

**DONG PHU RUBBER JOINT STOCK
COMPANY**

Reviewed Consolidated Interim Financial Statements

for the six-month period ended 30 June 2026

TABLE OF CONTENTS

	Page
STATEMENT OF THE BOARD OF MANAGEMENT	1 - 3
REVIEW REPORT ON CONSOLIDATED INTERIM FINANCIAL INFORMATION	4
REVIEWED CONSOLIDATED INTERIM FINANCIAL STATEMENTS	
Consolidated Interim Statement of Financial Position	5 - 6
Consolidated Interim Statement of Profit or Loss	7
Consolidated Interim Statement of Cash Flow	8
Selected Notes to the Consolidated Financial Statements	9 - 56

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Dong Phu Rubber Joint Stock Company (hereinafter referred to as "the Company") presents its Report together with the Consolidated Interim Financial Statements for the six-month period ending June 30, 2026.

COMPANY INFORMATION

Dong Phu Rubber Joint Stock Company was 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 its 16th amended registration No. 3800100376 dated 06 June 2026, issued by the Business Registration Office under the Department of Finance of Dong Nai City.

MEMBERS OF THE BOARD OF DIRECTORS, SUPERVISORY BOARD AND BOARD OF MANAGEMENT

Members of the Board of Directors, Supervisory Board and Board of Management of the Company during the six-month period and until the date of this report include:

Board of Directors

Full Name	Position	Date of Appointment/ Removal
Mr. Mai Huynh Nhat	Chairman	
Mr. Ho Cuong	Member	Removed on 29 June 2026
Mr. Nguyen Duc Hien	Member	Appointed on 29 June 2026
Mr. Huynh Trong Thuy	Member	
Mr. Luu Minh Tuyen	Member	
Ms. Nguyen Ngoc Thanh	Independent member	

Supervisory Board

Full Name	Position
Mr. Nguyen Quoc Vinh	Head of the Supervisory Board
Ms. Nguyen Minh Trang	Member
Mr. Nguyen Thanh Huy	Member

Board of Management

Full Name	Position	Date of Appointment/ Removal
Mr. Ho Cuong	General Director	Removed on 01 June 2026
Mr. Nguyen Duc Hien	General Director	Appointed on 01 June 2026
Mr. Huynh Trong Thuy	Deputy General Director	
Mr. Luu Minh Tuyen	Deputy General Director	
Mr. Nguyen Quang Vinh	Deputy General Director	

Legal representative

The legal representative of the Company during the period and up to the date of this report is as follows:

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

Mr. Ho Cuong - General Director (legal representative until June 05, 2026)

Mr. Nguyen Duc Hien - General Director (legal representative from June 06, 2026).

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD

No significant events have occurred since the end of the six-month period ended 30 June 2026 that would require adjustment to, or disclosure in, these Selected Notes to the Consolidated Financial Statements.

AUDITOR

International Auditing and Valuation Co., Ltd. was appointed to perform a review of the Company's Consolidated Interim Financial Statements for the six-month period ended 30 June 2026.

DISCLOSURE OF THE BOARD OF MANAGEMENT RESPONSIBILITIES FOR THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the Consolidated Interim Financial Statements that present fairly, in all material respects, the Company's consolidated financial position as at 30 June 2026, and its Consolidated Interim results of operations and Consolidated Interim cash flows for the six-month period then ended, in accordance with accounting standards, the Vietnamese enterprise accounting regime and the legal regulations relevant to the preparation and presentation of Consolidated Interim Financial Statements. In preparing these Consolidated Interim Financial Statements, The Board of Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting principles have been complied with 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 system of internal control for the purpose of preparing and presenting Consolidated Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

The Board of Management is responsible for ensuring that the accounting records are properly maintained so as to reasonably reflect the Company's financial position at any time and for ensuring that the Consolidated Interim Financial Statements comply with accounting standards, the Vietnamese enterprise accounting regime and the legal regulations relevant to the preparation and presentation of Consolidated Interim Financial Statements. The Board of Management is also responsible for safeguarding the Company's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the Consolidated Interim Financial Statements.

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

OTHER COMMITMENT

The Board of Management affirms that the Company complies with Decree 155/2020/ND-CP dated 31 December 2020 detailing the implementation of certain provisions of the Law on Securities, as amended and supplemented by Decree 245/2025/ND-CP dated 11 September 2025 of the Government. The Company has not violated its information disclosure obligations as prescribed under Circular 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular 68/2024/TT-BTC dated 18 September 2024, Circular 18/2025/TT-BTC dated 26 April 2025, and Circular 08/2026/TT-BTC dated 03 February 2026 issued by the Minister of Finance.

On behalf of and representing The Board of Management,



Mr. Nguyen Duc Hien

General Director

Dong Nai City, August 18, 2026

No.: 1307.1/2026/BCSX/IAV

REVIEW REPORT ON CONSOLIDATED INTERIM FINANCIAL INFORMATION

**To: Shareholders, Board of Directors, Supervisory Board, and Board of Management
DONG PHU RUBBER JOINT STOCK COMPANY**

We have reviewed the accompanying Consolidated Interim Financial Statements of Dong Phu Rubber Joint Stock Company (the "Company"), prepared on August 18 2026, from pages 05 to 56, which comprise: the Consolidated Interim Statement of Financial Position as at 30 June 2026, the Consolidated Interim Statement of Profit or Loss for the six-month period then ended, the Consolidated Interim Statement of Cash Flow for the six-month period then ended and the Selected Notes to the Consolidated Financial Statements.

Responsibilities of The Board of Management

The Board of Management of the Company is responsible for the preparation and fair presentation of the Company's Consolidated Interim Financial Statements in accordance with accounting standards, the Vietnamese enterprise accounting regime and the legal regulations relevant to the preparation and presentation of Consolidated Interim Financial Statements, and for such internal control as The Board of Management 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 Responsibilities

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 Consolidated Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Consolidated Interim financial information consists 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 fairly, in all material respects, the Consolidated Interim financial position of the Company as at 30 June 2026, and its Consolidated Interim results of operations and Consolidated Interim cash flows for the six-month period then ended, in accordance with accounting standards, the Vietnamese enterprise accounting regime and the legal regulations relevant to the preparation and presentation of Consolidated Interim Financial Statements.



NGUYEN KI ANH

Deputy Director

Audit Practising Certificate No.: 3331-2022-283-1

INTERNATIONAL AUDITING AND VALUATION CO., LTD

Hanoi City, 18 August 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Closing balance VND	Opening balance (Restated) VND
A. CURRENT ASSETS	100		2,721,624,438,450	2,534,317,435,122
I. Cash and cash equivalents	110	5.1	302,415,142,337	286,178,224,380
1. Cash	111		84,675,542,307	70,800,694,977
2. Cash equivalents	112		217,739,600,030	215,377,529,403
II. Short-term financial investments	120	5.2	2,010,796,028,379	1,809,298,605,510
1. Short-term held-to-maturity investments	123		2,010,796,028,379	1,809,298,605,510
III. Short-term receivables	130		55,316,847,958	41,623,235,227
1. Short-term trade receivables	131	5.3	35,644,224,008	24,221,719,061
2. Short-term advances to suppliers	132	5.4	3,888,749,058	1,046,312,544
3. Other short-term receivables	135	5.5	22,563,202,837	21,283,985,328
4. Allowance for doubtful short-term receivables	136	5.6	(6,779,327,945)	(4,928,781,706)
IV. Inventories	140	5.7	200,636,015,103	258,341,184,419
1. Inventories	141		203,630,000,259	261,144,809,088
2. Allowance for decline in inventories	142		(2,993,985,156)	(2,803,624,669)
V. Other current assets	160		152,460,404,673	138,876,185,586
1. Short-term prepaid expenses	161	5.8	4,760,289,122	394,106,198
2. Deductible VAT	162		33,948,408,218	33,946,870,170
3. Taxes and other receivables from the State budget	163	5.9	113,751,707,333	104,535,209,218
B. NON-CURRENT ASSETS	200		2,151,481,705,698	2,218,000,978,730
I. Long-term receivables	210		10,347,317,754	9,942,512,347
1. Other long-term receivables	215	5.5	10,347,317,754	9,942,512,347
II. Fixed assets	220		1,328,656,993,471	1,335,846,418,666
1. Tangible fixed assets	221	5.10	1,326,959,992,963	1,334,032,330,587
- Cost	222		2,661,295,733,567	2,624,982,556,067
- Accumulated depreciation	223		(1,334,335,740,604)	(1,290,950,225,480)
2. Intangible fixed assets	227	5.11	1,697,000,508	1,814,088,079
- Cost	228		4,408,824,570	4,352,780,838
- Accumulated amortisation	229		(2,711,824,062)	(2,538,692,759)
III. Long-term biological assets	230	5.12	9,004,615,791	8,757,985,355
1. Seasonal crops or crops for one-time harvest, long-term	237		9,004,615,791	8,757,985,355
IV. Investment properties	240	5.13	110,378,475,058	116,069,002,582
- Cost	241		228,050,689,048	228,050,689,048
- Accumulated depreciation	242		(117,672,213,990)	(111,981,686,466)
V. Long-term assets in progress	250	5.14	168,916,314,838	202,466,554,695
1. Construction in progress	252		168,916,314,838	202,466,554,695
VI. Long-term financial investments	260	5.2	144,085,379,839	165,076,146,369
1. Equity investments in other entities	263		127,733,870,000	127,733,870,000
2. Allowances for impairment of long-term investments in other entities	264		(18,648,490,161)	(18,657,723,631)
3. Long-term held-to-maturity investments	265		35,000,000,000	56,000,000,000
VII. Other long-term assets	270		380,092,608,947	379,842,358,716
1. Long-term prepaid expenses	271	5.8	380,092,608,947	379,842,358,716
TOTAL ASSETS (280 = 100 + 200)	280		4,873,106,144,148	4,752,318,413,852

The accompanying notes form an integral part of these Consolidated Interim Financial Statements

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing balance VND	Opening balance (Restated) VND
C. LIABILITIES	300		1,325,279,515,142	1,376,980,370,386
I. Current liabilities	310		265,484,702,252	303,416,233,049
1. Short-term trade payables	311	5.15	46,061,922,819	14,787,066,175
2. Short-term advances from customers	312	5.16	39,037,927,079	24,821,534,792
3. Dividends and profits payable	313	5.17	1,005,945,845	1,353,259,195
4. Taxes and other payable to the State, short-term	314	5.9	12,803,445,544	21,140,030,125
5. Payables to employees	315		78,485,947,911	161,885,852,759
6. Short-term accrued expenses	316	5.18	191,106,245	587,613,167
7. Short-term deferred revenue	319	5.19	39,438,572,831	42,724,877,856
8. Other short-term payables	320	5.20	15,289,508,709	12,868,859,734
9. Bonus and welfare fund	323		33,170,325,269	23,247,139,246
II. Long-term liabilities	330		1,059,794,812,890	1,073,564,137,337
1. Long-term accrued expenses	334	5.18	29,327,394,766	30,162,963,577
2. Long-term deferred revenue	337	5.19	918,954,658,336	932,326,600,807
3. Other long-term payables	338	5.20	183,714,854	183,714,854
4. Deferred income tax liabilities	342	5.21	9,175,257,399	8,737,070,564
5. Science and technology development fund	344	5.22	102,153,787,535	102,153,787,535
D. SHAREHOLDERS'S EQUITY	400		3,547,826,629,006	3,375,338,043,466
1. Shareholders's contributed capital	411	5.23	868,859,320,000	868,859,320,000
- Ordinary shares with voting rights	411a		868,859,320,000	868,859,320,000
2. Share premium	412	5.23	201,469,994,853	201,469,994,853
3. Foreign exchange differences	417	5.23	165,305,440,876	164,927,920,295
4. Investment and development fund	418	5.23	1,048,011,622,868	943,901,592,632
5. Undistributed after-tax profit	420	5.23	435,376,848,687	398,412,386,551
- Accumulated undistributed after-tax profit up to the end of prior period	420a		248,738,467,793	109,477,279,011
- Undistributed after-tax profit of this period	420b		186,638,380,894	288,935,107,540
6. Non-controlling interests	429	5.24	828,803,401,722	797,766,829,135
TOTAL RESOURCES (440=300+400)	440		4,873,106,144,148	4,752,318,413,852



