

Form 01

VIETNAM RUBBER GROUP SOCIALIST REPUBLIC OF VIETNAM
BA RIA RUBBER JOINT STOCK COMPANY Independence - Freedom - Happiness

No: 1091/CSBR-CBTT

TP.HCM, October 19, 2026

PERIODIC INFORMATION DISCLOSURE
FINANCIAL STATEMENTS

To: Ha Noi Stock Exchange.

Pursuant to Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market, Ba Ria Rubber Joint Stock Company hereby discloses its financial statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

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

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

2. Contents of disclosed information: Financial Statement Q3 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 October 20, 2026 at the following link: INVESTOR RELATIONS section at: <http://baruco.com.vn>

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;
- Archiv: AD, Discloser.

**AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**

(signed)

Attached documents:

- Financial Statements Q3/2026 with Explanation

Nguyen Huu Nghia

P ĐOÀN CÔNG NGHIỆP CAO SU VIỆT N
CÔNG TY CỔ PHẦN CAO SU BÀ RỊA

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

BÁO CÁO TÌNH HÌNH TÀI CHÍNH
Tại ngày 30/9/2026

ASSETS	Code	Notes	30/09/2026	01/01/2026
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A. SHORT-TERM ASSETS	100		684.413.244.155	435.538.836.533
I. Cash and cash equivalents	110	1	28.319.406.814	87.755.603.857
1. Cash	111		28.319.406.814	6.755.603.857
2. Cash equivalents	112			81.000.000.000
II. Short-term financial investment	120	2	519.887.271.955	209.464.938.902
1. Trading securities	121			
2. Provision for depreciation of trading securities (*)	122			
3. Investments held to short-term maturity	123		519.887.271.955	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		51.914.720.900	40.290.526.033
1. Short-term trade receivables	131	3	55.353.880.802	38.274.808.797
2. Short-term prepayments to suppliers	132	4	1.750.752.739	151.500.000
3. Short-term internal receivables	133		-	-
4. Receivables according to the construction contract schedule	134		-	-
5. Other short-term receivables	135	5	8.339.103.750	8.628.725.432
6. Provision for short-term bad debts (*)	136		-13.529.016.391	-6.764.508.196
7. Shortage of assets awaiting resolution	137			
IV. Inventories	140	6	62.562.467.618	86.741.727.103
1. Inventories	141		62.562.467.618	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		21.729.376.868	11.286.040.638
1. Short-term prepaid expenses	161	7.1	16.858.004.888	134.770.132
2. Deductible VAT	162			
3. Taxes and other amounts receivable by the State	163	8	4.871.371.980	11.151.270.506
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165			
B - LONG-TERM ASSETS	200		1.249.753.132.378	1.270.978.956.831

ASSETS	Code	Notes	30/09/2026	01/01/2026
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		454.534.925.248	458.803.668.604
1. Tangible fixed assets	221	9	454.506.071.081	458.760.751.937
- <i>Historical cost</i>	222		873.504.432.690	868.772.160.855
- <i>Cumulative wear value (*)</i>	223		-418.998.361.609	-410.011.408.918
2. Fixed assets lease finance	224		-	-
- <i>Historical cost</i>	225			
- <i>Cumulative wear value (*)</i>	226			
3. Intangible fixed assets	227	10	28.854.167	42.916.667
- <i>Historical cost</i>	228		1.338.601.683	1.338.601.683
- <i>Cumulative wear value (*)</i>	229		-1.309.747.516	-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		-	-
- <i>Historical cost</i>	234			
- <i>Accumulated depreciation value (*)</i>	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		-	-
- <i>Historical cost</i>	241			
- <i>Cumulative wear value (*)</i>	242			
V. Long-term unfinished assets	250	11	120.107.671.402	134.672.169.154
1. Long-term Production and Business Work-in-Progress	251			
2. Construction in Progress	252		120.107.671.402	134.672.169.154
VI. Long-term financial investment	260	12	664.418.450.792	664.698.364.131
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		-2.969.495.163	-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		10.692.084.936	12.804.754.942
1. Long-term allocation waiting costs	271	7.2	3.324.010.045	5.436.680.051
2. Deferred income tax assets	272		7.368.074.891	7.368.074.891

