

No: 1002 /CSBR-TCHC

TP.HCM, October 20, 2025

PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Ha Noi Stock Exchange

In compliance with Official Letter No. 1433/SGDHN-QLNY dated June 17, 2024, issued by the Hanoi Stock Exchange, and Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Ba Ria Rubber Joint Stock Company hereby discloses the Q3/2025 financial statements as follows:

1. Organization name: BA RIA RUBBER JOINT STOCK COMPANY.

- Stock code: BRR.
- Head Office Address: Duc Trung Hamlet, Ngai Giao Commune, Ho Chi Minh City.
- Tel: 0254.3881964; Fax : 0254.3881169.
- Email: thinhbrc@gmail.com, Website: <http://baruco.com.vn>

2. Contents of disclosed information: Financial Statement Q3 2025.

Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units) ☒;

Consolidated financial statements (The listed company has subsidiaries); ☐

Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems). ☐

- Circumstances requiring explanation:

+ The auditing organization provides a non-unqualified opinion on the financial statements:

Yes ☐

No ☐

Explanation document provided, tick yes:

Yes ☐

No ☐

+ The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited FS):

Yes ☐

No ☐

Explanation document provided, tick yes:

Yes ☐

No ☐

+ The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year:

Yes ☒

No ☐

Explanation document provided, tick yes:

Yes ☐

No ☐

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes ☐

No ☐

Explanation document provided, tick yes:

Yes ☐

No ☐

This information has been disclosed on the company website on October 20, 2025 at the following link: <http://baruco.com.vn/quan-he-co-dong/>.

We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.

Recipients:

- As above;
- Archive VT.

**Authorized Person for Information Disclosure
Person in charge of Corporate Governance**



Huỳnh Thi Tu Ai

Attached documents:

- Financial Statements;
- Explanation Document.

**BA RIA RUBBER JOINT STOCK COMPANY
FINANCE – ACCOUNTING DEPARTMENT**

*

**QUARTER 3 2025
FINANCIAL STATEMENT**



Ho Chi Minh, October 20, 2025

VIETNAM RUBBER GROUP
BA RIA RUBBER JOINT STOCK COMPANY

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VIETNAM RUBBER GROUP
BA RIA RUBBER JOINT STOCK COMPANY

Form B 01 - DN
Insurance according to Decision No. 200/2014/QĐ-BTC dated
December 22, 2014 of the Ministry of Finance

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, October 20, 2025

BALANCE SHEET


As of September 30, 2025

Unit: Dong

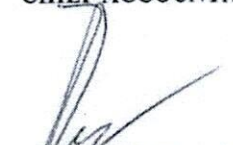
ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	
CURRENT ASSET	100		407.071.928.281	335.679.735.426
(100 = 110+120+130+140+150)				
I. Cash & Cash equivalent	110	V.1	49.872.190.827	151.952.246.929
1. Cash	111		9.872.190.827	5.452.246.929
2. Cash equivalents	112		40.000.000.000	146.500.000.000
II. Short-term investments	120		180.600.000.000	87.000.000.000
3. Held-to-maturity investments	123		180.600.000.000	87.000.000.000
III. Short-term accounts receivable	130		30.824.129.501	39.510.189.447
1. Short-term trade receivables	131	V.2	26.407.581.127	30.898.015.043
2. Short-term advances to suppliers	132	V.3	217.892.950	250.000.000
3. Short-term intercompany receivables	133			
4. Other short-term receivables	136	V.4	4.198.655.424	8.362.174.404
IV. Inventories	140	V.5	123.332.563.550	55.117.788.848
1. Inventories	141		123.332.563.550	55.117.788.848
V- Other current assets	150		22.443.044.403	2.099.510.202
1. Short-term prepaid expenses	151	V.6	22.441.948.708	556.828.745
2. VAT deductible	152			
3. Taxes and other receivables from the State	153	V.7	1.095.695	1.542.681.457
4. Other current assets	155			
B. NON-CURRENT ASSETS	200		1.270.075.546.121	1.282.949.845.491
(200 = 210+220+240+250+260)				
II. Fixed assets	220		464.608.072.942	465.394.411.915
1. Tangible fixed assets	221	V.8	464.560.468.775	465.332.745.248
- Cost	222		865.434.428.848	854.369.104.076
- Accumulated Depreciation (*)	223		(400.873.960.073)	(389.036.358.828)
2. Intangible fixed assets	227	V.8	47.604.167	61.666.667
- Cost	228		1.338.601.683	1.338.601.683
- Accumulated Depreciation (*)	229		(1.290.997.516)	(1.276.935.016)
III. Investment properties	230			
IV. Long-term incomplete assets	240	V.9	126.178.706.217	140.595.393.896
1. Long-term cost of work in progress	241			
2. Construction in progress	242		126.178.706.217	140.595.393.896
V. Long-term investments	250	V.10	666.370.212.186	664.613.724.547
1. Investment in associates, joint ventures	252		342.886.600.625	342.886.600.625
2. Other Long-term investments	253		324.501.345.330	324.501.345.330

ITEMS	Code	Note	Ending balance	Beginning balance
3. Provision for long-term investments (*)	254		(1.017.733.769)	(2.774.221.408)
VI. Other fixed assets	260		12.918.554.776	12.346.315.133
1. Long-term prepayments	261	V.6	5.550.479.885	4.978.240.242
2. Deferred income tax assets	262		7.368.074.891	7.368.074.891
TOTAL ASSETS (270 = 100+200)	270		1.677.147.474.402	1.618.629.580.917
C. LIABILITIES (300 = 310 + 330)	300		199.701.849.330	172.585.235.623
I. Current liabilities	310		187.411.151.681	159.528.995.175
1. Short-term trade payables	311	V.11	5.217.686.821	8.222.977.061
2. Advances from customers	312	V.11	30.973.936.052	2.105.726.859
3. Taxes and amounts payable to the State	313	V.12	26.062.079.151	12.705.428.854
4. Employee payables	314	V.13	25.659.392.444	35.789.607.452
5. Accrued expenses	315	V.14		291.343.601
6. Short-term intercompany payables	316	V.15		
7. Other payables	319	V.15	47.932.476.311	43.040.190.473
8. Short-term loan and payable for finance leasing	320	V.17		
9. Provision for short-term payable	321			
10. Reward and welfare funds	322	V.16	51.565.580.902	57.373.720.875
II. Non-current liabilities	330		12.290.697.649	13.056.240.448
1. Long term trade payables	331			
2. Long term advance to customers	332			
3. Long term accruals	333			
4. Other long term liabilities	337			
5. Long-term borrowings and finance lease liabilities	338	V.17		
6. Quỹ Phát triển khoa học và công nghệ	343		12.290.697.649	13.056.240.448
D. OWNER'S' EQUITY (400 = 410 + 430)	400	V.18	1.477.445.625.072	1.446.044.345.294
I. Capital	410		1.477.445.625.072	1.446.044.345.294
1. Contributed chartered capital	411		1.125.000.000.000	1.125.000.000.000
- Common sharesw with voting right	411a		1.125.000.000.000	1.125.000.000.000
2. Other equity	414			
3. Asset revaluation difference	416			
4. Foreign exchange gain/loss	417			
5. Investment and Development fund	418		224.806.345.294	193.511.615.954
6. Enterprise reorganization assistance fund	419			
7. Other equity funds	420			
8. Undistributed profit after tax	421		127.639.279.778	127.532.729.340
- Undistributed profit after tax of previous year	421a			
- Undistributed profit after tax of current year	421b		127.639.279.778	127.532.729.340
9. Capital expenditure funds	422			
II. Other sources of funding and funds	430			
TOTAL RESOURCES (440 = 300+400)	440		1.677.147.474.402	1.618.629.580.917