Preparer
Vo Duy Huong



Person in Charge of Accounting
Nguyen Huu Viet




General Director
Nguyen Duc Hien
Dong Nai City, Vietnam
18 August, 2026

CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS

For the six-month period ended 30 June 2026

ITEMS	Code	Note	Current period	Prior period
			VND	(Restated) VND
1. Revenue from sales and service rendered	01	6.1	660,147,083,509	404,156,954,900
2. Revenue deductions	02	6.2	261,582,114	20,767,593
3. Net revenue from sales and service rendered (10 = 01 - 02)	10		659,885,501,395	404,136,187,307
4. Cost of goods sold	11	6.3	401,512,171,376	241,902,762,392
5. Gross profit from sales and service rendered (20 = 10 - 11)	20		258,373,330,019	162,233,424,915
6. Gain from sale and disposal of investment property	21		-	-
7. Financial income	22	6.4	65,489,893,873	48,929,746,615
8. Financial expenses	23	6.5	484,452,811	1,632,669,136
<i>In which: Borrowing costs</i>	24		-	-
9. Selling expenses	25	6.6	5,391,294,232	6,267,147,771
10. General and administration expenses	26	6.7	44,855,074,580	42,777,519,644
11. Loss in joint ventures and associates	27		-	-
12. Net operating profit {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}}	30		273,132,402,269	160,485,834,979
13. Other income	31	6.8	10,592,235,098	21,281,245,939
14. Other expenses	32	6.9	8,064,387,131	8,121,195,977
15. Other profit (40 = 31 - 32)	40		2,527,847,967	13,160,049,962
16. Total accounting profit before tax (50=30+40)	50		275,660,250,236	173,645,884,941
17. Current corporate income tax expense	51	6.10	56,814,597,248	35,175,978,863
18. Deferred corporate income tax expense	52	6.11	438,186,835	301,310,621
19. Profit after corporate income tax (60 = 50 - 51 - 52)	60		218,407,466,153	138,168,595,457
20. Net profit after tax of the parent company	61		186,638,380,894	118,023,634,667
21. Net profit after tax of non-controlling interests	62		31,769,085,259	20,144,960,790
22. Basic earnings per share	70	6.12	2,148	1,096
23. Diluted earnings per share	71	6.12	2,148	1,096



Preparer
Vo Duy Huong



Person in Charge of Accounting
Nguyen Huu Viet



General Director
Nguyen Duc Hien
Dong Nai City, Vietnam
18 August, 2026

CONSOLIDATED INTERIM STATEMENT OF CASH FLOW

For the six-month period ended 30 June 2026

(Indirect method)

ITEMS	Code	Current period	Prior period
		VND	(Restated) VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. <i>Profit before tax</i>	01	275,660,250,236	173,645,884,941
2. <i>Adjustments for:</i>			
- Depreciation of fixed assets and invetsment property	02	63,690,106,614	65,332,315,105
- Provisions	03	2,031,673,256	(2,418,891,004)
- Foreign exchange (gains)/losses from revaluation of foreign currency monetary items	04	4,676,229,494	-
- (Gains)/losses from investing and financing activities	05	(57,735,581,240)	2,857,322,822
3. <i>Operating profit before changes in working capital</i>	08		
- Increase/decrease in receivables	09	(207,048,191,392)	(48,408,494,708)
- Increase/decrease in inventories	10	57,514,808,829	(72,894,992,852)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11	62,945,479,968	(77,010,908,675)
- Increase/decrease in prepaid expenses	12	(4,616,433,155)	1,067,997,932
- Corporate income tax paid	15	(41,286,656,232)	(15,240,310,200)
- Other cash payments for operating activities	17	9,923,186,023	-
<i>Net cash flows from operating activities</i>	20	165,754,872,401	26,929,923,361
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash paid to acquire/build fixed assets and other long-term assets	21	(28,094,277,734)	(22,299,197,862)
2. Cash paid for lending and purchasing debt instrument of other entities	23	(544,797,357,760)	(432,613,169,479)
3. Cash recovered from lending and resale of debt instruments of other entities	24	384,472,727,877	407,135,265,862
4. Cash received from loan interest, dividends and profit sharing	27	43,852,300,467	32,836,948,809
<i>Net cash flows from investing activities</i>	30	(144,566,607,150)	(14,940,152,670)

CONSOLIDATED INTERIM STATEMENT OF CASH FLOW (continued)

For the six-month period ended 30 June 2026

(Indirect method)

ITEMS	Code	Current period	Prior period
		VND	(Restated) VND
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Dividends and profits paid to owners	36	(347,313,350)	(155,441,850)
Net cash flows from financing activities	40	(347,313,350)	(155,441,850)
Net increase/(decrease) in cash for the period (50=20+30+40)	50	20,840,951,901	11,834,328,841
Cash and cash equivalents at the beginning of the period	60	286,178,224,380	325,585,437,397
Effects of foreign exchange rate changes on foreign currency translation	61	(4,604,033,944)	5,882,074,732
Cash and cash equivalents at the end of the period (70=50+60+61)	70	302,415,142,337	343,301,840,970



Preparer
Vo Duy Huong



Person in Charge of Accounting
Nguyen Huu Viet




 General Director
 Nguyen Duc Hien
 Dong Nai City, Vietnam
 18 August, 2026

SELECTED NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

The accompanying notes are an integral part of these Consolidated Interim Financial Statements and should be read in conjunction with them.

1. CHARACTERISTICS OF BUSINESS OPERATIONS

1.1. Forms of ownership

Dong Phu Rubber Joint Stock Company was converted from Dong Phu Rubber Company, a subsidiary of the Vietnam Rubber Group, pursuant to Decision No. 3441/QĐ-BNN-DMDN dated 13 November 2006 issued by the Ministry of Agriculture and Rural Development.

The Company operates under Enterprise Registration Certificate No. 4403000069 dated 28 December 2006, and the 16th amendment under Enterprise Registration Certificate No. 3800100376 dated 06 June 2026, issued by the Business Registration Office under the Department of Finance of Dong Nai City.

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

The list of shareholders of the Company as of June 30, 2026 is as follows:

No	Name of shareholder	Amount of capital contribution	Number of shares	Ratio
		VND	Shares	%
1.	Vietnam Rubber Group – JSC	480,000,000,000	48,000,000	55.24%
2.	Capital of other entities	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 of June 30, 2026 is 3,397 (December 31, 2025: 3,658).

1.2. Business fields

The company's main business is the cultivation, harvesting, and processing of rubber latex products.

1.3. Business lines

The Company's business lines include:

- Rubber tree cultivation (Planting and processing rubber latex; Liquidating rubber plantations);
- Poultry farming;
- Construction of railway and road infrastructure;
- Construction of various types of buildings (Investment in the construction of industrial and civil works inside and outside industrial zones; civil and industrial construction);
- Production of pesticides and other chemical products used in agriculture;
- Real estate business, land use rights owned, used or leased (Investment and business in real estate);
- Forestry and forest care (Forest planting, forest protection and management, exploitation, processing and trading of products from planted forests);
- Production of fertilizers and nitrogen compounds (Fertilizer chemical industry); Buffalo and cattle farming;

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

- Wholesale of other construction materials and installation equipment (Buying and selling rubber wood);
- Logging (Rubber wood harvesting);
- Buying, selling, and importing/exporting various types of rubber latex;
- Electricity production;
- Electrical system installation.

1.4. Normal operating cycle

The Company's normal operating cycle does not exceed 12 months.

1.5. Company structure

Name	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principal activities
Direct subsidiaries				
Bac Dong Phu Industrial Park Joint Stock	Dong Nai City	51.00%	51.00%	Industrial park infrastructure
Dong Phu Technical Rubber Joint Stock	Dong Nai City	76.83%	76.83%	Rubber mattress production
Dong Phu Kratie Rubber Joint Stock Company	Dong Nai City	58.37%	58.37%	Growing, exploiting and processing
Indirect subsidiaries				
Dong Phu Kratie Aphivath Caoutchouc Co.Ltd	Kingdom of Cambodia	58.37%	58.37%	Growing, exploiting and processing rubber products
Investment in other entities				
Rubber Trading and Tourism Services Joint Stock Company	Quang Ninh Province	5.39%	5.39%	Hotel business
Phu Thinh Investment Construction Rubber	Dong Nai City	0.20%	0.20%	Growing, exploiting and processing rubber latex
Sa Thay Rubber Joint Stock Company	Quang Ngai Province	10.37%	10.37%	Growing, exploiting and processing rubber latex
Dau Tieng Lao Cai Rubber Joint Stock	Lao Cai Province	11.70%	11.70%	Growing, exploiting and processing rubber latex
Binh Phuoc BOT Joint Stock Company	Dong Nai City	11.32%	11.32%	Production, trade and road toll collection

Operating units

Unit name	Address
An Binh Production Team	Binh Thang Hamlet, Phu Giao Commune, Ho Chi Minh City
Tan Lap Production Team	Hamlet 2, Dong Phu Commune, Dong Nai City
Thuan Phu Production Team	Thuan Phu 3 Hamlet, Thuan Loi Commune, Dong Nai City
Tan Hung Production Team	Suoi Nhung Hamlet, Tan Loi Commune, Dong Nai City
Tan Thanh Production Team	Hamlet 3, Dong Xoai Ward, Dong Nai City
Thuan Phu Processing Enterprise	Thuan Phu 2 Hamlet, Thuan Loi Commune, Dong Nai City
Dak Nong Production Team	Thong Ba Tang Hamlet, Dak Wil Commune, Lam Dong Province

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**1.6. Scope of consolidation of the consolidated interim financial statements**

The list of subsidiaries consolidated as at 30 June 2026 is as follows:

Company name	Financial Statement Review Entity
Bac Dong Phu Industrial Park Joint Stock Company	International Auditing and Valuation Company Limited
Dong Phu Technical Rubber Joint Stock Company	International Auditing and Valuation Company Limited
Dong Phu Kratie Rubber Joint Stock	International Auditing and Valuation Company Limited
Dong Phu Kratie Aphivath Caoutchouc Co.Ltd	International Auditing and Valuation Company Limited

1.7. Statement on the comparability of information in the Consolidated Interim Financial Statements

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

2. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING**2.1. Accounting period**

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

For the six-month period ended 30 June 2026, the Company prepares Consolidated Interim Financial Statements in accordance with applicable regulations.

2.2. Currency used in accounting

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

3. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**3.1. Applicable accounting regulations**

The Company applies the Accounting Regulations promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

For the purpose of preparing the Consolidated Financial Statements, the Company applies Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Minister of Finance providing guidance on the methods of preparation and presentation of Consolidated Financial Statements.

3.2. Statement on Compliance with Accounting Standards and Regulations

The Company has applied the Vietnamese Accounting Standards (VAS) and the relevant guiding regulations issued by the State. The consolidated financial statements are prepared and presented in full compliance with all requirements of each applicable standard, guiding circular, and the current enterprise accounting regulations.

3.3. Basis of preparation of Consolidated Interim financial statements

The Consolidated Interim Financial Statements comprise the interim financial statements of the Company and the interim financial statements of entities controlled by the Company (its subsidiaries),

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

prepared up to 30 June each year. Control is achieved when the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

The interim results of operations of subsidiaries acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date of acquisition or up to the date of disposal of the investment in such subsidiary, respectively.

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

All intra-group transactions and balances are eliminated in full on consolidation.

Non-controlling interests comprise the amount of those interests at the date of the initial business combination (see the relevant disclosure below) and the non-controlling interests' share of changes in total equity since the date of the business combination. Losses attributable to non-controlling interests in a subsidiary are allocated to those interests even if this results in the non-controlling interests having a deficit balance in the subsidiary's net assets.

4. APPLICABLE ACCOUNTING POLICIES**4.1. Changes in accounting policies and disclosures**

The accounting policies applied by the Company in preparing these Consolidated Interim financial statements are consistent with those used in the preparation of the financial statements for the year ended 31 December 2025 and the Consolidated Interim financial statements for the six-month period ended 30 June 2025, except for changes in accounting policies relating to transactions arising from the first-time adoption of Circular No. 99/2025/TT-BTC.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Corporate Accounting Regime ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and certain other related regulations. The Company applies the changes in accounting policies prescribed under Circular 99 using non-retrospective approach in accordance with the transitional provisions of Circular 99. Accordingly, the Company has restated certain comparative figures of the prior period to align with the presentation requirements under Circular 99 in these Consolidated Interim financial statements, as disclosed in Note 8.6 – Comparative information.

