

**VIETNAM RUBBER GROUP
DONGPHU RUBBER JOINT STOCK COMPANY**

Tax code: 38001 00376



**CONSOLIDATED
FINANCIAL STATEMENTS
QUARTER II/2026**



CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 As at June 30, 2026

No.	Items	Note	30/06/2026 VND	01/01/2026 VND
ASSETS				
100	A . Current assets		2,722,610,189,889	2,534,317,435,122
110	I. Cash and cash equivalents	V.01	303,241,872,008	286,178,224,380
111	1. Cash		85,502,271,978	70,800,694,977
112	2. Cash equivalents		217,739,600,030	215,377,529,403
120	II. Short-term financial investments	V.02	2,010,675,743,450	1,809,298,603,510
123	3. Held-to-maturity investments		2,010,675,743,450	1,809,298,603,510
130	III. Accounts receivable		55,870,828,009	41,623,237,227
131	1. Accounts receivable from customers	V.03	35,644,224,008	24,221,719,061
132	2. Prepayments to suppliers	V.04	4,206,269,058	1,046,312,544
136	3. Other receivables	V.05	22,799,662,888	21,283,987,328
137	4. Allowance for doubtful debts (*)		(6,779,327,945)	(4,928,781,706)
	5. Deficit assets for treatment			
140	IV. Inventories	V.06	200,543,244,813	258,341,184,419
141	1. Inventories		203,537,229,969	261,144,809,088
149	2. Allowance for inventories (*)		(2,993,985,156)	(2,803,624,669)
150	V. Other current assets		152,278,501,609	138,876,185,586
151	1. Short-term prepaid expenses	V.07	4,663,670,763	394,106,198
152	2. Deductible value added tax		33,948,408,218	33,946,870,170
154	3. Taxes and others receivable from State Treasury	V.08	113,666,422,628	104,535,209,218
200	B . Non - Current assets		2,150,742,360,915	2,218,000,978,730
210	I. Accounts receivable – long-term		9,520,588,083	9,942,512,347
215	1. Loans receivable – long-term			
218	2. Other long-term receivables	V.05	9,520,588,083	9,942,512,347
220	II. Fixed assets		1,328,656,993,471	1,335,846,418,666
221	1. Tangible fixed assets	V.09	1,326,959,992,963	1,334,032,330,587
222	- Cost		2,661,295,733,567	2,624,982,556,067
223	- Accumulated depreciation (*)		(1,334,335,740,604)	(1,290,950,225,480)
227	2. Intangible fixed assets	V.10	1,697,000,508	1,814,088,079
228	- Cost		4,408,824,570	4,352,780,838
229	- Accumulated depreciation (*)		(2,711,824,062)	(2,538,692,759)
230	III. Investment properties	V.11	110,378,475,058	116,069,002,582
231	- Cost		228,050,689,048	228,050,689,048
232	- Accumulated depreciation (*)		(117,672,213,990)	(111,981,686,466)
240	IV. Long-term work in progress	V.12	177,920,930,628	211,224,540,050
241	1. Long-term work in process		2,813,170,116	2,798,980,116
242	2. Construction in progress		175,107,760,512	208,425,559,934
250	V. Long-term financial investments	V.02	144,076,146,369	165,076,146,369
253	1. Equity investments in other entities		127,733,870,000	127,733,870,000
254	2. Allowance for diminution in the value of long-term financial ir		(18,657,723,631)	(18,657,723,631)
255	3. Held-to-maturity investments		35,000,000,000	56,000,000,000
260	VI. Other long-term assets		380,189,227,306	379,842,358,716
261	1. Long-term prepaid expenses	V.07	380,189,227,306	379,842,358,716
262	2. Deferred tax assets			
270	TOTAL ASSETS		4,873,352,550,804	4,752,318,413,852

Consolidated Income Statement
For the accounting period from January 1, 2026, to June 30, 2026

No.	Items	Code	Note	Reporting period		Accumulated from the beginning of the year	
				Quarter II/2025	Quarter II/2026	Current period	Previous period
1	Revenue from sales of goods and provision of services	1	VI.25	201,571,761,055	280,403,600,619	660,147,083,509	404,156,954,900
2	Revenue deductions	2		16,754,630	2,174,116	261,582,114	20,767,593
3	Net revenue from sales of goods and provision of services	10		201,555,006,425	280,401,426,503	659,885,501,395	404,136,187,307
4	Cost of goods sold	11	VI.27	134,992,199,371	167,100,646,081	399,957,480,166	241,902,762,392
5	Gross profit	20		66,562,807,054	113,300,780,422	259,928,021,229	162,233,424,915
6	Gain/(loss) from the sale and disposal of investment property	21		-	-		
7	Financial income	22	VI.26	25,217,746,987	36,454,190,774	65,369,608,944	48,929,746,615
8	Financial expenses	23	VI.28	1,382,729,083	(820,672,781)	493,686,281	1,632,669,136
9	In which: Loan interest expenses	24		-	-		
10	Selling expenses	25		2,714,920,359	2,780,613,990	5,391,294,232	6,267,147,771
11	General administration expenses	26		20,136,302,446	22,384,027,703	44,868,130,292	42,777,519,644
12	Net operating profit	30		67,546,602,153	125,411,002,284	274,544,519,368	160,485,834,979
13	Other income	31		14,472,428,176	3,634,998,350	9,181,719,360	21,281,245,939
14	Other expenses	32		3,754,814,936	3,519,816,470	8,051,637,131	8,121,195,977
15	Other profit/(loss) (40 = 31 -32)	40		10,717,613,240	115,181,880	1,130,082,229	13,160,049,962
16	Total accounting profit before tax (=30+40)	50		78,264,215,393	125,526,184,164	275,674,601,597	173,645,884,941
17	Current income tax	51	VI.30	15,982,899,202	25,430,082,734	56,899,991,953	35,175,978,863
18	Deferred income tax	52	VI.30	301,310,621	339,350,552	460,980,000	301,310,621
19	Profit after tax (=50-51-52)	60		61,980,005,570	99,756,750,878	218,313,629,644	138,168,595,457
20	Profit after tax of the Parent Company	61		52,699,260,557	82,018,226,158	186,535,648,756	118,023,634,667
21	Profit/(loss) after tax of non-controlling shareholders	62		9,280,745,013	17,738,524,720	31,777,980,888	20,144,960,790
22	Basic earnings per share (*)	70		607	944	2,147	1,358
23	Diluted earnings per share (*)	71		607	944	2,147	1,358

Preparer

Person in charge of Accounting

July 20, 2026
General Director

Võ Duy Hương

Nguyễn Hữu Việt



Nguyễn Đức Hiền

CONSOLIDATED STATEMENT OF CASH FLOWS

As at June 30, 2026

(Indirect method)

Unit: VND

Items	Code	2026	2025
(1)	(2)	(4)	(5)
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit before tax</i>	<i>01</i>	<i>275,674,601,597</i>	<i>173,645,884,941</i>
<i>2. Adjustments for</i>			
- Depreciation of fixed assets	02	62,051,163,824	65,332,315,105
- Provisions	03	(2,040,906,726)	(2,418,891,004)
- Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04		
- Gain/(loss) from investing activities	05	(63,560,597,318)	2,857,322,822
- Interest expense	06		
- Other adjustments	07		
<i>3. Operating profit before changes in working capital</i>	<i>08</i>	<i>272,124,261,377</i>	<i>239,416,631,864</i>
- Increase/(decrease) of receivables	09	(47,632,871,050)	(48,408,494,708)
- Increase/(decrease) of inventories	10	57,607,579,119	(72,894,992,852)
- Increase/(decrease) of payables (Excluding interest expenses and corporate income tax payable)	11	(37,796,979,273)	(77,010,908,674)
- Increase/(decrease) of prepaid expenses	12	(4,616,433,155)	1,067,997,932
- Increase/Decrease in trading securities	13		
- Interests paid	14		
- Corporate income tax paid	15	(41,286,656,232)	(15,240,310,200)
- Other receipts from operating activities	16	27,128,046,649	
- Other payments for operating activities	17	(134,375,062,393)	
<i>Net cash flows from operating activities</i>	<i>20</i>	<i>91,151,885,042</i>	<i>26,929,923,362</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Payments for additions to fixed assets and other long-term assets	21	(28,121,638,613)	(22,299,197,862)
2. Proceeds from disposals of fixed assets and other long-term assets	22		
3. Payments for granting loans, purchase of debt instruments of other entities	23	(635,060,425,120)	(432,613,169,479)
4. Receipts from collecting loans, sales of debt instruments of other entities	24	548,590,217,351	407,135,265,862
5. Investments in other entities	25		
6. Withdrawals of investments in other entities	26		
7. Receipts of interests and dividends	27	40,406,853,545	32,836,948,809
<i>Net cash flows from investing activities</i>	<i>30</i>	<i>(74,184,992,837)</i>	<i>(14,940,152,670)</i>

CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)

(Indirect method)

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

Items	Code	2026	2025
(1)	(2)	(4)	(5)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuing stocks and capital contributions from owners	31		
2. Repayment for capital contributions and re-purchases of stocks already issued	32		
3. Proceeds from borrowings	33		
4. Payments to settle loan principals	34		
5. Payments for financial leased assets	35		
6. Dividends and profits distributed to owners	36	(347,313,350)	(155,441,850)
<i>Net cash flows from financing activities</i>	40	(347,313,350)	(155,441,850)
Net cash flows during the period	50	16,619,578,855	11,834,328,842
Cash and cash equivalents at the beginning of the period	60	286,178,224,380	325,585,437,397
Effects of fluctuations in foreign exchange rates	61	444,068,773	5,882,074,731
Cash and cash equivalents at the end of the period	70	303,241,872,008	343,301,840,970

Preparer

Person in charge of Accounting

July 20, 2026
General Director

Võ Duy Hương

Nguyễn Hữu Việt



Nguyễn Đức Hiền

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from January 01, 2026 to June 30, 2026

The accompanying notes are an integral part of and should be read in conjunction with the Consolidated Financial Statements

I. General information.

01. Ownership form

Dong Phu Rubber Joint Stock Company was converted from Dong Phu Rubber Company - a subsidiary of Viet Nam Rubber Group - Joint Stock Company, pursuant to 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 the Enterprise Registration Certificate for a Joint Stock Company, initially issued under No. 4403000069 on December 28, 2006, and amended for the 14th time under No. 3800100376 on August 2, 2025, by the Business Registration Office of the Department of Finance of Dong Nai City.

