

DONG NAI FOOD INDUSTRIAL CORPORATION INDUSTRIAL RUBBER JOINT STOCK **COMPANY**

Tax code: 3600259017

FINANCIAL STATEMENTS **PUBLIC COMPANY** QUARTER III - 2025





BALANCE SHEET

As at September 30, 2025

				Unit: VND
Items	Code	Note	30/09/2025	01/01/2025
A. SHORT-TERM ASSETS	100		112.049.875.398	140.631.854.711
I. Cash and cash equivalents	110	3	2.463.468.493	15.394.820.195
1. Cash	111		2.463.468.493	2.394.820.195
2. Cash equivalents	112			13.000.000.000
II. Short-term financial investments	120		81.400.000.000	104.600.000.000
1. Investments held to maturity	123		81.400.000,000	104.600.000.000
III. Short-term receivables	130		3.877.650.508	1.620.605.029
1. Short-term receivables from customers	131			
2. Short-term advances to suppliers	132	5	67.003.383	136.669.685
3. Other short-term receivables	136	6	3.810.647.125	1.483.935.344
IV. Inventories	140	7	22.748.387.024	18.971.162.183
1. Inventories	141		28.065.112.531	21.159.844.381
2. Provision for inventory devaluation (*)	149		(5.316.725.507)	(2.188.682.198)
V. Other short-term assets	150		1.560.369.373	45.267.304
1. Short-term prepaid expenses	151	10	1.221.046.247	43.337.334
2. Deductible VAT	152		127.116.570	
Taxes and other payables to the State budgetNON-CURRENT ASSETS	153 200	11	212.206.556 66.139.920.156	1.929.970 62.390.702.481
II. Fixed assets	220	9	28.887.872.220	22.787.323.841
1. Tangible fixed assets	221		28.860.372.220	22.753.636.341
- Historical cost	222		74.644.565.181	68.175.656.374
- Accumulated depreciation (*)	223		(45.784.192.961)	(45.422.020.033)
2. Intangible fixed assets	227		27.500.000	33.687.500
- Historical cost	228		45.375.000	45.375.000
- Accumulated amortization (*)	229		(17.875.000)	(11.687.500)
IV. Long-term asset in progress	240	8	17.286.885.239	19.361.058.527
1. Long-term work in progress	241		2.895.388.691	1.987.928.970
2. Construction in progress	242		14.391.496.548	17.373.129.557
V. Long-term financial investments	250	4	19.814.037.697	20.222.734.420
1. Equity investments in other entities	253		23.750.000.000	23.750.000.000
2. Provision for devaluation of long-term investments (*)	254		(3.935.962.303)	(3.527.265.580)
VI. Other long-term assets	260		151.125.000	19.585.693
 Long-term prepaid expenses Deferred income tax assets 	261 262		151.125.000	19.585.693
TOTAL ASSETS (270 = 100 + 200)	270		178.189.795.554	203.022.557.192
C - LIABILITIES	300		7.637.236.284	14.757.163.696
I. Current liabilities	310		7.637.236.284	14.757.163.696
1. Short-term payables to suppliers	311		12.636.000	1.291.526.522
2. Short-term advances from customers	312		158.194.520	

	2			Unit: VND
Items	Code	Note	30/09/2025	01/01/2025
2. Taxes and other payables to the State budget	313	11	1.669.287.400	3.107.109.993
3. Payables to employees	314		3.396.347.967	7.358.328.348
4. Short-term accrued expenses	315		14.780.457	123.052.943
5. Short-term unearned revenue	318		86.454.047	97.928.463
6. Other short-term payables	319	12	55.735.219	69.290.000
7. Bonus and welfare fund	322		2.243.800.674	2.709.927.427
D - OWNERS' EQUITY	400		170.552.559.270	188.265.393.496
I. Owners' equity	410	13	170.552.559.270	188.265.393.496
1. Contributed capital of owners	411		175.000.000.000	175.000.000.000
- Ordinary shares with voting rights	411a		175.000.000.000	175.000.000.000
2. Retained earnings	421		(4.447.440.730)	13.265.393.496
- RE accumulated to the previous year	421a		2.924.393.496	17.903.797
- RE of the current year	4216		(7.371.834.226)	13.247.489.699
TOTAL CAPITAL RESOURCES (440 = 300 + 400)	440		178.189.795.554	203.022.557.192

