,470,436	39,409,666,773
Revenue from liquidated rubber trees	72,331,355,091	77,893,356,444
Revenue from other activities	1,589,970,728	7,008,235,437
	404,136,187,307	419,338,833,872

5.4. Cost of goods sold

	Current period VND	Current period VND
Cost of finished goods and merchandise sold	208,836,661,734	211,662,848,683
Cost of investment property operations	5,970,196,268	9,166,129,527
Cost of selling salvaged wood products	10,196,995,664	8,403,669,677
Cost of services rendered	14,041,779,837	3,298,296,148
Cost of rubberwood billets	-	54,048,836,652
Cost of liquidated rubber trees	3,545,384,892	5,951,090,755
Cost of other operations	1,942,644,938	1,085,379,460
Reversal/Provision for inventory devaluation	(2,630,900,941)	(3,279,550,041)
	241,902,762,392	290,336,700,861

5.5. Financial income

	Current period VND	Prior period VND
Interest on deposits and loans	48,344,579,168	41,962,651,150
Gain from selling foreign currency	210,815,500	28,251,600
Gain from exchange rate differences	374,351,947	3,991,928,409
	48,929,746,615	45,982,831,159

5.6. Financial expenses

	Current period VND	Prior period VND
Loss from foreign currency sales	21,500,000	25,097,600
Loss from exchange rate difference	1,363,003,367	2,288,682,413
Reversal/Provision for long-term investment losses	(25,211,756)	(58,960,663)
Other financial expenses	273,377,525	185,703,309
	1,632,669,136	2,440,522,659

5.7. Selling expenses

	Current period VND	Prior period VND
Employee costs	1,396,206,039	1,322,446,820
Cost of materials and packaging	757,846,686	1,186,408,582
Fixed asset depreciation costs	35,114,458	34,865,715
Taxes, fees and charges	17,994,984	5,790,668
Outsourcing service costs	2,980,849,108	4,757,469,479
Other expenses in cash	1,079,136,496	1,365,658,279
	6,267,147,771	8,672,639,543

5.8. General and administration expenses

	Current period VND	Prior period VND
Management staff costs	17,681,313,031	17,214,735,872
Cost of materials management	971,547,904	1,410,265,221
Cost of materials, tools, supplies	801,607,103	654,310,493
Fixed asset depreciation costs	1,486,782,621	1,353,621,656
Costs - Taxes, Fees and Charges	3,395,319,848	956,294,142
Severance allowance	4,508,644,767	2,373,919,399
Outsourcing service costs	3,512,480,290	1,912,080,063
Other expenses in cash	10,228,826,232	10,830,306,783
Provision/Reversal of provision for losses on doubtful debts	190,997,848	(153,513,964)
	42,777,519,644	36,552,019,665

5.9. Other income

	Current period VND	Prior period VND
Income from compensation	3,957,542,520	42,982,522,884
Income from economic contract penalties	2,630,625,189	-
Income from selling scrap, pallets	460,066,400	413,742,400
Income from banana investment business cooperation	4,751,234,164	6,435,631,818
Income from medical examination and treatment	-	249,696,505
Income from latex exploitation rights transfer	769,388,991	3,239,559,448
Income from electricity and water sale	6,440,830,266	7,098,104,404
Others	2,271,558,409	944,465,490
	21,281,245,939	61,363,722,949
Other income from related parties (Details stated in Note 7.3)	194,662,971	7,328,615

5.10. Other expenses

	Current period VND	Prior period VND
Disposal costs of scrap and pallets	655,041,994	717,071,569
Medical examination and treatment expenses	-	559,442,401
Land rental expenses	1,852,642,327	3,395,417,319
Depreciation of rubber plantations under exploitation rights transfer	329,464,377	505,883,909
Electricity and water expenses	4,772,197,127	6,500,501,300
Other expenses	511,850,152	589,781,895
	8,121,195,977	12,268,098,393

5.11. Current corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax at the parent company	23,229,994,450	26,710,883,522
Current corporate income tax in subsidiaries	11,945,984,413	7,551,980,415
Total current corporate income tax expense	35,175,978,863	34,262,863,937