ASSETS	Code	Notes	30/09/2026	01/01/2026
3. Long-term equipment, supplies, spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)			1.934.166.376.533	1.706.517.793.364
RESOURCES	Code	Notes	30/09/2026	01/01/2026
LIABILITIES	300		320.648.070.390	206.553.986.546
I. Short-term Liabilities	310		274.700.022.914	160.583.315.253
1. Short-term Trade Payables	311	13.1	32.736.708.541	7.908.251.207
2. Short-term Advances from Customers	312	13.2	6.288.072.847	2.327.483.551
3. Payables to Shareholders and Profit Distributions	313	14	277.431.750	306.763.000
4. Short-term Taxes and Payables to the State Budget	314	15	19.580.568.822	8.430.278.013
5. Payables to Employees	315	16	31.584.893.217	48.445.280.796
6. Short-term Accrued Expenses	316	17		456.637.120
7. Short-term Internal Payables	317			
8. Short-term Payables under Construction Contracts	318			
9. Short-term Unearned Revenue	319		1.555.353.356	
10. Other Short-term Payables	320	18.1	145.446.290.581	48.686.370.749
11. Short-term Borrowings and Finance Lease Liabilities	321			
12. Short-term Provisions	322			
13. Reward and Welfare Fund	323	19	37.230.703.800	44.022.250.817
14. Price Stabilization Fund	324			
15. Government Bond Repurchase Transactions	325			
II. Long-term Liabilities	330		45.948.047.476	45.970.671.293
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			
8. Other Long-term Payables	338	18.2	5.642.752.728	4.899.833.744
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		40.305.294.748	41.070.837.549
D - EQUITY	400		1.613.518.306.143	1.499.963.806.818
I. Equity	410		1.613.518.306.143	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		259.570.806.818	224.806.345.294

ASSETS	Code	Notes	30/09/2026	01/01/2026
9. Other Equity Funds	419			
10. Undistributed Profit After Tax	420		228.947.499.325	150.157.461.524
- Cumulative undistributed profit after tax to the end of previous period	420a			0
- Undistributed profit after tax for the current period	420b		228.947.499.325	150.157.461.524
10. Non-controlling interest	429		-	-
TOTAL CAPITAL (440 = 300 + 400)	440		1.934.166.376.533	1.706.517.793.364

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR

(signed)

(signed)

(signed)

Le Thi Kim Loan

Huynh Thi Tu Ai

Nguyen Thai Binh

QUARTER III/2026 INCOME STATEMENT

Unit: VND

Indicator	Code	Note	Q3/2026		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		222.157.851.525	107.589.837.894	463.407.039.416	252.594.353.495
2. Revenue deductions	2					
3. Net revenues from sales and service provisions (10 = 01-02)	10		222.157.851.525	107.589.837.894	463.407.039.416	252.594.353.495
4. Costs of goods sold	11		153.334.294.515	70.086.138.195	341.575.924.150	183.486.426.878
5. Gross revenues from sales and service provisions (20 = 10-11)	20		68.823.557.010	37.503.699.699	121.831.115.266	69.107.926.617
6. Profit/loss of sale and liquidation of investment real estate	21					
7. Revenue from financial activities	22		68.937.633.440	47.504.429.747	78.073.294.071	52.428.659.493
8. Financing costs	23		397.363.323	72.857.400	778.626.049	74.618.578
- In which: Borrowing costs	24					
9. Cost of sales	25		2.138.238.795	1.308.575.337	4.655.458.038	4.621.681.786
10. Business management expenses	26		8.718.247.933	6.927.866.155	30.530.625.581	21.292.062.346
11. Net profit from business activities {30 = 20 + 21 + 22 – (23 + 25 + 26)}	30		126.507.340.399	76.698.830.554	163.939.699.669	95.548.223.400
12. Other income	31		5.714.884.186	4.670.089.781	95.979.099.559	45.779.861.495
13. Other expenses	32		1.642.600	159.318.677	10.988.913.507	309.923.072
14. Other Profits (40 = 31 - 32)	40		5.713.241.586	4.510.771.104	84.990.186.052	45.469.938.423
15. Total accounting profit before tax (50 = 30 + 40)	50		132.220.581.985	81.209.601.658	248.929.885.721	141.018.161.823
16. Current income tax expense	51		7.350.196.007	3.980.257.230	19.982.386.396	14.784.072.157
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50 – 51 – 52)	60		124.870.385.978	77.229.344.428	228.947.499.325	126.234.089.666
19. Basic earnings per share (*)	70		1.110	686	2.035	1.122
20. Declining interest on stocks (*)	71					

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR

(signed)

(signed)

(signed)

Le Thi Kim Loan

Huynh Thi Tu Ai

Nguyen Thai Binh

DIRECT CASH FLOW STATEMENT
For the accounting period from July 1, 2026, to September 30, 2026

