DONG NAI FOOD INDUSTRIAL CORPORATION
INDUSTRIAL RUBBER JOINT STOCK COMPANY
Tax code: 3600259017

FINANCIAL STATMENT
PUBLIC COMPANY
QUATER I - 2026

CÔNG TY CỔ PHẦN CAO SU CÔNG NGHIỆP

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INDUSTRIAL RUBBER JOINT STOCK COMPANY
No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, Vietnam

BALANCE SHEET

The accounting period for Q1 2026

Unit: VND

Items	Code	Note	31/03/2026	01/01/2026
A. SHORT-TERM ASSETS	**100**		**135.759.194.817**	**150.432.567.670**
I. Cash and cash equivalents	**110**	3	**7.122.810.830**	**22.437.678.137**
1. Cash	111		3.122.810.830	2.637.678.137
2. Cash equivalents	112		4.000.000.000	19.800.000.000
II. Short-term financial investments	**120**	4	**99.400.000.000**	**102.100.000.000**
1. Investments held to maturity	123		99.400.000.000	102.100.000.000
III. Short-term receivables	**130**		**2.941.453.593**	**1.458.061.651**
1. Short-term receivables from customers	131			
2. Short-term advances to suppliers	132	5	148.547.289	145.281.652
3. Current loan receivables	135	6	2.792.906.304	1.312.779.999
IV. Inventories	**140**	7	**25.584.260.212**	**24.102.145.852**
1. Inventories	141		35.982.697.891	34.571.359.829
2. Provision for inventory devaluation (*)	142		(10.398.437.679)	(10.469.213.977)
VI. Other short-term assets	**160**		**710.670.182**	**334.682.030**
1. Current prepaid expenses	161	10	452.350.212	68.420.760
2. Deductible VAT	162		235.970.925	258.749.686
3. Taxes and other payables to the State budget	163	11	22.349.045	7.511.584
B. NON-CURRENT ASSETS	**200**		**62.375.979.582**	**61.597.637.075**
II. Fixed assets	**220**	9	**22.244.194.663**	**22.423.183.896**
1. Tangible fixed assets	221		22.220.819.663	22.397.746.396
- Historical cost	222		60.680.241.853	60.680.241.853
- Accumulated depreciation (*)	223		(38.459.422.190)	(38.282.495.457)
2. Intangible fixed assets	227		23.375.000	25.437.500
- Historical cost	228		45.375.000	45.375.000
- Accumulated amortization (*)	229		(22.000.000)	(19.937.500)
V. Long-term asset in progress	**250**	8	**18.800.773.621**	**17.700.089.881**
1. Long-term work in progress	251		3.174.093.016	2.759.697.016
2. Construction in progress	252		15.626.680.605	14.940.392.865
VI. Long-term financial investments	**260**	4	**19.631.444.526**	**19.631.444.526**
1. Investment Contributions to Other Entities	263		23.750.000.000	23.750.000.000
2. Allowance for impairment of long-term investments in other entities (*)	264		(4.118.555.474)	(4.118.555.474)
VII - Other Non-Current Assets	**270**		**1.699.566.772**	**1.842.918.772**
1. Non-Current Prepaid Expenses	271	9A	1.699.566.772	1.842.918.772
TOTAL ASSETS (280 = 100+200)	**280**		**198.135.174.399**	**212.030.204.745**
C - LIABILITIES	**300**		**5.149.487.538**	**18.935.056.745**
I. Current Liabilities	**310**		**5.149.487.538**	**18.935.056.745**
1. Accounts Payable	311			171.387.000
2. Advances from customers	312			158.194.520
3. Dividends and profit payable	313			
4. Taxes and Payables to the State	314	11	1.548.638.506	4.583.690.261
5. Salaries Payable	315		1.241.061.045	7.512.614.683
6. Accrued Expenses	316		130.205.280	273.974.133
7. Unearned Revenue - Current	319		92.054.793	

8. Other Current Payables	320		555.735.219	4.366.585.219
9. Bonus and welfare fund	323		1.581.792.695	1.868.610.929
D - OWNER'S EQUITY	**400**		**192.985.686.861**	**193.095.148.000**
I. Owner's contributed capital	411	13	175.000.000.000	175.000.000.000
- Ordinary stock with voting rights	411a		175.000.000.000	175.000.000.000
2. Undistributed earnings	420		17.985.686.861	18.095.148.000
- Previous year undistributed earnings	420a		18.095.148.000	18.095.148.000
- This year undistributed earnings	420b		(109.461.139)	
TOTAL RESOURCES (440 = 300+400)	**440**		**198.135.174.399**	**212.030.204.745**

Dong Nai, April 13, 2026

Preparer	Chief Accountant	Director
Pham Thi Ngoc Han	Vu Duc Thang	Nguyen Dang Tan

INDUSTRIAL RUBBER JOINT STOCK COMPANY
No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, Vietnam

