

No.: 280/CSBR-TCKT

Ho Chi Minh City, April 20, 2026

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 Q1/2026 financial statements as follows:

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

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

2. Contents of disclosed information: Financial Statement Q1/2026.

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 January ..., 2025 at the following link: <http://barueo.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



Huỳnh Thị Từ Ái

Attached documents:

- Financial Statements;

VIET NAM RUBBER GROUP
BA RIA RUBBER JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

STATEMENT OF FINANCIAL POSITION

Tại ngày 31/03/2026

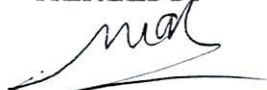
ASSETS	Code	Notes	31/03/2026	01/01/2026
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. SHORT-TERM ASSETS	100		409.627.463.352	435.538.836.533
I. Cash and cash equivalents	110		53.222.134.521	87.755.603.857
1. Cash	111		21.222.134.521	6.755.603.857
2. Cash equivalents	112		32.000.000.000	81.000.000.000
II. Short-term financial investment	120		246.119.633.425	209.464.938.902
1. Trading securities	121			
2. Provision for depreciation of trading securities (*)	122			
3. Investments held to short-term maturity	123		246.119.633.425	209.464.938.902
4. Provision for investment held to short-term maturity (*)	124			
5. Other short-term investments	125			
6. Provision for losses of other short-term investments (*)	126			
III. Short-term receivables	130		37.404.398.082	40.290.526.045
1. Short-term trade receivables	131		35.318.096.454	38.274.808.797
2. Short-term prepayments to suppliers	132		809.200.000	151.500.000
3. Short-term internal receivables	133		-	-
4. Receivables according to the construction contract schedule	134		-	-
5. Other short-term receivables	135		8.041.609.824	8.628.725.432
6. Provision for short-term bad debts (*)	136		(6.764.508.196)	(6.764.508.196)
7. Shortage of assets awaiting resolution	137		0	0
IV. Inventories	140		67.022.888.809	86.741.727.103
1. Inventories	141		67.022.888.809	86.741.727.103
2. Provision for decline in value of inventories (*)	149			
V. Short-Term Biological Assets	150			
1. Pets take short-term one-time products	151			
2. Short-term seasonal crops or plants for one-time harvest	152			
3. Provision for short-term biological asset losses (*)	153			
VI. Other short-term assets	160		5.858.408.515	11.286.040.638
1. Short-term prepaid expenses	161		134.770.132	134.770.132

ASSETS	Code	Notes	31/03/2026	01/01/2026
2. Deductible VAT	162		-	-
3. Taxes and other amounts receivable by the State	163		5.723.638.383	11.151.270.506
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165			
B - LONG-TERM ASSETS	200		1.260.101.610.902	1.270.978.956.831
I. Long-term receivables	210		-	-
1. Long-term receivables of customers	211			
2. Pay long-term sellers upfront	212			
3. Business capital in affiliated units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215			
6. Provision for long-term bad debts (*)	216			
II. Fixed assets	220		478.941.231.365	458.803.668.604
1. Tangible fixed assets	221		478.903.002.198	458.760.751.937
- Historical cost	222		897.166.429.200	868.772.160.855
- Cumulative wear value (*)	223		(418.263.427.002)	(410.011.408.918)
2. Fixed assets lease finance	224		-	-
- Historical cost	225			
- Cumulative wear value (*)	226			
3. Intangible fixed assets	227		38.229.167	42.916.667
- Historical cost	228		1.338.601.683	1.338.601.683
- Cumulative wear value (*)	229		(1.300.372.516)	(1.295.685.016)
III. Long-term biological assets	230		-	-
1. Pet Animals for Periodic Products	231		-	-
a) Livestock for periodic products that have not reached the adult stage	232			
b) Livestock for periodic products up to the adult stage	233		-	-
- Historical cost	234			
- Accumulated depreciation value (*)	235			
2. Pets take long-term one-time products	236			
3. Seasonal crops or long-term one-time products	237			
4. Provision for long-term biological asset losses (*)	238			
IV. Investment properties	240		-	-
- Historical cost	241			
- Cumulative wear value (*)	242			
V. Long-term unfinished assets	250		104.531.462.924	134.672.169.154
1. Long-term Production and Business Work-in-Progress	251			
2. Construction in Progress	252		104.531.462.924	134.672.169.154
VI. Long-term financial investment	260		664.698.364.131	664.698.364.131

ASSETS	Code	Notes	31/03/2026	01/01/2026
1. Invest in subsidiaries	261		-	-
2. Investment in joint venture or associate companies	262		342.886.600.625	342.886.600.625
3. Capital Contribution Investment in Other Entities	263		324.501.345.330	324.501.345.330
4. Provision for long-term investment losses in other units (*)	264		(2.689.581.824)	(2.689.581.824)
5. Investments held to long-term maturity	265		-	-
6. Provision for investment held to long-term maturity (*)	266		-	-
VII. Other long-term assets	270		11.930.552.482	12.804.754.942
1. Long-term allocation waiting costs	271		4.562.477.591	5.436.680.051
2. Deferred income tax assets	272		7.368.074.891	7.368.074.891
3. Long-term equipment, supplies, spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)			1.669.729.074.254	1.706.517.793.364
RESOURCES	Code	Notes	31/03/2026	01/01/2026
LIABILITIES	300		151.715.957.761	206.553.986.546
I. Short-term Liabilities	310		110.900.301.147	165.483.148.997
1. Short-term Trade Payables	311		4.810.670.506	7.908.251.207
2. Short-term Advances from Customers	312		2.220.274.095	2.327.483.551
3. Payables to Shareholders and Profit Distributions	313		289.848.250	306.763.000
4. Short-term Taxes and Payables to the State Budget	314		1.486.630.614	8.430.278.013
5. Payables to Employees	315		22.433.343.121	48.445.280.796
6. Short-term Accrued Expenses	316		-	456.634.120
7. Short-term Internal Payables	317		-	-
8. Short-term Payables under Construction Contracts	318		-	-
9. Short-term Unearned Revenue	319		-	-
10. Other Short-term Payables	320		51.674.963.485	53.586.204.493
11. Short-term Borrowings and Finance Lease Liabilities	321		-	-
12. Short-term Provisions	322		-	-
13. Reward and Welfare Fund	323		27.984.571.076	44.022.250.817
14. Price Stabilization Fund	324		-	-
15. Government Bond Repurchase Transactions	325		-	-
II. Long-term Liabilities	330		40.815.656.614	41.070.837.549
1. Long-term Trade Payables	331			
2. Long-term Advances from Customers	332			
3. Long-term Taxes and Payables to the State Budget	333			
4. Long-term Accrued Expenses	334			
5. Internal Payables for Business Capital	335			
6. Long-term Internal Payables	336			
7. Long-term Unearned Revenue	337			