Indicator	Code	Current year	Previous year
<i>1</i>	<i>2</i>	<i>4</i>	<i>5</i>
I. Cash flow from operating activities			
1. Receipt from sales, supplying services and other revenue	1	557.181.824.168	294.596.928.138
2. Payment for suppliers	2	-153.880.357.088	-152.854.478.048
3. Payment for employees	3	-139.587.721.608	-111.537.120.650
4. Payment for loan interest	4		
5. Payment for income tax	5	-6.500.000.000	-9.300.000.000
6. Other receipt from operating activities	6	74.526.607.657	32.914.532.658
7. Other payment from operating activities	7	-87.498.159.393	-81.309.553.715
Net cash flow from operating activities	20	244.242.193.736	-27.489.691.617
II. Cash flow from investment activities			
1. Payment for buying, building fixed assets and other long-term assets	21	-11.164.591.839	-4.832.021.490
2. Receipt from liquidating, selling fixed assets and others long-term assets	22	89.488.583.289	44.723.372.781
3. Payment for loaning, buying securities from other entities	23	-457.751.149.490	-106.500.000.000
4. Receipt from loaning, selling securities	24	147.328.816.437	12.900.000.000
5. Payment for investing in the other entities	25		
6. Receipt from investment in other entities	26		
7. Receipt from loan interest, dividend, divided profits	27	-72.140.000.000	57.690.875.070
Net cash flow from investment activities	30	-304.238.341.603	3.982.226.361
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		
4. Payment for original debt	34		
5. Payment for debt (financial leasing)	35		
6. Paid dividends, profits	36		-78.633.954.500
Net cash flow from financial activities	40	0	-78.633.954.500
Net cash flow in the period (20+30+40)	50	-59.996.147.867	-102.141.419.756
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	559.950.824	61.363.654
Cash and cash equivalents at the end of the period (50+60+61)	70	28.319.406.814	49.872.190.827

PREPARED

CHIEF ACCOUNTANT

GENERAL DIRECTOR

(signed)

(signed)

(signed)

Le Thi Kim Loan

Huynh Thi Tu Ai

Nguyen Thai Binh

NOTE TO THE FINANCIAL STATEMENTS

Accounting Period: Quarter III 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 - dismissed on 29/06/2026

+ Phung The Minh - Independent Member of the Board of Directors - dismissed on 29/06/2026

+ Vo Thai Dan - Independent Member of the Board of Directors - appointed on 29/06/2026

- Board of Management

+ Nguyen Thai Binh - appointed General Director of the Company on 26/5/2026

+ Nguyen Cong Nhut - Deputy General Director of the Company dismissed on 18/09/2026

+ Pham Nguyen Khang - appointed Deputy General Director of the Company on 01/6/2026

- Board of Supervisors

+ Pham Thi Kim Loan - Head of the Department

+ Nguyen Thi Hai - Member

+ Hoang Quoc Hung - Member of the Supervisory Board - dismissed on 29/6/2026

+ Tran Thi Tuyet Hang - Member of the Supervisory Board - appointed on 29/6/2026

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

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

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

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

6- Corporate Structure:

- Subsidiaries List: None

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

- Dependent Accounting Units:

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

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

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

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

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

7- Declaration on Comparability of Financial Statement Information: Comparable

II- Accounting Period, Currency Used in Accounting:

1. Accounting Year: The accounting year starts on 01/01 and ends on 31/12 annually. This reporting period is from **01/07/2026 to 30/09/2026**

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-TCND 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 trustees (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 dividend 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:	28.319.406.814	81.141.513.250
- Cash on hand	312.711.608	141.513.250
- Demand deposits and 1-month deposits at banks	28.006.695.206	81.000.000.000
Total	28.319.406.814	81.141.513.250
2. Financial investments:	519.887.271.955	209.464.938.902
- Trading securities		
- Investments held to maturity – A/C 128	517.447.123.288	207.700.000.000
- Accrued interest	2.440.148.667	1.764.938.902
3. Short-term receivables of customers -A/C 131		
+ Vietnam Rubber Group	11.544.654.880	
+ Hoa Binh Rubber Joint Stock Company	210.340.463	207.799.200
+ VICTORY COMMODITIES PTE LTD		2.073.927.744
+ LG COMMTRADE PTY LTD	11.398.619.640	
+ WEBER & CHAER GmbHSCo	8.864.553.447	3.110.102.050
+ FURUKAWA SANGYO KAISHA CO., LTD.	7.205.895.406	3.916.891.182
+ EMERITA TRADING LTD		995.689.184