Preparer

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Chief Accountant

Pham Thi Ngoc Han

Vu Duc Thang

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Dong Nai, October 17, 2025

COPHAN Director

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Nguyen Dang Tan

INCOME STATEMENT

Quarter 3, 2025

						Unit: VND
Items	Ad dre ss	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	827.489.000	1.412.034.000	4.295.220.520	21.517.144.495
2. Deductions from revenue	02		02/1102/1000	THE STATE OF THE S	The Contract of the Contract o	21.01711711793
3. Net revenue from sales and service provision (10 = 01 - 02) 4. Cost of goods sold	10 11	16	827.489.000 1.927.681.045	1.412.034.000 345.238.359	4.295,220.520 7.464.993.000	
5. Gross profit from sales and service provision $(20 = 10 - 11)$	20		(1.100.192.045)	1.066,795.641	(3.169.772.480)	3.938.910.209
6. Financial activity revenue	21	17	1.166.358.325	1.337.161.860	3.636.452.072	
7. Financial expenses	2.2	18	1.100.550.525	129.474.312	408.696.723	
7. I manoiar expenses	2,2	10		129217-1.312	100.090.723	702.104.770
- Of which: Loan interest expense	23					
8. Selling expenses9. Enterprise management	25	19		840.000	2.240.000	57.626.000
expenses 10. Net profit from business activities $(30 = 20 + (21 - 22) -$	26	20	2.099.474.834	1.610.429.874	7.749.639.485	6.681.643.526
25 - 26)	30		(2.033.308.554)	663.213.315	(7.693.896.616)	566.032.694
11. Other income	31	21	293.371.756	165.504.575	400.883.670	
12. Other expenses	32	22	5.000.000	786.486	59.235.587	62.612.668
13. Other profit (40 = 31 - 32) 14. Total accounting profit	40		288.371.756	164.718.089	341.648.083	799.302.361
before tax (50 = 30 + 40) 15. Current corporate income tax	50	23	(1.744.936.798)	827.931.404	(7.352.248.533)	1.365.335.055
expenses	51			177.911.578		361.228.785
16. Deferred corporate income tax expenses	x 52		2.047.185		19.585.693	7.
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		(1.746.983.983)	650.019.826	(7.371.834.226)	1.004.106.270
18. Basic earnings per share (*)	70		(100)	37	(421)	57
				360c	ng Nai October 17	2025

Preparer

Chief Accountant

Pham Thi Ngoc Han

Vu Duc Thang

Nguyen Dang Tan

Dong Nai, October 17, 2025

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STATEMENT OF CASH FLOWS

For the accounting period from January 1, 2025 to September 30, 2025 (The indirect method)

Index	Code	Note	the first nine months of 2025	Unit: VND the first nine months of 2024
I. Cash flow from operating activities				
1. Profit before tax	01		(7.352.248.533)	1.365.335.055
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		757.960.521	871.984.000
- Provisions	03		3.536.740.032	(7.528.380.975)
- Other adjustments	05		(2.299.834.426)	(4.716.780.101)
3. Profit from operating activities before changes in				
working capital	08		(5.357.382.406)	(10.007.842.021)
- Increase, decrease in receivables	09		(4.825.416.911)	(8.715.238.599)
- Increase, decrease in inventories	10		(8.636.379.520)	13.122.863.827
- Increase, decrease in payables (excluding interest payable,	i de la companya da companya d		(0.005.655.000)	4 100 044
corporate income tax payable)	11		(3.985.675.002)	(5.327.109.016)
- Increase, decrease in prepaid expenses	12 15		(1.328.833.913)	(1.279.202.179)
- Corporate income tax paid			(3.156.330.578)	(323.854.500)
- Other receipts from operating activities	16 17		(1.562.246.753)	(1.676.011.827)
- Other payments for operating activities Net cash flow from operating activities	20		(28.852.265.083)	(14.206.394.315)
II. Cash flow from investing activities			(20100212001000)	(11120010)
Purchase or construction of fixed assets and other long-term				
assets	21		(1.526.488.586)	(2.125.996.914)
2. Proceeds from disposal of fixed assets and other long-term			(1102011001000)	(=1,=2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
assets	22			481.720.000
3. Lendings and purchase of debt instruments of other entities	23		(19.500.000.000)	(33.900.000.000)
4. Proceeds from loan recovery, resale of debt instruments of			(,	(
other entities	24		42.700.000.000	37.000.000.000
profits	27		2.997.401.967	4.336.783.481
Net cash flow from investment activities	30		24.670.913.381	5.792.506.567
III. Cash flow from financing activities				
 Cổ tức, lợi nhuận đã trả cho chủ sở hữu 	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		(12.931.351.702)	WORKSHIP CONTRACTOR SERVICES
Cash and cash equivalents at the beginning of the period Effects of changes in foreign exchange rates on foreign	60		15.394.820.195	10.093.418.295
currency translation Cash and cash equivalents at the end of the period (70 = 50)	61			
+ 60 + 61)	70	3	2.463.468.493	1.679.530.547

Preparer

Chief Accountant

Pham Thi Ngoc Han

Vu Duc Thang

Nguyen Dang Tan

Dong Nai, October 17, 2025

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NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from January 1, 2025 to September 30, 2025

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/QD.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 No. 14, 21st of April Street, Hang Gon Ward, Dong Nai

The Company's charter capital according to registration is VND 175,000,000,000, the actual contributed charter capital as of June 30, 2025 is VND 175,000,000,000; equivalent to 17,500,000 shares, par value of one share is VND 10,000.