Head office address : Thuan Phu 1 Hamlet, Thuan Loi Commune, Dong Nai City, Vietnam.

Tel: 0271 3 819 786 Fax: 0271 3 819 620

Website: www.doruco.com.vn/

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

No.	Shareholder Name	Capital Contribution	Number of Shares	Ownership Percentage
01	Vietnam Rubber Group - Joint Stock Company	480,000,000,000	48,000,000	55.24%
02	Other Shareholders	388,859,320,000	38,885,932	44.76%
	Total	868,859,320,000	86,885,932	100%

Legal Representative:

Mr. Mai Huynh Nhat - Chairman of the Board of Directors (born in 1965; ethnicity: Kinh, nationality: Vietnamese; Citizen Identification Card No. 056065000226 issued by the Department of Administrative Police for Social Order on January 06, 2025; Permanent Residence Registration Address: Thuan Phu 1 Hamlet, Thuan Loi Commune, Dong Nai City).

Mr. Nguyen Duc Hien – General Director – Date of birth: 29 July 1978; Personal Identification Number: 074078000604; Permanent residence: Ben Tranh Hamlet, Thanh An Commune, Ho Chi Minh City, Vietnam

02. Operating field

The Company's business sectors include rubber plantation and trading; real estate business; and retail of goods./.

03. Principal business activities

Rubber plantation (Details: Cultivation and processing of rubber latex; Liquidation of rubber plantations); Poultry farming; Construction of railways and roads; Construction of all types of houses (Investment in and construction of industrial and civil projects inside and outside industrial zones; Civil and industrial

construction); Manufacturing of pesticides and other chemical products used in agriculture; Real estate business, land use rights trading owned, used, or leased by the company (Real estate investment and trading); Afforestation and forest care (Afforestation, forest protection and conservation, exploitation, processing, and trading of products from planted forests); Production of fertilizers and nitrogen compounds (Chemical fertilizer industry); Cattle farming (buffaloes and cows); Wholesale of construction materials and installation equipment (Trading of rubberwood); Logging (Rubberwood logging); Trading and import-export of various types of rubber latex.

04. Normal operating cycle

The normal production and business operation period: 12 months.

The average production and business cycle of the industry, sector: 12 months.

05. Characteristics of the Company's Operations During the Accounting Period Affecting the Consolidated Financial Statements

During the accounting period, there were no significant operational characteristics that affected the consolidated financial statements. The Company's operations remained normal throughout all periods of the year.

06. Statement on the Comparability of Information in the Consolidated Financial Statements

The consolidated financial statements prepared by the Company ensure the comparability of information.

07. Business Structure

a. Subordinate Unit:

As of June 30, 2026, the Company has eight (8) member units as follows:

No.	Member units	Address
01	Company Office	Thuan Phu 1 Hamlet, Thuan Loi Commune, Dong Nai City
02	An Binh Rubber Plantation	Binh Thang Hamlet, Phu Gio Commune, Ho Chi Minh City
03	Tan Lap Rubber Plantation	Ap 2 Hamlet, Dong Phu Commune, Dong Nai City
04	Thuan Phu Rubber Plantation	Thuan Phu 3 Hamlet, Thuan Loi Commune, Dong Nai City
05	Tan Hung Rubber Plantation	Suoi Nhung Hamlet, Tan Loi Commune, Dong Nai City
06	Tan Thanh Production Team	Ap 3 Hamlet, Dong Xoai Ward, Dong Nai City
07	Thuan Phu Processing Enterprise	Thuan Phu 2 Hamlet, Thuan Loi Commune, Dong Nai City
08	Dak Nong Production Team	Ba Tang Hamlet, Dak Wil Commune, Lam Dong Province

b. The Company has subsidiaries consolidated as of June 30, 2026, including:

Subsidiary Name	Place of Incorporation and Operation	Ownership Percentage	Voting Rights Percentage	Main Business Activity
Bac Dong Phu Industrial Park Joint Stock Company	Dong Nai City	51.00%	51.00%	Industrial Park infrastructure business
Dong Phu Technical Rubber Joint Stock Company	Dong Nai City	76.83%	76.83%	Production of rubber mattresses

Dong Phu - Kratie Rubber Joint Stock Company	Dong Nai City	58.37%	58.37%	Cultivation, exploitation, and processing of rubber products
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II. Accounting period and currency used in accounting

01. The Company's fiscal year begins on January 1 and ends on December 31 of each calendar year. For this accounting period, the Company prepares the Consolidated Financial Statements for the period from January 1, 2026, to June 30, 2026.

02. The currency used in accounting records is the Vietnamese Dong (VND)

III. Accounting standards and system

01. Accounting System

The Company's Consolidated Financial Statements are presented in Vietnamese Dong (VND) and comply with the Accounting Regime for Enterprises as stipulated in Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance.

02. Statement of the compliance with the Accounting Standards and System

The Company has applied the Vietnamese Accounting Standards and related guidance documents issued by the State. The Financial Statements are prepared and presented in full compliance with the provisions of each standard, circulars guiding the implementation of the standards, and the current Enterprise Accounting Regime in effect.

For the purpose of preparing and presenting these Consolidated Financial Statements, the Company has applied Vietnamese Accounting Standard No. 25 – Consolidated Financial Statements and Accounting for Investments in Subsidiaries, and Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates.

03. Changes in accounting policies and notes

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting Regime, and Circular No. 202/2014/TT-BTC guiding the methods for preparation and presentation of consolidated financial statements.

IV. Accounting policies

01. Foreign Currency Transactions

Exchange rates for transactions in foreign currencies arising during the period:

- The actual transaction exchange rate when buying and selling foreign currency is the exchange rate specified in the foreign currency buying and selling contract between the Company and the commercial bank;
- The exchange rate for capital contributions or receiving capital contributions is the foreign currency buying rate of the bank where the Company maintains the account to receive investors' capital on the date of contribution;
- The exchange rate when recording receivables is the buying rate of the commercial bank where the Company designates the customer to make payment at the time the transaction occurs.

- The exchange rate for recording payables is the foreign currency selling rate of the commercial bank where the Company expects to transact at the time the transaction arises;
- The exchange rate for purchasing assets or immediate payments in foreign currencies is the foreign currency buying rate of the commercial bank where the Company executes the payment.

The actual transaction exchange rate when revaluing monetary items denominated in foreign currencies at the time of preparing the Consolidated Financial Statements:

- For items classified as assets, the foreign currency buying rate is applied;
- For foreign currency deposits, the buying rate of the bank where the Company holds its foreign currency account is applied;
- For items classified as liabilities, the foreign currency selling rate of the commercial bank with which the Company frequently transacts is applied.

All actual exchange rate differences arising during the period and differences from the revaluation of foreign currency-denominated monetary items at the end of the period are recorded in the results of operations for the accounting period.

02. Principle of determining the real interest rate used to discount cash flows.

Real interest rate (effective interest rate) is determined as follows:

It is the commercial bank lending interest rate commonly applied in the market at the time of the transaction;

In case the commercial bank lending interest rate mentioned above cannot be determined, the actual interest rate is the interest rate at which the Company can borrow in the form of issuing debt instruments without the right to convert into shares (such as issuing ordinary bonds without the right to convert or borrowing by normal contracts) under normal production and business conditions.

03. Principles for Determining Cash and Cash Equivalents.

Cash and Cash Equivalents include cash on hand, bank deposits, and short-term investments with maturities of no more than three months. These assets must be highly liquid, easily convertible into specific amounts of cash, and subject to insignificant risk of changes in value upon conversion to cash.

Amounts deposited by other enterprises and individuals as deposits or escrow with the Company are managed and accounted for as the Company's cash.

When foreign currency transactions occur, the foreign currency is converted into Vietnamese Dong based on the following principles: Debit side of cash accounts: The actual transaction exchange rate is applied; Credit side of cash accounts: The weighted average exchange rate.