ASSETS	Code	Notes	31/03/2026	01/01/2026
8. Other Long-term Payables	338			
9. Long-term Borrowings and Finance Lease Liabilities	339			
10. Convertible Bonds	340			
11. Preference Shares	341			
12. Deferred Tax Liabilities	342			
13. Long-term Provisions	343			
14. Science and Technology Development Fund	344		40.815.656.614	41.070.837.549
D - EQUITY	400		1.518.013.116.493	1.499.963.806.818
I. Equity	410		1.518.013.116.493	1.499.963.806.818
1. Owner's contributed capital	411		1.125.000.000.000	1.125.000.000.000
- Ordinary shares with voting rights	411a		1.125.000.000.000	1.125.000.000.000
- Preference shares	411b			
2. Share Premium	412			
3. Bond Conversion Option	413			
4. Other equity of owners	414			
5. Treasury Shares (*)	415			
6. Asset Revaluation Difference	416			
7. Foreign Exchange Differences	417			
8. Investment and Development Fund	418		224.806.345.294	224.806.345.294
9. Other Equity Funds	419			
10. Undistributed Profit After Tax	420		168.206.771.199	150.157.461.524
- Cumulative undistributed profit after tax to the end of previous period	420a		150.157.461.524	0
- Undistributed profit after tax for the current period	420b		18.049.309.675	150.157.461.524
10. Non-controlling interest	429		-	-
TOTAL CAPITAL (440 = 300 + 400)	440		1.669.729.074.254	1.706.517.793.364

PREPARED BY



Le Thi Mai

CHIEF ACCOUNT



Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR



Nguyễn Thái Bình

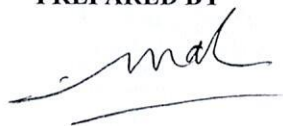
QUARTER I/2026 INCOME STATEMENT

Unit: VND

Indicator	Code	Note	Q1/2026		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	1		116.331.013.356	58.988.299.157	116.331.013.356	58.988.299.157
2. Revenue deductions	2		0		0	0
3. Net revenues from sales and service provisions (10 = 01-02)	10		116.331.013.356	58.988.299.157	116.331.013.356	58.988.299.157
4. Costs of goods sold	11		89.302.934.047	43.034.073.708	89.302.934.047	43.034.073.708
5. Gross revenues from sales and service provisions (20 = 10-11)	20		27.028.079.309	15.954.225.449	27.028.079.309	15.954.225.449
6. Profit/loss of sale and liquidation of investment real estate	21		0		0	0
7. Revenue from financial activities	22		830.472.786	1.043.006.382	830.472.786	1.043.006.382
8. Financing costs	23			1.761.178	0	1.761.178
- In which: Borrowing costs	24		0		0	0
9. Cost of sales	25		1.113.809.357	1.222.352.505	1.113.809.357	1.222.352.505
10. Business management expenses	26		6.908.792.016	6.576.117.840	6.908.792.016	6.576.117.840
11. Net profit from business activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		19.835.950.722	9.197.000.308	19.835.950.722	9.197.000.308
12. Other income	31		592.776.054	627.274.240	592.776.054	627.274.240
13. Other expenses	32		36.351.776	854.393.419	36.351.776	854.393.419
14. Other Profits (40 = 31 - 32)	40		556.424.278	(227.119.179)	556.424.278	(227.119.179)
15. Total accounting profit before tax (50 = 30 + 40)	50		20.392.375.000	8.969.881.129	20.392.375.000	8.969.881.129

16. Current income tax expense	51		2.343.065.325	1.222.945.309	2.343.065.325	1.222.945.309
17. Deferred corporate income tax expense	52		0		0	0
18. Profit after corporate income tax (60 = 50 – 51 – 52)	60		18.049.309.675	7.746.935.820	18.049.309.675	7.746.935.820
19. Basic earnings per share (*)	70		16,04	6,89	16,04	6,89
20. Declining interest on stocks (*)	71				0	

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Le Thi Mai

CHIEF ACCOUNTANT



Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR IN



Nguyen Thai Binh

STATEMENT OF CASH FLOWS FOR QUARTER I 2026

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

Indicator	Code	Current year	Previous year
1	2	4	5
I. Cash flow from operating activities			
1. Receipt from sales, supplying services and other revenue	1	122.579.033.492	80.553.524.035
2. Payment for suppliers	2	(24.137.749.709)	(40.908.691.068)
3. Payment for employees	3	(56.123.190.815)	(44.925.334.552)
4. Payment for loan interest	4	0	0
5. Payment for income tax	5	(6.500.000.000)	(9.300.000.000)
6. Other receipt from operating activities	6	2.196.379.920	4.806.162.519
7. Other payment from operating activities	7	(38.160.883.904)	(24.006.079.552)
Net cash flow from operating activities	20	(146.411.016)	-33.780.418.618
II. Cash flow from investment activities			
1. Payment for buying, building fixed assets and other long-term assets	21	0	(7.183.411.133)
2. Receipt from liquidating, selling fixed assets and others long-term assets	22	1.436.662.549	
3. Payment for loaning, buying securities from other entities	23	(59.054.694.523)	(25.000.000.000)
4. Receipt from loaning, selling securities	24	22.400.000.000	32.500.000.000
5. Payment for investing in the other entities	25	0	
6. Receipt from investment in other entities	26	0	0
7. Receipt from loan interest, dividend, divided profits	27	747.403.883	911.250.570
Net cash flow from investment activities	30	(34.470.628.091)	1.227.839.437
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		0
4. Payment for original debt	34		0
5. Payment for debt (financial leasing)	35		0