As of September 30, 2025, the Company had a total of 134 employees (compared to 151 employees as of January 1, 2025).

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

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

Revenue from sales and services in the first nine months of 2025 decreased by 17.2 billion VND, equivalent to a decline of 80% compared to the first nine months of 2024. Cost of goods sold decreased by 10.1 billion VND, corresponding to a 57.5% reduction. As the rate of revenue decline was faster than the reduction in cost of goods sold, gross profit decreased by 7.1 billion VND. Provision expenses for inventories increased (the provision as of 30/09/2025 was 5.3 billion VND, compared to 0.3 billion VND as of 30/09/2024). The main reason for the decline in revenue was that in the first nine months of 2025, only 32 tons of RSS rubber were sold (revenue of 1.6 billion VND), whereas in the first nine months of 2024, 466.8 tons of RSS rubber were sold (revenue of 19.1 billion VND).

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

2.2 . Accounting period, currency unit used in accounting

counting period from January 1, 2025 to September 30, 2025

Applied Accounting Policies

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 by the Ministry of Finance on amendments and supplements to certain articles of Circular No. 200/2014/TT-BTC.

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
 recognition.
- 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 periods.

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

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

Loans are tracked by lender, loan agreement, and repayment term. In the case of loans in foreign currencies, detailed tracking is performed 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

Dong Nai counting period from January 1, 2025 to September 30, 2025

No. 14, 21st of April Street, Hang Gon Ward, Dong Nai

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

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 September 30, 2025, 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
- 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 Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of those relationships.

2.21 . Segment information

counting period from January 1, 2025 to September 30, 2025

No. 14, 21st of April Street, Hang Gon Ward, Dong Nai

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

3	. CASH	AND CASH	EQUIVALENTS
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	30/09/2025	01/01/2025
	VND	VND
Cash on hand	113.920.094	121.606.135
Demand deposits	2.349.548.399	2.273.214.060
Cash equivalents	-	13.000.000.000
	2.463.468.493	15.394.820.195

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments - short term

30/09/202	5	01/01/2025	
Historical cost	Provision	Historical cost	Provision
VND	VND	VND	VND
81.400.000.000		104.600.000.000	
81.400.000.000	-	104.600.000.000	
	Historical cost VND 81.400.000.000	VND VND 81.400.000.000	Historical cost Provision Historical cost VND VND VND 81.400.000.000 104.600.000.000

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

Place of deposit	Currenc	Term	Interest rate	30/09/2025
- Nam A Commercial Joint Stock Bank - Tan Dinh Branch	VND	12 months	6%/year	7.000.000.000
- Bank for Agriculture and Rural Development - Long Khanh Branch (Agribank)	VND	12 months	5,7%/year	2.000.000.000
- Ho Chi Minh City Development Joint	VND	From 5	From 4%/year to	12.100.000.000
Stock Commercial Bank - Dong Nai Transaction Office Branch - Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Nai Branch	VND	months to 12 months 12 months	4,7%/year From 5,7%/year to 6,1%/year	13.100.000.000
- Saigon Thuong Tin Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	4,2%/year	2.000.000.000
- Vietnam Export Import Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	6%/year	16.700.000.000
- Military Commercial Joint Stock Bank - Long Khanh Branch	VND	12 months	5,2%/year	13.000.000.000
- Bank for Investment and Development of Vietnam - Bien Hoa	VND	12 months	From 5%/year to 5,3%/year	12.500.000.000
Branch - Bank for Investment and Development of Vietnam - Bien Hoa	VND	12 months	4,8%/year	3.000.000.000
				81.400.000.000

b) Capital contribution investment in other entities

30/09/202	5	01/01/2025	
Historical cost	Provision	Historical cost	Provision
VND	VND	VND	VND