At the time of preparing the Financial Statements as required by law, foreign currency balances are revalued at the actual transaction exchange rate, which is the buying exchange rate of the commercial bank where the Company frequently transacts at the time of preparing the Financial Statements.

04. Basis for Preparing the Consolidated Financial Statements

The Consolidated Financial Statements of the Company are prepared by consolidating the separate Financial Statements of Dong Phu Rubber Joint Stock Company and the Financial Statements of its subsidiaries under the Company's control. Control is achieved when the Company has the power to govern the financial and operating policies of the investee company to obtain benefits from its activities.



The Financial Statements of subsidiaries are prepared for the same fiscal year as the separate Financial Statements of the Company, applying accounting policies consistent with those of the Company. Where necessary, the Financial Statements of subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

Balances, income, and expenses, including unrealized gains or losses arising from internal transactions, are eliminated during the consolidation of the Financial Statements.

05. Principles for Recognizing Investments

a. Held-to-maturity investments

Held-to-maturity investments include term deposits and bonds for the purpose of receiving periodical interest.

For held-to-maturity investments, if no provision for doubtful debts has been made as required by law, the accountant evaluates the recoverability of the investments. If there is conclusive evidence that part or all of the investment may not be recoverable, the accountant records the loss as a financial expense for the period. If the loss cannot be reliably determined, the accountant explains the recoverability of the investment in the Financial Statements.

b. Investments in joint ventures and associates

An associate is a company over which Dong Phu Rubber Joint Stock Company has significant influence but is neither a subsidiary nor a joint venture of the Company. In the Consolidated Financial Statements, investments in associates are accounted for using the equity method.

c. Investments in equity instruments of other entities

Investments in equity instruments of other entities are initially recognized at costs.

Provision for Investment Devaluation is established at the end of the year as the difference between the original cost recorded in the accounting books and the market value at the time of provision, if the former is greater. Alternatively, the provision amount is determined based on the financial statements of the economic organization at the time of provision when the market value cannot be determined.

06. Principles for Recognizing Receivables

The classification of receivables as trade receivables and other receivables is made according to the following principles:

a. Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions such as: Receivables from sales of goods, provision of services, liquidation, and transfer of assets (fixed assets, investment properties, financial investments) between the Company and buyers (independent entities separate from the seller, including receivables between the parent company and subsidiaries, joint ventures, and associates). These receivables also include amounts receivable from the sale of exported goods by the principal through the trustee.

b. Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions such as:

- Receivables generating financial revenue such as loan interest, deposits, dividends, and profit sharing.
- Amounts advanced on behalf of a third party that are entitled to reimbursement; amounts the export trustee must collect on behalf of the consignor.
- Non-commercial receivables such as asset lending, receivables for fines, compensation, and pending asset shortages ...

When preparing the Financial Statements, the accountant classifies receivables as long-term or short-term based on their remaining maturity. The receivables line items in the Balance Sheet may include amounts reflected in accounts other than receivable accounts such as: loans recorded in account 1283; deposits and collaterals recorded in account 244; and advances recorded in account 141...

Receivables denominated in foreign currencies are revalued at the end of the period when preparing the Financial Statements. The actual transaction exchange rate used for revaluing foreign currency receivables at the time of preparing the Financial Statements is the exchange rate published by the commercial bank where the Company frequently transacts (selected by the Company for transactions with the receivable party).

The provision for doubtful debts is determined based on items classified as short-term and long-term receivables in the Balance Sheet. Each doubtful debt is provided for based on its age or the expected loss that may occur.

07. Principles for Recognizing Inventories

a. Principles for Recognizing Inventories

The Company's inventories are assets purchased for production or sale during the normal course of business. For work-in-progress products, if the production or circulation time exceeds a normal business cycle, they are not presented as inventories on the Balance Sheet but are instead classified as long-term assets.

Products, goods, materials, assets kept on deposit, consigned for import and export, processed... that are not owned and controlled by the Company are not reflected as inventory.

Inventories are measured at cost. If the net realizable value is lower than the cost, inventories are measured at net realizable value. The cost of inventories includes purchase costs, processing costs and other directly related costs incurred to bring the inventories to their current location and condition.

b. Methods for inventory valuation

Inventory value is determined using the weighted average method.

The method for determining the value of work-in-progress products: Costs of unfinished production are accumulated based on the actual costs incurred for each production stage in the process.

c. Inventory accounting method

Inventories are accounted for using the perpetual inventory method.

d. Method for making provisions for inventory devaluation

The provision for inventory devaluation is made at the end of the year and is calculated as the difference between the cost of inventory and its net realizable value, if the cost is higher.

08. Fixed assets and depreciation of fixed assets.

Tangible fixed assets and intangible fixed assets are recognized at cost. During their use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated depreciation, and net book value. Depreciation is calculated using the straight-line method. The estimated depreciation periods are as follows:

Buildings and structures	05-50 years
Machinery and equipment	05-20 years
Motor vehicles	06-30 years
Office equipment	03-08 years
Software	03-08 years

Depreciation of fixed assets for rubber plantations is carried out in accordance with Official Dispatch No. 1937/BTC-TCDN dated February 9, 2010, issued by the Corporate Finance Department - Ministry of Finance regarding depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated April 27, 2010, issued by the Vietnam Rubber Group regarding the issuance of depreciation rates for rubber plantations based on a 20-year exploitation cycle; specifically as follows:

<i>Year of Exploitation</i>	<i>Depreciation Rate (%)</i>
- Year 1	2.50
- Year 2	2.80
- Year 3	3.50
- Year 4	4.40
- Year 5	4.80
- Year 6	5.40
- Year 7	5.40
- Year 8	5.10
- Year 9	5.10
- Year 10	5.00
- Year 11	7.00
- Year 12	6.60
- Year 13	6.20
- Year 14	5.90
- Year 15	5.50
- Year 16	5.40
- Year 17	5.00
- Year 18	5.00
- Year 19	5.20
- Year 20	

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

The depreciation for the final year (Year 20) is determined based on the residual value of the plantation in the last year of exploitation.

09. Principles for Recognizing Construction-in-Progress Costs

Collecting and tracking costs incurred in basic construction investment projects (including costs for acquiring new fixed assets, new construction, repair, renovation, expansion, or technical upgrades of works) and monitoring the settlement of construction projects.

Construction-in-progress costs are tracked in detail for each project, work item, and specific cost category.

10. Principles for recognizing and allocating prepaid expenses.

Prepaid expenses that are only related to the business performance of one fiscal year or business cycle are recorded as short-term prepaid expenses and are allocated to the business performance of that fiscal year. Prepaid expenses that arise in a fiscal year but are related to the business performance of many accounting

periods are recorded as long-term prepaid expenses and are gradually allocated to the business performance of the following accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business expenses for each accounting period are based on the nature and extent of each type of expense to select an appropriate method and allocation basis. Prepaid expenses are gradually allocated to production and business expenses using the straight-line method.

11. Principles for recognizing liabilities

Accounts payable to the seller are classified according to the following principles:

- a. Trade payables include amounts payable of a commercial nature arising from transactions involving the purchase of goods, services, or assets, and are owed to sellers (independent entities separate from the buyer, including payables between the parent company and subsidiaries, joint ventures, and associates). These payables also include amounts payable for imports made through an entrusted party (in consignment import transactions);
- b. Other payables include non-commercial payables that are not related to transactions involving the purchase, sale, or provision of goods and services:
 - Payables related to financial expenses, such as interest payable, dividends and profits payable, and payables for financial investment activities;
 - Payables arising from advances made by third parties; amounts received by the trustee from related parties for payment as designated in entrusted import-export transactions;
 - Non-commercial payables such as payables arising from borrowing assets, fines, compensation, surplus assets pending resolution, and payables related to social insurance, health insurance, unemployment insurance, and trade union fees, ...

When preparing the Financial Statements, the accountant classifies payables as long-term or short-term based on their remaining maturity. If evidence indicates that a loss is likely to occur, the accountant immediately recognizes a payable in accordance with the prudence principle.

Payables denominated in foreign currencies are revalued at the end of the period when preparing the Financial Statements. The actual transaction exchange rate used for revaluing foreign currency payables at the time of preparing the Financial Statements is the exchange rate published by the commercial bank where the Company frequently transacts (selected by the Company for transactions with the payable party).

12. Principles for recognizing borrowings

Borrowings with repayment terms exceeding 12 months from the date of the Financial Statements are presented as long-term borrowings and finance leases. Borrowings due within the next 12 months from the date of the Financial Statements are presented as short-term borrowings and finance leases to facilitate repayment planning.

Borrowing costs directly related to the loan (excluding interest payable), such as appraisal fees, audit fees, and loan application preparation costs, are recorded as financial expenses. If these costs arise from consolidated loans used for the purpose of investing in, constructing, or producing work-in-progress assets, they are capitalized.

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When preparing the Financial Statements, the balances of borrowings denominated in foreign currencies are revalued at the actual exchange rate at the time of preparing the Financial Statements. Exchange rate differences arising from the settlement and end-of-period revaluation of foreign currency borrowings are recorded as financial income or financial expenses.