INCOME STATEMENT

Quarter I, 2026

Unit: VND

Items	Code	Note	This quarter this year	This quarter last year	Cumulative number from the beginning of the year to the end of this quarter this year	Cumulative number from the beginning of the year to the end of this quarter last year
1. Revenue from sales and service provision	01	15	973.946.800	290.209.500	973.946.800	290.209.500
2. Deductions from revenue	02					
3. Net revenue from sales and service provision (10 = 01 - 02)	10		973.946.800	290.209.500	973.946.800	290.209.500
4. Cost of goods sold	11	16	724.506.597	582.750.553	724.506.597	582.750.553
5. Gross profit from sales and service provision (20 = 10 - 11)	20		249.440.203	(292.541.053)	249.440.203	(292.541.053)
6. Financial activity revenue	21	17	1.510.579.457	1.286.798.577	1.510.579.457	1.286.798.577
7. Financial expenses	22	18				
- Of which: Loan interest expense	23					
8. Selling expenses	25	19				
9. Enterprise management expenses	26	20	2.165.917.573	2.818.603.055	2.165.917.573	2.818.603.055
10. Net profit from business activities (30 = 20 + (21 - 22) - 25 - 26)	30		(405.897.913)	(1.824.345.531)	(405.897.913)	(1.824.345.531)
11. Other income	31	21	317.934.274	(1.620.909)	317.934.274	(1.620.909)
12. Other expenses	32	22	21.497.500	23.258	21.497.500	23.258
13. Other profit (40 = 31 - 32)	40		296.436.774	(1.644.167)	296.436.774	(1.644.167)
14. Total accounting profit before tax (50 = 30 + 40)	50	23	(109.461.139)	(1.825.989.698)	(109.461.139)	(1.825.989.698)
15. Current corporate income tax expenses	51					
16. Deferred corporate income tax expenses	52					
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		(109.461.139)	(1.825.989.698)	(109.461.139)	(1.825.989.698)
18. Basic earnings per share (*)	70		(6)	(104)	(6)	(104)

Dong Nai, April 13, 2026

Preparer	Chief Accountant	Director
Pham Thi Ngoc Han	Vu Duc Thang	Nguyen Dang Tan

INDUSTRIAL RUBBER JOINT STOCK COMPANY
No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, Vietnam

STATEMENT OF CASHFLOWS

For the accounting period from January 1, 2026 to March 31, 2026

(The indirect method)

Unit: VND

Index	Code	Note	This quarter this year	This quarter last year
I. Cash flow from operating activities				
1. Profit before tax	01		(109.461.139)	**(1.825.989.698)**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		178.989.233	182.801.321
- Provisions	03			
- Exchange differences on revaluation of foreign currency	04			
- Gains/losses from investment activities	05			114.712.563
3. Profit from operating activities before changes in working capital	08		**(1.248.204)**	**(1.220.247.761)**
- Increase, decrease in receivables	09		(1.475.450.642)	(2.213.359.551)
- Increase, decrease in inventories	10		(1.825.734.062)	(2.455.646.773)
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11		(9.376.135.279)	(7.133.890.225)
- Increase, decrease in prepaid expenses	12		(240.577.452)	(465.959.670)
- Corporate income tax paid	15		(4.583.690.261)	(3.156.330.578)
- Other receipts from operating activities	16			
- Other payments for operating activities	17		(286.818.234)	(859.490.348)
Net cash flow from operating activities	*20*		**(17.789.654.134)**	**(17.504.924.906)**
II. Cash flow from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(25.213.173)	(290.381.646)
2. Proceeds from disposal of fixed assets and other long-term assets	22			
3. Lendings and purchase of debt instruments of other entities	23		(14.300.000.000)	
4. Proceeds from loan recovery, resale of debt instruments of other entities	24		16.800.000.000	14.000.000.000
5. Proceeds from interest on loans, dividends and distributed profits	27			180.961.734
Net cash flow from investment activities	*30*		**2.474.786.827**	**13.890.580.088**
III. Cash flow from financing activities				
1. Dividends, profits paid to owners	36			(8.750.000.000)
Net cash flow from financing activities	40		-	**(8.750.000.000)**
Net cash flow during the period (50 = 20 + 30 + 40)	50		**(15.314.867.307)**	**(12.364.344.818)**
Cash and cash equivalents at the beginning of the period	60		**22.437.678.137**	**15.394.820.195**
Effects of changes in foreign exchange rates on foreign	61			
Cash and cash equivalents at the end of the period (70 =	70	3	**7.122.810.830**	**3.030.475.377**

Dong Nai, April 13, 2026

Preparer	Chief Accountant	Director
Pham Thi Ngoc Han	Vu Duc Thang	Nguyen Dang Tan

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from January 1, 2026 to March 31, 2026

1 . CHARACTERISTICS OF COMPANY

Form of ownership

Industrial Rubber Joint Stock Company was Industrial Rubber One Member Limited Liability Company, which was converted from Industrial Rubber Company – a State-owned enterprise under the People's Committee of Dong Nai Province. The company was established pursuant to Decision No. 5509/QĐ.CT.UBT dated November 15, 2004 issued by the Chairman of the People's Committee of Dong Nai Province.

Industrial Rubber Joint Stock Company officially operated under the joint stock company model pursuant to Enterprise Registration Certificate No. 3600259017 issued by the Department of Planning and Investment of Dong Nai Province on March 1, 2018, with its 8th re-registered on July 5, 2021.

The Company's head office is located at: No. 14, April 21 Street, Hang Gon Ward, Dong Nai Province, Vietnam

The Company's charter capital according to registration is VND 175.000.000.000, the actual contributed charter capital as of December 31, 2025 is VND 175.000.000.000; equivalent to 17.500.000 shares, par value of one share is VND 10.000.

As of March 31, 2026, the Company had a total of 129 employees (compared to 135 employees as of January 1, 2026).

Business field

Agriculture, forestry, and real estate.

Business activities

The Company's main activities are:

- Rubber tree planting: Producing seedlings, planting, and tending rubber trees. Exploiting and preliminary processing of smoked rubber sheets (RSS), Crepe rubber;
- Wholesale of other materials and installation equipment in construction: Trading in rubber wood products;
- Other specialized wholesale not classified elsewhere: Wholesale of rubber products (latex);
- Wholesale of solid, liquid, gaseous fuels and related products: Wholesale of rubber firewood;
- Other professional, scientific and technological activities not classified elsewhere: Consulting services for private rubber development;
- Real estate business, land use rights of owners, users or lessees: Investment in residential area infrastructure business.