6. Paid dividends, profits	36		(13.323.750)
<i>Net cash flow from financial activities</i>	<i>40</i>	<i>0</i>	(13.323.750)
Net cash flow in the period (20+30+40)	50	(34.617.039.107)	(32.565.902.931)
Cash and cash equivalents at the beginning of the period	60	87.755.603.857	151.952.246.929
Effect of exchange rate changes on foreign currency translation	61	83.569.771	119.716.560
Cash and cash equivalents at the end of the period (50+60+61)	70	53.222.134.521	119.506.060.558

PREPARED



Le Thi Mai

CHIEF ACCOUNTANT



Huynh Thi Tu Ai

DEPUTY GENERAL DIRECTOR IN
CHARGE OF OPERATIONS



Nguyễn Thái Bình

Ho Chi Minh City, April 15, 2026

NOTE TO THE FINANCIAL STATEMENTS
Accounting Period: Quarter I 2026

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.

- Ngày 27/04/2017, Công ty TNHH MTV Cao su Bà Rịa bàn giao sang Công ty Cổ phần theo Biên bản bàn giao số 161/BB-CSBR ngày 27/04/2017.

- 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

- Legal Representative: Mr. Nguyen Thai Binh - Deputy General Director in charge of operation

- Board of Directors

+ Pham Hai Duong - Member of the Board of Directors

+ Tran Khac Chung - Member of the Board of Directors - dismissed on 26/02/2026

+ Nguyen Thai Binh - Member of the Board of Directors - appointed on 26/02/2026

+ 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 Directors

+ Nguyen Thai Binh - Deputy General Director of the Company in charge of operating the Company

+ Nguyen Cong Nhut - Deputy General Director of the Company

- Board of Supervisors

+ Pham Thi Kim Loan - Head of the Board

+ 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 01/01/2026 to 31/03/2026

2. Currency Used: Vietnamese Dong (VND)

III- Accounting Standards and Regime Applied:

1. Applicable accounting regime: According to the accounting regime for Vietnamese enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

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 for recording monetary amounts and cash equivalents: Practically and in accordance with the provisions of Accounting Standards

- Cash and cash equivalents including cash at the fund, bank deposits, short-term investments with a maturity period of not more than 03 months, high liquidity, the ability to be easily converted into specified amounts of money and not much risk in converting into money.

- Amounts deposited and deposited by other enterprises and individuals at the Company shall be managed and accounted as the Company's money.

- When transactions in foreign currencies arise, foreign currencies shall be converted into Vietnam Dong on the principle that the Debtor of money accounts shall apply the actual exchange rate; The Creditor of the money accounts shall apply the weighted average book exchange rate.

- At the time of making the financial statements as prescribed by law, the foreign currency balance shall be re-evaluated according to the actual transaction rate, which is the foreign currency purchase rate of the commercial bank where the Company regularly conducts transactions at the time of making the financial statements.

3. Accounting principles for financial investments:

- Principles for determining joint ventures, associations and other long-term investment companies according to the committed capital contribution rate. The investments are presented according to the original price method and the fair value is re-evaluated (according to regulations when handing over the agricultural company to the joint stock company). The provision for investment price reduction shall be made at the end of the year. The level of provisioning is determined based on the financial statements at the time of setting aside provisions of economic organizations.

4. Principles of accounts receivable:

- Criteria for monitoring receivables: by each customer (VND and USD). The determination of amounts to be made provisions for bad debts shall be based on the items classified as short-term and long-term receivables of the Balance Sheet. A provision for bad debts shall be set aside for each bad debt based on the overdue age of the debts or the expected level of possible losses.

5. Principles for recording inventory:

- Principles for recording inventory: According to the original price;

- Inventory value calculation method: According to the weighted average method;

- Inventory accounting method: According to the regular declaration method;

- Method of making provisions for inventory price reduction: According to current regulations. Inventory is calculated at cost price. In case the net realizable value is lower than the original price, the inventory shall be calculated according to the net realizable value. The cost of inventory includes the cost of purchase, processing costs, and other directly related costs incurred to obtain the inventory in its current location and state.

6. Principles for recognition and depreciation of fixed assets and investment real estate:

Tangible fixed assets are recorded at the cost price. In the course of use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated wear and tear and residual value. Depreciation is deducted by the straight-line method, according to the guidance in Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance and the official letter of the CN Group. CSVN on guiding the regime of management, use and depreciation of fixed assets. The specific deduction level is as follows:

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

Particularly, the depreciation of fixed assets for rubber plantations shall comply with the Official Letter No. 1937/BTC-TCVN dated 09/02/2010 of the Department of Corporate Finance - Ministry of Finance on depreciation of rubber plantations and Decision No. 221/QĐ-CSVN dated 27/4/2010 of Vietnam Rubber Industry Group promulgating the rate of depreciation of rubber plantations on a cyclical basis the exploitation period is 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 rate for the last year (the 20th year) is determined by the residual value of the orchard of the last year of exploitation.

The depreciation cost of rubber orchards in this period is temporarily allocated according to the percentage of rubber latex output compared to the plan.

* Principles of recognition and depreciation of investment real estate: No.

- Principles for recording investment real estate: No;

- Prepaid expenses related only to production and business expenses of a fiscal year or a business cycle are recorded as short-term prepaid expenses, expenses will be incurred in the period and included in production and business expenses in the fiscal year. Expenses incurred in the fiscal year but related to the results of production and business activities of many accounting years shall be accounted into long-term prepaid expenses for gradual allocation to business results in the following accounting years.

- The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria

7. Accounting principles of biological assets: According to the original price.

8- Principles of accounts payable accounting: Tracking by debt object and time of debt incurrence

- Payables to the seller include payables of a commercial nature arising from the purchase of goods, services, assets and the seller (being an independent unit from the buyer, including payables between the parent company and its subsidiaries, joint venture or associate companies). These payables include amounts payable when imported through entrustees (in entrusted import transactions);

- Other payables include payables that are not commercial, not related to the purchase, sale or provision of goods and services

• Payables related to financial expenses, such as: payables on loan interest, dividends and payable profits, payable financial investment activities;

• Amounts payable by third parties; Amounts received by the trustee from related parties for payment as specified in the import-export entrustment transaction;

• Non-commercial payables such as payables due to borrowing assets, payables for fines, compensation, pending surplus assets, payables for social insurance, health insurance, unemployment insurance, KPCD, etc.