13. Principles for recognizing and capitalizing borrowing costs

Borrowing costs are recognized as production and business expenses for the period when incurred, except for borrowing costs directly related to the investment in construction or production of work-in-progress assets, which are capitalized as part of the asset's value when the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly related to the investment in construction or production of work-in-progress assets, which require a period of more than 12 months to be put into use for their intended purpose or for sale, are capitalized as part of the asset's value. These costs include interest on loans, amortization of discounts or premiums on bond issuance, and other incidental costs related to the borrowing process.

For consolidated loans used for the construction of fixed assets and investment properties, interest on the loans is capitalized even when the construction period is less than 12 months.

14. Principles for recognizing and capitalizing borrowing costs

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

The recognition of payable expenses into production and business expenses for the period must follow the principle of matching revenue and expenses incurred during the period.

Payable expenses will be settled based on the actual costs incurred. The difference between the estimated accrual and actual expenses will be reversed.

15. Principles for Recognizing Owner's Equity

The owner's equity is recognized based on the actual capital contributed by the owner.

Capital surplus reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price of the shares (including cases of reissuing treasury shares). It can result in a positive surplus (if the issue price is higher than the par value and the direct costs related to the issuance) or a negative surplus (if the issue price is lower than the par value and the direct costs related to the issuance).

Other equity reflects the business capital formed from the results of business operations or from donations, gifts, grants, or asset revaluation (if permitted to increase or decrease the owner's equity).

Treasury stocks are shares issued by the Company and repurchased by the Company. These shares are not canceled and will be reissued within the time frame specified by securities laws. Treasury stocks are recognized at their repurchase cost and presented on the Balance Sheet as a reduction in the owner's equity. The cost of



treasury stocks when reissued or used for dividends, bonuses, ..., is calculated using the weighted average method.

Undistributed profit after tax reflects the business results (profits or losses) after corporate income tax and the distribution of profits or handling of losses by the Company. Profit distribution occurs when the Company has undistributed profit after tax not exceeding the undistributed profit after tax on the consolidated financial statements, after excluding the impact of any gains recognized from bargain purchase transactions. In the case of dividend payments, profits distributed to owners exceeding the undistributed profit after tax are recognized as a reduction in capital contributions. Undistributed profit after tax may be distributed to investors based on their capital contribution ratio, after approval by the General Meeting of Shareholders/Board of Directors and after the necessary allocations to reserves in accordance with the Company's Charter and Vietnamese legal regulations.

Dividends payable to shareholders are recognized as a payable on the Company's Balance Sheet after the dividend declaration by the Board of Directors and the notification of the dividend entitlement date by the Viet Nam Securities Depository and Clearing Corporation (VSDC).

16. Principles and methods for recognizing revenue

a. Sales Revenue

Sales revenue is recognized when the following conditions are met:

- Most of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The Company no longer retains control over the goods as the owner or does not have control over the goods;
- The revenue is reasonably certain;
- The Company has received or will receive economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined

b. Service Revenue

Service revenue is recognized when the outcome of the transaction can be reliably determined. In cases where the provision of services spans multiple periods, revenue is recognized in the period based on the portion of the work completed as of the Balance Sheet date of that period. The outcome of the service transaction is determined when the following conditions are met:

- The revenue is reasonably certain;
 - It is probable that economic benefits will be obtained from the service transaction;
 - The portion of work completed as of the Balance Sheet date can be determined;
 - The costs incurred for the transaction and the costs to complete the service transaction can be determined
- The portion of service work completed is determined using the method of evaluating completed work.

c. Financial Revenue

Revenue arising from interest, dividends, profit sharing and other financial income is recognized when both of the following conditions are met::

- It is probable that economic benefits will be obtained from the transaction;

- The revenue is reasonably certain.

Dividends and profit sharing are recognized when the Company has the right to receive the dividend or profit from its investment.

d. Other Income

Reflects income other than that arising from the Company's main business activities, including:

- Income from the sale or disposal of fixed assets;
- Income from sale and leaseback transactions;
- Tax refunds or reductions related to the sale of goods or provision of services, such as refundable export tax, reduced VAT, special consumption tax and environmental protection tax (EPT) that were previously paid;
- Compensation received from third parties to cover losses to assets (e.g., insurance proceeds, compensation for relocating business premises, and similar payments);
- Fines collected from customers for contract violations;
- Other income not listed above.

17. Principles for accounting for cost of goods sold

Reflects the cost of goods, products, or services sold during the period.

The provision for inventory devaluation is included in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value and the cost of inventory.

For the portion of inventory value that has been damaged or lost, the accountant immediately includes it in the cost of goods sold (after deducting any compensation, if applicable).

For direct material costs that exceed the normal consumption level, labor costs, and fixed production overhead costs that are not allocated to the value of inventory, the accountant immediately includes them in the cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not yet been identified as sold.

Import taxes, special consumption taxes, and environmental protection taxes that have been included in the cost of purchased goods, if refunded upon the sale of the goods, are recorded as a reduction in the cost of goods sold.

Cost of goods sold expenses that are not deductible for corporate income tax purposes according to tax law, but for which proper invoices and documentation exist and are recorded in accordance with the Company's accounting policies, are not reduced in accounting expenses but will be adjusted in the corporate income tax settlement to increase the taxable income.

18. Principles for accounting for financial expenses

Reflects financial operating expenses, including costs or losses related to financial investment activities, lending and borrowing costs, costs for joint venture and associate contributions, losses from the sale of short-term securities, transaction costs related to the sale of securities; provisions for devaluation of trading securities, provisions for investment loss in other entities, losses arising from foreign currency sales, foreign exchange losses, ...

Financial expenses that are not deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been correctly recorded in accordance with the Company's accounting policies, are not reduced in accounting expenses. Instead, they are adjusted in the corporate income tax settlement to increase the amount of corporate income tax payable.

19. Principles for accounting for selling expenses and administrative expenses

Selling expenses include actual costs incurred during the process of selling products, goods, or providing services, such as costs for offering, introducing products, advertising products, sales commissions, product warranty costs, storage, packaging, transportation costs, ...

Administrative expenses include: Salaries and wages of employees in the management department (salary, wages, allowances, ...); social insurance, health insurance, trade union funds, unemployment insurance for management personnel; office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provisions for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance, ...); other cash expenses (hospitality, customer meetings, ...)

Selling expenses and administrative expenses that are not deductible for corporate income tax purposes under tax law, but for which proper invoices and documentation exist and have been correctly recorded in accordance with the Company's accounting policies, are not reduced in accounting expenses. Instead, they are adjusted in the corporate income tax settlement to increase the amount of corporate income tax payable.

20. Corporate Income Tax

Current corporate income tax expense and deferred corporate income tax expense

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

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

Current corporate income tax expense is not offset against deferred corporate income tax expense.

Tax incentives and exemptions

According to Clause 4, Article 11; Article 13; and Article 14 of Circular No. 96/2015/TT-BTC dated June 22, 2015, issued by the Ministry of Finance regarding corporate income tax, the Company is eligible for a preferential corporate income tax rate of 10% on income derived from cultivation activities in economically disadvantaged areas.

This tax reduction does not apply to other income sources, which are subject to a 20% tax rate.

21. Other accounting principles and methods

a. Financial Instruments

Initial recognition

Financial Assets

The Company's financial assets include cash and cash equivalents, receivables from customers and other receivables, loans, short-term and long-term investments. At initial recognition, financial assets are measured at acquisition cost/issuance cost plus other directly attributable costs related to the acquisition/issuance of those financial assets.

Financial Liabilities

The Company's financial liabilities include borrowings, payables to suppliers and other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issuance cost plus other directly attributable costs related to the issuance of those financial liabilities.

Subsequent Measurement Currently

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

b. 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 decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common control with the Company, including the parent, subsidiary, and associate companies;
- Individuals who directly or indirectly hold voting power in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the individuals mentioned above directly or indirectly hold a significant portion of the voting power or have significant influence over the Company.

In considering each related party relationship, attention should be paid to the substance of the relationship, not just its legal form.