The company's operations during the accounting period that affect the Financial Statements

In Q1/2026, revenue from sales and service provision increased by VND 0.68 billion, representing a 235.6% increase compared to Q1/2025. Cost of goods sold increased by VND 0.14 billion (up 24.3%); however, as revenue grew at a faster rate than costs, gross profit increased by VND 0.54 billion. The primary driver of revenue growth was the additional income from cassava cultivation cooperation in Q1/2026 (no such revenue was recorded in Q1/2025). In addition, other income reached VND 0.31 billion, an increase of VND 0.31 billion compared to the same period last year. Overall, total revenue in Q1/2026 increased compared to Q1/2025, which was the main factor contributing to the reduction in the Company's net loss for the period.

2 . ACCOUNTING REGIME AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency unit used in accounting

The Company's fiscal year follows the calendar year, commencing on January 1 and ending on December 31 each year.

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

2.2 . Accounting period, currency unit used in accounting

Applied Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting Regulations

The Company has applied the Vietnamese Accounting Standards and the Standard guidance documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, circular guiding the implementation of current Enterprise Accounting Standards and Regulations.

2.3 . Financial instruments

Initial recognition

Financial assets

The Company's financial assets include cash and cash equivalents, accounts receivable from customers and other receivables, and long-term investments. At the time of initial recognition, financial assets are determined at the purchase price/issuance cost plus other expenses directly related to the purchase or issuance of that financial asset.

Financial liabilities

The Company's financial liabilities include loans, accounts payable to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined at the issue price plus expenses directly related to the issuance of those financial liabilities.

Value after initial recognition

Financial assets and financial liabilities have not been measured at fair value as of the end of the accounting period because Circular No. 210/2009/TT-BTC and current regulations require the presentation of Financial Statements and information disclosure for financial instruments but do not provide equivalent guidance for the valuation and recognition of the fair value of financial assets and financial liabilities.

2.4 . Cash and cash equivalents

Cash includes cash on hand and demand deposits at banks.

Cash equivalents are short-term investments with a maturity of no more than 03 months from the date of investment, which are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

2.5 . Financial investments

Held-to-maturity investments include: Term deposits at banks held to maturity for the purpose of collecting periodic interest and other held-to-maturity investments.

Investments in other entities include: investments in equity instruments of other entities that do not have control, joint control, or significant influence over the investee. The initial carrying amount of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less provision for impairment of investment.

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

- For long-term investments (not classified as trading securities) in which the Company does not have significant influence over the investee: if the fair value of the investment cannot be determined at the reporting date, the provision for impairment shall be made based on the financial statements of the investee at the time of provision
- For held-to-maturity investments: based on the ability to recover to make provision for doubtful debts in accordance with the law.

2.6 . Accounts receivable

Receivables are tracked in detail by due date, debtor, type of currency receivable, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term on the Balance Sheet based on the remaining term of the receivables at the reporting date.

Provision for doubtful debts is made for: receivables overdue for payment as stated in economic contracts, loan agreements, contractual commitments or debt commitments, and receivables not yet due but unlikely to be recovered. In which, the provision for overdue receivables is based on the original principal repayment period according to the original purchase and sale contract, regardless of debt extension between the parties and receivables not yet due but the debtor has fallen into bankruptcy or is in the process of dissolution, missing, absconding.

2.7 . Inventories

Inventories are initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred in bringing the inventories to their present location and condition at the time of initial recognition. After initial recognition, at the time of preparing the Financial Statements, if the net realizable value of inventories is lower than the cost, the inventories are recognized at the net realizable value.

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

Inventories are accounted for using the perpetual inventory method.

Method for determining the value of work-in-progress at the end of the period: Production and business costs of work-in-progress are accumulated according to actual costs incurred for each type of unfinished product.

Provision for decline in inventory value is made at the end of the period as the difference between the historical cost of inventory and its net realizable value.

2.8 . Fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at historical cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation, and net book value.

Depreciation of fixed assets is calculated using the straight-line method with the estimated depreciation time as follows:

- Buildings and structures	05 - 25 year
- Machinery and equipment	05 - 08 year
- Transportation and transmission vehicles	06 - 10 year
- Management equipment and tools	03 - 08 year
- Perennial plants	20 year
- Accounting software	5,5 year

2.9 . Construction in progress

Construction in progress includes the costs of planting and caring for rubber trees, fixed assets being purchased and constructed that are not completed by the end of the accounting period, and are recorded at historical cost. These costs include construction, installation of machinery and equipment, and other direct costs. Depreciation is only charged on construction in progress when these assets are completed and put into use.

2.10 . Operating lease

An operating lease is a type of fixed asset lease in which the majority of the risks and rewards incidental to ownership of the asset belong to the lessor. Payments under an operating lease are recognized as an expense in the income statement on a straight-line basis over the lease term.

2.11 . Prepaid expenses

Expenses that have been incurred relating to the production and business activities of multiple accounting periods are accounted for as prepaid expenses to be gradually allocated to the business results in subsequent accounting

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

The Company's prepaid expenses include:

- Tools and supplies include assets that the Company holds for use in the ordinary course of business, with the original cost of each asset being less than VND 30 million and therefore not qualifying for recognition as a fixed asset under current regulations. The original cost of tools and supplies is allocated using the straight-line method over a period not exceeding 01 year.

- Other prepaid expenses are recognized at original cost and are allocated using the straight-line method over a useful life of 12 months.

2.12 . Loans

Borrowings are monitored by each lender, each loan agreement, and the respective repayment terms. In the case of foreign currency borrowings, detailed records are maintained in the original currency.

2.13 . Borrowing costs

Borrowing costs are recognized as expenses in the production and business period when they occur, except for borrowing costs directly related to the investment in construction or production of unfinished assets, which are included in the value of those assets (capitalized) when the conditions specified in Vietnam Accounting Standard No. 16, "Borrowing Costs," are met. In addition, for separate loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

2.14 . Payables

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

The recognition of accrued expenses as production and business expenses in the period is carried out according to the matching principle between revenue and expenses incurred in the period. Accrued expenses will be settled with the actual expenses incurred. The difference between the amount accrued and the actual expense is reversed.