- When making financial statements, accountants shall classify them as long-term or short-term based on the remaining term of payables. When there is evidence that a loss is likely to occur, the accountant shall immediately record an amount payable according to the principle of prudence; Payables of foreign currency origin shall be reassessed at the end of the year when making financial statements

10. Principles for recognition and capitalization of loans:

- Loans with a repayment period of more than 12 months from the time of making financial statements, the accountant presents them as loans and long-term financial lease debts. Amounts due within the next 12 months from the time of making the financial statements, the accountant presents as loans and short-term financial lease debts to have a payment plan.

- Borrowing costs directly related to the loan (other than interest payable), such as appraisal, audit, loan dossier preparation, etc. shall be accounted into financial expenses. In case these expenses arise from separate loans for the purpose of investment, construction or production of unfinished assets, they shall be capitalized.

- When making financial statements, the balances of loans in foreign currencies shall be re-evaluated at the actual exchange rate at the time of making financial statements.

11. Principles of recognition and capitalization of borrowing expenses

- Borrowing expenses shall be recorded in production and business expenses in the year when they are incurred, except for borrowing expenses directly related to investment in construction or production of unfinished assets, which shall be included in the value of such assets (capitalized) when the conditions specified in Vietnam Accounting Standard No. 16 "Borrowing expenses" are fully met.

- Borrowing expenses directly related to the investment in construction or production of unfinished assets that require a sufficiently long period of time (more than 12 months) to be put into use for predetermined purposes or sold shall be included in the value of such assets (capitalized), including loan interests, allocation of discounts or surcharges when issuing bonds, and additional expenses incurred related to the loan procedure process.

- For private loans for the construction of fixed assets and investment real estate, loan interest shall be capitalized even if the construction period is less than 12 months;

- The company temporarily allocates borrowing costs according to expenses incurred in the period.

12. Principles for recognition of payable expenses:

Amounts payable for goods and services received from sellers or supplied to buyers in a fiscal year but not actually paid due to lack of invoices or insufficient accounting dossiers and documents shall be recorded in production and business expenses of the fiscal year.

The accounting of payable expenses into production and business expenses in the year must comply with the principle of conformity between revenues and expenses incurred in the year.

The expenses payable will be settled with the actual expenses incurred. The difference between the advance deduction and the actual cost will be refunded.

13. Principles and methods of recording payable provisions

Provisions are recorded when the company has debt obligations due to production and business results occur and the company has to pay this obligation. The method of determining on the basis of estimates of expenses that need to be paid at the end of the year is determined.

14. Principles of recognition of equity

The owner's investment capital is recorded according to the owner's actual contributed capital.

Undistributed profit after tax is the amount of profit from the Company's operations after deducting (-) adjustments due to the retroactive application of changes in accounting policies and adjustments to material misstatements of previous years

15. Principles and methods of revenue recognition:

a. Sales revenue: recognized when the following conditions are simultaneously satisfied:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer; The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively firmly; The company has obtained or will obtain an economic benefit from the sale;
- Identify costs associated with sales

b. Revenue from the provision of services: is recognized when the results of that transaction are reliably determined. In case the provision of services involves multiple periods, the revenue shall be recorded in the period according to the results of the completed work on the date of making the Balance Sheet of that period. The result of a service provision transaction is determined when the following conditions are satisfied:

- Revenue is determined relatively firmly; Capable of obtaining economic benefits from the provision of such services;
- Determination of the completed work on the date of making the balance sheet;
- Determine the costs incurred for the transaction and the cost of completing the transaction to provide such services; The completed service delivery work is determined by the completed work evaluation method.

c. Revenue from financial activities

Includes revenue arising from interest, dividends, distributed profits and other revenues from financial activities recognized when the following two (2) conditions are satisfied simultaneously:

- There is a possibility of obtaining economic benefits from such transaction;
- Revenue is determined relatively firmly.

Dividends and divided profits are recognized when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

d. Other incomes

- Income from the sale and liquidation of fixed assets; Income from the sale and sublease of assets;
- Taxes payable when selling goods or providing services but later reduced or refunded (export tax is refunded, VAT, SCT and environmental protection tax payable but then reduced);
- Collection of compensation from third parties to compensate for the loss of property (e.g. collection of indemnified insurance money, compensation for relocation of business establishments and amounts of a similar nature);
- Collect fines due to customers breaching contracts;
- Other incomes other than the above-mentioned amounts.

16. Principles for recording the cost of goods sold: temporarily calculated according to the expenses incurred

- Reflecting the cost value of products, goods and services sold in the period.
- The provision for inventory price reduction shall be included in the cost of goods sold on the basis of the quantity of inventory and the difference between the net realizable value and the original price of inventory.
- For the value of lost or lost inventory, it shall be immediately calculated into the cost of goods sold (after deducting compensations, if any).

- For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in the warehouse, the accountant shall immediately calculate them into the cost of goods sold (after deducting compensations, if any) even if the products, goods that have not been identified as consumable.

17. Principles and methods of recognition of financial expenses:

- Reflecting expenses on financial activities, including expenses or losses related to financial investment activities, borrowing and borrowing expenses, expenses for capital contribution to joint ventures, associations, short-term securities transfer losses, expenses for securities sale transactions; Provision for decline in the price of trading securities, provision for investment losses in other units, losses incurred when selling foreign currencies, exchange rate losses, etc.

- Financial expenses that are not considered as CIT calculation expenses according to the provisions of the Tax Law but have full invoices and documents and have been accounted in accordance with the accounting regime: The Company does not record a decrease in accounting expenses but only adjusts them in the CIT finalization to increase the payable CIT amount.

18. Selling expenses and business management expenses:

Expenses recorded as sales expenses include: Actual expenses incurred in the process of selling products, goods and providing services, including expenses for product offering, product introduction, product advertising, sales commissions, product warranty costs, etc goods, costs of preservation, packaging and transportation,...