4.2. Business combinations

Business combinations are accounted for using the acquisition method. The cost of a business combination comprises the fair value at the date of exchange of assets transferred, liabilities incurred or assumed, and equity instruments issued by the acquirer in exchange for control of the acquiree, together with costs directly attributable to the business combination. The identifiable assets and liabilities and contingent liabilities of the acquiree assumed in a business combination are recognised at their fair values at the date of the business combination.

4.3. Accounting estimates

The preparation of Consolidated Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations requires The Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets at the date of the Consolidated Interim financial statements, as well as the reported amounts of revenue and expenses during the six-month accounting period. Although such accounting estimates are made based on The

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Board of Management' best knowledge, actual results may differ from those estimates and assumptions.

4.4. Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong

The conversion of financial statements of a subsidiary company where bookkeeping is done in a currency different from that of Dong Phu Rubber Joint Stock Company (VND) is as follows:

Dong Phu Kratie Rubber Development Company Limited uses the Riel (KHR) as its accounting currency. For the purpose of preparing consolidated financial statements, Dong Phu Kratie Rubber Development Co., Ltd. has prepared reviewed interim financial statements for the six-month accounting period ending June 30, 2026, in Cambodian Riel (KHR) to Vietnamese Dong (VND) according to the following principles:

- The exchange rate applied when converting the interim financial statements as of June 30, 2026, is the exchange rate of the State Bank of Cambodia: For items in the Statement of Financial Position, the exchange rate is 1 KHR = 6.4938 VND; for the interim Income Statement and interim Cash Flow Statement, the average exchange rate for the first six months of 2026 is 1 KHR = 6.4610 VND.
- Equity (owner's capital contribution, capital surplus, other capital, convertible bond options) is converted into Vietnamese Dong at the actual exchange rate on the date of capital contribution;
- Exchange rate differences and asset revaluation differences are converted into Vietnamese Dong at the actual exchange rate on the date of revaluation;
- Undistributed after-tax profits and funds derived from undistributed after-tax profits arising after the investment date are converted into Vietnamese Dong by calculating according to the items in the Income Statement;
- Profits and dividends paid are converted into Vietnamese Dong at the actual exchange rate on the date of dividend payment;

Exchange rate differences arising from the conversion of interim financial statements prepared in foreign currency to Vietnamese Dong are recorded under the item "Exchange rate differences" - Code 417 in the Equity section of the Interim Financial Statement.

4.5. Types of exchange rates applied in accounting

Companies with foreign currency transactions must record accounting entries and prepare financial statements in a single currency, either the Vietnamese Dong or the currency used in accounting. The conversion of foreign currency into Vietnamese Dong or the accounting currency must be based on the actual transaction exchange rate or the book exchange rate, depending on the nature and content of the transaction and the following principles for applying exchange rates:

- For transactions that increase assets, liabilities, equity, revenue, or expenses in foreign currency, the Company shall use the actual transaction exchange rate on the transaction date, which is the average buying and selling rate of the commercial bank where the company regularly conducts transactions;
- For transactions that decrease cash, accounts receivable, or accounts payable in foreign currency, the Company shall use the book exchange rate, including the actual specific book exchange rate or the weighted average book exchange rate.

The exchange rate used to revalue the balances of monetary items denominated in foreign currencies at the end of the financial year is determined based on the average transfer buying and selling rate of the commercial bank with which the Company regularly conducts transactions at the reporting date.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

For foreign-currency demand deposits, the Company revalues all monetary items denominated in foreign currencies using the average transfer buying and selling rate of the commercial bank where the Company maintains its deposit accounts.

All foreign exchange differences arising from the revaluation of monetary items denominated in foreign currencies at period-end are recognized in financial income (for gains) or financial expenses (for losses) to determine the profit or loss for the period.

4.6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit, the Company's cash equivalents, and short-term investments with a maturity of no more than three months from the date of acquisition, which are readily convertible into a known amount of cash, not subject to restrictions on use, and carry an insignificant risk of changes in value at the end of the accounting period.

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

Held-to-maturity investments include investments that the Company has the intention and ability to hold until maturity. These investments comprise term deposits at banks, valuable papers (including treasury bills, promissory notes, and certificates of deposit), bonds, preferred shares classified as liabilities, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments or similar instruments, excluding derivative instruments.

Held-to-maturity investments are recognized from the date of purchase and initially measured at purchase price plus directly attributable transaction costs. Interest income from held-to-maturity investments after the purchase date is recognized on an accrual basis in the Income Statement. Interest received in advance before the Company's holding period is deducted from the initial cost at the purchase date.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Equity instruments of other entities

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

Provision for impairment of investments

A provision for impairment of investments is recognized when there is objective evidence that part or all of the investment (including held-to-maturity investments, if any) has been impaired or is unrecoverable as at the end of the accounting period.

Increases or decreases in the provision balance are recorded in financial expenses in the Consolidated Interim statement of profit or loss.

4.8. Receivables

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

Provision for doubtful debts is made for receivables that are overdue according to the payment terms specified in economic contracts, loan agreements, contractual commitments, or debt undertakings, as well as receivables that are not yet due but are considered unlikely to be recoverable. The provision

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

for overdue receivables is determined based on the original contractual repayment schedule, without considering any extensions granted between the parties. Provision is also made for receivables not yet due when the debtor has fallen into bankruptcy, is undergoing dissolution procedures, is missing, or has absconded.

4.9. Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes purchase costs, procurement costs, processing costs, and other directly attributable costs incurred to bring the inventories to their present location and condition.

The cost of inventories is determined using the weighted average method and is applied consistently across accounting periods.

The net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated selling and distribution expenses.

At the end of the accounting period, the Company assesses the recoverability of inventories. Where inventories are damaged, obsolete, of inferior quality, or where selling prices decline or completion/selling costs increase, resulting in a net realizable value lower than cost, the Company recognizes a provision for inventory devaluation to reduce the carrying amount of inventories to their net realizable value. Provisions are made for each item or group of items with similar nature and usage.

The Company does not include in inventories the value of long-term work-in-progress, long-term equipment, materials, and spare parts, or products, goods, and materials not owned or controlled by the Company, such as items held in custody, consignment, entrusted processing, or processed for third parties.

4.10. Tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets acquired through purchase includes the purchase price and all directly attributable costs necessary to bring the asset to its ready-for-use condition. For tangible fixed assets formed through construction investment, whether by contracting or self-construction/production, the cost is the finalized construction value in accordance with current investment and construction management regulations, together with other directly attributable costs and registration fees (if any). Where a project has been completed and put into use but the finalization has not yet been approved, the cost of the fixed asset is recorded at a provisional value, based on actual costs incurred to bring the asset into use. The provisional cost will be adjusted to the approved finalized value once authorized bodies issue their decision.

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

	Useful life (Years)
Buildings and structures	08 – 20
Machinery and equipment	05 – 08
Transportation and transmission equipment	06 – 08
Office equipment and tools	03 – 05
Other fixed assets	03 – 20

The depreciation of fixed assets for perennial crops, specifically rubber plantations, is carried out according to Official Letter No. 1937/BTC-TCDN dated February 9, 2010, from the Department of Corporate Finance - Ministry of Finance regarding the depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated April 27, 2010, of the Vietnam Rubber Industry Group regarding the issuance

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

of depreciation rates for rubber plantations based on a 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 annual depreciation amount is determined by multiplying the cost of the rubber plantation by the applicable depreciation rate for that year.

The depreciation amount for the final year (20th year) is determined based on the remaining value of the rubber plantation in its final harvesting year.

Tangible fixed assets are revalued when required under decisions issued by the State or during the equitization of State-owned enterprises. The cost and accumulated depreciation are adjusted in accordance with the revaluation results approved by the competent authorities.

Any gain or loss arising from the disposal or sale of fixed assets is the difference between the proceeds from disposal and the carrying amount of the asset, and is recognized in the statement of profit or loss.

4.11. Intangible fixed assets

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

The cost of intangible fixed assets includes all expenditures incurred by the Company to bring the asset to its condition and location necessary for it to be ready for use. Expenditures related to intangible fixed assets incurred after initial recognition are recognized as production and operating expenses in the period unless such expenditures relate to a specific intangible asset and increase the future economic benefits derived from that asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized in profit or loss for the period.

Land use rights

Land use rights encompass all actual costs incurred by the Company directly related to the land used, including: money spent to acquire land use rights, compensation costs, land clearance, land leveling, registration fees, etc.

The Company's land use rights are depreciated as follows: depreciated using the straight-line method based on the land allocation period (35 years); land use rights without a time limit are not depreciated.

Software programs

Costs related to computer software programs that are not an integral part of the related hardware are capitalized. The original cost of computer software is the total cost incurred by the Company up to the point of putting the software into use. Computer software is depreciated using the straight-line method over a period of 5-10 years.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**4.12. Investment properties**

Investment properties are land use rights, buildings, parts of buildings, or infrastructure owned or leased by the Company, used for the purpose of generating rental income or awaiting appreciation. Investment properties are represented at their original cost less accumulated depreciation. The original cost of an investment property is the total cost incurred by the Company or the fair value of the amounts given in exchange for acquiring the investment property up to the time of purchase or completion of construction.

Expenses related to investment properties incurred after initial recognition are recognized as expenses, unless these expenses are likely to cause the investment property to generate more future economic benefits than initially assessed, in which case they are added to the original cost.

When an investment property is sold, the original cost and accumulated depreciation are written off, and any resulting profit or loss is accounted for as income or expense in that year.

Investment properties used for rental purposes are depreciated using the straight-line method based on their estimated useful life. The number of years for depreciation of investment properties is as follows:

<u>Type of investment property</u>	<u>Number of years</u>
Infrastructure	05 - 25

4.13. Biological assets

Biological assets are crops under the Company's management that undergo biological transformation and may subsequently be converted into agricultural products or generate other biological assets.

The Company's biological assets consist of single-harvest crops.

Single-harvest crops

Costs of purchasing, cultivating, and caring for crops are recognized as the historical cost of biological assets until they reach maturity. Costs that do not enhance future economic benefits are recognized as production and operating expenses for the period.

Seasonal crops or single-harvest crops with a harvesting period of 12 months or less, or within a normal operating cycle, are classified as current assets. Other cases are classified as non-current assets in the Statement of Financial Position.

At the end of the reporting period, when there are indications or evidence that biological assets are impaired or that their net realizable value is lower than their carrying amount, the Company recognizes a provision for impairment of biological assets in accordance with regulations.

The Company does not depreciate biological assets that are single-harvest crops as prescribed.

4.14. Construction in progress

Assets under construction for production, leasing, administrative purposes, or other uses are recorded at cost. These costs include all necessary expenditures to bring the asset into existence, such as construction costs, equipment costs, and other directly attributable costs in accordance with the Company's accounting policies. These costs will be transferred to the cost of fixed assets at provisional values (if the final settlement has not yet been approved) when the assets are handed over and put into use.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Under the State's regulations on investment and construction management, depending on the level of authority, the final settlement value of completed construction works must be approved by competent authorities. Therefore, the final value of construction in progress may change and is subject to the approved settlement issued by the relevant authorities.

4.15. Prepaid expenses

Prepaid expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. The Company's prepaid major expenses include the following:

Tools and supplies

Tools and supplies put into use are allocated to expenses using the straight-line method over an allocation period not exceeding three years.

Repairs of fixed assets

Major one-off repair costs of fixed assets are allocated to expenses using the straight-line method over a period of three years.

Prepaid land rental expenses

Land rental payments made in advance in a lump sum for the entire lease term at Bac Dong Phu Industrial Park are recognised as deferred expenses when the Company incurs the payment obligation and has made the payment in accordance with the land lease agreement.

For the land rental payments exempted by the State for the period from the date of land handover to 2029, the Company has not commenced amortising the prepaid land rental expenses during the exemption period. Amortisation commences upon expiry of the land rental exemption period and is recognised periodically using the straight-line method over the remaining lease term, unless there is reasonable evidence that another amortisation method would better reflect the period and extent to which the benefits from the land use rights are consumed.