+ Dang Thanh Binh Household Business	3.949.065.376	3.949.065.376
+ 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
+ Thien Tai Agricultural Services Household Business	2.340.512.100	2.340.512.100
+ Union Trading Investment Joint Stock Company	2.154.750.575	
+ Van Linh Agricultural Services Household Business	1.061.010.500	1.061.010.500
+ BRO - GROUP Trading and Services Company Limited	330.000.000	
+ Binon Cacao Joint Stock Company	116.050.000	102.300.000
+ Lien Anh Rubber Manufacturing Company Limited		11.800.833.796
+ Thai Duong Development Company Limited		1.333.750.000
+ Minh Thuan Phat Investment, Construction, Services and Trading JSC		1.204.499.250
Total	55.353.880.802	38.274.808.797

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

+ Vietnam Seedling Biotechnology Joint Stock Company	581.760.000	0
+ Cao Phat Investment, Trading and Construction Company Limited	522.292.739	
+ NiNa One Member Company Limited	445.200.000	
+ Processing Enterprise	50.000.000	
+ Nha Rong Investment and Development Joint Stock Company	151.500.000	151.500.000
Total	1.750.752.739	151.500.000

5. Other receivables TK 138, TK 141

* Short term :		
- Dividend receivables of Long Khanh Industrial Park Joint Stock Company		6.840.000.000
- Dividends receivable of Viet Lao Rubber Joint Stock Company	5.438.390.612	768.000.000
- Employee PIT	188.258.858	756.685.445
- Other receivables		264.039.987
** Other short-term prepayments - Account 338		
+ Ba Ria Rubber Joint Stock Company - KPT	2.662.454.280	
+ Funding for Party activities	50.000.000	
Total	8.339.103.750	8.628.725.432

6. Inventory (no provision)

- Raw materials - 152	2.610.776.504	2.104.042.396
- Tools, tools - 153	164.697.491	252.323.987
- Unfinished production and business expenses - 154	12.292.990.051	21.897.988.098
- Finished Products - 155	47.494.003.572	62.487.372.622
- Shipments for Sale - 157		
- Real estate goods		
Total	62.562.467.618	86.741.727.103

7- Prepaid Expenses: AC 242

- Short-term upfront costs (tools, tools)	16.858.004.888	18.979.049.468
- Long-term upfront costs (tools, tools)	3.324.010.045	5.436.680.051
Total	20.182.014.933	5.436.680.051

8. Taxes and State receivables

- VAT not fully deducted		0
- Overpaid CIT	0	
- Personal income tax	0	
- Corporate income tax		
- Housing tax, land rent	4.870.176.285	11.150.174.811
- Other taxes and other amounts receivable to the State	1.195.695	1.095.695
Total	4.871.371.980	11.151.270.506

9. Increase and decrease in tangible fixed assets in the quarter (from January 1, 2026 to September 30, 2026)

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	145.000.000	1.763.592.593			1.908.592.593
- Completed construction investment		807.600.000			29.962.728.061	30.770.328.061
- Other increases	2.124.502.870					2.124.502.870
- Transferred to investment properties						0
- Liquidation, sales			-2.437.450.675		-27.633.701.014	-30.071.151.689
- Decreased due to handover to the local authorities.						0
Ending balance	176.550.559.357	44.276.041.504	29.058.033.667	2.487.593.864	621.132.204.298	873.504.432.690
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	4.481.849.332	513.896.775	977.554.041	31.312.503	23.423.748.158	29.428.360.809
- Other increases						0
- Liquidation, sales			-2.200.238.917		-18.241.169.201	-20.441.408.118
- Other reductions						0
Ending balance	153.099.572.680	41.736.076.046	24.309.414.056	2.404.771.366	197.448.527.461	418.998.361.609
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	23.450.986.677	2.539.965.458	4.748.619.611	82.822.498	423.683.676.837	454.506.071.081

- Original cost of fixed assets at the end of the period fully depreciated but still in use: **192.756.039.096 VND**

- Commitments relating to future purchases and sales of high-value tangible fixed assets: Pursuant to Decision No. 2241A/QĐ-UBND dated August 29, 2019 of Ba Ria–Vung Tau Province on land recovery for the implementation of a high-tech agricultural production investment project in Xuan Son Commune, Chau Duc District, 323.92 hectares of land are to be recovered from Ba Ria Rubber Joint Stock Company, with compensation of VND 45,553,915,453. However, this compensation amount does not adequately balance the interests of both parties, and the land recovery process has therefore not yet been completed. In 2023, the Company handed over a total area of 47.4 hectares to the local authorities and provisionally recognized VND 8,712,541,000 as financial income.