5.12. Deferred corporate income tax expense

	Current period VND	Prior period VND
Deferred corporate income tax expense	301,310,621	436,408,492
Deferred corporate income tax expense arises from taxable temporary differences	301,310,621	436,408,492
Deferred corporate income tax income	-	-
Total deferred corporate income tax expense	301,310,621	436,408,492

5.13. Basic/Diluted earnings per share

	Current period	Prior period
a) Basic earnings per share	-	-
Accounting profit after corporate income tax (VND)	118,023,634,667	125,292,958,388
Increasing or decreasing adjustments to accounting profit to determine profit or loss attributable to ordinary shareholders:	-	-22,786,396,097
- Increasing adjustments (VND)	-	-
- Decreasing adjustments (VND)	-	(22,786,396,097)
Profit attributable to ordinary shareholders (VND)	118,023,634,667	102,506,562,291
Average ordinary shares in circulation for the year (shares)	86,885,932	86,885,932
Basic earnings per share (VND/Share)	1,358	1,180
b) Diluted earnings per share		
Number of additional shares expected to be issued (shares)	-	-
Diluted earnings per share (VND/Share)	1,358	1,180

5.14. Production costs by factor

	Current period VND	Prior period VND
Cost of raw materials	56,389,060,378	105,539,473,203
Labor costs	160,943,460,884	127,951,808,508
Cost of tools, equipment, supplies	15,124,400,479	13,972,595,775
Fixed asset depreciation costs	64,125,767,828	58,005,232,186
Taxes, fees and charges	19,317,530,703	1,968,038,528
Contingency expenses/Contingency reimbursement	20,672,410	(153,513,964)
Outsourcing service costs	16,757,661,000	19,479,751,755
Other expenses in cash	27,053,718,913	29,128,245,806
	359,732,272,595	355,891,631,797

6. FINANCIAL INSTRUMENTS

6.1. Capital risk management

The Company manages its capital to ensure that it will be able to continue as a going concern while maximizing the return to its shareholders through the optimisation of the debt and equity balance.

The Company's capital structure comprises net debt and the Group's equity (comprising contributed capital, reserves and retained earnings).

Financial leverage ratio

The Company's financial leverage ratio at the balance sheet date is as follows:

	Current period VND	Prior period VND
Less: Cash and cash equivalents	343,301,840,970	325,585,437,397
Net debt	(343,301,840,970)	(325,585,437,397)
Equity	3,361,620,694,389	3,234,975,168,902
Net debt to equity ratio	(0,1)	(0,1)

6.2. Significant accounting policies

Details of the main accounting policies and methods applied by the Company (including the criteria for recognition, the basis for determining value and the basis for recording income and expenses) for each type of financial asset and financial liability are presented in Note 3.25.

6.3. Categories of financial instruments

	Carrying amounts (i)	
	Closing balance VND	Opening balance VND
Financial assets		
Cash and cash equivalents	343,301,840,970	325,585,437,397
Trade and other receivables	98,040,799,487	88,026,348,700
Short-term financial investments	1,620,804,175,757	1,544,682,386,399
Long-term financial investments	127,063,467,503	170,038,255,747
	2,189,210,283,717	2,128,332,428,243
	Carrying amounts (i)	
	Closing balance VND	Opening balance VND
Financial liabilities		
Trade payables, Other payables	35,575,037,884	22,238,641,102
Accrued expenses	31,413,419,896	32,770,937,282
	66,988,457,780	55,009,578,384

(i) The carrying amount is recorded at net value, i.e. less provision

The Company has not determined the fair value of its financial assets and financial liabilities at the balance sheet date because Circular No. 210/2009/TT-BTC issued by the Ministry of Finance on 06 November 2009 ("Circular 210") as well as current regulations do not provide specific guidance on determining the fair value of financial assets and financial liabilities. Circular 210 requires the application of International Financial Reporting Standards on the presentation of financial statements and disclosure of information for financial instruments but does not provide equivalent guidance for the measurement and recognition of financial instruments including the application of fair value, in order to comply with International Financial Reporting Standards.

6.4. Financial risk management objectives

The Company has established a risk management system to identify and assess the risks to which the Company is exposed, and to establish policies and procedures to control risks at an acceptable level. The risk management system is reviewed periodically to reflect changes in market conditions and the Company's operations.