PREPARED BY


 Nguyen Thi Loan

CHIEF ACCOUNTANT


 Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR IN
 CHARGE OF OPERATIONS




Nguyễn Thái Bình

QUARTER III/2025 INCOME STATEMENT

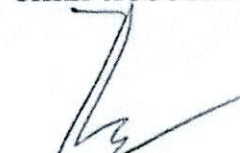
Unit: Dong

Items	Code	Note	Quarter III/2025		Accumulated from the beginning of the year to the end of the reporting period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales and service provisions	01	VI.1	107.589.837.894	139.690.923.602	252.594.353.495	243.931.883.684
2. Revenue deductions	02	VI.2			0	0
3. Net revenues from sales and service provisions (10 = 01-02)	10		107.589.837.894	139.690.923.602	252.594.353.495	243.931.883.684
4. Costs of goods sold	11	VI.3	70.086.138.195	105.439.059.395	183.486.426.878	189.325.864.761
5. Gross revenues from sales and service provisions (20 = 10-11)	20		37.503.699.699	34.251.864.207	69.107.926.617	54.606.018.923
6. Financial income (TK 515)	21	VI.4	47.504.429.747	28.359.097.322	52.428.659.493	30.850.398.647
7. Financial expenses (TK 635)	22	VI.5	72.857.400	439.592.838	-1.681.869.061	458.874.815
- Of which: interest expense	23		0	0	0	0
8. Selling Expenses	24	VI.6	1.308.575.337	2.266.716.190	4.621.681.786	4.370.420.231
9. Administrative Expenses	25	VI.6	6.927.866.155	7.555.205.503	21.292.062.346	19.205.173.972
10. Net profit from operations {30 = 20+(21-22)-(24+25)}	30		76.698.830.554	52.349.446.998	97.304.711.039	61.421.948.552
11. Other income (TK 711)	31	VI.7	4.670.089.781	2.679.405.235	45.779.861.495	26.364.964.129
12. Other expenses (TK 811)	32	VI.8	159.318.677	1.037.416.079	309.923.072	2.179.173.002
13. Net other income (40 = 31-32)	40		4.510.771.104	1.641.989.156	45.469.938.423	24.185.791.127
14. Total profit before tax (50 = 30+40)	50		81.209.601.658	53.991.436.154	142.774.649.462	85.607.739.679
15. Current corporate income tax expense	51	VI.9	3.980.257.230	3.366.799.735	15.135.369.684	9.259.538.761
16. Deferred corporate income tax expense	52				0	0
17. Profits after enterprise income tax (60 = 50-51-52)	60		77.229.344.428	50.624.636.419	127.639.279.778	76.348.200.918
18. Earning per share (*)	70	VI.10	686	450	1.135	679

PREPARED BY


Nguyen Thi Loan

CHIEF ACCOUNTANT


Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR IN
CHARGE OF OPERATIONS



Nguyễn Thái Bình


Ho Chi Minh City, October 20, 2025

STATEMENT OF CASH FLOWS FOR QUARTER III 2025
Direct method


Unit: VND

Items	Code	Note	Cumulative from the beginning of the year to the reporting period	
			Current year	Previous year
1	2	3	4	5
I. Cash flow from operating activities				
1. Receipt from sales, supplying services and other revenue	01		294.596.928.138	145.197.346.841
2. Payment for suppliers	02		(152.854.478.048)	(35.830.145.971)
3. Payment for employees	03		(111.537.120.650)	(69.028.528.192)
4. Payment for loan interest	04	VII.2	-	
5. Payment for income tax	05		(9.300.000.000)	(3.200.000.000)
6. Other receipt from operating activities	06		32.914.532.658	5.650.281.242
7. Other payment from operating activities	07		(81.309.553.715)	(52.297.451.765)
Net cash flow from operating activities	20		(27.489.691.617)	(9.508.497.845)
II. Cash flow from investment activities				
1. Payment for buying, building fixed assets and other long-term assets	21	VII.5	(4.832.021.490)	(166.509.000)
2. Receipt from liquidating, selling fixed assets and others long-term asset	22		44.723.372.781	32.591.790.000
3. Payment for loaning, buying securities from other entities	23		(106.500.000.000)	(53.000.000.000)
4. Receipt from loaning, selling securities	24		12.900.000.000	
5. Payment for investing in the other entities	25			
6. Receipt from investment in other entities	26		-	
7. Receipt from loan interest, dividend, divided profits	27		57.690.875.070	35.142.255.324
Net cash flow from investment activities	30		3.982.226.361	14.567.536.324
III. Cash flow from financial activities				
1. Receipt from issuing stocks, receiving owner's equity	31			
2. Payment for owners' equities, buying back issued stocks	32			
3. Receipt from short-term, long-term loans	33	VII.3	-	-
4. Payment for original debt	34	VII.4	-	-
5. Payment for debt (financial leasing)	35		-	-
6. Paid dividends, profits	36		(78.633.954.500)	(25.564.000)
Net cash flow from financial activities	40		(78.633.954.500)	(25.564.000)
Net cash flow in the period (20+30+40)	50		(102.141.419.756)	5.033.474.479
Cash and cash equivalents at the beginning of the period	60		151.952.246.929	160.955.632.081
Effect of exchange rate changes on foreign currency translation	61		61.363.654	1.889.516
Cash and cash equivalents at the end of the period (50+60+61)	70		49.872.190.827	165.990.996.076

PREPARED BY


Nguyen Thi Loan

CHIEF ACCOUNTANT


Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR IN
CHARGE OF OPERATIONS



Nguyễn Thái Bình

VIETNAM RUBBER GROUP
BA RIA RUBBER JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, October 20, 2025

NOTE TO THE FINANCIAL STATEMENTS
Accounting Period: Quarter III 2025

I- Characteristics of the Company's Operations

1- Form of Capital Ownership: Bà Rịa Rubber Joint Stock Company

The Enterprise Registration Certificate was initially issued on January 2, 2010, with the 11th amendment registered on October 3, 2024. The company was converted to operate under the joint stock company model from May 1, 2016.