Financial statements

No. 14, 21st of April Street, Hang Gon Ward, Dong Nai cour

counting period from January 1, 2025 to September 30, 2025

	Nhon Trach Investment JSC	23.750.000.000	(3.935.962.	303)	23.750.000.000	(3.527.265.580)
	_	23.750.000.000	(3.935.962.	303)	23.750.000.000	(3.527.265.580)
	The Company has not d					
	Investment in other ent	ities				
	Name of the invested Co		Place of blishment and	Ratio benefit	Ratio voting right	Main business activities
	Nhon Trach Investment 3 Company		Dong Nai	3.79%	3.79%	Investment, construction, real estate
5	. SHORT-TERM ADVA	NCES TO SUPPLI			01/6	01/2025
	-	Value	Prov	ision —	Value	
	Other parties -	VND		/ND	VND	
	BNM Vietnam Company Limited				117.180.000	-
	The Branch of AASC	44.000.000		-		
to	Auditing Firm Company Limited VETC Electronic Toll Collection Company Limited Sonadezi Services Joint Stock Company	4.373.383 18.630.000		-	859.685 18.630.000	
		67.003.383		_	136.669.685	-
6	. SHORT-TERM OTHE	R RECEIVABLES				
			/2025			01/2025
	-	Value		rision	Value	
	. 545 **	VND		VND	VND	
	Interest receivable on	3.460.647.125		-	1.483.935.344	-
	Advances	350.000.000		.		* -
		3.810.647.125			1.483.935.344	<u> </u>
	Including: Other recei	vables from related	parties			
	Mrs. Tran Thi Hong Loa					
7	. INVENTORIES	30/00	9/2025		01/	/01/2025

counting period from January 1, 2025 to September 30, 2025

· -	Historical cost	Provision	Historical cost	Provision
_	VND	VND	VND	VND
Raw materials and	604.462.352	S =	478.786.343	ŧ -
Tools and instruments	49.906.751	•	25.462.176	-
Work in progress	1.034.917.862	(437.695.709)	1.654.943.452	(647.867.240)
+ Rubber latex in	889.127.954	(437.695.709)	1.361.262.220	(647.867.240)
processing + Cassava plantation	145.789.908		293.681.232	
Finished goods	26.375.825.566	(4.879.029.798)	19.000.652.410	(1.540.814.958)
-	28.065.112.531	(5.316.725.507)	21.159.844.381	(2.188.682.198

8 . LONG-TERM WORK IN PROGRESS

a) Long-term work in progress

,	30/09	/2025	01/01/2025		
_	Historical cost	Recoverable value	Historical cost	Recoverable value	
* - T	VND	VND	VND	VND	
Melaleuca planting	2.839.655.816	2.839.655.816	1.938.860.220	1.938.860.220	
Sandalwood planting	55.732.875	55.732.875	49.068.750	49.068.750	
* *** 	2.895.388.691	2.895.388.691	1.987.928.970	1,987,928,970	

Note:

Reason for not completing in a normal production cycle: melaleuca and sandalwood have an estimated time of over

- (*) Including the project of planting and caring for a melaleuca forest in Xuan Hoa Commune, Dong Nai Province, with the following details:
 - Investor: Industrial Rubber Joint Stock Company;
 - Investment capital source: Owner's equity;
 - Project scale: 162.44 hectares;
 - Total estimated investment: VND 13.058 billion;
 - Implementation and expected completion time: The project commenced in 2024 and is expected to be completed and put into operation during 2030–2031;
 - Project status as of 30/09/2025: The project is currently in the implementation phase.

b) Construction in progress

b) Construction in program	30/09/2025	01/01/2025
	VND	VND
Basic construction plantation	14.391.496.548	16.207.590.836
- Rubber replanting in 2019 (1)	-	5.453.938.461
- Rubber replanting in 2022 at Xuan Loc team (2)	6.752.657.156	5.947.394.109
- Rubber replanting in 2023 at Xuan Loc team (3)	2.618.979.988	2.213.125.100
Rubber replanting in 2024 at Xuan Loc team (4)	3.241.690.234	2.593.133.166
- Rubber replanting in 2025 at Xuan Loc team (5)	1.778.169.170	
Procurement of fixed assets	-	1.165.538.721
- Purchase of a car	V %	1.165.538.721
The state of the s	14.391.496.548	17.373.129.557

⁽¹⁾ This is a project to plant and care for replanted rubber trees in Xuan Dinh commune, Hang Gon Ward, Dong Nai province, with detailed information as follows:

counting period from January 1, 2025 to September 30, 2025

- Investor: Industrial Rubber Joint Stock Company
- Source of investment capital: Owner's equity
- Project scale: The project involves the replanting and care of a rubber plantation in 2019, with a replanting area of 58.91 hectares.
- Total estimated investment: VND 7.26 billion
- Implementation and expected completion time: The project commenced in 2019 and is expected to be completed in 2025.
- Project status as of September 30, 2025: The rubber plantation project is currently in the implementation phase.
- (2) This is a project to plant and care for replanted rubber trees in 2022 in Xuan Hoa communes, Dong Nai province, with detailed information as follows:
 - Investor: Industrial Rubber Joint Stock Company;
 - Investment capital source: Owner's equity;
 - Project scale: The 2022 replanting rubber tree planting and care project with a replanting land area of 97.18 ha;
 - '- Total estimated investment: 14.608 billion VND;
 - Implementation start time and expected completion: The project started in 2022 and is expected to be completed in 2028;
 - Project status as of September 30, 2025: The rubber plantation project is currently in the implementation phase.
- (3) This is a project to plant and care for replanted rubber trees in 2023 in Xuan Hoa communes, Dong Nai province, with detailed information as follows:
 - Investor: Industrial Rubber Joint Stock Company;
 - Investment capital source: Owner's equity;
 - Project scale: The 2023 replanting rubber tree planting and care project with a replanting land area of 43.45 ha;
 - '- Total estimated investment: 6.759 billion VND;
 - Implementation start time and expected completion: The project started in 2023 and is expected to be completed in 2029;
 - Project status as of September 30, 2025: The rubber plantation project is currently in the implementation phase.
- (4) This is a project to plant and care for replanted rubber trees in 2024 in Xuan Hoa communes, Dong Nai province, with detailed information as follows:
 - Investor: Industrial Rubber Joint Stock Company;
 - Investment capital source: Owner's equity;
 - Project scale: The 2024 replanting rubber tree planting and care project with a replanting land area of 60.98 ha;
 - '- Total estimated investment: 8.887 billion VND;
 - Implementation start time and expected completion: The project started in 2024 and is expected to be completed in 2030;
 - Project status as of September 30, 2025: The rubber plantation project is currently in the implementation phase.
- (5) This is a project to plant and care for replanted rubber trees in 2025 in Xuan Hoa communes, Dong Nai province, with detailed information as follows:
 - Investor: Industrial Rubber Joint Stock Company;
 - Investment capital source: Owner's equity;
 - Project scale: The 2025 replanting rubber tree planting and care project with a replanting land area of 38.06 ha;
 - '- Total estimated investment: 6.68 billion VND;
 - Implementation start time and expected completion: The project started in 2025 and is expected to be completed in 2032;
 - Project status as of September 30, 2025: The rubber plantation project is currently in the implementation phase.

INDUSTRIAL RUBBER JOINT STOCK COMPANY

9 a)

For the accounting period from January 1, 2025 to September 30, 2025

Financial statements

Total	VND	68.175.656.374 7.157.421.229 (688.512.422)	74.644.565.181	45.422.020.033 751.773.021 (389.600.093)	45.784.192.961	22.753.636.341
Other fixed assets	ONV	50.108.675.258 5.323.307.508 (688.512.422)	54.743.470.344	28.299.575.572 498.972.800 (389.600.093)	28.408.948.279	21.809.099.686
Management equipment and	QNA	732.160.590	732.160.590	723.193.923	727.528.590	8.966.667
Vehicles and transmission	QNV .	4.165.505.394	5.999.619.115	3.590.918.743 136.038.200	3.726.956.943	574.586.651 2.272.662.172
Machinery and equipment	QNA	1.687.463.913	1.687.463.913	1.533.708.396 35.825.196	1.569.533.592	153.755.517
Houses and structures	QNA	11.481.851.219	11.481.851.219	11.274.623.399 76.602.158	11.351.225.557	207.227.820
. FIXED ASSETS TANGIBLE FIXED ASSETS		Historical cost Opening balance - Purchases during the period	- Liquidation and disposal Closing balance	Accumulated depreciation Opening balance - Depreciation during the period	Closing balance	Net book value At the beginning of the period At the end of the period

Historical cost of fully depreciated fixed assets still in use: Historical cost of tangible fixed

13.669.424.446 VND

13.575.194.536 VND

b) INTANGIBLE FIXED ASSETS

Intangible fixed assets at the Company are Misa accounting software with the Original cost and Accumulated depreciation as of June 30, 2025 being VND 45,375,000 and VND 17,875,000 respectively. Depreciation value during the period is VND 6,187,500. Financial statements