2.15 . Owners' equity

Owners' invested capital is recorded at the actual amount contributed by the owners.

Retained earnings after tax reflect the business results (profit, loss) after corporate income tax and the distribution of profits or treatment of losses of the Company.

Dividends payable to shareholders are recognized as payables on the Company's Balance Sheet after the Company's Board of Directors announces the dividend distribution and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

2.16 . Revenue

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured.

Revenue is determined at the fair value of amounts received or receivable, net of trade discounts, sales allowances, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods

- Most of the risks and rewards of ownership of the product or goods have been transferred to the buyer;

- The Company no longer retains managerial involvement to the degree usually associated with ownership or control over the goods sold.

Revenue from financial activities

Revenue arising from interest and other financial revenue is recognized when both of the following two (2) conditions are met simultaneously:

- It is probable that economic benefits associated with the transaction will flow to the Company;
- The revenue can be measured reliably.

2.17 . Cost of goods sold

The cost of goods sold during the period is recognized in accordance with the revenue generated during the period and ensures compliance with the prudence principle. Cases of material and goods losses exceeding norms, expenses exceeding normal norms, inventory losses after deducting the responsibilities of relevant groups or individuals, etc., are fully and promptly recorded in the cost of goods sold during the period.

2.18 . Financial expenses

Financial expenses include borrowing costs and provisions for investment losses in other entities.

The above amounts are recognized at the total amount incurred during the period, without offsetting against financial revenue.

2.19 . Corporate income tax

a) Current corporate income tax expense

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

b) Tax incentive policy

Pursuant to Clause 5, Article 11 of Circular No. 96/2015/TT-BTC dated June 22, 2015 providing guidance on corporate income tax in accordance with Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government, the Company is entitled to apply a corporate income tax rate of 15% on income derived from cultivation, husbandry, and processing activities in the agriculture and fisheries sectors, provided that such activities are conducted in areas that are not classified as having difficult or especially difficult socio-economic conditions.

c) Current corporate income tax rate

During the accounting period from January 1, 2025 to March 31, 2026, the Company was subject to the following corporate income tax rates:

- Tax rate 15% for applies to income from cultivation, animal husbandry, and processing in the fields of agriculture and aquaculture
- Tax rate 20% for the remaining activities.

2.20 . Related parties

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries have the right to control the Company or are subject to the Company's control, or are under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of the voting rights or have a significant influence on these enterprises.

In considering each related party relationship for the purpose of preparing and presenting the quarter 1, 2026 Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of those

2.21 . Segment information

The Company's main business activity is planting, harvesting, and preliminary processing of rubber and mainly takes place in Vietnam. Therefore, the Company does not present segment reports by business line and by geographical area.

3 . CASH AND CASH EQUIVALENTS

	31/03/2026	01/01/2026
	VND	VND
Cash on hand	174.345.357	1.375.329.868
Demand deposits	2.948.465.473	1.262.348.269
Cash equivalents	4.000.000.000	19.800.000.000
	7.122.810.830	22.437.678.137

(*) As of March 31, 2026, the Company's cash equivalents

Place of deposit	Currenc	Term	Interest rate	31/03/2026
- Ho Chi Minh City Development Joint Stock Commercial Bank - Dong Nai Transaction Office Branch	VND	3 months	4,75%/year	4.000.000.000
				4.000.000.000

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments - short term

	31/03/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
- Term deposits	99.400.000.000		102.100.000.000	
	99.400.000.000	-	102.100.000.000	-

The Company's held-to-maturity investments include:

Place of deposit	Currenc	Term	Interest rate	31/03/2026
- Nam A Commercial Joint Stock Bank - Long Khanh Branch	VND	From 7 months to 12 months	From 5,7%/year to 7,5%/year	12.500.000.000
- Bank for Agriculture and Rural Development - Long Khanh Branch (Agribank)	VND	From 6 months to 12 months	From 4,7%/year to 6%/year	13.500.000.000
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	VND	12 months	Form 5,7%/year to 6,5%/year	14.500.000.000
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch	VND	From 6 months to 12 months	From 4,9%/year to 5,1%/year	9.000.000.000
- Saigon Thuong Tin Commercial Joint Stock Bank - Long Khanh Branch	VND	From 9 months to 12 months	From 5,7%/year to 6%/year	15.600.000.000
- Vietnam Export Import Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	5,8%/ year	9.000.000.000
- Military Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	From 5%/year to 6,9%/year	14.300.000.000
- Bank for Investment and Development of Vietnam - Bien Hoa	VND	From 7 months to 12	From 4,8%/year to 5,8%/year	11.000.000.000
				99.400.000.000

b) Capital contribution investment in other entities

	31/03/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND

Nhon Trach Investment JSC	23.750.000.000	(4.118.555.474)	23.750.000.000	(4.118.555.474)
	23.750.000.000	**(4.118.555.474)**	**23.750.000.000**	**(4.118.555.474)**

The Company has not determined the fair value of this financial investment because the Vietnamese Accounting Standards and the Vietnam Enterprise Accounting System do not have specific instructions on determining fair value.