- On April 27, 2017, Ba Ria Rubber One Member Limited Liability Company was transferred to the Joint Stock Company under the Handover Minutes No. 161/BB-CSBR dated April 27, 2017

- Charter capital: VND 1,125,000,000,000

- Address: Ngai Giao commune, Ho Chi Minh City; Phone number: 02543.881964; Fax: 02543.881169

- Legal Representative: Mr. Pham Hai Duong - Chairman of the Board of Directors

- Board of Directors

+ Pham Hai Duong - Chairman of the Board of Directors

+ Tran Khac Chung - Member of the Board of Directors - submitted a resignation letter on August 20, 2025

+ Pham Thi Thuy Hang - Member of the Board of Directors

+ Pham Van Khien - Member of the Board of Directors

+ Phung The Minh - Independent Member of the Board of Directors

- Board of Management

+ Tran Khac Chung - General Director (dismissed on August 20, 2025)

+ Nguyen Thai Binh - Deputy General Director in charge of managing the Company (appointed on August 20, 2025)

+ Nguyen Cong Nhut - Deputy General Director

- Board of Supervisors

+ Pham Thi Kim Loan - Head of Committee (Appointed on June 27, 2025)

+ Nguyen Thi Hai - Member

+ Hoang Quoc Hung - Member

2- Business Sectors: Agriculture; trade - import and export; rubber processing services; civil construction; hotel and tourism business.

3- Business Activities: Planting and caring for rubber; exploiting, processing, and trading rubber latex; civil construction; hotel and tourism business; real estate trading, etc.

4- Typical Business Cycle: The company operates continuously with a typical business cycle of 12 months.

5- Characteristics of the Company's operations during the financial year affecting the financial statements: The Company has been continuously operating its production and business activities in compliance with Vietnamese laws.

6- Corporate Structure:

- Subsidiaries List: None

- Joint Ventures and Associates: Ba Ria - Kampongthom Rubber JSC

- Dependent Accounting Units:

+ Binh Ba Plantation: Ngai Giao Commune, Ho Chi Minh City

+ Xa Bang Plantation: Chau Duc Commune, Ho Chi Minh City

+ Cu Bi Plantation: Chau Duc Commune, Ho Chi Minh City

+ Processing Enterprise: Binh Gia Commune, Ho Chi Minh City

+ Rubber Hotel and Tourism: 108 Vo Thi Sau, Vung Tau ward (leased for business cooperation since February 2016).

7- Declaration on Comparability of Financial Statement Information: Comparable

II- Accounting Period, Currency Used in Accounting:

1. Accounting Year: The accounting year starts on 01/01 and ends on 31/12 annually. This reporting period is from 01/07/2025 to 30/09/2025

2. Currency Used: Vietnamese Dong (VND)

III- Accounting Standards and Regime Applied:

1- Accounting Regime Applied: Pursuant to Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance guiding the corporate accounting regime.

2- Declaration of Compliance with Accounting Standards and Regime: Financial statements are prepared in compliance with and in accordance with Vietnamese Accounting Standards and Accounting Regime.

3- Form of Bookkeeping: The company applies the voucher-based journal bookkeeping method using a computer system.

IV- Accounting Policies Applied:

1- Type of Exchange Rate Applied: According to the exchange rates announced by SHB, Sacombank, Vietcombank, and Agribank.

2- Principles of Recognizing Cash and Cash Equivalents: Based on actual practice and in compliance with Accounting Standards:

- Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with a maturity of no more than 3 months, high liquidity, easy convertibility into a fixed amount of cash, and minimal risk of conversion.

- Cash deposits and advances made by other companies and individuals at the Company are managed and accounted for as the Company's cash.

- For transactions in foreign currencies, foreign currencies are converted into Vietnamese Dong based on the principle: Debit side of cash accounts uses actual transaction exchange rates; Credit side of cash accounts uses weighted average exchange rates.

which is the foreign currency purchase rate of the commercial bank where the Company frequently transacts at the time of preparing the Financial Statements.

3- Principles of Accounting for Financial Investments:

- Determination principles for joint ventures, associates, and other long-term investments are based on the committed capital contribution ratio. Investments are presented using the cost method and revalued fair value (as per regulations during the transition from state-owned to shareholding company). Provisions for investment impairment are made at the year-end. The provision amount is determined based on the financial statements of the entity at the provision recognition time.

4- Principles of Accounting for Receivables:

- Monitoring criteria for receivables: by individual customer (VND and USD). Determination of doubtful debts for provision is based on short-term and long-term receivables classified in the Balance Sheet. Provisions for doubtful debts are recognized for each doubtful receivable based on overdue debt age or estimated potential loss.

5- Principles of Inventory Recognition:

- Inventory recognition principle: At original cost;
- Method of inventory valuation: Weighted average method;
- Method of inventory accounting: Perpetual method;
- Method of provisioning for inventory devaluation: As per current regulations. Inventories are measured at cost. If the net realizable value is lower than cost, inventories are measured at the net realizable value. Inventory costs include purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

6- Principles of Recognition and Depreciation of Fixed Assets and Investment Properties:

Tangible fixed assets are recognized at cost. During use, tangible fixed assets and intangible fixed assets are recognized at historical cost, accumulated depreciation, and net book value. Depreciation is calculated using the straight-line method, as guided in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, and the official letter of the Vietnam Rubber Group – Joint Stock Company on guidelines for the management, use, and depreciation of fixed assets. Specific depreciation rates are as follows:

- Machinery, equipment, means of transport	05 - 10 years
- Office equipment	03 - 05 years
- Houses, structures, and other assets	08 - 20 years

Depreciation of fixed assets for rubber tree gardens is carried out in accordance with Official Dispatch No. 1937/BTC-TCDN dated February 9, 2010 of the Department of Corporate Finance - Ministry of Finance v/v Depreciation of rubber tree gardens rubber and Decision No. 221/QĐ - CSVN dated April 27, 2010 of Vietnam Rubber Industry Group on Promulgation of depreciation rates for rubber gardens according to exploitation cycle 20 years; Specifically as follows:

Year	Depreciation rate (%)	Year	Depreciation rate (%)
1st year	2.5	11th year	7
2nd year	2.8	12th year	6.6
3rd year	3.5	13th year	6.2
4th year	4.4	14th year	5.9
5th year	4.8	15th year	5.5
6th year	5.4	16th year	5.4
7th year	5.4	17th year	5
8th year	5.1	18th year	5.5
9th year	5.1	19th year	5.2
10th year	5		

The depreciation level for the final year (20th year) is determined by the remaining value of the orchard in the last year of exploitation. This period's rubber garden depreciation costs are temporarily allocated according to the ratio of actual rubber latex output compared to the plan.