For the accounting period from January 1, 2025 to September 30, 2025

INDUSTRIAL RUBBER JOINT STOCK COMPANY

No. 14, 21st of April Street, Hang Gon Ward, Dong Nai

10 . SHORT-TERM PREPAID EXPENSES	30/09/2025	01/01/2025			
ı	ONA	ONV			
Material and tools expenses	462.596.262				
Example for preparing and submitting environmental dossiers for the	151.125.000	Ē.			
Eire and explosion insurance expenses		38.337.334			
Social insurance expenses	688.449.985				
Other short-term prepaid expenses	70.000.000	5.000.000			
	1.372.171.247	43.337.334			
11 . TAXES AND OTHER PAYABLES TO THE STATE BUDGET					
Amount receivable	Amount payable at	Amount payable	Amount actually	Amount	Amount payable at
I	QNA	DNV	ONV	ONV	AND
	42.690.897		46.182.176	3.491.279	361
Value france 1 av	3.016.244.178		3.156.330.578	140.086.400	
	48.174.918	404.416.954	520.482.459	67.890.587	
Notice Because Tay 1.929.970		2.830.800	1.639.120	738.290	
Land Rent	2	1.678.870.183	9.582.783		1.669.287.400
, Cana 1000		3.000.000	3.000.000	4	
Other taxes Fees charges and other navables		130.623.258	130.623.258		1
1.929.970	3.107.109.993	2.219.741.195	3.867.840.374	212.206.556	1.669.287.400

The Company's tax finalization will be subject to inspection by the tax authorities. As the application of tax laws and regulations to many unless interpreted in many different ways, the amount of tax presented on the Financial Statements may be subject to change at the discretion of the tax authorities.

12 . OTHER SHORT-TERM PAYABLES

01/01/2025	VND 69.290.000	69.250.000	01/01/2025	ONV	69.290.000		69.290.000
30/09/2025	VND 55.735.219	55.735.219	30/09/2025	QNA	30.390.000	14.800.000 10.545.219	55.735.219
12 . OTHER SHOKI-TERM FATABLES	- Receiving short-term deposits and pledges				a) Details by object Hoang Ngoc Tan	Ngo Van Vu Hoa Linh Aericulture Company Limited	

counting period from January 1, 2025 to September 30, 2025

OWNERS' EQUITY 13

a) Statement of changes in equity

	Owners' investment capital	Undistributed profit	Total
	VND	VND	VND
Beginning balance of previous period	175.000.000.000	6.466.903.797	181.466.903.797
Profit in the previous period		1.004.106.270	1.004.106.270
Dividend distribution in 2023		(6.125.000.000)	(6.125.000.000)
Appropriation for bonus fund of the		(324.000.000)	(324.000.000)
Ending balance of previous period	175.000.000.000	1.022.010.067	176.022.010.067
Beginning balance of this period	175.000.000.000	13.265.393.496	188,265.393.496
Profit in the previous period	-	(7.371.834.226)	(7.371.834.226)
Dividend distribution in 2024	2)=	(8.750.000.000)	(8.750.000.000)
Appropriation for bonus and welfare fund		(1.267.000.000)	(1.267.000.000)
Appropriation for bonus fund of the	•	(324.000.000)	(324.000.000)
Ending balance of this period	175.000.000.000	(4.447.440.730)	170.552.559.270

According to Resolution No. 541/NQ-GMS dated December 30, 2024 of the General Meeting of Shareholders, the Company announced the payment of interim dividends for 2024 in the amount of VND 8,750,000,000. Resolution of the General Meeting of Shareholders No. 169/NQ-DHDCD 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	7,50	13.125.000.000	7,50	13.125.000.000
20	Corporation				
-	Other shareholders	19,15	33.514.000.000	19,15	33.514.000.000
		100	175.000.000.000	100	175.000.000.000

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

	the first nine months	the first nine months
	of 2025	of 2024
	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
Shares	30/09/2025	01/01/2025

d)

Shares	30/09/2025	01/01/2025
Number of shares registered for issuance	17.500.000	17.500.000
Number of shares sold to the public - Common shares	17,500,000	17.500.000
Number of outstanding shares	17.500.000	17.00.000
- Common shares	17.500.000	17.500.000