Other prepaid expenses

Other prepaid expenses are recognised at cost and amortised using the straight-line method over their estimated useful lives of 1 to 3 years.

4.16. Deferred revenue

Deferred revenue represents amounts received in advance for one or more accounting periods, primarily consisting of payments made by customers for the rental of assets for future periods. The Company recognizes Deferred revenue corresponding to the portion of obligations that the Company is required to perform in the future. When the conditions for revenue recognition are satisfied, the related portion of deferred revenue is recognized in the statement of profit or loss for the period in which those revenue recognition conditions are met.

4.17. Liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts payable in the future relating to 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 according to the following principles:

- Trade payables reflect commercial obligations arising from transactions for the purchase of goods, services, or assets, where the supplier is an entity independent from the Company.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

- Accrued expenses reflect 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 insufficient accounting documentation, as well as amounts payable to employees for accrued leave and other production and operating expenses that must be accrued. When the actual expenses arise, any difference between the accrued amount and the actual amount is adjusted by recording additional expenses or reducing expenses accordingly.
- Other payables reflect obligations that are non-commercial in nature and not related to transactions for the purchase, sale, or provision of goods or services.

4.18. 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:

- Funding for scientific and technological projects;
- Support for science and technology development.

Fixed assets formed from the Science and Technology Development Fund are recorded as a deduction from the Fund, and no depreciation is required for such assets.

The maximum amount allocated to the science and technology development fund is 20% of the taxable income for the year, according to the fund's organizational and operational regulations, and is accounted for as an expense. If, during the year, expenditures for science and technology activities exceed the existing balance in the fund, the excess amount is taken from the fund's allocations in subsequent years, accounted for as an expense, or allocated to subsequent years.

4.19. Shareholders' equity**Shareholders' equity**

Shareholders' equity is recorded at the actual capital contributed by shareholders.

Share premium

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

Development investment fund

The Development Investment Fund is set aside from the profit after corporate income tax and is used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The setting aside the Development Investment Fund is carried out in accordance with the Company's Charter.

Exchange rate differences

Exchange rate differences arising from the revaluation of monetary items denominated in foreign currency are reflected in the balance of the Exchange Rate Differences item until the liquidation of the investment in the subsidiary:

- Exchange rate differences arising from the conversion of the financial statements of the foreign subsidiary;
- Exchange rate differences arising from monetary items denominated in foreign currency belonging to the net investment portion of the enterprise in foreign establishments;

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**4.20. Profit distribution**

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

When determining profit distribution to shareholders, consideration is given to non-cash items included in undistributed profit after tax that may affect cash flows and the Company's ability to pay dividends, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-cash items.

Dividends payable to shareholders are recognized as liabilities in the Company's statement of financial position after the dividend declaration by the Board of Directors has been approved by the General Meeting of Shareholders and after the record date for entitlement to dividends is announced by the Vietnam Securities Depository (VSD).

4.21. Revenue and income recognition**Revenue from sales of finished goods and merchandise goods**

Revenue from sales of finished goods and merchandise goods is recognized when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- The Company has received or will receive economic benefits from the sales transaction.
- The costs related to the sales transaction can be measured reliably.

Revenue from rendering of services

Revenue from service transactions is recognized when the outcome of the transaction can be reliably estimated. Where services are provided over multiple periods, revenue is recognized in the period based on the stage of completion of the transaction at the end of the accounting period. The outcome of a service transaction can be reliably estimated when all of the following conditions are met:

- The amount of revenue can be measured reliably;
- The Company has received or will receive economic benefits from the service transaction.
- The stage of completion of the transaction at the end of the six-month accounting period can be reliably measured.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income**Interest**

Interest is recognized on an accrual basis, determined on the deposit account balance and the actual interest rate for each period.

Dividends and profits distributed

Dividends and profits distributed are recognized when the Company is entitled to receive dividends or profits from capital contributions. Dividends received in shares are only tracked by the number of shares increased, not recorded at par value of shares received.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**Other income**

Other income includes income other than the Company's production and business activities, including::

- Income from the sale and liquidation of fixed assets (excluding the liquidation of rubber plantations);
- Income from sale and leaseback transactions;
- Fines received from customers for breach of contract;
- Compensation from third parties to offset property damage (e.g., insurance claims and similar amounts);
- Receipts from bad debts written off;
- Receipts from unidentified creditors or debts deemed non-performing;
- Other income not included in the above categories.

4.22. Revenue deductions

Revenue deductions arising from the sale of goods and services during the period include: trade discounts, sales price reductions, and returned goods.

Trade discounts, sales price reductions, and returned goods arising in the same year as the sale of products, goods, or services are adjusted to reduce the revenue of the year in which they arise. If products, goods, or services were sold in previous years and revenue deductions arise in the following year, the Company shall record the revenue reduction according to the following principle: if arising before the date of issuance of the Financial Statements, the Company shall record the revenue reduction in the Financial Statements of the reporting year (previous year); and if arising after the date of issuance of the Financial Statements, the Company shall record the revenue reduction in the year in which it arises (following year).

4.23. Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and services rendered during the period and is recorded in accordance with the revenue consumed during the period. Cost of direct materials consumed in excess of the normal level, labor costs, fixed general production costs that are not allocated to the value of products in stock, must be immediately included in the cost of goods sold (after deducting compensation, if any) even when the products and goods have not been determined to be consumed.

4.24. Selling expenses

Selling expenses reflect the actual expenses in the process of sales of goods and services rendered. Mainly includes sales staff salaries, sales promotion expenses, product introduction expenses, advertising expenses and sales commissions.

4.25. General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

4.26. Taxation

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

The current tax payable is calculated based on taxable income for the period. Taxable income is different from profit before tax as presented in the consolidated interim income statement because

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

taxable income does not include income or expenses that are taxable or deductible in other years (including loss carryforwards, if any) and further does not include items that are not taxable or non-deductible.

Deferred income tax is calculated on the differences between the book value and the income tax base of asset or liability items on the Financial Statements and is recorded according to the Statement of Financial Position method. Deferred tax liabilities must be recognized for all temporary differences and deferred tax assets are only recognized when it is probable that there will be sufficient future taxable profits to offset the temporary differences.

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

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

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

Other taxes are applied according to current tax laws in Vietnam.

4.27. Basic Earnings/ Diluted Earnings Per Share

Basic earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for the provisions of the Employee Rewards Fund and the Executive Rewards Fund) by the weighted average number of common shares outstanding during the period.

Diluted earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders holding common stock of the Company (after adjusting for the provisions of the Employee Rewards Fund, the Executive Rewards Fund, and dividends of convertible preferred stock) by the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common stock.

4.28. Financial instruments***Initial recognition***

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

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

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Revaluation after the initial recording

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

4.29. Related parties

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

In considering any related party relationship, attention is directed more to the substance of the relationship than to the legal form.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION**5.1. Cash and cash equivalents**

	Closing balance	Opening balance
	VND	VND
Cash	1,036,408,046	1,208,749,338
Demand deposits in banks	83,639,134,261	69,591,945,639
+ Military Commercial Joint Stock Bank	17,020,631,978	1,470,319,749
+ Saigon – Hanoi Commercial Joint Stock Bank	16,222,431,901	1,989,072,922
+ Acleda Bank	8,890,257,912	13,134,261,470
+ Saigon – Hanoi Public Bank Cambodia	21,749,113,457	4,141,963,254
+ Demand deposits at other banks	19,756,699,013	48,856,328,244
Cash equivalents	217,739,600,030	215,377,529,403
+ Vietnam Bank for Agriculture and Rural Development – Original maturity of 3 months	49,551,600,814	78,730,605,014
+ Vietnam Joint Stock Commercial Bank for Industry and Trade – Original maturity from 1 to 3 months	56,023,945,205	51,500,000,000
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam – Original maturity of 3 months	17,537,766,159	37,784,906,543
+ Saigon – Hanoi Public Bank Cambodia – Original maturity from 1 to 3 months	67,974,500,880	-
+ Term deposits at other banks with original maturities from 1 to 3 months	26,651,786,972	47,362,017,846
	302,415,142,337	286,178,224,380

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.2. Financial investments

5.2.1. Held-to-maturity investments

	Closing balance			Opening balance		
	Cost VND	Recoverable Amount VND	Allowance VND	Cost VND	Recoverable Amount VND	Allowance VND
Short-term	2,010,796,028,379	2,010,796,028,379	-	1,809,298,605,510	1,809,298,605,510	-
Term Deposits	2,010,796,028,379	2,010,796,028,379	-	1,809,298,605,510	1,809,298,605,510	-
+ Vietnam Bank for Agriculture and Rural Development	305,882,627,364	305,882,627,364	-	257,088,496,364	257,088,496,364	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade	149,500,000,000	149,500,000,000	-	131,000,000,000	131,000,000,000	-
+ Saigon Thuong Tin Commercial Joint Stock Bank	93,973,863,014	93,973,863,014	-	72,000,000,000	72,000,000,000	-
+ Saigon – Hanoi Commercial Joint Stock Bank	482,370,455,679	482,370,455,679	-	409,421,991,636	409,421,991,636	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	102,754,775,060	102,754,775,060	-	105,364,364,297	105,364,364,297	-
+ Viet Capital Commercial Joint Stock Bank	82,000,000,000	82,000,000,000	-	82,000,000,000	82,000,000,000	-
+ Saigon – Hanoi Public Bank Cambodia	329,937,769,656	329,937,769,656	-	315,827,995,860	315,827,995,860	-
+ Term deposits at other banks	408,400,009,465	408,400,009,465	-	400,732,268,028	400,732,268,028	-
+ Accrued interest receivable	55,976,528,141	55,976,528,141	-	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	-
+ Term deposits at other banks	35,000,000,000	35,000,000,000	-	56,000,000,000	56,000,000,000	-
	2,045,796,028,379	2,045,796,028,379	-	1,865,298,605,510	1,865,298,605,510	-

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.2.2. Other long-term financial investments

	Closing balance			Opening balance		
	Cost VND	Recoverable Amount VND	Allowance VND	Cost VND	Recoverable Amount VND	Allowance VND
Investments in Other Entities	127,733,870,000	(i)	(18,648,490,161)	127,733,870,000	(i)	(18,657,723,631)
<i>Rubber Trading and Tourism Services Joint Stock Company</i>	19,895,870,000	(i)	(18,648,490,161)	19,895,870,000	(i)	(18,657,723,631)
<i>Phu Thinh Rubber Construction Investment Joint Stock Company</i>	1,500,000,000	(i)	-	1,500,000,000	(i)	-
<i>Sa Thay Rubber Joint Stock Company</i>	71,277,000,000	(i)	-	71,277,000,000	(i)	-
<i>Dau Tieng – Lao Cai Rubber Joint Stock Company</i>	24,611,000,000	(i)	-	24,611,000,000	(i)	-
<i>Binh Phuoc BOT Joint Stock Company</i>	10,450,000,000	(i)	-	10,450,000,000	(i)	(i)
	127,733,870,000	(i)	(18,648,490,161)	127,733,870,000	(i)	(18,657,723,631)

- (i) The Company has not determined the recoverable amount of these financial investments because Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime have not provided specific guidance on determining recoverable amount.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.3. Short-term trade receivables

5.4. Short-term advances to suppliers

	Closing balance VND	Opening balance VND
Viet Sun Travel Service Company Limited	1,124,750,000	-
Power Engineering Consulting Joint Stock Company	219,847,800	-
2 – Solar Power Plant Management Branch		
Thang Long Consultant and Transfer Environment	209,846,000	209,846,000
Technology Company Limited		
Ha Noi Fire Control and Prevention Equipments	688,440,000	-
Company Limited		
Prepayments to other suppliers	1,645,865,258	836,466,544
	3,888,749,058	1,046,312,544

5.5. Other receivables

5.5.1. Other receivables

	Closing balance		Opening balance	
	Book Value VND	Allowance VND	Book Value VND	Allowance VND
Advances	9,634,940,924	-	7,920,206,421	-
Receivable for cash				
advances to				
SNKRP Power	11,589,449,787	-	11,949,821,011	-
Company Limited				
Other receivables	1,338,812,126	(431,393,696)	1,413,957,896	(313,275,622)
	22,563,202,837	(431,393,696)	21,283,985,328	(313,275,622)