* Principles for recording and depreciating investment real estate: No.

- Principles for recording investment real estate: No;
- Prepaid expenses related only to the production and business costs of a financial year or a business cycle are recognized as short-term prepaid expenses, incurred during the period, and included in the production and business costs of the financial year. Expenses incurred during the financial year but related to business results of multiple accounting periods are recorded as long-term prepaid expenses to be gradually allocated to the business results of subsequent accounting periods.

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

8- Principles of Accounting for Payables: Monitored by debtor and time of debt occurrence.

- Payables to sellers include commercial payables arising from transactions involving the purchase of goods, services, assets, and sellers (independent entities of the buyer, including payables between parent and subsidiary companies, joint ventures, and associates). This includes payables for imports through entrusted import agents.

- Other payables include non-commercial payables unrelated to the transactions of purchasing, selling, and supplying goods and services.

- Financial-related payables, such as loan interest payable, dividends and profits payable, financial investment operating costs payable.
- Payables due to third parties covering costs; entrusted funds for payment designated in entrusted import-export transactions.
- Non-commercial payables like borrowing of assets, penalties, compensations, surplus assets awaiting resolution, social, health, unemployment insurance payables, union fees, etc.
- In financial statements, payables are classified as long-term or short-term based on their remaining maturity. When evidence indicates a likely loss, a payable is immediately recognized under prudence principle. Foreign currency payables are revalued at year-end using the actual transaction exchange rate.

10- Principles for Recognition and Capitalization of Loans:

- Loans with repayment terms exceeding 12 months from the financial statement date are classified as long-term financial liabilities. Loans maturing within 12 months are classified as short-term financial liabilities for planning purposes.

- Borrowing costs directly related to loans (excluding interest) such as appraisal fees, audit fees, loan application fees, are recorded as financial costs. If arising from loans specifically for investment, construction, or production of unfinished assets, they are capitalized.

- At the financial statement date, loan balances in foreign currencies are revalued using the actual transaction exchange rate.

11- Principles for Recognition and Capitalization of Borrowing Costs:

- Borrowing costs are recognized as production and business expenses when incurred, except for costs directly related to investment, construction, or production of unfinished assets, which are capitalized as asset value when certain conditions in Vietnamese Accounting Standard No. 16 'Borrowing Costs' are met.

- Borrowing costs for investment or production of assets requiring extended periods (over 12 months) to be put into intended use or sale are capitalized, including interest, discounts, or premiums on bond issuance, and incidental costs related to loan procedures.

- For specific loans for the construction of fixed assets or investment properties, interest is capitalized even for construction periods less than 12

- Borrowing costs are temporarily allocated based on expenses incurred during the period.

12- Principles for Recognition of Accrued Expenses:

Accrued expenses for goods and services received from sellers or provided to buyers within the financial year but not yet paid due to incomplete documentation are recognized in production and business costs of the financial year.

Accrued expenses are accounted for based on matching principles of revenue and expenses within the financial year.

Discrepancies between estimated and actual expenses are reversed.

13- Principles and Methods for Recognition of Provisions for Payables:

Provisions are recognized when the company has a debt obligation due to business operations and must settle it. The method is based on estimated necessary payments at the end of the accounting year.

14- Principles for Recognition of Owner's Equity:

Owner's equity is recognized at the actual capital contributed by the owner.

Undistributed post-tax profits represent profits from the company's activities after deducting adjustments for retrospective accounting policy changes and prior period material errors.

15- Principles and Methods for Revenue Recognition:

a. *Sales revenue*: Recognized when all of the following conditions are met:

- Significant risks and rewards of ownership of the goods are transferred to the buyer; the company no longer manages or controls the goods.
- Revenue is reliably measured; economic benefits from the sales transaction are probable.
- Associated costs are identifiable.

b. *Service revenue*: Recognized when the transaction result can be reliably determined. If service provision spans multiple periods, revenue is recognized based on completed work at the balance sheet date. Transaction results are determined when:

- Revenue is reliably measurable; economic benefits from the service transaction are probable.
- Completed work at the balance sheet date is measurable.
- Costs incurred and to complete the transaction are determinable; completed work is assessed based on completed work valuation.

c. *Financial revenue*:

Includes revenue from interest, dividends, profit sharing, and other financial activities, recognized when:

- Economic benefits from the transaction are probable.
- Revenue is reliably measurable.

Dividends and profits are recognized when the company has the right to receive them.

d. *Other income*

- Income from the sale, liquidation of fixed assets; income from sale-and-leaseback transactions;
- Tax refunds or reductions for goods sold or services provided (e.g., export tax refunds, VAT, excise tax, environmental protection tax);
- Compensation received from third parties for damaged assets (e.g., insurance claims, compensation for relocating business premises, and similar transactions);
- Penalties received from customers for contract breaches;
- Other incomes not listed above.

16- Principles for Recognition of Cost of Goods Sold (COGS): Temporarily calculated based on incurred costs.

- Reflects the cost of goods, products, and services sold during the period.
- Provision for inventory devaluation is included in COGS based on inventory quantities and the difference between net realizable value and inventory cost.
- For inventory shortages or losses, the cost is immediately recorded in COGS (after deducting compensation, if any).
- For abnormal consumption of direct materials, labor costs, and unallocated fixed production overhead, costs are directly recorded in COGS (after deducting compensation, if any), even if the products or goods are not identified as sold.

17- Principles and Methods for Recognition of Financial Expenses:

- Reflects financial operating expenses, including costs or losses related to financial investments, borrowing and lending, joint venture contributions, short-term securities transfer losses, securities transaction costs; provision for devaluation of trading securities, investment loss provisions for other entities, losses from foreign currency sales, and exchange rate losses.
- Financial expenses not considered as deductible expenses under CIT Law but fully documented and recorded according to the Company's accounting regime are not reduced in accounting costs but are adjusted in CIT settlements to increase payable CIT.

18- Selling Expenses and Administrative Expenses:

- Selling expenses include actual expenses incurred in the process of selling products, goods, and services, including offering costs, product promotion and advertising, sales commissions, warranty costs, preservation, packaging, and transportation expenses.

- Administrative expenses include salaries and allowances for administrative staff; social insurance, health insurance, union funds, and unemployment insurance for administrative staff; office supplies, labor tools, depreciation of fixed assets used for management; land rent, license fees; provisions for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire insurance); other monetary expenses (client meetings, customer conferences, etc.).

- Selling and administrative expenses not considered as deductible expenses under CIT Law but fully documented and recorded according to the Company's accounting regime are not reduced in accounting costs but are adjusted in CIT settlements to increase payable CIT.