Investment in other entities

Name of the invested Company	Place of establishment and	Ratio benefit	Ratio voting right	Main business activities
Nhon Trach Investment Joint Stock Company	Dong Nai	3,79%	3,79%	Investment, construction, real

5 . SHORT-TERM ADVANCES TO SUPPLIERS

	31/03/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Other parties				
BNM Vietnam Company Limited	81.634.500	-	81.634.500	-
Branch of AASC Auditing Firm Company Limited	44.000.000	-	44.000.000	-
VETC Electronic Toll Collection Company Limited	4.282.789	-	1.017.152	-
Sonadezi Services Joint Stock Company	18.630.000	-	18.630.000	-
	148.547.289	**-**	**145.281.652**	**-**

6 . SHORT-TERM OTHER RECEIVABLES

	31/03/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Interest receivable on deposits	2.384.906.304	-	1.312.779.999	-
	2.384.906.304	**-**	**1.312.779.999**	**-**

7 . INVENTORIES

	31/03/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Raw materials and	444.825.178	-	500.210.580	-
Tools and instruments	42.344.258	-	42.781.465	-
Work-in-progress production and	33.855.217	-	442.542.011	(128.460.974)
+ Rubber latex under processing	33.855.217		*236.965.148*	*(128.460.974)*
+ Cassava planting	-		205.576.863	
Finished goods	35.461.673.238	(10.398.437.679)	33.585.825.773	(10.340.753.003)
	35.982.697.891	**(10.398.437.679)**	**34.571.359.829**	**(10.469.213.977)**

8 . LONG-TERM WORK IN PROGRESS

a) Long-term work in progress

	Historical cost	Recoverable	Historical cost	Recoverable
	VND	VND	VND	VND
Melaleuca plantation project (22 ha) – 2021	973.892.595	973.892.595	973.892.595	973.892.595
Melaleuca plantation project (16 ha) – 2022	607.175.249	607.175.249	597.674.249	597.674.249
Hybrid acacia plantation project (2.5 ha) – 2024	44.854.731	44.854.731	43.429.731	43.429.731
Hybrid acacia plantation project (21.32 ha) – 2024	512.278.234	512.278.234	463.081.234	463.081.234
Hybrid acacia plantation project (25.59 ha) – 2025	505.293.413	505.293.413	450.453.413	450.453.413
Hybrid acacia plantation project (115.53 ha) – 2026	445.506.004	445.506.004	176.787.044	176.787.044
Hybrid acacia plantation project (22 ha) – 2026	23.751.000	23.751.000		
Mahogany plantation project	61.341.750	61.341.750	54.678.750	54.678.750
	3.174.092.976	**3.174.092.976**	**2.759.997.016**	**2.759.997.016**

Details of long-term work in progress are as follows:

No.	Name of project	Address	Total estimated investment	Investment capital source	Project scale	Estimated completion	Progress/implementation status	As at 31 March 2026
			VND					VND
1	Melaleuca plantation project (22 ha) – 2021	Xuan Hoa Commune, Dong Nai Province	1.004.072.000	Owner's equity	22	The year 2026	Pending liquidation	973.892.595
2	Melaleuca plantation project (16 ha) – 2022	Xuan Hoa Commune, Dong Nai Province	925.127.584	Owner's equity	16	The year 2027	The project is currently under implementation.	607.175.249
3	Hybrid acacia plantation project (2.5 ha) – 2024	Xuan Hoa Commune, Dong Nai Province	170.763.286	Owner's equity	2,5	The year 2030	The project is currently under implementation.	44.854.731
4	Hybrid acacia plantation project (21.32 ha) – 2024	Xuan Hoa Commune, Dong Nai Province	1.713.801.716	Owner's equity	21,32	The year 2030	The project is currently under implementation.	512.278.234
5	Hybrid acacia plantation project (25.59 ha) – 2025	Xuan Hoa Commune, Dong Nai Province	2.057.044.368	Owner's equity	25,59	The year 2031	The project is currently under implementation.	505.293.413
6	Hybrid acacia plantation project (115.53 ha) – 2026	Xuan Hoa Commune, Dong Nai Province	9.286.843.916	Owner's equity	115,53	The year 2032	The project is currently under implementation.	445.506.004
7	Hybrid acacia plantation project (22 ha) – 2026	Xuan Hoa Commune, Dong Nai Province		Owner's equity	22	The year 2032	The project is currently under implementation.	23.751.000
8	Mahogany plantation project	Xuan Hoa Commune, Dong Nai Province		Owner's equity			The project is currently under implementation.	61.341.750
								3.174.092.976

8 . LONG-TERM WORK IN PROGRESS

b)		31/03/2026	01/01/2026
	Construction in progress	VND	VND
	Immature plantation		
	Rubber replanting in 2022	7.274.039.225	6.963.402.329
	Rubber replanting in 2023	2.793.043.281	2.652.613.437
	Rubber replanting in 2024	3.451.529.953	3.306.701.953
	Rubber replanting in 2025	2.108.068.146	2.017.675.146
		15.626.680.605	**14.940.392.865**

Details of long-term work in progress are as follows:

No.	Name of project	Address	Total estimated investment	Investment capital source	Project scale	Estimated completion time	Progress/implementation status	As at 31 March 2026
			VND					VND
1	Rubber replanting in 2022	Xuan Hoa Commune, Dong Nai Province	14.608.000.000	Owner's equity	97,18	The year 2028	The rubber plantation project is currently in the maintenance phase and is being further implemented.	7.274.039.225
2	Rubber replanting in 2023	Xuan Hoa Commune, Dong Nai Province	6.759.000.000	Owner's equity	43,45	The year 2029	The rubber plantation project is currently in the maintenance phase and is being further implemented.	2.793.043.281
3	Rubber replanting in 2024	Xuan Hoa Commune, Dong Nai Province	8.887.000.000	Owner's equity	60,98	The year 2030	The rubber plantation project is currently in the maintenance phase and is being further implemented.	3.451.529.953
4	Rubber replanting in 2025	Xuan Hoa Commune, Dong Nai Province	6.682.000.000	Owner's equity	38,06	The year 2032	The rubber plantation project is currently in the maintenance phase and is being further implemented.	2.108.068.146
								15.626.680.605