10. Increase or decrease in intangible fixed assets: A/C 213

Indicator	Land use rights	Copyrights, patents	Software copyright	Other intangible fixed assets	Total
Original Cost of Intangible Fixed Assets:					
Beginning balance		0	422.000.000	916.601.683	1.338.601.683
- Purchased during the period					0
- Other increases					0
- Other decreases					0

Ending balance	0	0	422.000.000	916.601.683	1.338.601.683
Accumulated Depreciation Value:					0
Beginning balance		0	422.000.000	873.685.016	1.295.685.016
- Depreciation during the period				14.062.500	14.062.500
- Other decreases					0
Ending balance	0	0	422.000.000	887.747.516	1.309.747.516
Net Book Value of Intangible Fixed Assets:					0
- At the beginning of the period	0	0	0	42.916.667	42.916.667
- At the end of the period	0	0	0	28.854.167	28.854.167

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

	Closing balance		Opening balance	
- Total construction-in-progress costs		120.107.671.402		134.672.169.154
+ Architectural construction				
+ Plantation construction works		120.107.671.402		134.672.169.154
Total		120.107.671.402	0	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	35.957.605.000
+ Lai Chau II Rubber Joint Stock Company	59.198.139.940	59.198.139.940	59.198.139.940	59.198.139.940
+ 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	667.387.945.955
- 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		-1.333.569.796		-1.333.569.796
+ Lai Chau II Rubber Joint Stock Company		-1.356.012.028		-1.356.012.028
Total		-		

13- Payables to Sellers and Advances from Customers:

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

	Closing balance	Opening balance
+ Ba Ria KPT Rubber Development Company Limited	32.638.994.255	7.908.251.207
	23.890.686.750	
+ Vbay Bio Trading and Import-Export Joint Stock Company	1.864.666.575	
+ Minh Anh SG Trading and Manufacturing Company Limited	997.659.840	
+ Tan Hung Thai Company Limited	878.661.000	
+ Nhan Tam Agricultural Services Household Business	782.434.968	
+ Trade payables for rubber latex purchases - Le Cong Rubber Company Limited	678.009.171	1.190.138.122
+ Hung Phat Thanh Company Limited	529.124.000	
+ Minh Tan Fertilizer Import-Export Joint Stock Company	521.066.667	
+ Binh Thuan Plastics Group Joint Stock Company	399.600.000	
+ Minh Thuan Phat Investment, Construction, Services and Trading Joint Stock Company	390.145.800	
+ Tin Thanh Company Limited	266.505.000	95.200.000
+ Quoc Tuan Mechanical Engineering, Construction and Electrical Testing Company Limited	238.350.575	
+ Minh Minh Khang Manufacturing, Trading and Services Company Limited	199.973.400	
+ An Binh Environmental Engineering Technology Company Limited	197.856.000	
+ Bach Huu Phat Company Limited	195.200.000	
+ Dan Khanh Trading, Services and Construction Company Limited	186.699.600	
+ Nguyen Gia LK Trading and Transportation Services Company Limited	113.591.808	
+ Thanh Dong Agricultural Services Household Business	82.867.050	
+ Nhuan Duc Trading One Member Company Limited	59.704.959	85.728.313
+ Hieu Lam Company Limited	40.580.400	
+ Kim Phung Construction Services Company Limited	32.284.491	
+ Smallholder Vo Chu An	18.151.235	
+ Thu Agricultural Supplies Company Limited	17.580.952	
+ Smallholder Hoang Van Ngoc	15.918.882	
+ Golden Agriculture International Company Limited	15.238.095	
+ T&T American Group Company Limited	14.400.000	51.875.000
+ Thanh Xuan Hong Manufacturing, Trading and Services One Member Company Limited	12.037.037	
+ Trade payables for rubber latex purchases - Thua Duc Cooperative		3.999.967.040
+ Hoang Yen MK Trading, Services and Technical Consulting One Member Company Limited		562.811.358
+ Khanh Ngan Company Limited		286.643.889
+ Nhat Thanh Agricultural Services Household Business		267.653.124
+ Vi Ngot Happy Trading, Manufacturing and Services Company Limited		266.388.947
+ Vietnam Dairy Products Joint Stock Company		210.931.776
+ Trade payables for rubber latex purchases - Xuan Loc Company		188.233.433
+ Tri Viet Manufacturing and Trading Joint Stock Company		146.438.250
+ Other customers (Xa Bang area)		134.165.950
+ Nha Rong Investment and Development Joint Stock Company		115.979.850
+ Trade payables for rubber latex purchases from smallholders		109.207.295
+ Phuong Thi Agricultural Services and Supplies Store Household Business		71.226.000
+ Binh Thien Trading and Services Company Limited		47.925.060
+ Company Office		44.937.800
+ Dang Thuy Company Limited		32.800.000
+ Thanh Xuan Hong Manufacturing, Trading and Services One Member Company Limited		
+ Kien Khoa Company Limited (banana plantation)	97.714.286	