19- Principles and Methods for Recognition of Current and Deferred Corporate Income Tax Expenses:

- Calculation and recording method according to current regulations

+ The corporate income tax rate from the results of sales of products extracted by the Company from latex exploitation is 10%

+ Corporate income tax rate from results of other activities: 20%

+ The company temporarily calculates corporate income tax on the basis of provisional business results.

V- Additional information for items presented in the Balance Sheet (Unit: VND)

	Closing balance	Opening balance
01- Cash and Cash Equivalents:	49.872.190.827	151.952.246.929
- Cash on hand	9.872.190.827	5.452.246.929
- Demand deposits and 1-month deposits at banks	40.000.000.000	146.500.000.000
* Short-term fixed deposits (financial investments)	180.600.000.000	87.000.000.000
Total	230.472.190.827	238.952.246.929
02- Short-term Trade Receivables:		
+ Hoa Binh Rubber JSC		102.429.600
+ INTERNACIONAL DE POLIMEROS - INPOL S.A.	4.238.892.000	
+ TAKE ONE INTERNATIONAL PTY	1.016.064.000	
+ WEBER & CHAER GmbH&Co	2.060.349.493	4.427.578.880
+ FURUKAWA SANGYO KAISHA, LTD	4.704.451.763	7.471.713.066
+ EMERITA TRADING LTD		1.060.061.184
+ Minh Thuan Phat Service Trading Construction Investment Corpora	756.507.480	1.353.975.922
+ Ba Ria Rubber Seedling Production Facility		207.640.000
+ Fita Company Limited		433.125.000
+ Thai Duong Development Company Limited		2.282.500.000
+ Binon Cacao Joint Stock Company	102.300.000	29.975.000
+ Dang Thanh Binh Household Business	3.949.065.376	3.949.065.376
+ Van Linh Agricultural Service Household Business	1.061.010.500	1.061.010.500
+ Thien Tai Agricultural Service Household Business	2.340.512.100	2.340.512.100
+ Quan Tham Rubber Joint Stock Company	3.400.334.550	3.400.334.550
+ Phat Dat Quan Household Business	2.778.093.865	2.778.093.865
Total	26.407.581.127	30.898.015.043
03- Advances to Short-term Suppliers:		
+ Khanh Ngan Company Limited		0
+ Ba Ria Rubber Seedling Production Facility		
+ Nha Rong Development Investment JSC	151.500.000	151.500.000
+ Thua Duc General Agricultural and Commercial Cooperative	66.392.950	
+ Other customers		98.500.000
Total	217.892.950	250.000.000
04- Other Receivables:		
* Short-term:		
- Bank interest receivables	847.131.507	1.021.917.809
- Receivables from the Trade Union of Ba Ria Rubber Joint Stock Company		81.154.710
- Receivables from dividend payments of Long Khanh Industrial Park Joint Stock Company		6.840.000.000
- Internal advance amounts	1.678.250.000	
- Personal income tax of employees	232.242.652	204.278.794
- Other receivables	1.441.031.265	214.823.091
Total	4.198.655.424	8.362.174.404
05- Inventories (No Provisions):		
- Raw materials and supplies - 152	1.431.149.341	1.752.331.941
- Tools and instruments - 153	320.299.234	164.388.414
- Work in progress - 154	15.942.491.959	13.537.705.723
- Finished goods - 155	105.638.623.016	39.663.362.770
- Goods sent for sale - 157		0
Total	123.332.563.550	55.117.788.848

06- Prepaid Expenses:

- Short-term prepaid expenses (tools, instruments)	22.441.948.708	556.828.745
- Long-term prepaid expenses (tools, instruments)	5.550.479.885	4.978.240.242
Total	27.992.428.593	5.535.068.987

07- Taxes and Receivables from the State:

- Personal income tax		1.521.226.152
- Land tax, land rent		20.359.610
- Other taxes and receivables from the State	1.095.695	1.095.695
Total	1.095.695	1.542.681.457

08- Increase and decrease in tangible fixed assets in the quarter (from 01/07/2025 to 30/09/2025)

Items	Buildings and structures	Machinery and equipment	Transportation and transmission means	Management tools and equipment	Plantations	Total
Original Cost of Tangible Fixed Assets:						
Beginning balance	171.295.302.931	42.439.226.200	29.584.293.732	2.487.593.864	618.803.177.251	864.609.593.978
- Increase during the period	635.185.185	884.215.304				1.519.400.489
- Completed construction investment						0
- Other increases						0
- Transferred to investment properties						0
- Liquidation, sales			694.565.619			694.565.619
- Decreased due to handover to the local authorities.						0
Ending balance	171.930.488.116	43.323.441.504	28.889.728.113	2.487.593.864	618.803.177.251	865.434.428.848
Accumulated Depreciation Value:						
Beginning balance	146.625.668.561	40.429.321.982	26.166.953.085	2.350.640.383	176.942.538.388	392.515.122.399
- Depreciation during the period	962.282.930	144.395.118	272.639.208	12.380.979	7.661.705.058	9.053.403.293
- Other increases						0
- Liquidation, sales			694.565.619			694.565.619
- Other reductions						0
Ending balance	147.587.951.491	40.573.717.100	25.745.026.674	2.363.021.362	184.604.243.446	400.873.960.073
Net Book Value of Tangible Fixed Assets:						
- At the beginning of the period	24.669.634.370	2.009.904.218	3.417.340.647	136.953.481	441.860.638.863	472.094.471.579
- At the end of the period	24.342.536.625	2.749.724.404	3.144.701.439	124.572.502	434.198.933.805	464.560.468.775

- Original cost of fixed assets at the end of the period fully depreciated but still in use:

191.501.766.369 VND

- Purchase commitments. Selling tangible fixed assets with great value in the future: According to Decision No. 2241A/QD-UBND dated August 29, 2019 of BRVT province on land recovery to implement agricultural production investment projects applying High Technology in Xuan Son commune, Chau Duc district, accordingly, the recovery of Ba Ria Rubber Joint Stock Company is 323.92 hectares with a compensation value of 45,553,915,453 VND. However, this compensation value does not ensure the harmonious interests of both parties, so the land recovery has not been completed. In 2023, the Company has handed over a total area of 47.4 hectares to the locality with an amount temporarily recorded in financial revenue of VND 8,712,541,000.