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

. OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS 15

Leased assets a,

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	Đến 15/10/2043
	2	Xuan Dinh Commune, Dong Nai Province	Growing perennial trees	1.605.300,00	Đến 15/10/2043
	3	Xuan Dinh Commune, Dong Nai Province	Growing perennial trees	5.686.911,80	Đến 15/10/2043
	4	Hang Gon Ward, Dong Nai Province	Non-agricultural production	4.462,70	Đến 15/10/2043
	5	Xuan Dinh Commune, Dong Nai Province	Non-agricultural production	13.540,70	Đến 15/10/2043
	6	Tan Minh Commune, Lam Dong Province	Growing perennial trees	1.140.743,50	Đến 20/04/2035
16	тот	AL REVENUE FROM SALES OF GOO	ODS AND RENDERI	NG OF SERVICES	
10	. 101			the first nine months of 2025	the first nine months of 2024
				VND	VND
	Reve	nue from finished latex sales		1.632.000.000	19.129.360.000
		nue from scrap latex sales		1.350.986.200	1.342.433.000
		ava cultivation cooperation		1.312.234.320	765.351.495
		enue from melaleuca sales		-	280.000.000
				4.295.220.520	21.517.144.495
17	. cos	ST OF GOODS SOLD			
+:				the first nine months	the first nine months
				of 2025	of 2024
				VND	VND
	Cost	of finished latex sales		2.029.028.093	24.793.702.100
	Cost	of scrapt latex sales		1.216.586.570	981.647.500
	Cost	of melaleuca sales		9	33.037.731
	Cost	of Cassava cultivation cooperation		1.091.335.028	280.392.700
	Prov	vision for decline in inventory value		3.128.043.309	(8.510.545.745)
				7.464.993.000	17.578.234.286
17	. FIN	ANCIAL INCOME			
				the first nine months	the first nine months
				of 2025	of 2024
				VND	VND
	Inte	rest on deposits		3.636.452.072	4.348.556.781
				3.636.452.072	4.348.556.781
19	. FIN	IANCIAL EXPENSES			
				the first nine months	the first nine months
		a .		of 2025 VND	of 2024 VND
				408.696.723	982.164.770
	Pro	vision for loss on investment devaluation		408.090.723	702,104,770

counting period from January 1, 2025 to September 30, 2025

No. 14	, 21st o	f April	Street,	Hang	Gon	Ward,	Dong Na	i
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		408.696.723	982.164.770
20 .	. SELLING EXPENSES		
		the first nine months	the first nine months
		of 2025	of 2024
		VND	VND
	Outsourced service expenses	-	22.150.000
	Latex loading and unloading expenses	2.240.000	35.476.000
8		2.240.000	57.626.000
21	. GENERAL AND ADMINISTRATIVE EXPENSES		
		the first nine months of 2025	the first nine months of 2024
		VND	VND
	Labor costs	4.329.235.810	3.477.858.182
		544.829.325	461.165.913
	Raw and material costs		140.706.000
	Fixed asset depreciation costs	115.882.767	
	Taxes, fees, and charges	118.756.200	149.918.267
	Purchased service costs	1.476.890.243	1.463.078.251
	Other expenses in cash	1,164.045.140	988.916.913
		7.749.639.485	6.681.643.526
22	. OTHER INCOME		8
		the first nine months	the first nine months
		of 2025	of 2024
		VND	VND
	Income from assignment, liquidation of fixed assets (*)		408.440.908
	Other income	189.677.000	71.625.712
	Income from intercropping crops	211.206.670	381.848.409
		400.883.670	861.915.029
23	. OTHER EXPENSES		, - a = 1
23	, OTHER EM EMBES	the first nine months	the first nine months
	×	of 2025	of 2024
		VND	VND
	Other expenses	59.235.587	62.612.668
		59.235.587	62.612.668
24	. CURRENT CORPORATE INCOME TAX EXPENSE		
		the first nine months	the first nine months
		of 2025	of 2024
		VND	VND
	Total accounting profit before corporate income tax	(7.352.248.533)	1.365.335.055
	Increase adjustments	304.551.721	440.808.869
	- Ineligible expenses	206.623,258	440.808.869
	- Prepaid revenue including tax in 2024	97.928.463	
	Taxable corporate income	(7.047.696.812)	1.806.143.924
	- Income from main business activities (15% tax rate)	(10.720.051.965)	(2.617.839.317)
	- Income from other activities (20% tax rate)	3.672.355.153	4.423.983.241
	Total taxable profit	(7.047.696.812)	1.806.143.924
	Corporate income tax rate	20%	20%
	S 4		361.228.785

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No. 14, 21st of April Street, Hang Gon Ward, Dong Nai

counting period from January 1, 2025 to September 30, 2025

(42.1)

		•
Corporate income tax payable at the beginning of the period	3.016.244.178	254.837.390
Corporate income tax paid during the period	(3.156.330.578)	(323.854.500)
Total corporate income tax payable at the end of the period	(140.086.400)	292.211.675
BASIC EARNINGS PER SHARE		
The calculation of basic earnings per share attributable to ordina following data:	ry shareholders of the Cor	npany is based on the
	the first nine months of 2025	the first nine months of 2024
	VND	
A	THE	VND
Net profit after tax	(7.371.834.226)	
- Bonus and welfare fund and Executive Board bonus fund		VND
\$		VND
- Bonus and welfare fund and Executive Board bonus fund	(7.371.834.226)	VND 1.004.106.270