5.5.2. Other long-term receivables

	Closing balance		Opening balance	
	Book Value VND	Allowance VND	Book Value VND	Allowance VND
Amounts				
receivable for				
allocated funds	6,116,616,280	-	6,284,602,588	-
Deposits and				
guarantees	4,230,701,474	-	3,657,909,759	-
	10,347,317,754	-	9,942,512,347	-

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.6. Doubtful debts

	Closing balance			Opening balance		
	Overdue period	Cost VND	Recoverable Amount VND	Overdue period	Cost VND	Recoverable Amount VND
Total carrying amount of receivables and loans past due or not yet past due but unlikely to be recovered						
Song Long Company Limited	Over 3 years	381,545,500	-	Over 3 years	381,545,500	-
Ngoc Quang Shop	Over 3 years	389,653,337	-	Over 3 years	389,653,337	-
Pham Thi Thanh	From 6 months to under 1 year	4,433,061,365	3,103,142,955	Under 6 months	4,433,061,365	4,433,061,365
Them Kieu Household Business	From 6 months to under 1 year	1,033,485,800	723,440,060	Under 6 months	1,033,485,800	1,033,485,800
Nguyen Quoc Tuan	From 2 years to under 3 years	-	-	From 2 years to under 3 years	411,453,155	122,035,947
	Over 3 years	805,180,069	-	Over 3 years	393,726,914	-
	From 1 year to under 2 years	294,215,620	147,107,810	From 1 year to under 2 years	502,832,966	251,416,483
Other parties	From 2 years to under 3 years	472,400,328	141,720,098	From 2 years to under 3 years	810,595,217	244,578,564
	Over 3 years	3,085,196,849	-	Over 3 years	2,657,005,611	-
		10,894,738,868	4,115,410,923		11,013,359,865	6,084,578,159

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.7. Inventories

	Closing balance		Opening balance	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	69,423,757,319	-	43,357,922,296	-
Tools and supplies	10,442,428,134	-	14,244,317,367	-
Work in progress	20,782,995,921	-	35,552,857,654	-
Finished goods	100,084,125,345	(2,988,610,247)	164,908,774,511	(2,797,680,198)
Merchandise	329,731,568	-	353,877,814	-
Goods on consignment	2,566,961,972	(5,374,909)	2,727,059,446	(5,944,471)
	203,630,000,259	(2,993,985,156)	261,144,809,088	(2,803,624,669)

The value of inventory that is stagnant, substandard, or of poor quality and unsaleable at the end of the period is 0 VND.

5.8. Prepaid expenses

5.8.1. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Insurance expense	608,930,443	54,185,864
Tools and equipment issued for use	3,904,212,962	48,032,656
Other items	247,145,717	291,887,678
	4,760,289,122	394,106,198

5.8.2. Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Maintenance and repair expenses	19,651,916,427	19,180,531,486
Prepaid land lease payments	332,637,964,914	332,637,964,914
Office rental expense	6,414,980,450	6,496,678,841
Brokerage commission expense	12,478,019,487	12,756,097,338
Other items	8,909,727,669	8,771,086,137
	380,092,608,947	379,842,358,716

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Form B 09a – DN/HN

5.9. Taxes and receivables, payable to the State Budget

	Opening balance		Incurred during the period			Closing balance	
	Taxes Payable	Taxes Receivable	Payable	Paid	Foreign exchange differences	Taxes Payable	Taxes Receivable
	VND	VND	VND	VND	VND	VND	VND
Short term	21,140,030,125	104,535,209,218	110,932,495,740	128,326,967,257	(158,611,179)	12,803,445,544	113,751,707,333
Value-added tax	1,348,898,893	-	14,141,689,416	15,513,670,621	-	282,835,956	305,918,268
Corporate income tax	19,232,226,397	45,393,958,983	56,814,597,248	41,286,656,232	(153,411,133)	12,290,058,414	23,077,261,117
Personal income tax	478,680,924	5,352,003,831	(864,159,063)	2,064,565,380	(5,106,531)	67,051,161	7,874,205,042
Import and export duties	-	-	1,378,012,418	1,378,012,418	-	-	-
Property tax and land lease payments	-	53,781,369,392	38,963,188,738	67,675,059,040	-	-	82,493,239,694
Business license tax	-	-	32,305,000	32,305,000	-	-	-
Withholding tax	76,289,626	-	446,842,263	359,583,447	(48,429)	163,500,013	-
Natural resources tax	-	1,350,692	13,493,400	13,225,920	-	-	1,083,212
Fees, charges and other payables	3,934,285	6,526,320	6,526,320	3,889,199	(45,086)	-	-
	21,140,030,125	104,535,209,218	110,932,495,740	128,326,967,257	(158,611,179)	12,803,445,544	113,751,707,333

The company's tax settlement will be subject to audit by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented in the Consolidated Interim financial statements may be subject to change at the discretion of the tax authorities.

5.10. Increase and decrease of tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Management equipment and tools	Commercial plantation	Others	Total
	VND	VND	VND	VND	VND	VND	VND
COST							
Opening balance	552,504,650,285	244,573,260,411	122,407,146,225	11,572,720,471	1,690,696,788,471	3,227,990,204	2,624,982,556,067
Increase in the period	43,884,263	1,591,922	1,155,084	36,984,308	56,867,813,321	-	56,951,428,898
- Transfer from construction in progress	36,782,861	-	-	-	56,815,781,481	-	56,852,564,342
- Purchase in the period	-	-	-	36,652,168	-	-	36,652,168
- Increase due to financial statement translation	7,101,402	1,591,922	1,155,084	332,140	52,031,840	-	62,212,388
Decrease in the period	-	(140,000,000)	-	-	(20,498,251,398)	-	(20,638,251,398)
- Liquidation or transfer	-	(140,000,000)	-	-	(20,498,251,398)	-	(20,638,251,398)
Closing balance	552,548,534,548	244,434,852,333	122,408,301,309	11,609,704,779	1,727,066,350,394	3,227,990,204	2,661,295,733,567
ACCUMULATED DEPRECIATION							
Opening 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 period	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
- Depreciation charged	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 financial statement translation	29,918,341	8,446,599	5,908,292	1,019,500	167,795,089	-	213,087,821
Decrease in the period	-	(138,282,995)	-	-	(14,515,993,258)	-	(14,654,276,253)
- Liquidation or transfer	-	(138,282,995)	-	-	(14,515,993,258)	-	(14,654,276,253)
Closing 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
NET BOOK VALUE							
- Opening balance	179,332,000,180	37,976,444,941	18,579,251,026	3,677,781,525	1,091,828,895,202	2,637,957,713	1,334,032,330,587
- Closing balance	167,461,848,655	33,330,667,915	16,294,295,167	3,371,469,482	1,104,017,465,223	2,484,246,521	1,326,959,992,963
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	205,564,493,175	157,965,180,927	84,389,100,888	5,959,255,427	10,287,927,353	-	464,165,957,770

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.11. Increase and decrease of intangible fixed assets

	<i>Land use rights</i> VND	<i>Computer software</i> VND	<i>Others</i> VND	<i>Total</i> VND
COST				
Opening balance	997,194,500	2,468,887,470	886,698,868	4,352,780,838
Increase in the period	-	56,022,485	21,247	56,043,732
- Purchase in the period	-	56,000,000	-	56,000,000
- Increase due to financial statement translation	-	22,485	21,247	43,732
Decrease in the period	-	-	-	-
Closing balance	997,194,500	2,524,909,955	886,720,115	4,408,824,570
ACCUMULATED AMORTISATION				
Opening balance	325,275,383	1,987,690,099	225,727,277	2,538,692,759
Increase in the period	14,245,635	79,870,860	79,014,808	173,131,303
- Depreciation charged	14,245,635	79,848,375	78,781,524	172,875,534
- Increase due to financial statement translation	-	22,485	233,284	255,769
Decrease in the period	-	-	-	-
Closing balance	339,521,018	2,067,560,959	304,742,085	2,711,824,062
NET BOOK VALUE				
- Opening balance	671,919,117	481,197,371	660,971,591	1,814,088,079
- Closing balance	657,673,482	457,348,996	581,978,030	1,697,000,508
Cost of intangible fixed assets that have been fully amortised but are still in use:				
- Opening balance	-	1,734,589,383	-	1,734,589,383
- Closing balance	-	1,734,611,868	-	1,734,611,868

5.12. Long-term biological assets

	Closing balance		Opening balance	
	Cost VND	Recoverable amount VND	Cost VND	Recoverable amount VND
Long-term	9,004,615,791	9,004,615,791	8,757,985,355	8,757,985,355
Single-harvest plantation crops	9,004,615,791	9,004,615,791	8,757,985,355	8,757,985,355
- Forest plantation costs	2,813,170,116	2,813,170,116	2,798,980,116	2,798,980,116
- Intercropped forest plantations	1,729,920,854	1,729,920,854	1,645,600,862	1,645,600,862
- Replanted trees (for timber production)	2,402,443,747	2,402,443,747	2,350,819,403	2,350,819,403
- Intercropped timber plantations	1,658,202,312	1,658,202,312	1,564,354,435	1,564,354,435
- Other plantation crops	400,878,762	400,878,762	398,230,539	398,230,539
	9,004,615,791	9,004,615,791	8,757,985,355	8,757,985,355

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.13. Investment properties

	Buildings and land use rights VND	Total VND
COST		
Opening balance	228,050,689,048	228,050,689,048
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	228,050,689,048	228,050,689,048
ACCUMULATED AMORTISATION		
Opening balance	111,981,686,466	111,981,686,466
Increase in the period	5,690,527,524	5,690,527,524
- Depreciation charged	5,690,527,524	5,690,527,524
Decrease in the period	-	-
Closing balance	117,672,213,990	117,672,213,990
NET BOOK VALUE		
- Opening balance	116,069,002,582	116,069,002,582
- Closing balance	110,378,475,058	110,378,475,058

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

- Opening balance	19,707,870,979	19,707,870,979
- Closing balance	19,753,287,085	19,753,287,085

5.14. Construction in progress

	Closing balance		Opening balance	
	Cost VND	Recoverable amount VND	Cost VND	Recoverable amount VND
Long-term	9,004,615,791	9,004,615,791	8,757,985,355	8,757,985,355
Single-harvest plantation crops	9,004,615,791	9,004,615,791	8,757,985,355	8,757,985,355
- Forest plantation costs	2,813,170,116	2,813,170,116	2,798,980,116	2,798,980,116
- Intercropped forest plantations	1,729,920,854	1,729,920,854	1,645,600,862	1,645,600,862
- Replanted trees (for timber production)	2,402,443,747	2,402,443,747	2,350,819,403	2,350,819,403
- Intercropped timber plantations	1,658,202,312	1,658,202,312	1,564,354,435	1,564,354,435
- Other plantation crops	400,878,762	400,878,762	398,230,539	398,230,539
	9,004,615,791	9,004,615,791	8,757,985,355	8,757,985,355

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.15. Short-term trade payables

	Closing balance VND	Opening balance VND
ATPD Construction Trading Co.,Ltd	8,668,256,326	9,045,762,096
Khanh Hung Company Limited	-	1,495,028,302
Southern Branch of Song Gianh General Company Limited in Cambodia	16,434,012,069	-
TIN THANH Co.,Ltd	6,699,671,383	-
HONG LAM AGRICULTURE INTERNATIONAL CO., LTD	6,943,725,985	-
Other parties	7,316,257,056	4,246,275,777
	46,061,922,819	14,787,066,175
Short-term trade payables related to related parties (Details stated in Note 8.4)	42,827,735	42,827,735

5.16. Short-term advances from customers

	Closing balance VND	Opening balance VND
Branch of Agriculture Wood One Member Company Limited	25,311,140,497	5,265,437,912
Global Glory Group Limited	-	4,999,685,841
Phat Dat Real Estate Joint Stock Company	3,639,269,184	3,639,269,184
Other parties	10,087,517,398	10,917,141,855
	39,037,927,079	24,821,534,792
Short-term advances from customers related to related parties (Details stated in Note 8.4)	265,104,000	-

5.17. Dividends and profits payable

	Closing balance VND	Opening balance VND
Dividends and profit payable	1,005,945,845	1,353,259,195
	1,005,945,845	1,353,259,195