08- Increase or decrease in intangible fixed assets

Items	Land use rights	Copyrights, patents	Software copyright	Other intangible fixed assets	Total
Original Cost of Intangible Fixed Assets:					
Beginning balance	180.142.683	0	1.158.459.000	0	1.338.601.683
- Purchased during the period					0
- Other increases					0
- Other decreases					0
Ending balance	180.142.683	0	1.158.459.000	0	1.338.601.683
Accumulated Depreciation Value:					
Beginning balance	180.142.683	0	1.106.167.333	0	1.286.310.016
- Depreciation during the period			4.687.500		
- Other decreases					0
Ending balance	180.142.683	0	1.110.854.833	0	1.290.997.516
Net Book Value of Intangible Fixed Assets:					
- At the beginning of the period	0	0	52.291.667		52.291.667
- At the end of the period	0	0	47.604.167		47.604.167

09- Long-term Work-in-progress Assets:	Closing balance		Opening balance	
- Total construction-in-progress costs	126.178.706.217		140.595.393.896	
+ Architectural construction			97.117.413	
+ Plantation construction works	126.178.706.217		140.498.276.483	
Total	126.178.706.217		140.595.393.896	
10- Financial Investments:	Closing balance		Closing balance	
	Historical cost	Fair value	Historical cost	Fair value
- Investments in joint ventures and associates:	0		0	
+ Ba Ria Kampong-Thom Rubber JSC	342.886.600.625	342.886.600.625	342.886.600.625	342.886.600.625
- Other long-term investments:	0		0	
+ Viet Lao Rubber JSC	102.998.268.753	102.998.268.753	102.998.268.753	101.144.361.904
+ Lai Chau Rubber JSC	111.014.120.866	111.014.120.866	111.014.120.866	111.014.120.866
+ Yen Bai Rubber JSC	35.957.605.000	35.634.337.285	35.957.605.000	35.731.756.495
+ Lai Chau II Rubber JSC	59.198.139.940	58.503.673.886	59.198.139.940	58.503.673.886
+ Long Khanh Industrial Park JSC	15.333.210.771	15.333.210.771	15.333.210.771	15.333.210.771
Total	667.387.945.955	666.370.212.186	667.387.945.955	664.613.724.547
- Provision for Long-term Investment Losses:		1.017.733.769		2.774.221.408
+ Viet Lao Rubber JSC				
+ Lai Chau Rubber JSC				
+ Yen Bai Rubber JSC	(323.267.715)			
+ Lai Chau II Rubber JSC	(694.466.054)			
Total	(1.017.733.769)			
11- Payables to Sellers and Advances from Customers:	Closing balance		Opening balance	
- Short-term Customer Payables:	5.217.686.821		8.222.977.061	
+ Payables to Rubber latex supplier - Ho Thi Minh Nguyet	20.503.953		14.363.034	
+ Payables to Rubber latex supplier - Hoang Van Ngoc	2.997.087		8.874.104	
+ Payables to Rubber latex supplier - Pham Thi Thanh Huong	7.638.038		16.735.862	
+ Payables to Rubber latex supplier - Vo Chu An	17.706.065		26.324.103	
+ Payables to Rubber latex supplier - Nguyen Ngoc Binh Minh	16.481.467		65.885.850	
+ Payables to Rubber latex supplier - Ngo Ky Company Limited	894.429.598			
+ Payables to Rubber latex supplier - Thua Duc General Agricultural and Commercial Cooperative				
+ Payables to rubber latex supplier - Le Van Cong	658.036.200			
+ Nha Rong Investment and Development JSC			314.958.078	
+ Nhan Tam Agricultural Service Household Business			450.797.100	
+ Nguyen Thanh Dong Household Business			3.997.095.200	
+ Green Agricultural Technology Joint Stock Company	95.495.253			
+ ViBamBoo Technical Services Joint Stock Company	268.950.000			
+ Hai Son Ha Company Limited	189.000.000			
+ Truc Vuong Agricultural Products Household Business	328.125.000			
+ Chau Duc Construction And Urban Development Joint Stock Company	7.931.520			
+ Khanh Ngan Company Limited	298.055.000		231.491.125	
+ Hoang Yen MK Trading, Service and Technical Consulting One Member Limited Liability Company	460.152.418		551.648.854	
+ Dang Thuy Company Limited	55.179.478		55.655.000	
+ Nghia Thanh Agricultural Production, Construction and Service Cooperative			7.253.000	
+ Kim Phung Agricultural Services			1.220.872.000	
+ Nhat Thanh Agricultural Service Household Business			336.320.249	
+ Ba Ria Rubber Seedling Production Facility			596.303.146	
+ Thien Sinh Joint Stock Company	49.297.500			
+ Hoang Kim Industrial Equipment One Member Company Limited	6.750.000			
+ Saigon Plant Protection Joint Stock Company	8.152.400			
+ Bach Tung Organic Fertilizer Company Limited	234.696.000			
+ Tin Thanh Co., Ltd	364.356.000			
+ HTC VN One Member Limited Liability Company	11.809.524			
+ Kien Khoa Company Limited	343.238.095			
+ Minh Duc 2 CHVT Agricultural Materials Household Business	17.920.000			

+ Tan Hung Thai Co., Ltd		124.416.000
+ Hong Hai Production – Trading – Service Joint Stock Company	657.900.000	200.880.000
+ Nguyen Gia LK Trading, Service and Transport Company Limited	118.464.768	
+ Other customers	84.421.457	3.104.356
- Advance Payments from Customers:	30.973.936.052	2.105.726.859
+ Viet Nam Rubber Group - Joint Stock Company	3.065.973.120	
+ Dang Thai Gia One Member Limited Company	14.872.257.342	
+ LG COMMTTRADE PTY LTD		1.059.180.595
+ Gia Phu Anh Company Limited	1.316.188.151	529.200
+ Huy and Brother Company Limited		
+ My Duyen Rubber Company Limited	25.274.880	50.000.000
+ Hiep Thanh Service Trading Production Company Limited	3.429.216.000	
+ Quy Nhan High Technology Joint Stock Company		
+ Lien Anh Rubber Manufacturing Limited Liability Company	6.501.779.036	
+ Hong Tuong One Member Co., Ltd.	1.763.247.523	996.017.064
Total	36.191.622.873	10.328.703.920
12- Taxes and Payables to the State:		
- VAT	2.437.551.864	4.291.184.873
- Land and housing tax, land rent	9.343.612.528	
- Personal income tax	31.377.054	
- Corporate income tax	14.249.321.345	8.413.951.661
- Other taxes - resource tax	216.360	292.320
Total	26.062.079.151	12.705.428.854
13- Payables to Employees:		
- Worker salaries	25.659.392.444	35.789.607.452
Total	25.659.392.444	35.789.607.452
14- Short-term Accrued Expenses:		
- Accrued salary expenses	0	0
- Other accrued expenses		291.343.601
Total	0	291.343.601
15- Other Short-term and Long-term Payables:		
- Short-term:		
* Other payables:	47.932.476.311	43.040.190.473
+ Trade Union Fund and Party Affairs of grassroots units	349.663.345	
+ Dividends payable for 2017-2024 (other shareholders)	343.604.000	319.493.000
+ Union dues payable by employees	72.902.709	173.463.127
+ Personal income tax payable by units		754.079.890
+ Social insurance payable to the provincial authority	251.225.296	29.083.857
+ Gratitude, poverty alleviation, and child welfare funds	185.859.103	185.859.103
+ Representative remuneration payable	288.642.000	146.835.000
+ Other employee payables	41.845.957	1.901.002.043
+ Payables for intercropping cooperation	3.098.566.214	
+ Compensation for infrastructure construction of Cu Bi Commune Stadium, Chau Duc District	1.198.100.000	
+ Compensation for 323.92 hectares in Xuan Son allocated to People's Committee	36.840.374.453	36.840.374.453
+ Payables for land contract deposit and others	5.254.511.550	2.600.000.000
+ Other payables	7.181.684	90.000.000
Total	47.932.476.311	43.040.190.473
16- Reward and Welfare Funds:		
- Executive Management Reward Fund		
- Employee Reward and Welfare Fund	50.431.123.389	56.107.538.804
- Reward and Welfare Fund Used for Fixed Assets	1.134.457.513	1.266.182.071
Total	51.565.580.902	57.373.720.875
17- Financial Loans and Debts (1/1-31/03/2021):	0	0
- Long-term loans due for repayment		0
- Medium and long-term loans	0	0