Expenses recorded as enterprise management expenses include: Salaries of employees of the enterprise management department (salaries, wages, allowances,...); social insurance, health insurance, trade union funding, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion, etc.); expenses in other currencies (reception of guests, customer conferences, etc.)

Selling expenses and business management expenses are not considered as CIT calculation expenses according to the provisions of the Tax Law but have full invoices and documents and have been properly accounted according to the accounting regime The Company does not record a decrease in accounting expenses but only adjusts them in the CIT finalization to increase the payable CIT amount

19. Principles and methods for recording current enterprise income tax expenses and deferred enterprise income tax expenses:

- Calculation and recording methods in accordance with current regulations
- + The CIT rate from the results of the sale of products from latex exploitation by the Company is 10%
- + CIT rate from the results of other activities: 20%
- + The company temporarily calculates CIT on the basis of temporarily calculated business results.

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

	Closing balance	Opening balance
01- Cash and Cash Equivalents:	53.222.134.521	87.755.603.857
- Cash on hand	170.850.196	141.513.250
- Demand deposits and 1-month deposits at banks	53.051.284.325	87.614.090.607
* Short-term fixed deposits (financial investments)		
Total	53.222.134.521	87.755.603.857
2. Financial investments:	246.119.633.425	209.464.938.902
- Trading securities		
- Investments held to maturity - A/C 128	245.300.000.000	207.700.000.000
- Accrued interest	819.633.425	1.764.938.902
3. Short-term receivables of customers -A/C 131		
+ Hoa Binh Rubber Joint Stock Company	222.381.600	207.799.200
+ VICTORY COMMODITIES PTE LTD	1.128.389.472	2.073.927.744
+ LG COMMTRADE PTY LTD	1.044.023.904	
+ WEBER & CHAER GmbH&Co		3.110.102.050
+ FURUKAWA SANGYO KAISHA CO., LTD.	6.249.545.011	3.916.891.182
+ EMERITA TRADING LTD		995.689.184
+ Lien Anh Rubber Manufacturing Co., Ltd.	11.800.833.796	11.800.833.796
+ Minh Thuan Phat Commercial Investment and Service Joint Stock Company	1.058.906.280	1.204.499.250
+ Ba Ria rubber seedling production facility		

+ Fita Co., Ltd.		
+ Thai Duong Development Co., Ltd.	285.000.000	1.333.750.000
+ Binon Cacao Joint Stock Company		102.300.000
+ Dang Thanh Binh Household	3.949.065.376	3.949.065.376
+ Van Linh Agricultural Service Business Household	1.061.010.500	1.061.010.500
+ Genius Agricultural Business Household	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 business household	2.778.093.865	2.778.093.865
Total	35.318.096.454	38.274.808.797

4. Prepayment to short-term sellers -A/C 331

+ Nha Rong Development Investment Joint Stock Company	151.500.000	151.500.000
+ Saco Tourism Co., Ltd.	650.000.000	0
+ Other customers	7.700.000	
Total	809.200.000	151.500.000

5. Other receivables

* Short term :

- Dividend receivables of Long Khanh Industrial Park Joint Stock Company	6.840.000.000	6.840.000.000
- Internal advances	1.182.650.000	768.000.000
- Employee PIT	18.959.824	756.685.445
- Other receivables	0	264.039.987
Total	8.041.609.824	8.628.725.432

6. Inventory (no provision)

- Raw materials - 152	1.105.254.066	2.104.042.396
- Tools, tools - 153	416.678.849	252.323.987
- Unfinished production and business expenses - 154	4.922.539.511	21.897.988.098
- Finished Products - 155	60.578.416.383	62.487.372.622
- Shipments for Sale - 157		0
- Real estate goods		
Total	67.022.888.809	86.741.727.103

7. Prepaid Expenses:

- Short-term upfront costs (tools, tools)	134.770.132	134.770.132
- Long-term upfront costs (tools, tools)	4.562.477.591	5.436.680.051
Total	4.697.247.723	5.571.450.183

8. Taxes and State receivables

- Personal income tax	163.185.759	
- Corporate income tax	1.909.182.118	
- Housing tax, land rent	3.650.174.811	11.150.174.811
- Other taxes and other amounts receivable to the State	1.095.695	1.095.695
Total	5.723.638.383	11.151.270.506

9. Increase and decrease in tangible fixed assets in the quarter (from January 1, 2026 to March 31, 2006)

Indicator	Buildings and structures	Machinery and equipment	Transportation and transmission means	Management tools and equipment	Plantations	Total
Original Cost of Tangible Fixed Assets:						
Beginning balance	174.426.056.487	43.323.441.504	29.731.891.749	2.487.593.864	618.803.177.251	868.772.160.855
- Increase during the period						0
- Completed construction investment					29.962.728.061	29.962.728.061
- Other increases						0
- Transferred to investment properties						0
- Liquidation, sales			(1.291.436.364)			(1.291.436.364)
- Decreased due to handover to the local authorities.					(277.023.352)	(277.023.352)
Ending balance	174.426.056.487	43.323.441.504	28.440.455.385	2.487.593.864	648.488.881.960	897.166.429.200
Accumulated Depreciation Value:						
Beginning balance	148.617.723.348	41.222.179.271	25.532.098.932	2.373.458.863	192.265.948.504	410.011.408.918
- Depreciation during the period	1.061.557.546	162.895.221	298.956.822	10.437.501	7.895.333.367	9.429.180.457
- Other increases						0
- Liquidation, sales			(1.054.224.606)		(122.937.767)	(1.177.162.373)
- Other reductions						0
Ending balance	149.679.280.894	41.385.074.492	24.776.831.148	2.383.896.364	200.038.344.104	418.263.427.002
Net Book Value of Tangible Fixed Assets:						
- At the beginning of the period	25.808.333.139	2.101.262.233	4.199.792.817	114.135.001	426.537.228.747	458.760.751.937
- At the end of the period	24.746.775.593	1.938.367.012	3.663.624.237	103.697.500	448.450.537.856	478.903.002.198

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

191.501.766.369 VND

- Purchase commitments, sale of tangible fixed assets of great value in the future: According to Decision No. 2241A/QD-UBND dated 29/8/2019 of BRVT province on the recovery of land for the implementation of the investment project on high-tech agricultural production in Xuan Son commune, Chau Duc district, whereby 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 has not ensured 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 with an amount temporarily recorded in financial revenue of VND 8,712,541,000.