13.2- Advance Payments from Customers:

6.288.072.847 2.327.483.551

+ Hong Tuong One Member Company Limited	2.562.754.487	
+ An Thien Lam One Member Company Limited	1.293.364.800	
+ Luu Gia Trading and Services Company Limited	884.981.160	
+ Sao Nam Services One Member Company Limited	752.522.400	
+ PTN Development Company Limited	532.163.520	
+ Hiep Thanh Rubber Industry Joint Stock Company	261.636.480	
+ My Duyen Rubber Company Limited	650.000	
+ Gia Phu Anh Company Limited		1.052.049.600
+ Hong Tuong One Member Company Limited		595.080.946
+ Branch of Rubber Industry and Import-Export Joint Stock Company - Warehousing and Transportation Enterprise		581.061.600
+ Dang Thai Gia One Member Company Limited		99.291.405
Total	39.024.781.388	10.235.734.758
14- Payable dividends and profits		
- Payable dividends and profits	277.431.750	306.763.000
Total	277.431.750	306.763.000
15- Taxes and Payables to the State:		
- VAT	3.765.045.228	5.423.846.982
- Land and housing tax, land rent		
- Personal income tax	83.995.071	758.377.274
- Corporate income tax	15.730.138.953	2.247.752.557
- Other taxes - resource tax	1.389.570	301.200
Total	19.580.568.822	8.430.278.013
16- Payables to Employees:		
- Worker salaries	31.584.893.217	48.445.280.796
Total	31.584.893.217	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>18.1. Short term :</i>		
* Other payables and payables:	144.461.940.320	48.686.370.749
+ Social insurance, health insurance and trade union contributions payable	2.033.766.262	106.790.901
+ Other payables to KV-XNCB units		3.196.175.330
+ Company Office (compensation received for the Kim Long and Binh Ba roads; land rent payments)	13.086.564.400	4.886.848.965
+ Rubber Export Insurance Fund		475.298.080
+ Deferred revenue from intercropping	1.555.353.356	
+ Payables to funds and other payables - CN	671.489.849	41.421.070
+ Other payables - Intercropping activities		2.995.635.950
+ Remuneration payable to capital representatives	274.392.000	143.826.000
+ Dividends payable	90.000.000.000	
+ Other payables (compensation for 323.92 hectares of land in Xuan Son handed over to the local authorities)	36.840.374.453	36.840.374.453
<i>18.2. Long-term</i>	5.642.752.728	4.899.833.744
+ Deposit for presumption activities	2.372.300.000	1.142.016.100
+ Margin for VC liquidation activities		
+ Margin for intercropping activities	2.733.086.380	1.537.353.356
+ Payable deposits for other activities	537.366.348	2.220.464.288
19. Welfare reward fund: A/C 353		
- Executive Management Reward Fund		
- Employee Reward and Welfare Fund	36.271.879.031	42.931.701.490
- Reward and Welfare Fund Used for Fixed Assets	958.824.769	1.090.549.327
Total	37.230.703.800	44.022.250.817
20- Financial Loans and Debts (1/01-30/09/2026) :	0	0
- Long-term loans due		0
- Medium and long-term loans	0	0
- <i>Equity (Appendix details attached)</i>		
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	259.570.806.818	224.806.345.294
+ Increase in the period	34.764.461.524	0
+ Decrease in the period		
b. Undistributed after-tax profits, of which:	228.947.499.325	150.157.461.524
+ Previous period interest	0	0
+ Interest in this period	228.947.499.325	0
Total	1.613.518.306.143	1.499.963.806.818
d- Dividends: None		
e- Bonus and welfare funds:	37.230.703.800	44.022.250.817
- Bonus and welfare fund, including:	36.271.879.031	42.931.701.490
+ Welfare fund used to form fixed assets:	958.824.769	1.090.549.327
+ Bonus fund for the Board of Management:		
g- Income and expenses, gains or losses recognized directly in equity as prescribed: None.		
c- Shares:		
+ Number of issued shares:	112.500.000	112.500.000
<i>Of which common shares (Registered shares: 112.500.000)</i>	<i>112.500.000</i>	<i>112.500.000</i>
21- Off-balance sheet items		
^ Operating lease assets: None		