9 . FIXED ASSETS

a) TANGIBLE FIXED ASSETS

	Houses and structures	Machinery and equipment	Vehicles and transmission	Management equipment and	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Opening balance	11.481.851.219	1.687.463.913	6.059.619.115	798.827.257	40.652.480.349	60.680.241.853
- Purchases during the period	-	-	-	-	-	-
- Liquidation and disposal	-	-	-	-	-	-
Closing balance	**11.481.851.219**	**1.687.463.913**	**6.059.619.115**	**798.827.257**	**40.652.480.349**	**60.680.241.853**
Accumulated depreciation						
Opening balance	11.460.811.111	1.627.333.074	3.819.560.743	732.160.590	20.642.629.939	38.282.495.457
- Depreciation during the period	5.402.880	8.462.783	40.250.400	3.333.300	119.477.370	176.926.733
- Liquidation and disposal	-	-	-	-	-	-
Closing balance	**11.466.213.991**	**1.635.795.857**	**3.859.811.143**	**735.493.890**	**20.762.107.309**	**38.459.422.190**
Net book value						
At the beginning of the period	21.040.108	60.130.839	2.240.058.372	66.666.667	20.009.850.410	22.397.746.396
At the end of the period	**15.637.228**	**51.668.056**	**2.199.807.972**	**63.333.367**	**19.890.373.040**	**22.220.819.663**

- Historical cost of fully depreciated fixed assets still in use: 14.511.885.704 VND

b) INTANGIBLE FIXED ASSETS

- Intangible fixed assets at the Company are Misa accounting software with the Original cost and Accumulated depreciation as of March 31, 2026 being VND 45.375.000 and VND 22.000.000 respectively. Depreciation value during the period is VND 2.062.500.

9A. LONG-TERM PREPAID EXPENSES

	31/03/2026	01/01/2026
	VND	VND
Costs for preparing and submitting the application dossier for the environmental permit of the Tan Dinh rubber latex processing plant project	144.020.333	145.958.333
Costs for renovation and repair of office buildings	1.555.546.439	1.696.960.439
	1.699.566.772	**1.842.918.772**

10 . SHORT-TERM PREPAID EXPENSES

	31/03/2026	01/01/2026
	VND	VND
Fire and explosion insurance expenses	324.970.783	
Other short-term prepaid expenses	127.379.429	68.420.760
	452.350.212	**68.420.760**

11 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Amount receivable at the beginning of	Amount payable at the beginning of	Amount payable during the period	Amount actually paid during the	Amount actually paid during the	Amount receivable at the end of the
	VND	VND	VND	VND	VND	VND
Value Added Tax				21.379.475	21.379.475	
Corporate Income Tax		4.583.690.261		4.583.690.261		-
Personal Income Tax	2.645.667		81.824.865	52.965.161		26.214.037
Natural Resources Tax	759.010		434.560	645.120	969.570	
Housing and Land Tax, Land Rent	4.106.907		1.526.531.376			1.522.424.469
Other taxes					-	-
Fees, charges and other payables					-	-
	7.511.584	**4.583.690.261**	**1.608.790.801**	**4.658.680.017**	**22.349.045**	**1.548.638.506**

The Company's tax finalization is subject to inspection by the tax authorities. Due to the fact that the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the quarter I of 2026 may be subject to change in accordance with the decisions of the tax authorities.

12 . OTHER SHORT-TERM PAYABLES

	31/03/2026	01/01/2026
	VND	VND
- Receiving short-term deposits and pledges	555.735.219	4.366.585.219
	555.735.219	**4.366.585.219**

	31/03/2026	01/01/2026
	VND	VND
a) Details by object		
Hoang Ngoc Tan	30.390.000	30.390.000
Tri Thinh One Member Company Limited	500.000.000	4.310.850.000
Hoa Linh Agriculture Company Limited, Ngo Van Vu	25.345.219	25.345.219
	555.735.219	**4.366.585.219**

13 OWNERS' EQUITY

a) Statement of changes in equity

	Owners' investment capital	Undistributed profit	Total
	VND	VND	VND
Beginning balance of previous period	**175.000.000.000**	**13.265.393.496**	**188.265.393.496**
Profit in the previous period		(1.825.989.698)	(1.825.989.698)
Dividend distribution in 2024		(8.750.000.000)	(8.750.000.000)
Appropriation for bonus fund of the Company's Management Board			-
Ending balance of previous period	**175.000.000.000**	**2.689.403.798**	**177.689.403.798**
Beginning balance of this period	**175.000.000.000**	**18.095.148.000**	**193.095.148.000**
Profit for the period	-	(109.461.139)	(109.461.139)
Dividend distribution in 2025	-		-
Appropriation for bonus and welfare fund	-		-
Appropriation for bonus fund of the Company's Management Board	-		-
Ending balance of this period	**175.000.000.000**	**17.985.686.861**	**192.985.686.861**

Resolution of the General Meeting of Shareholders No. 169/NQ-ĐHĐCĐ dated 24/04/2025 on profit distribution and dividend payment for the year 2024.

b) Details of owners' investment capital

	Rate	End of period	Rate	Beginning of period
	(%)	VND	(%)	VND
- Dong Nai Food Industry Corporation	65,85	115.236.000.000	65,85	115.236.000.000
- Capella Group Holdings Company	7,50	13.125.000.000	7,50	13.125.000.000
- Tuan Loc Construction Investment Corporation	7,50	13.125.000.000	7,50	13.125.000.000
- Other shareholders	19,15	33.514.000.000	19,15	33.514.000.000
	100	**175.000.000.000**	**100**	**175.000.000.000**

c) Capital transactions with owners and dividend distribution, profit sharing

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Owners' investment capital		
- *Initial contributed capital*	*175.000.000.000*	*175.000.000.000*
- *Ending contributed capital*	***175.000.000.000***	***175.000.000.000***

d) Shares

	31/03/2026	01/01/2026
Number of shares registered for issuance	17.500.000	17.500.000
Number of shares sold to the public	*17.500.000*	*17.500.000*
- *Common shares*		
Number of outstanding shares	*17.500.000*	*17.500.000*
- *Common shares*		