0

Indicator	Land use rights	Copyrights, patents	Software copyright	Other intangible fixed assets	Total
Original Cost of Intangible Fixed Assets:					
Beginning balance		0	1.158.459.000	180.142.683	1.338.601.683
- Purchased during the period					0
- Other increases					0
- Other decreases					0
Ending balance	0	0	1.158.459.000	180.142.683	1.338.601.683
Accumulated Depreciation Value:					
Beginning balance		0	1.115.542.333	180.142.683	1.295.685.016
- Depreciation during the period			4.687.500		4.687.500
- Other decreases					0
Ending balance	0	0	1.120.229.833	180.142.683	1.300.372.516
Net Book Value of Intangible Fixed Assets:					
- At the beginning of the period	0	0	42.916.667		42.916.667
- At the end of the period	0	0	38.229.167		38.229.167

11- Long-term Work-in-progress Assets A/C 241

- Total construction-in-progress costs

+ Architectural construction

+ Plantation construction works

Total

Closing balance

134.672.169.154

104.531.462.924

104.531.462.924

0

Opening balance

134.672.169.154

134.672.169.154

134.672.169.154

12- Financial Investments:

Closing balance

Opening balance

Historical cost

Fair value

Historical cost

Fair value

- Investment in joint venture and associate companies:

0

0

+ Ba Ria Kampong - Thom Rubber Joint Stock Company

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 Joint Stock Company

102.998.268.753

102.998.268.753

102.998.268.753

102.998.268.753

+ Lai Chau Rubber Joint Stock Company

111.014.120.866

111.014.120.866

111.014.120.866

111.014.120.866

+ Yen Bai Rubber Joint Stock Company

35.957.605.000

35.957.605.000

35.957.605.000

34.624.035.204

+ Lai Chau II Rubber Joint Stock Company

59.198.139.940

59.198.139.940

59.198.139.940

57.842.127.912

+ Long Khanh Industrial Park Joint Stock Company

15.333.210.771

15.333.210.771

15.333.210.771

15.333.210.771

Total

667.387.945.955

667.387.945.955

667.387.945.955

664.698.364.131

- Provision for long-term investment losses

-2.689.581.824

-2.689.581.824

+ Viet Lao Rubber Joint Stock Company

+ Lai Chau Rubber Joint Stock Company

+ Yen Bai Rubber Joint Stock Company

+ Lai Chau II Rubber Joint Stock Company

Total

-

13- Payables to Sellers and Advances from Customers:

Closing balance

Opening balance

- Payable to customers short-term rubber latex and materials, construction

4.810.670.506

7.908.251.207

+ Must pay the seller of rubber latex on a small farm

109.207.295

+ Payable to the rubber latex seller - Xuan Loc Company

29.952.000

188.233.433

+ Must pay the seller of rubber latex - Thua Duc Cooperative

2.794.776.718

3.999.967.040

+ Payable to the rubber latex seller - Le Cong Rubber Co., Ltd.

0

1.190.138.122

+ Binh Thien Trading Service Co., Ltd.		47.925.060
+ Legal Department of Company Protection Inspection		22.744.800
+ Corporate Office		22.193.000
+ Nha Rong Investment and Development Joint Stock Company		115.979.850
+ HKD Phuong Thi Agricultural Supplies and Service Store	63.345.000	71.226.000
+ T&T American Group Ltd.		51.875.000
+ Tri Viet Trading Production Joint Stock Company		146.438.250
+ Khanh Ngan Co., Ltd.	321.755.000	286.643.889
+ Hoang Yen MK Trading & Television Company Limited		562.811.358
+ Vietnam Rubber Research Institute		
+ Dang Thuy Co., Ltd.	32.800.000	32.800.000
+ Nhat Thanh Agricultural Service Business Household		267.653.124
+ Thien Sinh Joint Stock Company	288.960.000	
+ Tin Thanh Co., Ltd.	1.103.394.600	95.200.000
+ Vi Sweet Happy Trading & Service Co., Ltd.		266.388.947
+ Vietnam Dairy Joint Stock Company		210.931.776
+ Nhuan Duc Trading Company Limited		85.728.313
Thanh Xuan Hong Production, Trading and Service Company Limited	155.737.188	
+ other customers (Xa Bang Hospital)		134.165.950
+ Other customers (buy materials for banana gardens)	19.950.000	
 - Advance Payments from Customers:	 2.220.274.095	 2.327.483.551
+ Dang Thai Gia One Member Limited Company		99.291.405
+ Gia Phu Anh Company Limited		1.052.049.600
 + Branch of Rubber Industry and Import-Export JSC – Logistics Enterprise		 581.061.600
+ My Duyen Rubber Company Limited		
+ Hiep Thanh Production and Trading Service Co., Ltd.	1.541.242.080	
+ Hong Tuong One Member Co., Ltd.	679.032.015	595.080.946
Total	7.030.944.601	10.235.734.758
14- Payable dividends and profits		
- Payable dividends and profits	289.848.250	306.763.000
Total	289.848.250	306.763.000
 15- Taxes and Payables to the State:		
- VAT	1.486.315.614	5.423.846.982
- Land and housing tax, land rent		
- Personal income tax		758.377.274
- Corporate income tax		2.247.752.557
- Other taxes - resource tax	315.000	301.200
Total	1.486.630.614	8.430.278.013
 16- Payables to Employees:		
- Worker salaries	22.433.343.121	48.445.280.796
Total	22.433.343.121	48.445.280.796
 17- Short-term expenses payable in A/C 335:		
- Accrued salary expenses	0	0
- Other accrued expenses	0	456.637.120
Total	0	456.637.120
 18- Other short-term and long-term payables - A/C 338, 344:		
<i>Short term :</i>		
 * Other payables and payables:	 51.674.963.485	 53.586.204.493
+ Social insurance, health insurance, Trade Union	1.374.367.583	106.790.901
+ Other payables of KV-XNCB units	443.609.793	3.196.175.330
+ Company Office (receiving compensation for Kim Long Street, Binh Ba)	4.593.215.000	4.886.848.965
+ Rubber Export Insurance Fund		475.298.080
+ Other payables	48.230.583	41.421.070
+ Other payables - intercropping activities	3.167.017.973	2.995.635.950
+ Remuneration must be paid to the capital representative	223.902.000	143.826.000
+ Payable dividends in 2017-2024 (other shareholders)		
 + Compensation of 323.92 hectares of Xuan Son assigned to DP	 36.840.374.453	 36.840.374.453
+ Payable deposits for other activities	4.984.246.100	4.899.833.744
Total	51.674.963.485	53.586.204.493
 19- Reward and Welfare Funds:		
- Executive Management Reward Fund		
- Employee Reward and Welfare Fund	26.937.929.935	42.931.701.490
- Reward and Welfare Fund Used for Fixed Assets	1.046.641.141	1.090.549.327
Total	27.984.571.076	44.022.250.817
 19- Financial Loans and Debts (01/01-31/03/2026) :	 0	 0
- Long-term loans due		0
- Medium and long-term loans	0	0
- Equity (PL details attached)		
a/ Comparison table of fluctuations in equity	Closing balance	Opening balance
+ Owner's investment capital	1.125.000.000.000	1.125.000.000.000
- Shareholder of Vietnam Rubber Industry Group	1.096.524.000.000	1.096.524.000.000
- Other shareholders	28.476.000.000	28.476.000.000
+ Investment Fund	224.806.345.294	224.806.345.294
+ Increase in the period		0
+ Decrease in the period		
b. Undistributed after-tax profits, of which:	18.049.309.675	150.157.461.524
+ Previous period interest		0
+ Interest in this period	18.049.309.675	150.157.461.524
Total	1.367.855.654.969	1.499.963.806.818