5.18. Accrued expenses

5.18.1 Short-term accrued expenses

	Closing balance VND	Opening balance VND
Transportation expense	-	258,395,877
Professional service fees	147,755,010	308,194,273
Other expenses	43,351,235	21,023,017
	191,106,245	587,613,167

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.18.2 Long-term accrued expenses

	Closing balance VND	Opening balance VND
Accrued depreciation for assets with one-time revenue recognition	20,518,333,769	21,353,902,580
Accrued infrastructure fees – Dong Phu Rubber Residential Area	8,809,060,997	8,809,060,997
	29,327,394,766	30,162,963,577

5.19. Deferred revenue

5.19.1 Short-term Deferred revenue

5.19.2 Long-term Deferred revenue

	Closing balance VND	Opening balance VND
Deferred revenue from industrial park operations	918,954,658,336	932,326,600,807
	918,954,658,336	932,326,600,807

5.20. Other payables

5.20.1 Other short-term payables

	Closing balance VND	Opening balance VND
Deposits and collaterals received	1,993,772,891	2,156,215,441
Union funds payable	975,969,763	294,904,673
Insurance payables	781,421,002	881,643,960
Land lease deposit payable – Industrial Park	3,027,591,250	3,027,591,250
Forest planting costs payable	2,517,682,639	2,517,682,639
Rubber latex payables to smallholders at production teams	3,344,408,854	2,221,118,659
Other payables and obligations	2,648,662,310	1,769,703,112
	15,289,508,709	12,868,859,734
Short-term other payables to related parties (Details stated in Note 8.4)	155,200,000	278,150,000

5.20.2 Other long-term payables

	Closing balance VND	Opening balance VND
Personal income tax temporarily withheld from buyers of the Dong Phu Residential Project	183,714,854	183,714,854
	183,714,854	183,714,854

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.21. Deferred income tax liabilities

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax liabilities	20,00%	20,00%
Deferred tax liabilities arising from taxable temporary differences	9,175,257,399	8,737,070,564
Deferred income tax liabilities	9,175,257,399	8,737,070,564

5.22. 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	102,153,787,535	-	102,153,787,535
Increase in the period	-	-	-
Decrease in the period	-	-	-
Closing balance	102,153,787,535	-	102,153,787,535

5.23. Shareholders's equity

5.23.1. Equity fluctuation reconciliation table

	Owner's contributed capital	Share premium	Foreign exchange differences	Investment and development fund	Undistributed after-tax profit	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
Prior year'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 during prior year	-	-	24,893,532,921	70,172,067,437	293,048,488,807	72,342,917,784	119,867,298,487
- Profit for prior 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 financial statement translation	-	-	24,726,008,508	-	4,113,381,267	20,568,835,068	49,408,224,843
- Increase due to consolidation	-	-	167,524,413	-	-	119,481,794	287,006,207
Decrease during prior year	-	-	-	-	(296,070,342,702)	(28,959,675,749)	(325,030,018,451)
- Appropriation to development investment fund	-	-	-	-	(70,172,067,436)	-	(70,172,067,436)
- Appropriation to the reward and welfare fund	-	-	-	-	(45,572,792,194)	(459,055,246)	(46,031,847,440)
- Appropriation to the management bonus fund	-	-	-	-	(305,437,834)	(46,538,312)	(351,976,146)
- Dividends declared during the year	-	-	-	-	(173,771,864,000)	(23,997,753,180)	(197,769,617,180)
- Withholding tax	-	-	-	-	(6,248,181,238)	(4,456,329,011)	(10,704,510,249)
Prior year's closing balance	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
Current period's opening balance	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 during the period	-	-	377,520,581	104,110,030,236	186,691,813,596	34,828,165,165	326,007,529,578
- Profit for the period	-	-	-	-	186,638,380,894	31,769,085,259	218,407,466,153
- Profit distribution	-	-	-	104,110,030,236	-	2,751,715,324	106,861,745,560
- Increase due to financial statement translation	-	-	377,520,581	-	53,432,702	307,364,582	738,317,865
Decrease during the period	-	-	-	-	(149,727,351,460)	(3,791,592,578)	(153,518,944,038)
- Appropriation to development investment fund	-	-	-	-	(104,110,030,236)	(2,751,715,324)	(106,861,745,560)
- Appropriation to the reward and welfare fund	-	-	-	-	(45,251,710,506)	(982,604,211)	(46,234,314,717)
- Appropriation to the management bonus fund	-	-	-	-	(365,610,718)	(57,273,043)	(422,883,761)
Current period's closing balance	868,859,320,000	201,469,994,853	165,305,440,876	1,048,011,622,868	435,376,848,687	828,803,401,722	3,547,826,629,006

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.23.2. 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%
Capital of other subjects	388,859,320,000	44.76%	388,859,320,000	44.76%
	868,859,320,000	100.00%	868,859,320,000	100.00%

5.23.3. 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 / Profit distributed	-	-

5.23.4. 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
+ Ordinary shares	86,885,932	86,885,932
- Number of outstanding shares in circulation	86,885,932	86,885,932
+ Ordinary shares	86,885,932	86,885,932

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

5.23.5. Profits distribution

	Current period VND	Prior period VND
Undistributed profit at the beginning of the period	398,412,386,551	401,434,240,446
Profit from business activities in the period	186,638,380,894	118,023,634,667
Other adjustments to increase profit	-	-
Other adjustments to decrease profit	53,432,702	-
Dividends or distributed profits to funds during the period	585,104,200,147	519,457,875,113
Distribution of funds and dividends, including:	(149,727,351,460)	(116,050,297,465)
- Appropriation to the management bonus fund	(365,610,718)	(305,437,834)
- Appropriation to the reward and welfare fund	(45,251,710,506)	(45,572,792,194)
- Appropriation to the development investment fund	(104,110,030,236)	(70,172,067,437)
Remaining undistributed profit	435,376,848,687	403,407,577,648

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.24. Non-controlling interests

	<i>Bac Dong Phu Industrial Park Joint Stock Company VND</i>	<i>Dong Phu Technical Rubber Joint Stock Company VND</i>	<i>Dong Phu Kratie Rubber Joint Stock Company VND</i>	<i>Total VND</i>
CONTRIBUTED CAPITAL OF NON-CONTROLLING INTERESTS				
Opening balance	147,000,000,000	41,700,000,000	374,440,600,000	563,140,600,000
Increase in the period	-	-	-	-
Decrease in the period	-	-	-	-
Closing balance	147,000,000,000	41,700,000,000	374,440,600,000	563,140,600,000
DISTRIBUTION OF FUNDS AND PROFITS TO NON-CONTROLLING INTERESTS				
Opening balance	48,035,346,809	(13,171,939,354)	199,762,821,680	234,626,229,135
Increase in the period	12,620,118,827	-	20,116,938,064	32,737,056,891
- Profit for the period	12,620,118,827	-	19,809,573,482	32,429,692,309
- Financial statements conversion	-	-	307,364,582	307,364,582
Decrease in the period	(1,039,877,254)	(660,607,050)	-	(1,700,484,304)
- Loss for the period	-	(660,607,050)	-	(660,607,050)
- Appropriation to reward and welfare fund	(982,604,211)	-	-	(982,604,211)
- Appropriation to management bonus fund	(57,273,043)	-	-	(57,273,043)
Closing balance	59,615,588,382	(13,832,546,404)	219,879,759,744	265,662,801,722
TOTAL NON-CONTROLLING INTERESTS				
- Opening balance	195,035,346,809	28,528,060,646	574,203,421,680	797,766,829,135
- Closing balance	206,615,588,382	27,867,453,596	594,320,359,744	828,803,401,722

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.25. Off Statement of Consolidated Interim Statement of Financial Position items

5.25.1. Goods and materials received for safekeeping, processing, and consignment

	Closing balance	Opening balance
- Latex HA (Tonnes)	-	282.16
- SVR CV 60 Rubber (Tonnes)	-	0.16
- SVR 3L Rubber (Tonnes)	-	0.08
- SVR 10 Rubber (Tonnes)	352.91	280.82
- Skim rubber (Tonnes)	-	15.14
- RSS Rubber (Tonnes)	-	0.18

5.25.2. Foreign currencies

	Closing balance	Opening balance
US Dollar (USD)	1,221,743.42	687,944.91
Russian Rouble (RUB)	100.00	91,460,956.00

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS

6.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sale of goods	519,948,532,487	296,843,980,567
Revenue from real estate business	13,440,447,496	13,526,881,231
Revenue from services rendered	17,262,123,128	13,287,296,847
Revenue from rubber wood billets	-	6,577,470,436
Revenue from liquidation of rubber trees	107,439,641,122	72,331,355,091
Other revenue	2,056,339,276	1,589,970,728
	660,147,083,509	404,156,954,900
Revenue from related parties (Details stated in Note 8.4)	9,750,262,999	11,175,102,333

6.2. Revenue deduction

	Current period VND	Prior period VND
Trade discounts	261,582,114	-
Sales returns	-	20,767,593
	261,582,114	20,767,593

6.3. Cost of goods sold

	Current period VND	Prior period VND
Cost of goods sold – finished products	373,595,103,244	208,836,661,734
Cost of real estate investment business	4,915,126,180	5,970,196,268
Cost of sales – by-product rubber wood	-	10,196,995,664
Cost of services rendered	11,094,189,060	14,041,779,837
Cost of liquidation of rubber trees	7,323,510,196	3,545,384,892
Other operating costs	4,393,882,209	1,942,644,938
Reversal / provision for inventory devaluation	190,360,487	(2,630,900,941)
	401,512,171,376	241,902,762,392

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

6.4. Financial income

	Current period VND	Prior period VND
Interest income from deposits	63,719,556,385	48,344,579,168
Foreign exchange gain arising during the period	448,071,808	585,167,447
Foreign exchange gain from year-end revaluation	1,322,265,680	-
	65,489,893,873	48,929,746,615

6.5. Financial expenses

	Current period VND	Prior period VND
Loss from foreign currency sales	390,000	21,500,000
Foreign exchange loss arising during the period	279,781,966	1,363,003,367
Reversal / impairment loss	(9,233,470)	(25,211,756)
Other financial expenses	213,514,315	273,377,525
	484,452,811	1,632,669,136

6.6. Selling expenses

	Current period VND	Prior period VND
Employee expenses	1,506,955,845	1,396,206,039
Materials and packaging expenses	-	757,846,686
Tools and supplies expenses	409,452,199	-
Taxes, fees and charges	30,747,664	17,994,984
Depreciation of fixed assets	80,946,542	35,114,458
Outsourced services expenses	2,993,527,149	2,980,849,108
Other cash expenses	369,664,833	1,079,136,496
	5,391,294,232	6,267,147,771

6.7. General and administration expenses

	Current period VND	Prior period VND
Administrative employee expenses	20,546,053,076	17,681,313,031
Administrative materials expenses	1,347,513,971	971,547,904
Tools and supplies expenses	546,619,368	801,607,103
Depreciation of administrative fixed assets	1,609,808,762	1,486,782,621
Taxes, fees and charges	3,260,881,532	3,395,319,848
Severance allowance expenses	1,086,909,310	4,508,644,767
Outsourced services expenses	3,276,285,679	3,512,480,290
Other cash expenses	11,330,456,643	10,228,826,232
Provision / reversal for doubtful debts	1,850,546,239	190,997,848
	44,855,074,580	42,777,519,644

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

6.8. Other income

	Current period VND	Prior period VND
Income from compensation and reimbursements	1,174,700,544	3,957,542,520
Income from economic contract penalties	30,303,740	2,630,625,189
Income from banana investment operations	2,925,272,730	4,751,234,164
Income from sale of electricity and water	3,359,030,168	6,440,830,266
Other income	3,102,927,916	3,501,013,800
	10,592,235,098	21,281,245,939

6.9. Other expenses

	Current period VND	Prior period VND
Land rental expenses	3,506,084,709	1,852,642,327
Electricity and water expenses	1,370,624,000	4,772,197,127
Other expenses	3,187,678,422	1,496,356,523
	8,064,387,131	8,121,195,977

6.10. Current corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax at the Parent Company	36,705,955,179	23,229,994,450
Current corporate income tax at Subsidiaries	20,108,642,069	11,945,984,413
Total current corporate income tax expense	56,814,597,248	35,175,978,863