Par value of outstanding shares is VND 10,000/share

14 . OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS

a, Leased assets

The Company signs land lease contracts with the State for production and business purposes. According to these contracts, the Company will pay annual land rent until the contract expires in accordance with current regulations of the State. Information on leased land plots is as follows:

No.	Location of land plot	Purpose of use	Area (m2)	Lease term
1	Hang Gon ward, Dong Nai province	Growing perennial trees	1.100.643,40	Until 15/10/2043
2	Xuan Dinh commune, Dong Nai province	Growing perennial trees	1.605.300,00	Until 15/10/2043
3	Xuan Hoa commune, Dong Nai province	Growing perennial trees	5.686.911,80	Until 15/10/2043
4	Hang Gon ward, Dong Nai province	Non-agricultural production	4.462,70	Until 15/10/2043
5	Xuan Dinh commune, Dong Nai province	Non-agricultural production	13.540,70	Until 15/10/2043
6	Tan Minh commune, Lam Dong province	Growing perennial trees	1.140.743,50	Until 20/04/2035

15 . TO TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Revenue from finished latex sales	251.410.300	
Revenue from scrap latex sales	217.668.000	290.209.500
Cassava cultivation cooperation	504.868.500	
	-	
	973.946.800	**290.209.500**

16 . COST OF GOODS SOLD

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Cost of finished latex sales	264.123.702	
Cost of scrapt latex sales	325.582.330	274.522.500
Cost of Cassava cultivation cooperation	205.576.863	
	-	
Provision for decline in inventory value	(70.776.298)	308.228.053
	724.506.597	**582.750.553**

17 . FINANCIAL INCOME

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Interest on deposits	1.510.579.457	1.286.798.577
	1.510.579.457	**1.286.798.577**

18 . FINANCIAL EXPENSES

	Quarter I - 2026	Quarter I - 2025
	VND	VND

Provision for loss on investment devaluation	-	-
	-	-

19 . SELLING EXPENSES

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Latex loading and unloading expenses	-	
Outsourced service expenses	-	
	-	-

20 . GENERAL AND ADMINISTRATIVE EXPENSES

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Labor costs	1.479.223.314	1.555.933.128
Raw and material costs	63.676.708	190.676.098
Fixed asset depreciation costs	39.562.549	39.605.367
Taxes, fees, and charges	45.562.989	106.361.655
Outsourced service expenses	241.392.858	426.103.418
Other cash expenses	296.499.155	499.923.389
	2.165.917.573	**2.818.603.055**

21 . OTHER INCOME

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Income from assignment, liquidation of fixed assets (*)	-	(18.439.091)
Income from intercropping crops	73.576.589	16.818.182
Other income	244.357.685	
	317.934.274	**(1.620.909)**

22 . OTHER EXPENSES

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Other expenses	21.497.500	23.258
	21.497.500	**23.258**

23 . CURRENT CORPORATE INCOME TAX EXPENSE

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Total accounting profit before corporate income tax	(109.461.139)	(1.825.989.698)
Increase adjustments	21.497.500	-
- *Ineligible expenses*	21.497.500	
- *Deferred revenue already subject to tax*	-	
Decrease adjustments	-	-
- *Deferred revenue already subject to tax*	-	

Taxable corporate income	(87.963.639)	(1.825.989.698)
- *Income from main business activities (15% tax rate)*	(1.916.477.370)	(3.111.167.366)
- *Income from other activities (20% tax rate)*	1.828.513.731	1.285.177.668
Income from main business activities (15% tax rate)	(87.963.639)	(1.825.989.698)
Income from other activities (20% tax rate)	20%	20%
Current corporate income tax expense	-	-
Adjustments to corporate income tax expenses of previous periods to current corporate income tax expenses		
Corporate income tax payable at the beginning of the period	4.583.690.261	3.016.244.178
Corporate income tax paid during the period	(4.583.690.261)	(3.156.330.578)
Total corporate income tax payable at the end of the period	-	(140.086.400)

BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Net profit after tax	(109.461.139)	(1.825.989.698)
- *Bonus and welfare fund and Executive Board bonus fund*	-	
Profit attributable to ordinary shares	(109.461.139)	(1.825.989.698)
Weighted average ordinary shares outstanding during the period	17.500.000	17.500.000
Basic earnings per share	(6)	(104)

24 . PRODUCTION AND BUSINESS EXPENSES BY ITEMS

	Quarter I - 2026	Quarter I - 2025
	VND	VND
Labor costs	3.152.838.129	3.461.722.081
Raw material costs	191.636.198	318.635.588
Fixed asset depreciation costs	182.758.503	182.801.321
Taxes, fees, and charges	45.562.989	106.361.655
Outsourced service expenses	471.958.583	656.669.143
Other expenses in cash	383.606.737	587.030.971
	4.428.361.139	**5.313.220.759**

25 . FINANCIAL INSTRUMENTS

Financial risk management

The Company's financial risks may include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the cost of risk incurred and the cost of risk management. The Company's Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control.

Market risk

The Company may face market risks such as interest rate volatility.

Interest rate risk:

The Company is exposed to interest rate risk as the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates when the Company incurs term or non-term deposits, loans and debts bearing floating interest rates. The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are beneficial to the Company's purposes.

Credit risk

Credit risk is the risk that a party to a financial instrument or contract will be unable to meet its obligations, resulting in financial loss to the Company. The Company has credit risks from operating activities (mainly for trade receivables) and financial activities (including bank deposits, loans and other financial instruments).