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:		26.937.929.935	44.022.250.817
+ Welfare fund used to form fixed assets:		1.046.641.141	1.090.549.327
+ 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)		706.166,68	
- Custodial assets: Finished rubber products (Price as per contract)			VND
Total:	733,740 Tons of latex	23.605.314.632	VND
* Lien Anh Rubber Manufacturing Co., Ltd.	302,400 Tons of latex	9.728.578.440	VND
*Dang Thai Gia Company Limited	245,700 Tons of latex	7.904.469.983	VND
*Logistics Enterprise – Branch of Rubber Industry and Import–Export JSC.	Tons of latex	0	VND
*Dai Thanh Cong Rubber Company Limited	Tons of latex	0	VND
* Thanh Long Manufacturing and Trading Company Limit	105,000 Tons of latex	3.377.978.625	VND
* Vietnam Rubber Group	80,640 Tons of latex	2.594.287.584	VND
- Custodial assets: Customer processed goods (Average selling price)	488,548	15.717.187.631	VND
* Minh Thuan Phat Investment Construction JSC	228,988 Tons of latex	7.366.824.470	VND
* Hoa Binh Rubber JSC	259,560 Tons of latex	8.350.363.161	VND

(Attached is the inventory report dated January 2, 2026)

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

	VND	
	Current year	Previous year
1- Total revenue from sales and services:	116.331.013.356	58.988.299.157
In which:		
- Revenue from rubber latex sales	115.415.697.556	57.657.993.157
- Revenue from pallet services, hotel services, processing, etc.	915.315.800	1.330.306.000
2- Revenue deductions	0	0
3- Cost of goods sold:	89.302.934.047	43.034.073.708
- Cost of sold rubber latex	88.444.039.572	42.764.337.867
- Cost of provided services	858.894.475	269.735.841
4- Financial income:	830.472.786	1.043.006.382
- Income from deposits and lending	747.501.767	911.250.570
- Income from dividends and distributed profits		
- Income from foreign exchange gains	82.971.019	112.105.812
- Income from foreign currency sales		19.650.000
5- Financial expenses:	-	1.761.178
- Loan interest		
- Exchange rate differences and other financial costs		1.761.178
- Reversal of provision for financial investment losses		
- Provision for financial investment losses		-
6- Selling and administrative expenses:	8.022.601.373	7.798.470.345
- Selling expenses:	1.113.809.357	1.222.352.505
* Packaging and pallet costs (>10% of total selling expenses)	736.526.991	672.684.415
* Transportation costs (>10% of total selling expenses)	246.662.400	363.868.800
* Export insurance costs		
* Outsourced services	130.619.966	111.512.572
* Labor costs		41.547.480
* Other costs		32.739.238
- Administrative expenses:	6.908.792.016	6.576.117.840
* Labor costs (>10% of total administrative expenses)	3.722.634.458	3.393.187.815
* Severance allowance expenses	8.369.000	450.519.200
* Other employee costs	787.416.331	842.965.752
* Outsourced services	444.667.813	308.149.536
* Depreciation of fixed assets	197.757.954	177.616.476
* Allocation to science and technology fund		
* Other costs	1.747.946.460	1.403.679.061
7- Other income:	592.776.054	627.274.240
- Liquidation of rubber plantations	1.373.449.589	261.236.882