6.11. Deferred corporate income tax expense

	Current period VND	Prior period VND
Deferred corporate income tax expense	438,186,835	301,310,621
Deferred corporate income tax expense arises from taxable temporary differences	438,186,835	301,310,621
Deferred corporate income tax income	-	-
Total deferred corporate income tax expense	438,186,835	301,310,621

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

6.12. Basic earnings / diluted earnings per share

	Current period	Prior period
a) Basic earnings per share	-	-
Accounting profit after corporate income tax (VND)	186,638,380,894	118,023,634,667
Increasing or decreasing adjustments to accounting profit to determine profit or loss attributable to ordinary shareholders:	-	-22,808,660,612
- Increasing adjustments (VND)	-	-
- Decreasing adjustments (VND)	-	(22,808,660,612)
Profit or loss attributable to ordinary shareholders (VND)	186,638,380,894	95,214,974,055
Average ordinary shares in circulation for the year (shares)	86,885,932	86,885,932
Basic earnings per share (VND/Share)	2,148	1,096
b) Diluted earnings per share		
Number of additional shares expected to be issued (shares)	-	-
Diluted earnings per share (VND/Share)	2,148	1,096

6.13. Production costs by factor

	Current period VND	Prior period VND
Raw materials and supplies expenses	72,298,112,971	56,389,060,378
Labor expenses	159,553,252,562	160,943,460,884
Tools and supplies expenses	13,329,440,804	15,124,400,479
Depreciation of fixed assets	62,051,163,824	64,125,767,828
Taxes, fees and charges	20,620,208,865	19,317,530,703
Provision / reversal of provisions	2,040,906,726	20,672,410
Outsourced services expenses	14,773,068,077	16,757,661,000
Other cash expenses	24,951,095,803	27,053,718,913
	369,617,249,632	359,732,272,595

7. FINANCIAL INSTRUMENTS

7.1. Capital risk management

The Company manages its capital to ensure both continuity of operations and maximization of shareholder value through the optimization of capital and debt balances.

The Company's capital structure consists of net debt (including borrowings as disclosed in Note 5.18, less cash and cash equivalents) and equity (including contributed capital, reserve funds, and retained earnings).

Financial leverage ratio

The Company's financial leverage ratio at the end of the reporting period is as follows:

	Current period VND	Prior period VND
Less: Cash and cash equivalents	302,415,142,337	286,178,224,380
Net debt	(302,415,142,337)	(286,178,224,380)
Equity	3,547,826,629,006	3,375,338,043,466
Net debt to equity ratio	-	-

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**7.2. 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 4.28.

7.3. Categories of financial instruments

	Book value (i)	
	Closing balance VND	Opening balance VND
Financial assets		
Cash and cash equivalents	302,415,142,337	286,178,224,380
Trade and other receivables	61,775,416,654	50,519,435,030
Short-term financial investments	2,010,796,028,379	1,809,298,605,510
Long-term financial investments	144,085,379,839	165,076,146,369
	2,519,071,967,209	2,311,072,411,289
	Book value (i)	
	Closing balance VND	Opening balance VND
Financial liabilities		
Trade payables, Other payables	62,541,092,227	29,192,899,958
Accrued expenses	29,518,501,011	30,750,576,744
	92,059,593,238	59,943,476,702

(i) The carrying amounts are stated at net value, i.e., net of provisions.

The Company has not determined the fair values of its financial assets and financial liabilities as at the end of the financial year, due to the lack of specific guidance on fair value determination under Circular No. 210/2009/TT-BTC issued by the Ministry of Finance on 6 November 2009 ("Circular 210") and other prevailing regulations. Circular 210 requires the application of International Financial Reporting Standards (IFRS) for the presentation and disclosure of financial instruments; however, it does not provide equivalent guidance on the measurement and recognition of financial instruments, including the application of fair value, in accordance with International Financial Reporting Standards.

7.4. 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

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.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Closing balance				
Cash and cash equivalents	302,415,142,337	-	-	302,415,142,337
Trade and other receivables	51,428,098,900	10,347,317,754	-	61,775,416,654
Short-term financial investments	2,010,796,028,379	-	-	2,010,796,028,379
Long-term financial investments	-	-	144,085,379,839	144,085,379,839
	2,364,639,269,616	10,347,317,754	144,085,379,839	2,519,071,967,209
	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Closing balance				
Trade payables, Other payables	61,351,431,528	183,714,854	-	61,535,146,382
Accrued expenses	191,106,245	29,327,394,766	-	29,518,501,011
Borrowings and lease	-	-	-	-
	61,542,537,773	29,511,109,620	-	91,053,647,393
	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Opening balance				
Cash and cash equivalents	286,178,224,380	-	-	286,178,224,380
Trade and other receivables	40,576,922,683	9,942,512,347	-	50,519,435,030
Short-term financial investments	1,809,298,605,510	-	-	1,809,298,605,510
Long-term financial investments	-	165,076,146,369	-	165,076,146,369
	2,136,053,752,573	175,018,658,716	-	2,311,072,411,289
	Less than 1 year VND	From 1 - 5 years VND	More than 5 years VND	Total VND
Opening balance				
Trade payables, Other payables	27,655,925,909	183,714,854	-	27,839,640,763
Accrued expenses	587,613,167	30,162,963,577	-	30,750,576,744
Borrowings and lease	-	-	-	-
	28,243,539,076	30,346,678,431	-	58,590,217,507

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

The Board of Management assesses liquidity risk as low. The Board of Management is confident that the Company can generate sufficient cash flow to meet its financial obligations when they fall due.

8. OTHER INFORMATION**8.1. 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.

8.2. Other Commitments***Lease Commitment***

The company signed land lease agreements to carry out its production and business activities. Details regarding these land lease agreements are as follows:

No.	Location of land plot	Purpose of use	Area (ha)	Method of land rental payment
1	Dong Nai City	Planting and harvesting rubber trees	7,823.93	Annual land rental payment until the contract expiry date
2	Dak Nong Province	Planting and harvesting rubber trees	1,253.48	Annual land rental payment until the contract expiry date; land rental exempted until the end of 2027
3	Ho Chi Minh City	Planting and harvesting rubber trees	1,808.76	Annual land rental payment until the contract expiry date
4	Dong Nai City	Construction and operation of infrastructure facilities	189.56	Annual land rental payment until the contract expiry date; land rental exempted until 2029
5	Kingdom of Cambodia	Planting and harvesting rubber trees	5,147.29	Annual land rental payment until the contract expiry date
6	Kingdom of Cambodia	Infrastructure investment	727.63	Annual land rental payment until the contract expiry date

8.3. Events arising after the end of the six-month accounting period

The Board of Management of the Company affirms that, in the opinion of The Board of Management, 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.

8.4. Transactions and balances with related parties

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

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**8.4.1. Transactions and balances with key management personnel, the individuals involved with key management personnel**

Key management personnel include members of the Board of Directors, the Supervisory Board, and the Executive Board. Individuals related to key management personnel are those who are close family members of the key management personnel.

Income of key management personnel:

The income of the key management personnel during the year is as follows:

Content		Current period VND	Prior period VND
The Board of Directors			
Mai Huynh Nhat	Chairman	758,363,629	454,653,405
Pham Phi Dieu	Member	-	37,200,000
Nguyen Ngoc Thanh	independent member	29,760,000	37,200,000
Ho Cuong	Member	9,600,000	-
Huynh Trong Thuy	Member	9,600,000	-
Luu Minh Tuyen	Member	9,600,000	-
The Board of Supervisors			
Nguyen Quoc Vinh	Head of Supervisory Board	629,786,070	249,126,326
Nguyen Thanh Huy	Member	24,000,000	30,000,000
Nguyen Minh Trang	Member	24,000,000	30,000,000
The Board of Management			
Ho Cuong	General Director	834,718,732	436,678,212
Huynh Trong Thuy	Deputy General Director	782,792,262	386,327,835
Luu Minh Tuyen	Deputy General Director	782,792,262	379,127,835
Nguyen Quang Vinh	Deputy General Director	103,200,000	-
Pham Ngoc Huy	Chief Accountant	32,732,676	241,442,176
Nguyen Huu Viet	Person in Charge of Accounting	211,358,247	96,776,023
		4,242,303,878	2,378,531,812

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

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

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

At the end of the reporting period, the Company had no balances with key management personnel and individuals related to key management personnel.

8.4.2. Transactions and balances with other related parties

Other related parties of the Company include: subsidiaries, associates, fellow subsidiaries within the Vietnam Rubber Group, jointly controlled entities, individuals with direct or indirect voting rights in the Company and their close family members, and enterprises controlled by key management personnel or by individuals with direct or indirect voting rights in the Company and their close family members.

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

List of other related parties

Other related parties	Location	Relationship
Vietnam Rubber Group - JSC	Ho Chi Minh City	Parent Company
Phu Thinh Investment Construction Rubber Joint Stock Company	Dong Nai City	Long-term Investee Company
Sa Thay Rubber Joint Stock Company	Quang Ngai Province	Long-term Investee Company
Dau Tieng Lao Cai Rubber Joint Stock Company	Lao Cai Province	Long-term Investee Company
Binh Phuoc Bot Joint Stock Company	Dong Nai City	Long-term Investee Company
Binh Long Rubber Company Limited	Dong Nai City	Company within the Group
Dautieng Kratie Rubber Joint Stock Company	Ho Chi Minh City	Company within the Group
Eastern College	Dong Nai City	Entity within the Group
Dau Tieng Campuchia Rubber Joint Stock Company	Ho Chi Minh City	Company within the Group
Laichau Rubber Joint Stock Company	Lai Chau Province	Company within the Group
Dong Nai Rubber Wood Processing Joint Stock Company	Dong Nai City	Company within the Group
Rubber Research Institute Of Vietnam	Ho Chi Minh City	Entity within the Group
Rubber Engineering Joint Stock Company	Ho Chi Minh City	Company within the Group
VRG DongWha MDF Joint Stock Company	Dong Nai City	Company within the Group
Phuoc Hoa Rubber Joint Stock Company	Ho Chi Minh City	Company within the Group
Tan Bien Rubber Joint Stock Company	Tay Ninh Province	Company within the Group
Chu Prong Strung Cheng Rubber Joint Stock Company	Gia Lai Province	Company within the Group
Loc Ninh Rubber Company Limited	Dong Nai City	Company within the Group
Dong Phu Kratie Aphivath Caoutchouc Co.Ltd	Kingdom of Cambodia	Company within the Group
Binh Phuoc Kratie 1 Rubber Company Limited	Kingdom of Cambodia	Company within the Group

Transactions with other related parties

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

Revenue from goods sold and services rendered	Content	Current period VND	Prior period VND
Vietnam Rubber Group - JSC	Revenue from sales of rubber latex	6,360,000,000	7,686,000,000
Dau Tieng Kratie Rubber Joint Stock Company	Revenue from rubber processing services	545,887,809	1,514,880,000
Dau Tieng Campuchia Rubber Joint Stock Company	Revenue from rubber processing services	2,321,425,857	1,974,222,333
Chu Prong Stung Treng Rubber Joint Stock Company	Revenue from rubber processing services	522,949,333	-
		9,750,262,999	11,175,102,333

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Other income	Content	Current period VND	Prior period VND
Binh Phuoc BOT Joint Stock Company	Income from sales of electricity and domestic water	-	28,797,371
Loc Ninh Rubber Company Limited	Other income	11,000,000	-
		11,000,000	28,797,371

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

Balance of receivables/(payables) with other related parties

Short-term trade receivables	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Dong Nai Kratie Rubber Development Company Limited	10,696,907,199	-	6,936,618,349	-
Vietnam Rubber Group - JSC	4,656,000	-	4,656,000	-
Binh Phuoc Kratie 1 Rubber Company Limited	415,062,760	-	-	-
	11,116,625,959	-	6,941,274,349	-

Short-term trade payables	Closing balance VND	Opening balance VND
Rubber Engineering Joint Stock Company	42,827,735	42,827,735
	42,827,735	42,827,735

Short-term advances from customers	Closing balance VND	Opening balance VND
Dau Tieng Kratie Rubber Joint Stock Company	265,104,000	-
	265,104,000	-