Financial risks include market risk (including exchange rate risk, interest rate risk and price risk), credit risk and liquidity risk.

Market risk

The Company's business operations will be mainly exposed to risks from changes in foreign exchange rates, interest rates and prices. The Company does not hedge these risks due to the lack of an active market for trading these financial instruments.

Exchange rate risk management

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

The Company conducts a number of transactions denominated in foreign currencies, which exposes the Company to risks of exchange rate fluctuations.

Interest Rate Risk Management

The Company is exposed to interest rate risk arising from its signed interest-bearing loans. This risk will be managed by the Company by maintaining a reasonable level of loans and analyzing the competitive situation in the market to obtain favorable interest rates for the Company from appropriate lending sources.

Commodity Price Risk Management

The Company purchases raw materials and goods from domestic and foreign suppliers to serve its production and business activities. Therefore, the Company will bear the risk of changes in the selling price of raw materials and goods.

Credit risk

Credit risk occurs when a customer or counterparty fails to meet its contractual obligations resulting in a financial loss to the Company. The Company has a credit policy in place and regularly monitors the situation to assess whether the Company is exposed to credit risk. The Company does not have any significant credit risk exposure to customers or counterparties because receivables come from a large number of customers operating in various industries and distributed across different geographical areas.

Credit risk occurs when a customer or counterparty fails to meet its contractual obligations, resulting in financial losses to the Company. The Company has a suitable credit policy and regularly monitors the situation to assess whether the Company is exposed to credit risk.

Liquidity risk management

The purpose of liquidity risk management is to ensure the availability of funds to meet present and future financial obligations. Liquidity is also managed by the Company to ensure that the excess of maturing liabilities over maturing assets in any period is kept to manageable levels relative to the amount of funds that the Company believes can be generated during that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient reserves of cash, borrowings and adequate committed capital from owners to meet its liquidity requirements in the short and longer term.

The tables below detail the Company's remaining contractual maturities for its financial assets and non-derivative financial liabilities and their agreed repayment terms. The tables have been presented based on the undiscounted cash flows of financial assets and undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The presentation of information on non-derivative financial assets is necessary in order to understand the Company's liquidity risk management as liquidity is managed on a net asset and liability basis.

	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Closing balance				
Cash and cash equivalents	343,301,840,970	-	-	343,301,840,970
Trade and other receivables	94,366,164,505	3,674,634,982	-	98,040,799,487
Short-term financial investments	1,620,804,175,757	-	-	1,620,804,175,757
Long-term financial investments	-	-	127,063,467,503	127,063,467,503
	2,058,472,181,232	3,674,634,982	127,063,467,503	2,189,210,283,717

	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Closing balance				
Trade payables, Other payables	35,391,323,030	183,714,854	-	35,575,037,884
Accrued expenses	314,657,582	31,098,762,314	-	31,413,419,896
	35,705,980,612	31,282,477,168	-	66,988,457,780
	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Opening balance				
Cash and cash equivalents	325,585,437,397	-	-	325,585,437,397
Trade and other receivables	84,427,311,356	3,599,037,344	-	88,026,348,700
Short-term financial investments	1,544,682,386,399	-	-	1,544,682,386,399
Long-term financial investments	-	-	170,038,255,747	170,038,255,747
	1,954,695,135,152	3,599,037,344	170,038,255,747	2,128,332,428,243
	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Opening balance				
Trade payables, Other payables	22,054,926,248	-	-	22,054,926,248
Accrued expenses	747,236,058	-	32,023,701,224	32,770,937,282
Borrowings and lease	-	-	183,714,854	183,714,854
	22,802,162,306	-	32,207,416,078	55,009,578,384

The Board of General Directors assesses the liquidity risk to be low. The Board of General Directors believes that the Company is capable of generating sufficient cash flows to meet its financial obligations as they fall due.

7. OTHER INFORMATION

7.1. Potential liabilities

There are no contingent liabilities arising from past events that could affect the information presented in the Consolidated Interim Financial Statements that the Company does not control or has not recorded.