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V.ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED BALANCE SHEET

1. Cash and cash equivalents	30/06/2026	01/01/2026
	VND	VND
Cash on hand	1,036,408,046	1,208,749,338
Cash in banks	84,465,863,932	69,591,945,639
Cash equivalents	217,739,600,030	215,377,529,403
Total	303,241,872,008	286,178,224,380

2. Short-term financial investments

	Ending Balance		Beginning Balance	
	Cost	Book Value	Cost	Book Value
a. Held-to-maturity investments				
+ Short-term	2,010,675,743,450	2,010,675,743,450	1,809,298,603,510	1,809,298,603,510
- Term deposits	1,954,819,500,238	1,954,819,500,238	1,773,435,114,185	1,773,435,114,185
- Bonds	0	0	0	0
- Others	55,856,243,212	55,856,243,212	35,863,489,325	35,863,489,325
+ Deposit interest income	55,856,243,212	55,856,243,212	35,863,489,325	35,863,489,325
+ Long-term	35,000,000,000	35,000,000,000	56,000,000,000	56,000,000,000
- Term deposits	35,000,000,000	35,000,000,000	56,000,000,000	56,000,000,000
- Bonds				0
Total	2,045,675,743,450	2,045,675,743,450	1,865,298,603,510	1,865,298,603,510

3. Accounts receivable from customers	30/06/2026	01/01/2026
	VND	VND
Dong Nai Kratie Rubber Development One Member Limited Company	10,696,907,199	6,936,518,349
Binh Phuoc Kratie Rubber Company Limited	415,062,760	
Kim Tin Mdf Dong Phu Corporation	3,202,738,162	466,091,687
Freewell (Viet Nam) Co.,Ltd		304,751,374
Harmoor Vietnam Company Limited		726,363,503
Pham Thi Thanh	4,433,061,365	4,433,061,365
Them Kieu Business Household	1,033,485,800	1,033,485,800
Branch Of Unigreen Plastic Company Limited		417,267,975
Con Cung Joint Stock Company	233,817,752	637,020,757
VTV - Hyundai Home Shopping Company Limited	281,352,620	281,352,620
Xin Chun Viet Nam Furniture Company Limited		262,891,591
Nochy Trading Company Limited – Binh Phuoc Branch	1,321,045,538	126,657,720
Thien Duong Wood Processing Trading and Services Company Limited		178,000,000
HANGLITAI TEXTILE INDUSTRY COMPANY LIMITED		262,917,546
DAK LAK RUBBER JOINT STOCK COMPANY	3,330,360,560	
Huy Thang Agriculture One Member Limited Liability Company	352,595,502	
Thanh Nghiep Wood One Member Limited Liability Company	1,284,549,147	
Other receivables	9,059,247,603	8,155,338,774
Total	35,644,224,008	24,221,719,061

4. Short-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Dong Xoai-Binh Phuoc Land Fund Development Center		135,000,000
Thang Long Consultant And Transfer Environment Technology Company Limited	209,846,000	209,846,000
Hanoi Fire Prevention and Fighting Equipment Company Limited	688,440,000	
Amv Resources Sdn.Bhd	159,579,744	159,579,744
Hai Duong Environment and Investment Development Company Limited	189,466,800	189,466,800
FPT Securities Joint Stock Company – Ho Chi Minh City Branch	76,800,000	19,250,000
Other advances to suppliers	404,727,100	333,170,000
Pho Binh Trading Company Limited	317,520,000	
Intertek Vietnam Limited	117,855,000	
A.A.P Architecture and Planning Consulting Company Limited	103,574,367	
Viet Sun Service and Tourism Company Limited	1,124,750,000	
Power Engineering Consulting Joint Stock Company 2 – Solar Power Plant Management Branch	219,847,800	
MON SREYMACH	130,005,876	
Others	463,856,371	
Total	4,206,269,058	1,046,312,544

5. Other short-term receivables

	30/06/2026 VND	01/01/2026 VND
- Advance payment	9,634,940,870	7,920,206,421
- Short-term deposits, pledged amounts		
Receivables from SNKP Power Company Limited	11,589,449,787	11,949,821,011
Receivables related to social insurance and trade union funds	238,516,418	238,516,418
Others	1,336,755,813	1,175,443,478
Total	22,799,662,888	21,283,987,328

6. Other long-term receivables

	30/06/2026 VND	01/01/2026 VND
Long-term Security Deposits and Deposits	3,403,971,803	3,657,909,759
Funding for support of social insurance, health insurance, and unemployment insurance for ethnic minority workers	6,116,616,280	6,284,602,588
Total	9,520,588,083	9,942,512,347

7. Inventories

	30/06/2026 VND	01/01/2026 VND
Materials and supplies	69,330,987,029	43,357,922,296
Tools	10,442,428,134	14,244,317,367
Work-in-progress	42,984,428,935	35,552,857,654
Finished goods	77,882,692,331	164,908,774,511
Inventory goods	329,731,568	353,877,814
Outward goods on consignment	2,566,961,972	2,727,059,446
Provision for devaluation of inventory	(2,993,985,156)	(2,803,624,669)
Total cost of inventory	200,543,244,813	258,341,184,419

8. Short-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term prepaid expenses	4,663,670,763	394,106,198
Total	4,663,670,763	394,106,198

9. Taxes and other obligations to the State Budget

	30/06/2026 VND	01/01/2026 VND
VAT	305,918,268	
Corporate income tax	22,991,976,412	45,393,958,983
Personal income tax	7,874,205,042	5,352,003,831
Property tax	82,493,239,694	53,781,369,392
Natural resource tax	1,083,212	1,350,692
Other taxes		6,526,320
Total	113,666,422,628	104,535,209,218

10. Increase/ (decrease) of Tangible fixed assets

(Details can be found in the attached Appendix 01)

11. Increase/ (decrease) of intangible fixed assets

Items	Land use right	Computer software	Others	Total
Initial costs				
Beginning balance	1,457,089,859	2,702,387,470	193,303,509	4,352,780,838
Increase in the year	21,247	56,000,000	22,485	56,043,732
- Due to purchase		56,000,000		56,000,000
- Due to construction investment				-
- Increase due to conversion of financial statements	21,247	-	22,485	43,732
- Increase due to merger				-
Decrease in the year				
- Due to disposal of fixed assets				-
- Decrease due to conversion of financial statements				-
- Decrease due to merger				-
Ending balance	1,457,111,106	2,758,387,470	193,325,994	4,408,824,570
Depreciation of fixed assets				
Beginning balance	346,539,356	2,013,426,136	178,727,267	2,538,692,759
Increase in the year	60,238,267	99,260,208	13,632,828	173,131,303
- Due to depreciation of fixed assets	60,004,983	99,237,723	13,632,828	172,875,534
- Increase due to conversion of financial statements	233,284	22,485		255,769
- Increase due to merger				-
Decrease in the year				
- Due to disposal of fixed assets				-
- Decrease due to conversion of financial statements				-
- Decrease due to merger				-
Ending balance	406,777,623	2,112,686,344	192,360,095	2,711,824,062
Remaining value	1,050,333,483	645,701,126	965,899	1,697,000,508
Beginning balance	1,110,550,503	688,961,334	14,576,242	1,814,088,079
Ending balance	1,050,333,483	645,701,126	965,899	1,697,000,508

12. Long-term work in progress costs

	30/06/2026 VND	01/01/2026 VND
Long-term work in progress costs	2,813,170,116	2,798,980,116
Total	2,813,170,116	2,798,980,116

13. Construction in progress	30/06/2026	01/01/2026
	VND	VND
Basic plantation establishment in Vietnam	165,885,846,964	199,647,351,991
Basic plantation establishment in Cambodia	842,851,965	
Bac Dong Phu Industrial Park Project	7,795,814,465	7,352,147,798
Other construction and basic establishment costs	583,247,118	1,426,060,145
Total	175,107,760,512	208,425,559,934
14. Investment in associates	30/06/2026	01/01/2026
	VND	VND
Total		0
15. Other long-term investments	30/06/2026	01/01/2026
		VND
<i>a. Stock investment (*)</i>	<i>0</i>	<i>0</i>
<i>b. Investment capital</i>	<i>127,733,870,000</i>	<i>127,733,870,000</i>
Rubber Trading And Tourism Services Joint Stock Company	19,895,870,000	19,895,870,000
Phu Thinh Investment Construction Rubber Joint Stock Company	1,500,000,000	1,500,000,000
Sa Thay Rubber Join Stock Company	71,277,000,000	71,277,000,000
Dau Tieng Lao Cai Rubber Joint Stock Company	24,611,000,000	24,611,000,000
741 National Highway BOT Business Joint Stock Company	10,450,000,000	10,450,000,000
Total	127,733,870,000	127,733,870,000
17. Long-term financial investment provisions	30/06/2026	01/01/2026
	VND	VND
Rubber Trading And Tourism Services Joint Stock Company	(18,657,723,631)	(18,657,723,631)
Total	(18,657,723,631)	(18,657,723,631)
18. Long-term prepaid expenses	30/06/2026	01/01/2026
	VND	VND
Long-term prepaid expenses	380,189,227,306	379,842,358,716
Total	380,189,227,306	379,842,358,716
19. Short-term borrowings and financial leases	30/06/2026	01/01/2026
	VND	VND
Short-term loans	-	0
Bank loans	-	-
Current portion of long-term debt	-	-
Total	-	0