	From 1 year or less	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Cash and cash equivalents	6.948.465.473	-	-	6.948.465.473
Trade receivables, other receivables	2.792.906.304		-	2.792.906.304
Loans	99.400.000.000		-	99.400.000.000
	109.141.371.777	-	-	**109.141.371.777**
As at 01/01/2026				
Cash and cash equivalents	21.062.348.269	-	-	21.062.348.269
Trade receivables, other receivables	1.312.779.999		-	1.312.779.999
Loans	102.100.000.000		-	102.100.000.000
	124.475.128.268	-	-	**124.475.128.268**

Liquidity risk

Liquidity risk is the risk that the Company will have difficulty in fulfilling its financial obligations when they become due due to lack of capital.

The maturity of financial liabilities based on expected contractual payments (on a principal cash flow basis) is as follows:

	From 1 year or less	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Trade payables, other payables	555.735.219		-	555.735.219
Accrued expenses	130.205.280		-	130.205.280
	685.940.499	-	-	**685.940.499**
As at 01/01/2026				
Trade payables, other payables	4.537.972.219		-	4.537.972.219
Accrued expenses	273.974.133		-	273.974.133
	4.811.946.352	-	-	**4.811.946.352**

The Company believes that the level of risk concentration for debt repayment is low. The Company is able to pay debts due from cash flows from operating activities and proceeds from maturing financial assets.

26 . EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD

No material events have occurred after the end of the accounting period that require adjustment or disclosure in the financial statements for the quarter I of 2026

27 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationship between related parties and the Company are as follows:

Related party	Relationships
Dong Nai Food Industry Corporation	Parent company
Capella Group Holdings Company	Major shareholder
Tuan Loc Construction Investment Corporation	Major shareholder
Bien Hoa Import and Export Joint Stock Company (Bihimex)	Unit directly under the parent company
Dong Nai Agricultural Products Joint Stock Company	Together with the parent company
Phu Son Livestock Joint Stock Company	Together with the parent company
Dong Nai Import Export Joint Stock Company	Together with the parent company
Tho Vuc One Member Limited Company	Together with the parent company
Buu Long Development Investment One Member Limited Company	Together with the parent company
Dong Nai Joint Stock Company of Agricultural Materials	Together with the parent company
Dong Nai Tourist Joint Stock Company	Together with the parent company
Dong Nai Football Joint Stock Company	Affiliate of the parent company
Dong Nai - VINECO Agriculture Company Limited	Affiliate of the parent company
Dong Nai Export Import Processing Agricultural Products and Foods Joint Stock Company	Affiliate of the parent company
Big C Dong Nai International Trade and Service Company Limited	Affiliate of the parent company
Bochang - Donatours Company Limited	Affiliate of the parent company
Co.op Mart Bien Hoa Supermarket Trading Service Company Limited	Affiliate of the parent company
Dong Nai Food Processing Company Limited	Affiliate of the parent company
Bien Hoa Building Materials Production and Construction Joint Stock Company	Affiliate of the parent company
Tan Mai General Wood Joint Stock Company	Affiliate of the parent company
Dong Nai Cow Raising and Milk Processing Joint Stock Company	Affiliate of the parent company
Lothamilk Joint Stock Company	Affiliate of the parent company
Vinh An Hotel Joint Stock Company	Affiliate of the parent company
Rang Dong Food Company Limited	Affiliate of the parent company
Mr. Pham Nam Hung	Chairman of the Board of Directors
Mr. Nguyen Dang Tan	Director, concurrently Member of the Board of Directors
Mr. Nguyen Thai Nguyen	Deputy Director, concurrently Member of the Board of Directors *(Appointed on Jan 17, 2023)*
Mr. Hoang Thanh Bach	Member of the Board of Directors *(Appointed on Jan 17, 2023)*
Mr. Nguyen Cao Duc	Member of the Board of Directors *(Appointed on April 26, 2023)*

Mr. Vu Duc Thang		Chief accountant *(Appointed on May 17, 2024)*	

		Quarter I - 2026 VND	Quarter I - 2025 VND
Income of the Board of Management		**253.920.000**	**247.800.000**
- Mr. Nguyen Dang Tan	Director	91.680.000	91.680.000
- Mr. Nguyen Thai Nguyen	Deputy Director	81.120.000	75.000.000
- Mr. Vu Duc Thang	Chief Accountar	81.120.000	81.120.000
Remuneration of the Board of Directors		**76.800.000**	**76.800.000**
- Mr. Pham Nam Hung	Chairman	19.200.000	19.200.000
- Mr. Nguyen Dang Tan	Member	14.400.000	14.400.000
- Mr. Nguyen Thai Nguyen	Member	14.400.000	14.400.000
- Mr. Nguyen Cao Duc	Member	14.400.000	14.400.000
- Mr. Hoang Thanh Bach	Member	14.400.000	14.400.000

		Quarter I - 2026 VND	Quarter I - 2025 VND
Remuneration of the Supervisory Board		**100.320.000**	**100.320.000**
- Mrs. Tran Thi Hong Loan	Head of the Superviso	81.120.000	81.120.000
- Mrs. Ngo Thi Cam Ha	Member	9.600.000	9.600.000
- Mrs. Tran Thi Cam	Member	9.600.000	9.600.000

Apart from the related parties with the above-mentioned transactions and balances, other related parties did not have any transactions during the period and balances as of the end of the accounting period with the Company.

28 . COMPARATIVE FIGURES

The comparative figures included in the reviewed interim financial statements and the related notes are based on the audited financial statements for the year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited and the financial statements for the quarter I - 2025.

Dong Nai, April 13, 2026

Preparer	Chief Accountant	Director
Pham Thi Ngoc Han	Vu Duc Thang	Nguyen Dang Tan