7.2. Events arising after the end of the accounting period

The Board of General Directors of the Company affirms that, in the opinion of the Board of General Directors, in all material aspects, there have been no unusual events occurring after the end of the six-month accounting period that have affected the financial situation and operations of the Company that require adjustment or presentation in this Consolidated Interim Financial Statement.

7.3. Transactions and balances with related parties

Related parties to the Company include: key management members, individuals related to key management members and other related parties.

7.3.1. Transactions and balances with key management members, the individuals involved with key management members

Key management members include: members of the Board of Directors, the Board of Supervisors and members of the Executive Board (Board of General Director and Chief Accountant). Individuals related to key management members are close family members of key management members.

Income of key management members:

The income of the Board of Directors, the Board of Supervisors and the Executive Board during the year is as follows:

	Position	Current period VND	Prior period VND
The Board of Directors			
Mai Huynh Nhat	Chairman	454,653,405	388,000,000
Pham Phi Dieu	Member	37,200,000	37,200,000
Nguyen Ngoc Thanh	Member	37,200,000	37,200,000
The Board of Supervisors			
Huynh Minh Tam	Head of BOS	-	146,827,692
Nguyen Thanh Huy	Member	30,000,000	-
Tran Thi Thu Thuy	Member	-	30,000,000
Nguyen Minh Trang	Member	30,000,000	30,000,000
Nguyen Quoc Vinh	Head of BOS	249,126,326	-
The Board of Management			
Ho Cuong	General Director	436,678,212	368,540,000
Huynh Trong Thuy	Deputy General Director	386,327,835	329,150,000
Luu Minh Tuyen	Deputy General Director	379,127,835	323,500,000
Pham Ngoc Huy	Chief Accountant	241,442,176	302,000,000
Nguyen Huu Viet	Responsible for Accounting	96,776,023	-
		2,378,531,812	1,992,417,692

Transactions with key members of management and individuals related to key members of management.

The Company does not have any transactions relating to sales and provision of services to key management members and individuals related to key management members.

Balances with key management members and individuals associated with key management members.

At the end of the financial year, the Company had no balances with key management members and individuals related to key management members.

7.3.2. Transactions and balances with other related parties

Other related parties of the Company include: subsidiaries, associates, jointly controlled entities, individuals who have the power to directly or indirectly vote in the Company and their close family

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

members, and entities controlled by key management personnel or by individuals who have the power to directly or indirectly vote in the Company and their close family members.

List of other related parties

Other related parties	Location	Relationship
Vietnam Rubber Group - Joint Stock Company	Ho Chi Minh City	Parent company
Rubber Trading and Tourism Service Joint Stock Company	Quang Ninh	Long-term equity investment
Phu Thinh Investment Construction Rubber Joint Stock Company	Dong Nai	Long-term equity investment
Sa Thay Rubber Joint Stock Company	Kon Tum	Long-term equity investment
Dau Tieng Lao Cai Rubber Joint Stock Company	Lao Cai	Long-term equity investment
Binh Phuoc BOT Joint Stock Company	Dong Nai	Long-term equity investment
Binh Long Rubber One Member Co., Ltd.	Dong Nai	Group Company
Dau Tieng Kratie Rubber Joint Stock Company	Ho Chi Minh City	Group Company
Cambodia Dau Tieng Rubber Joint Stock Company	Ho Chi Minh City	Group Company
Lai Chau Rubber Joint Stock Company	Lai Chau	Group Company
Dong Nai Rubber Wood Processing Joint Stock Company	Dong Nai	Group Company
Vietnam Rubber Research Institute	Ho Chi Minh City	Unit of the same Group
VRG DongWha MDF Wood Joint Stock Company	Dong Nai	Group Company
Hoang Anh Mang Yang K Trading and Service Co., Ltd.	Kingdom of Cambodia	Group Company
Dong Nai Kratie Company Limited	Kingdom of Cambodia	Group Company
Representative Office of Vietnam Rubber Industry Group in Cambodia	Kingdom of Cambodia	Representative Office of the Group
Phuoc Hoa Rubber Joint Stock Company	Ho Chi Minh City	Unit of the same Group
Tan Bien Rubber Joint Stock Company	Tay Ninh	Unit of the same Group

Transactions with other related parties

During this six-month accounting period, there were main transactions with related companies as follows:

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

Revenue from goods sold and services	Content	Current period VND	Prior period VND
VRG DongWha MDF Joint Stock Company	Revenue from sales of reclaimed wood products	-	13,763,554,000
VRG DongWha MDF Joint Stock Company	Revenue from sales of finished products	-	4,964,902,200
Vietnam Rubber Group – Joint Stock Company	Revenue from selling rubber latex	7,686,000,000	-
Dau Tieng Kratie Rubber Joint Stock Company	Revenue from rubber latex processing services	1,514,880,000	136,320,000
Dau Tieng Cambodia Rubber Joint Stock Company	Revenue from rubber latex processing services	1,974,222,333	2,369,760,000
Rubber Trading, Services and Tourism Joint Stock Company	Revenue from selling rubber latex	-	269,400,000
Sa Thay Rubber Joint Stock Company	Other revenue	-	155,720,000
Dong Nai Rubber Wood Processing Joint Stock Company	Revenue from selling rubber stumps and blocks	-	129,908,700
		11,175,102,333	21,789,564,900

Other income	Content	Current period VND	Prior period VND
Cambodia Dau Tieng Rubber Joint Stock	Income from selling scrap, pallets	165,865,600	-
Binh Phuoc BOT Business Joint Stock	Income from electricity and water sale	28,797,371	-
Rubber Industry College	Income from electricity and water sale	-	7,328,615
		194,662,971	7,328,615

Purchase of goods and services	Content	Current period VND	Prior period VND
Vietnam Rubber Research Institute	Purchase of chemicals	24,741,600	-
		24,741,600	-

Balances of receivables/(payables) with other related parties

Short-term trade receivables	Closing balance VND	Opening balance VND
Hoang Anh Mang Yang K Rubber Development Co., Ltd	722,442,362	699,867,437
Dong Nai Kratie Rubber Development Co., Ltd	10,017,832,590	5,408,371,619
Vietnam Rubber Group – Joint Stock Company	-	77,313,600
Binh Phuoc Kratie 1 Rubber Co., Ltd	645,748,153	-
Phu Rieng Rubber One Member Co., Ltd	675,676,800	-
	12,061,699,905	6,185,552,656

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

Other short-term payables	Closing balance VND	Opening balance VND
Sa Thay Rubber Joint Stock Company	57,600,000	82,548,000
Vietnam Rubber Group - Joint Stock Company	191,750,000	151,750,000
Dividends, profits payable to other small shareholders	730,290,895	885,823,745
	979,640,895	1,120,121,745

Short-term trade payables	Closing balance		Opening balance	
	Amount VND	Amount able to be paid off VND	Amount VND	Amount able to be paid off VND
Vietnam Rubber Research Institute	27,215,760	27,215,760	-	-
	27,215,760	27,215,760	-	-

7.4. Segment information

By geographical area

PRIOR PERIOD

Items	Viet Nam VND	Kingdom of Cambodia VND	Total VND
1 Net revenue from sales to outside	310,638,670,501	108,700,163,371	419,338,833,872
2 Total cost incurred to purchase fixed assets	60,208,470,350	3,346,516,895	63,554,987,245
3 Year-end asset allocation	3,131,941,794,634	1,231,567,652,312	4,363,509,446,946

CURRENT PERIOD

Items	Viet Nam VND	Kingdom of Cambodia VND	Total VND
1 Net revenue from sales to outside	284,943,795,850	119,192,391,457	404,136,187,307
2 Total cost incurred to purchase fixed assets	87,545,704,892	1,818,266,090	89,363,970,982
3 Year-end asset allocation	3,223,093,316,636	1,386,570,530,190	4,609,663,846,826

DONG PHU RUBBER JOINT STOCK COMPANY
NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