- Foreign currencies (USD)		1.014.691	238.633
-Assets held in trust/custody: Finished rubber cup lump of customers (Contract price)			VND
Total	50,400	Tons of latex	1.868.868.757 VND
*Dang Thai Gia Company Limited	10,080	Tons of latex	374.840.432 VND
* Vietnam Rubber Group	40,320	Tons of latex	1.494.028.325 VND

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

	Q3 current year	Q3 Previous year
1- Total revenue from sales and services:	222.157.851.525	107.589.837.894
In which:		
- Revenue from rubber latex sales	220.325.961.175	106.193.925.712
- Revenue from pallet services, hotel services, processing, etc.	1.831.890.350	1.395.912.182
2- Revenue deductions		
3- Cost of goods sold:	153.334.294.515	70.086.138.195
- Cost of sold rubber latex	151.667.274.297	70.062.237.423
- Cost of rubber latex processing services		
- Cost of provided services	1.667.020.219	23.900.772
4- Financial income:	68.937.633.440	47.504.429.747
- Income from deposits and lending	657.911.099	688.762.802
- Income from dividends and distributed profits		
- Income from foreign exchange gains	67.962.454.280	46.742.859.779
- Income from foreign currency sales	317.268.061	72.807.166
5- Financial expenses:		
- Loan interest	397.363.323	72.857.400
- Exchange rate differences and other financial costs		
- Reversal of provision for financial investment losses	397.363.323	72.857.400
- Provision for financial investment losses		
6- Selling and administrative expenses:	10.856.486.728	8.236.441.492
- Selling expenses:	2.138.238.795	1.308.575.337
* Packaging and pallet costs (>10% of total selling expenses)	1.292.183.126	806.532.685
* Transportation costs (>10% of total selling expenses)	544.717.800	333.100.800
* Rubber export insurance expenses		
* Outsourced and others services	301.337.869	168.941.852
- Administrative expenses:	8.718.247.933	6.927.866.155
* Labor costs (>10% of total administrative expenses)	5.027.712.164	3.502.894.845
* Severance allowance expenses	392.342.000	636.797.000
* Other employee costs	90.502.760	149.507.938
* Outsourced services	598.939.300	442.966.583
* Depreciation of fixed assets	196.979.130	171.440.340
* Allocation to science and technology fund		
* Other costs	2.411.772.579	2.024.259.449
7- Other income:	5.714.884.186	4.670.089.781
- Liquidation of rubber plantations	55.296.000	
- Liquidation of acacia trees		
- Reversal of increased income (expenses accrued in previous years)		
- Remaining value of disposed assets		
- Income from compensation and damages		506.279.000
- Other income	5.659.588.186	4.163.810.781
8- Other expenses	1.642.600	159.318.677
- Other expenses	1.642.600	159.318.677
9- Current Corporate Income Tax Expenses	Q3 current year	Q3 Previous year
- Total accounting profit before tax	132.220.581.985	81209601658
a. Tax-incentive business activities		
- Accounting profit from main business activities	125.929.524.562	29.267.258.207
- Deductions when calculating corporate income tax	0	29.267.258.207
- Additions when calculating corporate income tax		
- Total taxable profit for corporate income tax	60.919.845.220	29.267.258.207
+ Corporate income tax rate	10%	10%
- Corporate income tax payable for main business activities	6.091.984.522	2.926.725.821
b. Non-tax incentive business activities		
- Accounting profit from other business activities	6.291.057.423	51.942.343.451
- Exempt items when calculating corporate income tax		46.742.859.779
- Additions when calculating corporate income tax		68.173.374
- Total taxable profit for corporate income tax	6.291.057.423	5.267.657.046
+ Corporate income tax rate	20%	20%
- Corporate income tax payable for other business activities	1.258.211.485	1.053.531.409

c. Current corporate income tax expenses	7.350.196.007	3.980.257.230
- Corporate income tax payable at the beginning of the year		10.269.064.115
- Corporate income tax paid during the year		
- Corporate income tax payable at the end of the year	7.350.196.007	14.249.321.345
d. Deferred corporate income tax expenses	0	0
10. Earnings per share		
- Profit after tax	124.870.385.978	77.229.344.428
Appropriation to the bonus and welfare fund (for 2016, pursuant to the resolution of the 2017 General Meeting of Shareholders)	0	0
- Average common shares outstanding	112.500.000	112.500.000
- Earnings per share	1.110	686