Other short-term payables	Closing balance VND	Opening balance VND
Sa Thay Rubber Joint Stock Company	40,000,000	86,400,000
Vietnam Rubber Group - JSC	115,200,000	191,750,000
	155,200,000	278,150,000

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**8.5. Segment report****By geographical area****PRIOR PERIOD**

Items	Vietnam VND	Kingdom of Cambodia VND	Total VND
1 Net revenue from sales to external customers	284,943,795,850	119,192,391,457	404,136,187,307
2 Total expenditure incurred to acquire fixed assets	87,545,704,892	1,818,266,090	89,363,970,982
3 Allocated assets at the end of the period	3,223,093,316,636	1,386,570,530,190	4,609,663,846,826

CURRENT PERIOD

Items	Vietnam VND	Kingdom of Cambodia VND	Total VND
1 Net revenue from sales to external customers	461,748,656,298	198,136,845,097	659,885,501,395
2 Total expenditure incurred to acquire fixed assets	56,871,781,481	135,691,149	57,007,472,630
3 Allocated assets at the end of the period	3,368,230,279,475	1,504,875,864,673	4,873,106,144,148

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

By business sector

PRIOR PERIOD

Items	Production and trading of rubber latex VND	Disposal of rubber trees and wood processing VND	Production and trading of rubber products VND	Real estate and infrastructure development VND	Other products and services VND	Eliminations VND	Total VND
1 Net revenue from sales to external customers	286,522,677,901	78,935,795,527	13,133,735,073	12,017,097,575	404,136,187,307	-	404,136,187,307
2 Depreciation and amortisation expenses	64,705,723,893	4,213,329,326	3,387,837,172	107,326,951	79,334,206,776	-	79,334,206,776
3 Profit from operating activities	86,362,753,442	67,653,990,474	1,750,155,236	(1,090,159,200)	162,233,424,915	-	162,233,424,915
4 Total expenditure incurred to acquire fixed assets	89,363,970,982	-	-	-	89,363,970,982	-	89,363,970,982
5 Segment assets at the end of the period	3,816,357,285,369	35,978,009,597	125,647,628,638	-	5,390,091,592,600	(780,427,745,774)	4,609,663,846,826
Total assets at the end of the period	3,816,357,285,369	35,978,009,597	125,647,628,638	-	5,390,091,592,600	(780,427,745,774)	4,609,663,846,826
6 Segment liabilities at the end of the period	170,987,193,800	44,729,563,275	1,336,028,932	-	1,250,705,701,591	(2,662,549,154)	1,248,043,152,437
Total liabilities at the end of the period	170,987,193,800	44,729,563,275	1,336,028,932	-	1,250,705,701,591	(2,662,549,154)	1,248,043,152,437

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

CURRENT PERIOD

Items	Production and trading of rubber latex VND	Disposal of rubber trees and wood processing VND	Production and trading of rubber products VND	Real estate and infrastructure development VND	Other products and services VND	Eliminations VND	Total VND
1 Net revenue from sales to external customers	507,596,106,896	107,439,641,122	12,090,843,477	11,415,672,554	659,885,501,395	-	659,885,501,395
2 Depreciation and amortisation expenses	53,264,006,592	7,339,592,564	3,059,356,290	(4,478,496)	69,885,708,344	-	69,885,708,344
3 Profit from operating activities	143,126,357,977	100,116,130,926	2,243,868,505	(730,297,169)	258,373,330,019	-	258,373,330,019
4 Total expenditure incurred to acquire fixed assets	56,951,472,630	-	-	-	57,007,472,630	-	57,007,472,630
5 Segment assets at the end of the period	4,064,129,807,699	31,642,072,020	123,419,226,774	-	5,639,224,857,155	(766,118,713,007)	4,873,106,144,148
Total assets at the end of the period	4,064,129,807,699	31,642,072,020	123,419,226,774	-	5,639,224,857,155	(766,118,713,007)	4,873,106,144,148
6 Segment liabilities at the end of the period	314,606,912,995	-	3,128,060,170	-	1,316,104,257,743	9,175,257,399	1,325,279,515,142
Total liabilities at the end of the period	314,606,912,995	-	3,128,060,170	-	1,316,104,257,743	9,175,257,399	1,325,279,515,142

8.6. Comparative figures

The comparative figures in the consolidated interim statement of financial position and the corresponding notes are derived from the consolidated financial statements of Dong Phu Rubber Joint Stock Company for the financial year ended 31 December 2025, which were audited by International Auditing and Valuation Co., Ltd.

The comparative figures in the consolidated interim statement of profit or loss, the consolidated interim statement of cash flows, and the corresponding notes are derived from the consolidated interim financial statements of Dong Phu Rubber Joint Stock Company for the six-month period ended 30 June 2025, which were reviewed by International Auditing and Valuation Co., Ltd.

The Company has applied Circular 99/2025/TT-BTC and Circular 43/2026/TT-BTC on a prospective basis effective from 1 January 2026, in accordance with regulations. This application has resulted in differences regarding the recognition and presentation principles for certain items in the consolidated interim financial statements. Details are as follow:

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Impact on the consolidated interim statement of financial position

Restated figures applied under Circular No. 43/2026/TT-BTC			Figures presented under Circular No. 202/2014/TT-BTC			Difference
Items	Code	Opening balance Restate	Items	Code	Opening balance	
		VND			VND	VND
ASSETS			ASSETS			
CURRENT ASSETS	100	2,534,317,435,122	CURRENT ASSETS	100	2,540,602,037,710	(6,284,602,588)
Short-term financial investments	120	1,809,298,605,510	Short-term investments	120	1,773,435,116,185	35,863,489,325
Short-term held-to-maturity investments	123	1,809,298,605,510	Held-to-maturity investments	123	1,773,435,116,185	35,863,489,325
Short-term receivables	130	41,623,235,227	Short-term receivables	130	83,771,327,140	(42,148,091,913)
Other short-term receivables	135	21,283,985,328	Other short-term receivables	136	63,432,077,241	(42,148,091,913)
Allowance for doubtful short-term receivables	136	(4,928,781,706)	Allowance for doubtful short-term receivables	137	(4,928,781,706)	-
Allowance for decline in inventories	142	(2,803,624,669)	Allowance for decline in inventories	149	(2,803,624,669)	-
Other current assets	160	138,876,185,586	Other short-term assets	150	138,876,185,586	-
Short-term prepaid expenses	161	394,106,198	Short-term prepaid expenses	151	394,106,198	-
Deductible VAT	162	33,946,870,170	Value added tax deductibles	152	33,946,870,170	-
Taxes and other receivables from the State budget	163	104,535,209,218	Taxes and other receivables from the State budget	153	104,535,209,218	-
NON-CURRENT ASSETS	200	2,218,000,978,730	LONG-TERM ASSETS	200	2,211,716,376,142	6,284,602,588
Long-term receivables	210	9,942,512,347	Long-term receivables	210	3,657,909,759	6,284,602,588
Other long-term receivables	215	9,942,512,347	Other long-term receivables	216	3,657,909,759	6,284,602,588
Long-term biological assets	230	8,757,985,355				8,757,985,355
Seasonal crops or crops for one-time harvest, long-term	237	8,757,985,355				8,757,985,355
Investment properties	240	116,069,002,582	Investment properties	230	116,069,002,582	-
- Cost	241	228,050,689,048	- Cost	231	228,050,689,048	-
- Accumulated depreciation	242	(111,981,686,466)	- Accumulated depreciation	232	(111,981,686,466)	-
Long-term assets in progress	250	202,466,554,695	Long-term assets in progress	240	211,224,540,050	(8,757,985,355)
Long-term production and business in progress	251	-	Long-term work in progress	241	2,798,980,116	(2,798,980,116)
Construction in progress	252	202,466,554,695	Construction in progress	242	208,425,559,934	(5,959,005,239)
Long-term financial investments	260	165,076,146,369	Long-term financial investments	250	165,076,146,369	-
Equity investments in other entities	263	127,733,870,000	Equity investments in other entities	253	127,733,870,000	-
Allowances for impairment of long-term investments in other entities	264	(18,657,723,631)	Allowances for long-term investments	254	(18,657,723,631)	-
Long-term held-to-maturity investments	265	56,000,000,000	Held-to-maturity investments	255	56,000,000,000	-
Other long-term assets	270	379,842,358,716	Other long-term assets	260	379,842,358,716	-
Long-term prepaid expenses	271	379,842,358,716	Long-term prepaid expenses	261	379,842,358,716	-
TOTAL ASSETS			TOTAL ASSETS			
(280 = 100 + 200)	280	4,752,318,413,852	(270 = 100 + 200)	270	4,752,318,413,852	-

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Impact on the consolidated interim statement of financial position (continued)

Restated figures applied under Circular No. 43/2026/TT-BTC			Figures presented under Circular No. 202/2014/TT-BTC			Difference
Items	Code	Opening balance Restate	Items	Code	Opening balance	
		VND			VND	VND
RESOURCES			RESOURCES			
Dividends and profits payable	313	1,353,259,195				1,353,259,195
Taxes and other payable to the State, short-term	314	21,140,030,125	Taxes and amounts payable to the State budget	313	21,140,030,125	-
Payables to employees	315	161,885,852,759	Payables to employees	314	161,885,852,759	-
Short-term accrued expenses	316	587,613,167	Short-term accrued expenses	315	587,613,167	-
Short-term deferred revenue	319	42,724,877,856	Short-term unearned revenue	318	42,724,877,856	-
Other short-term payables	320	12,868,859,734	Other short-term payables	319	14,222,118,929	(1,353,259,195)
Bonus and welfare fund	323	23,247,139,246	Bonus and welfare fund	322	23,247,139,246	-
Long-term accrued expenses	334	30,162,963,577	Long-term accrued expenses	333	30,162,963,577	-
Long-term deferred revenue	337	932,326,600,807	Long-term unearned revenue	336	932,326,600,807	-
Other long-term payables	338	183,714,854	Other long-term payables	337	183,714,854	-
Deferred income tax liabilities	342	8,737,070,564	Deferred tax liabilities	341	8,737,070,564	-
Science and technology development fund	344	102,153,787,535	Scientific and technological development fund	343	102,153,787,535	-
SHAREHOLDERS'S EQUITY	400	3,375,338,043,466	EQUITY	400	3,375,338,043,466	-
Share premium	412	201,469,994,853	Owner's equity	410	3,375,338,043,466	-
Undistributed after-tax profit	420	398,412,386,551	Share premium	412	201,469,994,853	-
- Accumulated undistributed after-tax profit up to the end of prior period	420a	109,477,279,011	Retained earnings	421	398,412,386,551	-
- Undistributed after-tax profit of this period	420b	288,935,107,540	- Retained earnings/(losses) accumulated to the prior year end	421a	109,477,279,011	-
			- Retained earnings/(losses) of the current year	421b	288,935,107,540	-
TOTAL RESOURCES			TOTAL RESOURCES			
(440=300+400)	440	4,752,318,413,852	(440=300+400)	440	4,752,318,413,852	-

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Impact on the consolidated interim statement of profit or loss

Restated figures applied under Circular No. 43/2026/TT-BTC			Figures presented under Circular No. 202/2014/TT-BTC			Difference
Items	Code	Opening balance Restate	Items	Code	Opening balance	
		VND			VND	VND
Financial income	22	48,929,746,615	Financial income	21	48,929,746,615	-
Financial expenses	23	1,632,669,136	Financial expenses	22	1,632,669,136	-
Net operating profit {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}}	30	160,485,834,979	Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30	160,485,834,979	-
Total accounting profit before tax (50=30+40)	50	173,645,884,941	Accounting profit before tax (50=30+40)	50	173,645,884,941	-

The Company has restated certain figures in the consolidated interim statement of profit or loss due to the impact of the appropriation of the bonus and welfare fund from the prior year's profit on basic and diluted earnings per share, specifically as follows:

ITEMS	Code	Prior period Restate VND	Prior period VND	Different VND
Basic earnings per share	70	1,096	1,358	(262)
Diluted earnings per share	71	1,096	1,358	(262)



Preparer
Vo Duy Huong



Person in Charge of Accounting
Nguyen Huu Viet



General Director
Nguyen Duc Hien
Dong Nai City, Vietnam
18 August, 2026

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