25 . PRODUCTION AND BUSINESS EXPENSES BY ITEMS

	the first nine months of 2025	the first nine months of 2024
	VND	VND
Labor costs	11.981.402.070	10.191.159.691
Raw material costs	1.645.867.964	2.122.499.634
Fixed asset depreciation costs	757.960.521	871.984.000
Purchased service costs	2.956.637.716	2.812.093.852
Other expenses in cash	1.502.108.471	1.368.470.818
	18.843.976.742	17.366.207.995

26 . FINANCIAL INSTRUMENTS

Basic earnings per share

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 Sep 30, 2025				
Cash and cash equivalents	2.349.548.399) -		2.349.548.399
Trade receivables, other receivables	3.810.647.125			3.810.647.125
Loans	81.400.000.000		£.	81.400.000.000
	87.560.195.524	<u>.</u>		87.560.195.524
As at January 01, 202	5			
Cash and cash equivalents	15.273.214.060	-2	-	15.273.214.060
Trade receivables, other receivables	1.483.935.344			1.483.935.344
Loans	104.600.000.000		=	104.600.000.000
	121.357.149.404	<u> </u>		121.357.149.404

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:

9	From 1 year or less	Over 1 year to 5 years	Over 5 years	Total
-	VND	VND	VND	VND
As at Sep 30, 2025				
Trade payables, other payables	68.371.219		-	68.371.219
Accrued expenses	14.780.457		-0	14.780.457
9				
	83.151.676	- =		83.151.676
As at January 01, 2025				
Trade payables, other payables	1.360.816.522		=	1.360.816.522
Accrued expenses	123.052.943	×		123.052.943
=	1.483.869.465			1.483.869.465

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.

counting period from January 1, 2025 to September 30, 2025

No material events have occurred after the end of the accounting period that require adjustment or disclosure in the financial statements for the second quarter of 2025

28 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related party	Relationship	
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	
Mr. Nguyen Cao Duc	(Appointed on Jan 17, 2023) Member of the Board of Directors	
Mr. Nguyen Van Hung	(Appointed on April 26, 2023) Chief accountant (Dismissed on May 17, 2024)	
Mr. Vu Duc Thang	Kế toán trưởng (Appointed on May 17, 2024)	
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In addition to the related party information disclosed in the above notes, the Company also had the following transactions with related parties during the period:

e e		the first nine months of 2025	the first nine months of 2024
Purchase of goods and services		1.671.458.000	307.125.000
- Dong Nai Joint Stock Company	- Dong Nai Joint Stock Company of Agricultural Materials		307.125.000
		-	-
General and administrative expenses - Big C Dong Nai International Trade and Service Company Limited			3.312.718
- Big C Dong Nai International	Trade and Service Company Limited		3.312.718
¥		the first nine months	the first nine months
		of 2025	of 2024
		VND	VND
Income of the Board of Direct	ors	743.400.000	856.980.000
- Mr. Nguyen Dang Tan	Director	275.040.000	309.420.000
- Mr. Nguyen Thai Nguyen	Deputy Director	243.360.000	273.780.000
- Mr. Nguyen Van Hung	Chief Accountar		138.874.000
- Mr. Vu Duc Thang	Chief Accountar	225.000.000	134.906.000
Remuneration of the Board of	Remuneration of the Board of Directors		304.200.000
- Mr. Pham Nam Hung	Chairman	57.600.000	60.840.000
- Mr. Nguyen Dang Tan	Member	43.200.000	60.840.000
- Mr. Nguyen Thai Nguyen	Member	43.200.000	60.840.000
- Mr. Nguyen Cao Duc	Member	43,200.000	60.840.000
- Mr. Hoang Thanh Bach	Member	43.200.000	60.840.000
8			-
		the first nine months of 2025	the first nine months of 2024
		VND	VND
Remuneration of the Supervisory Board		300.960.000	334.620.000
- Mrs. Tran Thi Hong Loan	Head of the Superviso	243.360.000	273.780.000
- Mrs. Ngo Thi Cam Ha	Member	28.800.000	30.420.000
- Mrs. Tran Thi Cam	Member	28.800.000	30.420.000
Apart from the related parties w	ith the above-mentioned transactions	and balances, other relat	ed parties did not have
and the second of the second contract of the second of the			

any transactions during the period and balances as of the end of the accounting period with the Company.

. SỐ LIỆU SO SÁNH

The comparative figures presented in the Balance Sheet and corresponding Notes are derived from the Financial Statements for the fiscal year ended December 31, 2024, which were audited by AASC Auditing Firm Company Limited. The comparative figures in the Income Statement, Cash Flow Statement, and corresponding Notes are derived from the Financial Statements for the accounting period from January 1, 2024 to September 30, 2024.

Preparer

Chief Accountant

Pham Thi Ngoc Han

Vu Duc Thang

Mong

Nguyen Dang Tan

Dong Nai, October 17, 2025