18- Owner's Equity (Details per attached Appendix):

a- Reconciliation of Changes in Owner's Equity:

	Opening balance	Opening balance
+ Owner's contributed capital:	1.125.000.000.000	1.125.000.000.000
- Vietnam Rubber Industry Group shareholder	1.096.524.000.000	1.096.524.000.000
- Other shareholders	28.476.000.000	28.476.000.000
+ Development Investment Fund	224.806.345.294	193.511.615.954
+ Increase during the period	0	0
+ Decrease during the period		
b- Undistributed post-tax profit, including:	127.639.279.778	127.532.729.340
+ Previous period profit	0	0
+ Current period profit	127.639.279.778	127.532.729.340
Total	1.477.445.625.072	1.446.044.345.294

c- Shares:

+ Number of issued shares:	112.500.000	112.500.000
Of which common shares (Registered shares: 112.500.000)	112.500.000	112.500.000

d- Dividends: None

e- Bonus and welfare funds:

- Bonus and welfare fund, including:	51.565.580.902	57.373.720.875
+ Welfare fund used to form fixed assets:	1.134.457.513	1.266.182.071
+ Bonus fund for the Board of Management:	0	

g- Income and expenses, gains or losses recognized directly in equity as prescribed: None.

19- Off-Balance-Sheet Items:

- Leased assets: None

- Various Foreign currencies (USD) 307.628,68

- Custodial assets: Finished rubber products (Price as per contract) VND

Total: 141,120 Tons of latex 7.695.878.400 VND

* Lien Anh Rubber Manufacturing Co., Ltd. 20,160 Tons of latex 1.109.001.600 VND

* Vietnam Rubber Group 120,960 Tons of latex 6.586.876.800 VND

- Custodial assets: Customer processed goods (Average selling price) 17.037.503.418 VND

* Minh Thuan Phat Investment Construction JSC 205,476 Tons of latex 9.740.510.877 VND

* Hoa Binh Rubber JSC 153,930 Tons of latex 7.296.992.541 VND

VI- Additional Information for Items Presented in the Statement of Business Results:

	Quarter 3/2025	Quarter 3/2024
1- Total revenue from sales and services:	107.589.837.894	139.690.923.602
Trong đó:		
- Revenue from rubber latex sales	106.193.925.712	138.144.448.602
- Revenue from pallet services, hotel services, processing, etc.	1.395.912.182	1.546.475.000
2- Revenue deductions	None	None
3- Cost of goods sold:	70.086.138.195	105.439.059.395
- Cost of sold rubber latex	70.062.237.423	105.244.656.192
- Cost of provided services	23.900.772	194.403.203
4- Financial income:	47.504.429.747	28.359.097.322
- Income from deposits and lending	688.762.802	767.663.027
- Income from dividends and distributed profits	46.742.859.779	27.472.596.295
- Income from foreign exchange gains	30.307.166	0
- Income from foreign currency sales	42.500.000	118.838.000
5- Financial expenses:	72.857.400	439.592.838
- Loan interest		0
- Exchange rate differences and other financial costs	72.857.400	439.592.838
- Reversal of provision for financial investment losses		-
- Provision for financial investment losses		-
6- Selling and administrative expenses:	8.236.441.492	9.821.921.693
- Selling expenses:	1.308.575.337	2.266.716.190
* Packaging and pallet costs (>10% of total selling expenses)	806.532.685	1.494.931.582
* Transportation costs (>10% of total selling expenses)	333.100.800	501.667.200
* Outsourced services	160.941.852	210.424.514
* Labor costs		59.692.894
* Other costs	8.000.000	
- Administrative expenses:	6.927.866.155	7.555.205.503
* Labor costs (>10% of total administrative expenses)	3.502.894.845	4.073.264.495
* Severance allowance expenses	636.797.000	898.526.600
* Other employee costs	149.507.938	438.475.173
* Outsourced services	442.966.583	138.750.778
* Depreciation of fixed assets	171.440.340	154.899.150
* Allocation to science and technology fund		0
* Other costs	2.024.259.449	1.851.289.307
7- Other income:	4.670.089.781	2.679.405.235