20. Accounts payable to suppliers

	30/06/2026 VND	01/01/2026 VND
ATPD Construction Trangding Co.,Ltd.	8,668,256,326	9,045,762,096
SNKRP Electric Power Company Limited		1,264,705,147
Trung Thong Trading and Service Co.,Ltd	149,753,574	310,729,045
CND Co., Ltd	878,439,704	881,279,841
Tang Dong Hai Mechanical Construction Company Limited	189,915,000	189,915,000
Khanh Hung Company Limited		1,495,028,302
TIQE (Cambodia) Equipment Co., Ltd		362,537,805
RUBBER ENGINEERING JOINT STOCK COMPANY	42,827,735	
Thinh Phat Dat Construction Company Limited	13,824,396	
Thang Long Bridge and Road Construction One Member Company Limited	4,650,000	
Thai Lai Binh Phuoc One Member Company Limited	6,773,600	
AGRICULTURE GOLD INTERNATIONAL	890,094,750	
Tin Cuong Phat Survey, Design and Construction Consulting Joint Stock Company	62,438,032	
Tin Thanh Company Limited	7,900,992,783	
Binh Thuan Plastics Group Joint Stock Company	101,520,000	
Kim Ngoan Company Limited	384,750,000	
Dai Trung Tin Import Export Trading and Services Company Limited	44,104,824	
SNKRP Co., Ltd	462,346,546	
C.K.H.L Trading, Services and Engineering Company Limited	344,431,762	
TIQE (Cambodia) Equipment Co., Ltd	19,875,223	
SAIGON PLANT PROTECTION JOINT STOCK COMPANY (CAMBODIA) CO.,LTD	25,412,006	
HONG LAM AGRICULTURE INTERNATIONAL CO., LTD	6,943,725,985	
Hoang Gia Thinh Development Trading Company Limited	1,374,130,679	
Rima Tax and Accounting Consultant Co., Ltd	130,720,194	
Cambodia Branch of Song Gianh Southern Corporation Company Limited	16,434,012,069	
Hoa Phat BP One Member Limited Liability Company	49,383,621	
Branch of Power Joint Stock Company	30,487,179	
Nam Viet Environmental Construction Trading Company Limited	45,838,000	
Payables to Other Companies	1,180,738,831	1,237,108,939
Total	46,379,442,819	14,787,066,175

21. Short - term advances from customers

	30/06/2026 VND	01/01/2026 VND
Dang Thai Gia One Member Company Limited		540,484,564
Phat Dat Real Estate Joint Stock Company	3,639,269,184	3,639,269,184
Hoang Tam Phat Agriculture Company Limited	319,363,000	
Phu Thinh Rubber Joint Stock Company		509,090,400
Hong Tuong One Member Company Limited		107,321,760
Thang Thang Loi One Member Company Limited	1,895,724,696	1,005,943,617
Mien Dong Agricultural Products Company Limited		660,500,000
Branch of Agricultural Wood One Member Company Limited	25,311,140,497	5,265,437,912
Huynh Hai Nam Trading - Import Export Joint Stock Company		1,162,844,597
Indochina Chemical and Plastics Company Limited		528,813,747
T2T Rubber Company Limited	1,986,616,800	1,217,448,960
Ho Minh Hiep		1,635,606,840
Duy Phuong Manufacturing Trading - Import Export Company Limited		1,060,605,000
Phan Tien Cuong		930,338,000
HAE YOUNG TRANDING CO.,LTD		990,302,760
GLOBAL GLORY LIMITED		4,999,685,841
Nguyen Thanh Hai	400,000,000	
Gia Phu Anh Company Limited	568,572,480	
Huynh Hai Nam Import Export Trading Joint Stock Company	679,498,509	
Dau Tieng Kratie Rubber Joint Stock Company	265,104,000	
BIO PLUS Company Limited	1,076,286,960	
HG EXPRO CO., LTD	609,114,803	
Tam Tai Nhan Trading and Services Company Limited	278,936,818	
Tuong Ngan Trading and Services Company Limited	128,478,258	
Others	1,879,821,074	567,841,610
Total	39,037,927,079	24,821,534,792

22. Taxes and others payable to State Treasury

	30/06/2026 VND	01/01/2026 VND
VAT on local sales	282,835,956	1,348,898,893
Corporate income tax	12,290,058,413	19,232,226,397
Personal income tax	163,500,013	478,680,924
Natural resource tax		
Property tax		
Export and import taxes		
Other taxes	67,051,161	80,223,911
Total	12,803,445,543	21,140,030,125

23. Short-term payable expenses

	30/06/2026 VND	01/01/2026 VND
Short-term payable expenses	191,106,245	587,613,167
Total	191,106,245	587,613,167

24. Other short-term payables

	30/06/2026 VND	01/01/2026 VND
Received deposits, collateral	1,993,772,891	2,156,215,441
Trade union fees	975,969,763	294,904,673
Payable for land lease deposit for Industrial Park as per contract	3,027,591,250	3,027,591,250
Payable for reforestation expenses	2,517,682,639	2,517,682,639
Payable dividends to shareholders	1,005,945,845	1,623,759,195
Payables for the purchase of rubber latex from smallholder production	3,485,959,074	2,221,118,659
Payable for Social Insurance, Health Insurance, Unemployment Insurance	781,421,002	883,245,406
Branch of Quang Minh Tien Joint Stock Company	786,000,000	786,000,000
	502,000,000	
VIET NAM RUBBER GROUP - JOINT STOCK COMPANY		
Other	1,219,112,090	711,601,666
Total	16,295,454,554	14,222,118,929

25. Deferred revenue**25.1 Short-term**

	30/06/2026 VND	01/01/2026 VND
Deferred revenue from industrial park operations	27,103,664,840	27,172,169,865
Other short-term deferred revenue	12,334,907,991	15,552,707,991
Total	39,438,572,831	42,724,877,856

25.2 Long-term

	30/06/2026 VND	01/01/2026 VND
Deferred revenue from industrial park operations	918,954,658,336	932,326,600,807
Total	918,954,658,336	932,326,600,807

26. Other long-term payables	30/06/2026 VND	01/01/2026 VND
Other payables	183,714,854	183,714,854
Total	183,714,854	183,714,854

27. Science and technology development fund	30/06/2026 VND	01/01/2026 VND
Science and technology development fund	102,153,787,535	102,153,787,535
Total	102,153,787,535	102,153,787,535

28. Owners' equity (Details can be found in the attached Appendix 03)

28.1 Statement of changes in equity

28.2 Details of Owner's Contributed Capital

Items	30/06/2026 VND	01/01/2026 VND
Capital Contributions of Shareholders	868,859,320,000	868,859,320,000
+ Viet Nam Rubber Group - Joint Stock Company	480,000,000,000	480,000,000,000
+ Treasury Stocks	-	-
+ Other Shareholders	388,859,320,000	388,859,320,000
Total	868,859,320,000	868,859,320,000

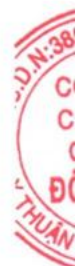
28.3. Shares	30/06/2026	01/01/2026
Number of Shares Registered for Issuance	86,885,932	86,885,932
Number of Shares Issued to the Public	86,885,932	86,885,932
- Common Shares	86,885,932	86,885,932
- Preferred Shares	-	-
Number of Shares Repurchased in the Previous Year	-	-
- Common Shares	-	-
- Preferred Shares	-	-
Number of Shares Repurchased in the Current Year	-	-
- Common Shares	-	-
- Preferred Shares	-	-
- Number of outstanding shares	86,885,932	86,885,932
- Common Shares	86,885,932	86,885,932
- Preferred Shares	-	-

* Book value of outstanding shares: VND 10.000 per Share

29. Off balance sheet items			30/06/2026	01/01/2026
			VND	VND
	Quantity	Type	Specification	Quality
Materials and Goods Held in Custody, Processed, Entrusted:				
Dry Rubber Latex	10.08	SVR 10 -35	Bulk Cargo	New Goods
Liquid Rubber Latex	0.16	Latex HA	Creamed Latex	New Goods
Foreign Currencies				
- US Dollar (USD)			1,221,667	687,944.91
- Euro (EUR)			100	100
- Riel (KHR)			89,944,665	91,460,856

VI. Supplementary Information to Items Disclosed in the Income Statement

30. Revenue from sales of goods and provision of services	30/06/2026 VND	30/06/2025 VND
Revenue from sales of goods and provision of services	660,147,083,509	404,156,954,900
Total	660,147,083,509	404,156,954,900
31. Revenue deductions	30/06/2026 VND	30/06/2025 VND
Sales returns	261,582,114	20,767,593
Sales discounts		
Total	261,582,114.00	20,767,593
32. Net revenue from sales of goods and provision of services	30/06/2026 VND	30/06/2025 VND
Net revenue from sales of goods and provision of services	659,885,501,395	404,136,187,307
Total	659,885,501,395	404,136,187,307
33. Cost of goods sold	30/06/2026 VND	30/06/2025 VND
Cost of goods sold	399,957,480,166	241,902,762,392
Total	399,957,480,166	241,902,762,392
34. Financial income	30/06/2026 VND	30/06/2025 VND
Interest from Deposits and Loans	63,599,397,733	48,344,579,168
Dividends and Profits Distributed	-	-
Realized Foreign Exchange Gain	1,595,107,311	374,351,947
Profit from Foreign Currency Sales	175,103,900	210,815,500
Other Financial Revenues		
Total	65,369,608,944	48,929,746,615
35. Financial expenses	30/06/2026 VND	30/06/2025 VND
Realized Foreign Exchange Loss		(25,211,756)
Provision/Reversal for Impairment of Long-term Investments		21,500,000
Loss from Foreign Currency Sales	390,000	
Foreign Exchange Loss from Revaluation of Year-end Balances	279,781,966	1,363,003,367
Other Financial Expenses	213,514,315	273,377,525
Total	493,686,281	1,632,669,136