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By line of business

PRIOR PERIOD

Items	Production and trading of rubber latex	Liquidation of rubber trees and wood processing	Production and trading of rubber products	Real estate and infrastructure construction	Other products and services	Total reported segments	Adjustments and exclusions	Total
	VND	VND	VND	VND	VND	VND	VND	VND
Net sales								
1 from external sales	231,066,102,952	133,391,878,595	14,039,948,433	28,472,941,308	12,386,912,584	419,357,783,872	-	419,357,783,872
Depreciation and allocated expenses								
2	45,451,442,880	1,273,495,811	4,009,368,319	6,855,465,912	111,766,409	57,701,539,331	-	57,701,539,331
Profit from operating activities								
3	32,252,594,969	64,988,281,511	1,150,527,733	19,306,811,781	11,303,917,017	129,002,133,011	-	129,002,133,011
Total costs incurred to purchase fixed assets								
4	22,868,871,219	37,253,671,173	-	1,459,489,443	1,972,955,410	63,554,987,245	-	63,554,987,245
Period-end department assets								
5	2,709,129,643,519	100,783,347,094	133,112,439,062	1,420,484,017,271	-	4,363,509,446,946	-	4,363,509,446,946
Total assets at period-end	2,709,129,643,519	100,783,347,094	133,112,439,062	1,420,484,017,271	-	4,363,509,446,946	-	4,363,509,446,946
Period-end departmental liabilities								
6	110,915,684,835	49,302,746,847	3,389,639,617	997,011,878,971	-	1,160,619,950,270	-	1,160,619,950,270
Total liabilities at period-end	110,915,684,835	49,302,746,847	3,389,639,617	997,011,878,971	-	1,160,619,950,270	-	1,160,619,950,270

DONG PHU RUBBER JOINT STOCK COMPANY
NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

Form B 09a - DN/HN

CURRENT PERIOD

Items	Production and trading of rubber latex	Liquidation of rubber trees and wood processing	Production and trading of rubber products	Real estate and infrastructure construction	Other products and services	Total reported segments	Adjustments and exclusions	Total
	VND	VND	VND	VND	VND	VND	VND	VND
Net sales								
1 from external sales	286,522,677,901	78,935,795,527	13,133,735,073	13,526,881,231	12,017,097,575	404,136,187,307	-	404,136,187,307
Depreciation								
2 and allocated expenses	64,705,723,893	4,213,329,326	3,387,837,172	6,919,989,434	107,326,951	79,334,206,776	-	79,334,206,776
Profit from								
3 operating activities	86,362,753,442	67,653,990,474	1,750,155,236	7,556,684,963	(1,090,159,200)	162,233,424,915	-	162,233,424,915
Total costs								
4 incurred to purchase fixed assets	89,363,970,982	-	-	-	-	89,363,970,982	-	89,363,970,982
Period-end								
5 department assets	3,816,357,285,369	35,978,009,597	125,647,628,638	1,412,108,668,996	-	5,390,091,592,600	(780,427,745,774)	4,609,663,846,826
Total assets at period-end	3,816,357,285,369	35,978,009,597	125,647,628,638	1,412,108,668,996	-	5,390,091,592,600	(780,427,745,774)	4,609,663,846,826
Period-end								
6 departmental liabilities	170,987,193,800	44,729,563,275	1,336,028,932	1,033,652,915,584	-	1,250,705,701,591	(2,662,549,154)	1,248,043,152,437
Total liabilities at period-end	170,987,193,800	44,729,563,275	1,336,028,932	1,033,652,915,584	-	1,250,705,701,591	(2,662,549,154)	1,248,043,152,437

7.5. Comparative figures

The comparative figures presented in the Consolidated Interim Balance Sheet and the related notes are derived from the audited Consolidated Financial Statements for the financial year ended 31 December 2024 of Dong Phu Rubber Joint Stock Company, which were audited by International Auditing and Valuation Co., Ltd.

The comparative figures presented in the Consolidated Interim Income Statement, Consolidated Interim Cash Flow Statement, and the related notes are derived from the reviewed Consolidated Interim Financial Statements for the six-month period ended 30 June 2024 of Dong Phu Rubber Joint Stock Company, which were reviewed by International Auditing and Valuation Co., Ltd.

Some figures in the Consolidated Interim Financial Statements have been restated by the Company as follows:

Items	Code	Prior year restatement	Prior year	Difference
		VND	VND	VND
18. Basic earnings per share	70	1,180	1,442	(262)
19. Diluted earnings per share	71	1,180	1,442	(262)



Preparer
Vo Duy Huong



Responsible for Accounting
Nguyen Huu Viet



General Director
Ho Cuong
Dong Nai, Vietnam
11 August 2025



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