- Liquidation of acacia trees		
- Reversal of increased income (expenses accrued in previous years)		
- Remaining value of disposed assets	(932.562.725)	
- Income from compensation and damages	129.960.000	
- Other income	21.929.190	366.037.358
8- Other expenses	36.351.776	854.393.419
- Other expenses	36.351.776	854.393.419
9- Current Corporate Income Tax Expenses	kỳ này	kỳ trước
- Total accounting profit before tax	20.392.375.000	8.969.881.129
a. Tax-incentive business activities		
- Accounting profit from main business activities	17.355.119.160	7.194.884.384
- Deductions when calculating corporate income tax		
- Additions when calculating corporate income tax		
- <i>Total taxable profit for corporate income tax</i>	17.355.119.160	7.194.884.384
+ <i>Corporate income tax rate</i>	10%	10%
- Corporate income tax payable for main business activities	1.735.511.916	719.488.438
b. Non-tax incentive business activities		
- Accounting profit from other business activities	3.037.255.840	1.774.996.745
- Exempt items when calculating corporate income tax		
- Additions when calculating corporate income tax		742.287.607
- <i>Total taxable profit for corporate income tax</i>	3.037.255.840	2.517.284.352
+ <i>Corporate income tax rate</i>	20%	20%
- Corporate income tax payable for other business activities	607.451.168	503.456.870
c. Current corporate income tax expenses	2.342.963.084	1.222.945.309
- Corporate income tax payable at the beginning of the year		8.413.951.661
- Corporate income tax paid during the year		9.300.000.000
- Corporate income tax payable at the end of the year	2.342.963.084	336.896.970
d. Deferred corporate income tax expenses	0	-
10. Earnings per share		
- Profit after tax	18.049.411.916	7.746.935.820
- Average common shares outstanding	112.500.000	112.500.000
- Earnings per share	160	69
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:		
5- Expenses for procurement and construction of fixed assets during the period:	365.855.792	
- Interest expense on borrowings for construction in progress:		
- Salary payments and other expenses:	365.855.792	
VIII- Other Information:		
* Transactions with management members:		
+ Remuneration of the Board of Supervisors :		
- <i>Amount payable during the period</i>	886.600.000	
+ Income of management members (Board of Management, Chief Accountant) during the period:		
- Salaries and other benefits:	886.600.000	
- Holiday bonuses, management bonuses		
* Other related transactions: Vietnam Rubber Industry Group (VRG) - major shareholder and subsidiaries of VRG		
* a/ Ba Ria Rubber JSC payments during the period:	9.831.232.950	
- Tiền hàng UTXK cao su- Cty CP CS Bà Rịa-KPT		
- CN Cty CP CN & XNK cao su- XNKV	9.831.232.950	
- TĐ VRG:		
- Ba Ria Company transfers dividend payment to VRG:		
- Payment for rubber purchases – Ba Ria Rubber Joint Stock Company – KPT		
- Vietnam Rubber Research Institute	2.755.132.800	
- Công ty Cổ phần công nghiệp & xuất nhập khẩu Cao su		
- Cty CP chế biến Gỗ Cao su đồng Nai		
- Nhận tiền cổ tức Công ty CP cao su Việt Lào:		
- Receipt of goods payment from Vietnam Rubber Industry Group (VRG)	2.324.246.400	
- Processing revenue received from Hoa Binh Rubber Joint Stock Company	430.886.400	
5- Other informations		
a) Labor and salary:		
a.1) Total number of employees as of 31/01/2026 (People) :	1.285	

in which :Board of Directors, Board of Supervisors, Board of Directors, Chief Accountant: 6

a.2) Average number of employees during the period (people) : 1.137

in which :Board of Directors, Board of Supervisors, Board of Directors, Chief Accountant: 6

a.3) Total salary fund used: 25.945.687.764

In which

- Salaries Paid for Production, Business, and Executive Management 20.331.465.802

b. Other Indicators:

c1./ Depreciation of Fixed Assets (VND): 9.433.867.957

- 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: 255.180.935
- Total depreciation of fixed assets serving production and business activities incurred during the period: 9.134.778.836

b.2/ Exchange Rate Differences (VND):

- 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: 1.880.697
- 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

Indicator	Unit	Current period	Previous period
I. Arrangement of asset structure and capital source structure			
1. Asset structure arrangement			
- Fixed assets/total assets (MS 220/MS 280)	%	28,68%	30,47%
- Cash and cash equivalents/total assets (MS 110/MS 280)	%	3,19%	7,53%
2. Arrangement of capital source structure			
- Liabilities/total capital (MS 300/MS 440)	%	9,09%	9,24%
- Equity/total capital (MS 400/MS 440)	%	90,91%	91,54%
II. Solvency			
1. Applicable solvency (MS 280/MS 300)	Times	11,01	11,82
2. Solvency of short-term debts (MS 100/MS 310)	Times	3,69	2,59
3. Fast Settlement Ability [(MS 110 + MS 120)/MS 310]	Times	2,70	1,64
4. Solvency of long-term debts (MS 220/MS 330)	Times	11,73	37,80
III. Profitability			
1. Profit margin on revenue			
- Profit before tax on revenue (MS 50/MS 10 + 22 + 31)	%	17,32%	14,79%
- Profit after tax on revenue (MS 60/MS 10 + 22 + 31)	%	15,33%	12,77%
2. Return on total assets			
- Profit before tax on total assets (MS 50/MS 280)	%	1,22%	0,56%
- Profit after tax on total assets (MS 60/MS 280)	%	1,08%	0,49%
3. Profit after tax on equity (MS 60/MS 411)	%	1,60%	0,69%
IV. State capital preservation coefficient			
(MS 280 - MS 300)/(MS 411 + MS 418 + MS 420)	Times	1,00	1,00

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CHIEF ACCOUNTANT

DEPUTY GENERAL DIRECTOR



Le Thi Mai



Huynh Thi Tu Ai




Nguyễn Thái Bình

Appendix: Reconciliation table of changes in accumulated equity 31/03/2026

Indicator	Owner's Contributed Capital	Development and Investment Fund	Undistributed Earning after Tax and Funds	Total
Số dư đầu năm trước	1.125.000.000.000	224.806.345.294	150.157.461.524	1.499.963.806.818
- Profit in this period			18.049.309.675	18.049.309.675
- Deduction for investment fund from profits				-
- Deduction for setting up VCQL prize fund				-
- Deduction for setting up reward and welfare funds from profits				-
- Dividend distribution according to the General Meeting of Shareholders				-
Ending Balance of the Previous Year (Beginning Balance of the Current Year)	1.125.000.000.000	224.806.345.294	168.206.771.199	1.518.013.116.493
- Profit for the current period				-
- Allocation to Development Investment Fund				-
- Allocation to Executive Management Reward Fund				-
- Allocation to Reward and Welfare Fund				-
- Dividend distribution for 2025 as per Board Resolution (remaining 7%)				-
Số dư cuối kỳ nay	1.125.000.000.000	224.806.345.294	168.206.771.199	1.518.013.116.493

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DEPUTY GENERAL DIRECTOR



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