36. Selling expenses	30/06/2026	30/06/2025
	VND	VND
Selling expenses	5,391,294,232	6,267,147,771
Total	5,391,294,232	6,267,147,771
37. General and administration expenses	30/06/2026	30/06/2025
	VND	VND
General and administration expenses	44,868,130,292	42,777,519,644
Total	44,868,130,292	42,777,519,644
38. Other income	30/06/2026	30/06/2025
	VND	VND
Other income	9,181,719,360	21,281,245,939
Total	9,181,719,360	21,281,245,939
39. Other expenses	30/06/2026	30/06/2025
	VND	VND
Other expenses	8,051,637,131	8,121,195,977
Total	8,051,637,131	8,121,195,977
40. Current Corporate Income Tax Expenses	30/06/2026	30/06/2025
	VND	VND
Current Corporate Income Tax Expenses	56,899,991,953	35,175,978,863
Total	56,899,991,953	35,175,978,863
41. Deferred Corporate Income Tax Expenses	30/06/2026	30/06/2025
	VND	VND
Deferred Corporate Income Tax Expenses	460,980,000	301,310,621
Total	460,980,000	301,310,621
42. Production and business costs by element	30/06/2026	30/06/2025
	VND	VND
Raw Materials and Supplies Costs	77,885,384,709	56,389,060,378
Staff costs	157,359,575,786	160,943,460,884
Tools, Instruments, and Equipment Costs	3,957,174,305	15,124,400,479
Depreciation of Fixed Assets	62,051,163,824	64,125,767,828
Taxes, Fees, and Charges	877,741,321	19,317,530,703
Outsourced Service Costs	11,960,169,317	16,757,661,000
Other Cash Expenses	42,618,542,112	27,053,718,913
Provision for the science fund during the year	0	
Provision/Reversal of Provisions	210,582,089	20,672,410
Total	356,920,333,463	359,732,272,595

VII. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED STATEMENT OF CASH FLOWS

Unit: VND

	<u>Current period</u>	<u>Previous period</u>
01. Actual loan proceeds received during the period		
Proceeds from loans under standard contracts	0	0
Proceeds from loans in other forms	0	0
Total	<u>0</u>	<u>0</u>
02. Amount of principal repaid during the period		
Repayment of principal under standard loan contracts	0	0
Repayment of loans in other forms	0	0
Total	<u>0</u>	<u>0</u>

VIII. OTHERS INFORMATION

01. Application of new accounting regulations

On November 6, 2009, the Ministry of Finance issued Circular No. 210/2009/TT-BTC, which provides guidelines for applying international accounting standards regarding the presentation of financial statements and disclosures of financial instruments. This circular is applicable for the presentation and disclosure of financial instruments in the financial statements starting from 2011.

Additionally, this circular requires the Company to consider the terms in complex financial instruments to determine whether the instrument includes both debt and equity components. The portion classified as debt must be presented separately from the portion classified as financial assets or equity on the balance sheet. This circular's requirements do not affect the Company's financial position and business performance as the Company has not issued any complex financial instruments.

02. Transactions and balances with related parties

a. The following parties are identified as related parties of the Company:

<u>Name</u>	<u>Location</u>	<u>Relationship</u>
Viet Nam Rubber Group - JSC	Ho Chi Minh City	Parent company
Bac Dong Phu Industrial Park Corporation	Dong Nai City	Subsidiary
Dong Phu Technical Rubber JSC	Dong Nai City	Subsidiary
Dong Phu - Kratie Rubber JSC	Dong Nai City	Subsidiary

b. Transactions with related parties

Related parties	Transactions	Amount
Bac Dong Phu Industrial Park Corporation	Sale of domestic water Receipts from the sale of domestic water	1,729,834,575 1,729,834,575
Dong Phu Technical Rubber Joint Stock Company	Sale of domestic water Receipts from the sale of domestic water	13,198,500 13,198,500
Viet Nam Rubber Group - Joint Stock Company	Sale of rubber latex Receipts from the sale of rubber latex Other payables	6,678,000,000 6,678,000,000 502,000,000

c. Transactions with key management personnel

Board of Directors' Remuneration	Current period	Previous period
Opening balance		0
Amount payable during the period	673,391,876	529,053,405
Amount paid during the period	(673,391,876)	(529,053,405)
		0
Remaining payable at the end of the period	0	
Income of the Board of Management and Chief Accountant	Current period	Previous period
Salary, Social Insurance, Health Insurance, Unemployment Insurance	2,472,802,763	1,540,352,081
Bonuses	0	0
Total	2,472,802,763	1,540,352,091
Income of the Board of Supervisors		
Amount payable during the period	552,515,357	309,126,326
Amount paid during the period	(552,515,357)	(309,126,326)
Remaining payable at the end of the period	0	0

d. Employees

As of June 30, 2026, the total number of employees of the company is: 3,397 người.

03. Segment information

Business segmentation:

	Latex business	Rubber tree trading	Other activities	Total
	VND	VND	VND	VND
Net revenue from external sales	507,857,689,010	107,439,641,122	44,588,171,263	659,885,501,395
Net revenue from sales of goods and provision	142,729,445,139	100,116,130,926	17,082,445,164	259,928,021,229
Total cost of buying fixed assets	(28,121,638,613)			
Departmental assets	742,204,983,163	1,104,017,465,222	621,588,612,001	2,467,811,060,386
Unallocated assets				2,405,541,490,418
Total assets	742,204,983,163	1,104,017,465,222	621,588,612,001	4,873,352,550,804
Departmental liabilities	290,216,712,444		1,001,226,844,748	1,291,443,557,192
Unallocated liabilities				34,176,271,114
Total liabilities	290,216,712,444	-	1,001,226,844,748	1,325,619,828,306

Geographical segments:

	Domestic	Export	Total
	VND	VND	VND
Net revenue from external sales	602,733,495,338	57,152,006,057	659,885,501,395
Total assets			4,873,352,550,804
Total cost of buying fixed assets			(28,121,638,613)

04. Fair value of financial assets and liabilities

A. Financial Assets	Book value			
	Beginning balance		Ending balance	
	Cost	Provision	Cost	Provision
Cash and cash equivalents	286,178,224,380		303,241,872,008	
Receivables from customers, other receivables	55,448,218,736	(4,928,781,706)	67,964,474,979	(6,779,327,945)
Short-term investments	1,809,298,603,510		2,010,675,743,450	
Long-term investments	183,733,870,000	(18,657,723,631)	162,733,870,000	(18,657,723,631)
Total	2,334,658,916,626	(23,586,505,337)	2,544,615,960,437	(25,437,051,576)
B. Financial Liabilities				
			Ending balance	Beginning balance
Payables to suppliers, other payables			62,858,612,227	29,192,899,958
Payables expenses			29,518,501,011	30,750,576,744
Loans and debts			0	0
Total			92,377,113,238	59,943,476,702

Financial assets and financial liabilities have not been measured at fair value as of the end of the reporting period because Circular No. 210/2009/TT-BTC and the current regulations require the presentation of financial statements and disclosures related to financial instruments, but do not provide equivalent guidance for assessing and recognizing the fair value of financial assets and financial liabilities, except for provisions for doubtful debts and provisions for devaluation of securities investments, which are detailed in the related disclosures.

Financial Risk Management

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs of emerging risks and the costs of managing those risks. The Board of Management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market Risk

The Company's business activities are primarily exposed to risks arising from changes in prices, exchange rates, and interest rates.

Price Risk:

The Company is exposed to price risk of equity instruments arising from short-term and long-term investments due to the uncertainty of future stock prices. The long-term equity investments are held for strategic purposes, and at the end of the reporting period, the Company does not have plans to sell these investments.

Exchange Rate Risk:

The Company faces exchange rate risk because the fair value of future cash flows of a financial instrument will fluctuate with changes in exchange rates when the Company's borrowings, revenues, and expenses are denominated in currencies other than the Vietnamese Dong.

05. Credit Risk

Credit risk is the risk that one party involved in a financial instrument or contract will be unable to fulfill its obligations, resulting in financial losses for the Company. The Company faces credit risk from its business activities (mainly from receivables from customers) and financial activities (including bank deposits, loans, and other financial instruments).

Beginning balance	1 Year or Less	More than 1 Year to 5 Years	More than 5 Years	Total
Cash and Cash equivalents	286,178,224,380	0	0	286,178,224,380
Receivables from customers, other receivables	45,505,706,389	9,942,512,347	0	55,448,218,736
Loans		0	0	
Short-term Investments	1,809,298,603,510	0	0	1,809,298,603,510
Long-term Investments		0	188,733,870,000	188,733,870,000
Total	2,140,982,534,279	9,942,512,347	188,733,870,000	2,339,658,916,626

Ending balance	1 Year or Less	More than 1 Year to 5 Years	More than 5 Years	Total
Cash and Cash equivalents	303,241,872,008	0	0	303,241,872,008
Receivables from customers, other receivables	58,443,886,896	9,520,588,083	0	67,964,474,979
Short-term Investments	2,010,675,743,450	0	0	2,010,675,743,450
Long-term Investments		0	162,733,870,000	162,733,870,000
Total	2,372,361,502,354	9,520,588,083	162,733,870,000	2,544,615,960,437

Receivables from Customers

The Company minimizes credit risk by conducting transactions only with enterprises that have strong financial capabilities. The accounts receivable staff regularly monitors outstanding debts to encourage timely collection. Based on this, and considering that the Company's receivables are related to various customers, the credit risk is not concentrated in any particular customer.