- Liquidation of rubber plantations		99.719.000
- Liquidation of acacia trees		
- Remaining value of disposed assets		
- Income from compensation and damages	506.279.000	481.638.000
- Other income	4.163.810.781	2.098.048.235
8- Other expenses	159.318.677	1.037.416.079
- Penalty expenses	46.749.078	997.569.579
- Other expenses	112.569.599	39.846.500
9- Current Corporate Income Tax Expenses	Current period	Previous period
- Total accounting profit before tax	81.209.601.658	53.991.436.154
a. Tax-incentive business activities		
- Accounting profit from main business activities	29.267.258.207	21.776.719.250
- Deductions when calculating corporate income tax		
- Additions when calculating corporate income tax		
- Total taxable profit for corporate income tax	29.267.258.207	21.776.719.250
+ Corporate income tax rate	10%	10%
- Corporate income tax payable for main business activities	2.926.725.821	2.177.671.925
b. Non-tax incentive business activities		
- Accounting profit from other business activities	51.942.343.451	32.214.716.904
- Exempt items when calculating corporate income tax	46.742.859.779	27.472.596.295
- Additions when calculating corporate income tax	68.173.374	1.203.518.440
- Total taxable profit for corporate income tax	5.267.657.046	5.945.639.049
+ Corporate income tax rate	20%	20%
- Corporate income tax payable for other business activities	1.053.531.409	1.189.127.811
c. Current corporate income tax expenses	3.980.257.230	3.366.799.735
- Corporate income tax payable at the beginning of the year	10.269.064.115	5.042.535.300
- Corporate income tax paid during the year		0
- Corporate income tax payable at the end of the year	14.249.321.345	8.409.335.035
d. Deferred corporate income tax expenses	0	
10. Earnings per share		
- Profit after tax	77.229.344.428	50.624.636.419
- Average common shares outstanding	112.500.000	112.500.000
- Earnings per share	686	450
VII- Additional Information for Items Presented in the Cash Flow Statement:		
2- Interest expense allocated to production and business:	0	
3- Actual loan proceeds received from conventional agreements during the period:	0	
4- Actual loan principal repayments from conventional agreements during the period:	0	
5- Expenses for procurement and construction of fixed assets during the period:	13.113.124.859	
- Interest expense on borrowings for construction in progress:	0	
- Salary payments and other expenses:	13.113.124.859	
VIII- Other Information:		
* Transactions with management members:		
+ Remuneration of the Board of Supervisors :	132.000.000	
- Amount payable during the period		
+ Income of management members (Board of Management, Chief Accountant)	1.096.568.000	
during the period:		
- Salaries and other benefits:	693.568.000	
- Holiday bonuses, management bonuses	403.000.000	
* Other related transactions: Vietnam Rubber Industry Group (VRG) - major shareholder and subsidiaries of VRG		
* a/ Ba Ria Rubber JSC payments during the period:		
- Payment for rubber purchases – Ba Ria Rubber Joint Stock Company – KPT	18.273.612.000	
- Ba Ria Company remitted dividend payment to VRG	76.756.680.000	
* b/ Ba Ria Rubber Joint Stock Company receives payments from VRG and its subsidiaries:		
- Dividend received from BR-Kampong Thom Company	34.393.332.464	
- Dividend received from Viet-Lao Rubber Joint Stock Company	12.349.527.315	
- Processing revenue received from Hoa Binh Rubber Joint Stock Company	213.679.200	
5- Other informations		
a) Labor and salary:		
a.1) Total number of employees as of 30/09/2025 (People) :		1.169
in which :Board of Directors, Board of Supervisors, Board of Directors, Chief Accountant:		6
a.2) Average number of employees during the period (people) :		1.174
in which :Board of Directors, Board of Supervisors, Board of Directors, Chief Accountant:		7
a.3) Total salary fund used:		47.730.421.848
In which		
- Salaries Paid for Production, Business, and Executive Management		45.481.467.932
b. Other Indicators:		
c1./ Depreciation of Fixed Assets (VND):		9.053.403.293
- Total depreciation of fixed assets invested from welfare funds incurred during the period:		43.908.186

- Total depreciation of fixed assets invested from science and technology funds incurred during the period: 255.180.933
- Total depreciation of fixed assets serving production and business activities incurred during the period: 8.754.314.174
b.2/ Exchange Rate Differences (VND): 30.307.166

- Gains from exchange rate differences due to revaluation of monetary items in foreign currencies at the end of the period:
- Losses from exchange rate differences due to revaluation of monetary items in foreign currencies at the end of the period:

b.2/ Total Trade Volume (USD):

- Export trade volume for this period: 1.219.103,68
- Import trade volume:

b.3./ Total Overseas Investment Capital (USD):


The company does not directly invest abroad.

c./ Total Recovered Overseas Investment Capital (USD):


d- Some indicators provide an overview of the financial status and business results of an enterprise

Items	Unit	Current period	Previous period
I. Asset Structure and Capital Structure Allocation:			
1. Asset Structure Allocation:			
- Fixed assets/total assets (Code 220/Code 270)	%	27,70%	28,75%
- Cash and cash equivalents/total assets (Code 110/Code 270)	%	2,97%	9,39%
2. Capital Structure Allocation:			
- Liabilities/total capital (Code 300/Code 440)	%	13,52%	11,93%
- Owner's equity/total capital (Code 400/Code 440)	%	88,09%	89,34%
II. Solvency Ratios:			
1. Current ratio (Code 270/Code 300)	Times	8,40	9,38
2. Short-term debt payment ratio (Code 100/Code 310)	Times	2,17	2,10
3. Quick ratio [(Code 110 + Code 120)/Code 310]	Times	1,23	1,50
4. Long-term debt payment ratio (Code 220/Code 330)	Times	37,80	35,65
III. Profitability Ratios:			
1. Profit margin on revenue:			
- Pre-tax profit margin on revenue (Code 50/Code 10 + 21 + 31)	%	40,70%	28,43%
- Post-tax profit margin on revenue (Code 60/Code 10 + 21 + 31)	%	36,38%	25,35%
2. Profitability on total assets:			
- Pre-tax profitability on total assets (Code 50/Code 270)	%	8,51%	5,29%
- Post-tax profitability on total assets (Code 60/Code 270)	%	7,61%	4,72%
3. Return on equity (Code 60/Code 411)	%	11,35%	6,79%
IV. State Capital Preservation Ratio			
(MS 270 - MS 300)/(MS 411 + MS 418 + MS 421)	Times	1,00	Tính trên CĐKT 1,00

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CHIEF ACCOUNTANT


Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR
IN CHARGE OF OPERATIONS


Nguyễn Thái Bình

Appendix: Reconciliation table of changes in accumulated equity 30/09/2025

Items	Owner's Contributed Capital	Development and Investment Fund	Undistributed Earning after Tax and Funds	Total
Beginning Balance of the Previous Year:	1.125.000.000.000	159.495.710.057	135.366.368.897	1.419.862.078.954
- Profit for the current period			127.532.729.340	127.532.729.340
- Allocation to Development Investment Fund from profit		34.015.905.897	(34.015.905.897)	-
- Allocation to Executive Management Reward Fund			(457.431.000)	(457.431.000)
- Allocation to Reward and Welfare Fund from profit			(22.143.032.000)	(22.143.032.000)
- Dividend distribution as per AGM Resolution 2023 (7%)			(78.750.000.000)	(78.750.000.000)
Ending Balance of the Previous Year (Beginning Balance of	1.125.000.000.000	193.511.615.954	127.532.729.340	1.446.044.345.294
- Profit for the current period			127.639.279.778	117.580.779.281
- Allocation to Development Investment Fund		31.294.729.340	(31.294.729.340)	-
- Allocation to Executive Management Reward Fund			(397.000.000)	(397.000.000)
- Allocation to Reward and Welfare Fund			(17.091.000.000)	(17.091.000.000)
- Dividend distribution for 2024 as per Board Resolution (remaining 7%)			(78.750.000.000)	(78.750.000.000)
Ending Balance of the Current Period:	1.125.000.000.000	224.806.345.294	127.639.279.778	1.477.445.625.072

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