Bank Deposits

The majority of the Company's bank deposits are held at large, reputable banks in Vietnam. The Company recognizes that the level of credit risk concentration regarding bank deposits is low.

06. Liquidity Risk

Liquidity risk is the risk that the Company faces difficulties in fulfilling its financial obligations due to a lack of funds.

The Board of Management is ultimately responsible for managing liquidity risk. The Company's liquidity risk primarily arises from mismatched maturity dates between financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents, and loans at a level deemed sufficient by the Board of Management to meet the Company's operational needs, thereby minimizing the impact of cash flow fluctuations.

The repayment terms of financial liabilities are based on the expected payments according to contracts, without discounting, as follows:

Beginning balance	1 Year or Less	More than 1 Year to 5 Years	More than 5 Years	Total
Payables to suppliers, other payables	29,009,185,104	183,714,854	0	29,192,899,958
Payables expenses	587,613,167	30,162,963,577	0	30,750,576,744
Loans and debts		0	0	0
Cộng	29,596,798,271	30,346,678,431	0	59,943,476,702

Ending balance	1 Year or Less	More than 1 Year to 5 Years	More than 5 Years	Total
Payables to suppliers, other payables	62,674,897,373	183,714,854	0	62,858,612,227
Payables expenses	191,106,245	29,327,394,766	0	29,518,501,011
Loans and debts	0	0	0	0
Total	62,866,003,618	29,511,109,620	0	92,377,113,238

The Company believes that the level of concentration risk related to debt repayment is low. The Company has the ability to settle its outstanding liabilities from operating cash flows and proceeds from maturing financial assets.

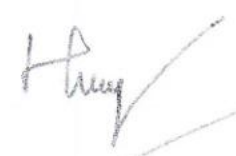
07. Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in exchange rates.

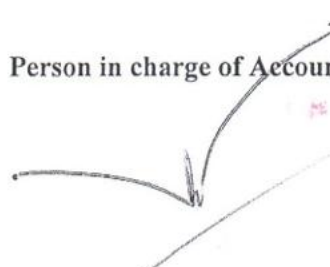
08. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's interest rate risk primarily relates to borrowings.

Preparer


Võ Duy Hương

Person in charge of Accounting


Nguyễn Hữu Việt

July 20, 2026

General Director




Nguyễn Đức Hiền

INCREASE/DECREASE IN TANGIBLE FIXED ASSETS

Unit: VND

Items	Buildings and structures	Machinery and equipment	Motor vehicles	Fixed assets used for management	Rubber plantations	Other fixed assets	Total tangible fixed assets
Cost							
Beginning balance	552,970,780,100	244,107,130,597	122,407,146,225	11,572,720,471	1,690,696,788,470	3,227,990,204	2,624,982,556,067
Increase in the current year	43,884,263	1,591,922	1,155,084	36,984,308	56,867,813,321	-	56,951,428,898
- Due to purchase	-	-	-	36,652,168	0	0	36,652,168
- Due to construction investment	36,782,861	-	-	-	56,815,781,481	-	56,852,564,342
Increase due to conversion of financial statements						-	-
Other increase	-	-	-	-	-	-	-
- Increase due to merger	-	-	-	-	-	-	-
- Reclassification, presentation	-	-	-	-	-	-	-
Exchange rate differences due to conversion	7,101,402	1,591,922	1,155,084	332,140	52,031,840	-	62,212,388
Decrease in the current year	-	140,000,000	-	-	20,498,251,398	-	20,638,251,398
- Due to disposal of fixed assets	-	140,000,000	-	-	20,498,251,398	-	20,638,251,398
- Decrease due to merger	-	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-	-
Decrease due to conversion of financial statements						-	-
- Reclassification, presentation						-	-
Exchange rate differences due to conversion						-	-
- Transferred to investment property						-	-
- Transferred to rubber plantations						-	-
Ending balance	553,014,664,363	243,968,722,519	122,408,301,309	11,609,704,779	1,727,066,350,393	3,227,990,204	2,661,295,733,567
Depreciation of fixed assets							
Beginning balance	373,172,650,105	206,596,815,470	103,827,895,199	7,894,938,946	598,867,893,269	590,032,491	1,290,950,225,480
Increase in the current year	11,914,035,788	4,645,651,943	2,286,110,943	343,296,351	38,696,985,160	153,711,192	58,039,791,377
- Due to depreciation of fixed assets	11,884,117,447	4,637,205,344	2,280,202,651	342,276,851	38,529,190,071	153,711,192	57,826,703,556
- Increase due to merger							-
- Other increase							-
Increase due to conversion of financial statements						-	-
- Reclassification, presentation						-	-
Exchange rate differences due to conversion	29,918,341	8,446,599	5,908,292	1,019,500	167,795,089		213,087,821
Decrease in the current year	-	138,282,995	-	-	14,515,993,258	-	14,654,276,253
- Due to disposal of fixed assets		138,282,995	-	-	14,515,993,258	-	14,654,276,253
- Decrease due to merger							-
- Other decrease							-
Decrease due to conversion of financial statements						-	-
Exchange rate differences due to conversion							-
- Transferred to investment property							-
- Transferred to rubber plantations							-
Ending balance	385,086,685,893	211,104,184,418	106,114,006,142	8,238,235,297	623,048,885,171	743,743,683	1,334,335,740,604
Remaining value							
Beginning balance	179,798,129,995	37,510,315,127	18,579,251,026	3,677,781,525	1,091,828,895,201	2,637,957,713	1,334,032,330,587
Ending balance	167,927,978,470	32,864,538,101	16,294,295,167	3,371,469,482	1,104,017,465,222	2,484,246,521	1,326,959,992,963



Appendix: 02**Increase/Decrease in Investment Property**

Unit : VND

Items	Beginning balance	Increase During the Period	Decrease During the Period	Ending balance
Cost	228,050,689,048	-	-	228,050,689,048
Infrastructure	228,050,689,048			228,050,689,048
Depreciation Value	111,981,686,466	5,690,527,524	-	117,672,213,990
Infrastructure	111,981,686,466	5,690,527,524		117,672,213,990
Remaining Value	116,069,002,582			110,378,475,058
Infrastructure	116,069,002,582			110,378,475,058

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STATEMENT OF CHANGES IN OWNER'S EQUITY

Unit : VND

Contents	Owners' equity	Capital surplus	Foreign exchange differences	Investment and development fund	Profit after tax	Profit/(loss) after tax of non-controlling shareholders	Total
Beginning balance of the previous year	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 previous year	0	0	24,893,532,921	70,172,067,437	293,048,488,807	72,342,917,784	460,457,006,949
Capital increase in the current year							
Profit in the previous year					288,935,107,540	51,654,600,922	340,589,708,462
Profit distribution				70,172,067,437			70,172,067,437
Increase due to capital contribution							0
Increase due to merger							0
Increase due to conversion of financial statements			24,726,008,508		4,113,381,267	20,568,835,068	49,408,224,843
Increase due to consolidation of financial statements			167,524,413			119,481,794	287,006,207
Decrease in the previous year					(296,070,342,702)	(28,959,675,749)	(325,030,018,451)
Provision for development investment fund					(70,172,067,436)		(70,172,067,436)
Dividend distribution					(173,771,864,000)	(23,997,753,180)	(197,769,617,180)
Provision for management reward fund					(305,437,834)	(46,538,312)	(351,976,146)
Provision for reserve and welfare fund					(45,572,792,194)	(459,055,246)	(46,031,847,440)
Decrease due to merger							-
Other decreases					(6,248,181,238)	(4,456,329,011)	(10,704,510,249)
Ending balance of the previous year	868,859,320,000	201,469,994,853	164,927,920,295	943,901,592,632	398,412,386,551	797,766,829,135	3,375,338,043,466
Beginning balance of the current year	868,859,320,000	201,469,994,853	164,927,920,295	943,901,592,632	398,412,386,551	797,766,829,135	3,375,338,043,466
Increase in the current year	0		378,615,760	104,110,030,236	186,535,648,756	34,889,328,318	325,913,623,069
Profit in the current year					186,535,648,756	31,777,980,888	218,313,629,644
Provision for development investment fund				104,110,030,236			104,110,030,236
Increase due to consolidation of financial statements			378,615,760			3,111,347,430	3,489,963,190
Increase due to capital contribution							0
Increase due to merger							0
Decrease in the current year	-		-	-	(149,727,351,460)	(3,791,592,578)	(153,518,944,038)
Decrease due to capital increase							-
Decrease due to consolidation of financial statements							-
Provision for development investment fund					(104,110,030,236)	(2,751,715,324)	(106,861,745,560)
Dividend distribution							-
Provision for reserve and welfare fund					(45,617,321,224)	(1,039,877,254)	(46,657,198,478)
Decrease due to merger							-
Ending balance of the current year	868,859,320,000	201,469,994,853	165,306,536,055	1,048,011,622,868	435,220,683,847	828,864,564,875	3,547,732,722,498