VII- Additional Information for Items Presented in the Cash Flow Statement:

1. The Company has no non-cash transactions affecting the statement of cash flows and no cash balances that are restricted from use.

a- Acquisition of assets by assuming directly related liabilities: None
or through finance leases: None

- Acquisition of businesses through the issuance of shares:
- Conversion of debt into equity:

b- Acquisitions and disposals of subsidiaries or other business units during the reporting period: None

- Total consideration for acquisitions or disposals;
- Portion of the consideration paid or received in cash and cash equivalents;
- Amount of cash and cash equivalents held by the subsidiaries or other business units acquired or disposed of;
- Value of assets and liabilities other than cash and cash equivalents in the subsidiaries or other business units acquired or disposed of during the period.

c- Disclosure of significant cash and cash equivalent balances held by the Company but unavailable for use due to legal restrictions, together with the reasons for such restrictions: None.

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: 11.164.591.839 13.113.124.859

- Interest expense on borrowings for construction in progress:
- Salary payments and other expenses: 139.587.721.608 13.113.124.859

VIII- Other Information:

1- Potential debts, commitments and other financial information: No

2. Information on related parties:

* Transactions for management members:

+ Remuneration and income of members of the Board of Directors, Supervisory Board: 546.020.000 132000000

- Amounts payable at the beginning of the period

- *Amounts payable arising during the period*

- Amounts paid during the period

- Amounts payable at the end of the period

+ Incomes of management members (Executive Board, chief accountant) in the period: 899.540.000 1.096.568.000

- Salary and other benefits 651.040.000 693.568.000

- Holiday bonuses, management 248.500.000 403.000.000

* Other related transactions: Vietnam Rubber Industry Group (VRG) - major shareholder and subsidiaries of VRG

*a/ Ba Ria Rubber Joint Stock Company transfers the payment in the period: 23.890.686.750

- Transfer dividends to Vietnam Rubber Industry Group

- Money for the purchase of rubber products- Ba Ria-KPT Joint Stock Company 23.890.686.750 18.273.612.000

- Vietnam Rubber Research Institute

- Ba Ria Company transfers VRG dividends: 90.000.000.000 76.756.680.000

- Vietnam Rubber Industry Group pays the electricity bill for renting the VPDD:

*b/ Ba Ria Rubber Joint Stock Company receives money from VRG and VRG subsidiaries: 6.443.802.624

- Bonus funds received from VRG

- VRG - DONGWHA MDF Wood Joint Stock Company

- Rubber Industry and Import-Export Joint Stock Company

- Dividends received from Ba Ria Rubber Joint Stock Company - KPT 34.393.332.464

- Dividends received from Viet Lao Rubber Joint Stock Company 12.349.527.315

- Dividends received from Long Khanh Industrial Park Joint Stock Company 8.322.580.224

- Rubber Industry and Import-Export Joint Stock Company 67.962.454.280

- Dividends received from BR-Kampongthom Company
- Dividends received from Viet Lao Rubber Joint Stock Company
- Capital representative remuneration received from Long Khanh Industrial Park Joint Stock Company
- Capital representative remuneration received from Viet Lao Rubber Joint Stock Company
- Capital representative remuneration received from Ba Ria Rubber Joint Stock Company - KPT
- Capital representative remuneration received from Lai Chau II Rubber Joint Stock Company
- Payments received from Vietnam Rubber Group for pallet assembly

- Receiving money for processing goods from Hoa Binh Rubber Joint Stock Company 1.370.124.525 213.679.200

3- Disclosure of assets, revenue and operating results by segment (by business activity or geographical area) in accordance with Vietnamese Accounting Standard No. 28 "Segment Reporting": None.

5- Other information

a) Labor and wages:

a.1) Total number of employees by September 30, 2026 (persons): 1.246 1169
In which: BOD, BOS, BOM, CHIEF ACCOUNTANT: 5 6
a.2) Average number of employees in the period (person): 1.225 1174
In which: BOD, BOS, BOM, CHIEF ACCOUNTANT: 5 7
a.3) Total salary fund used: 44.520.042.059 47.730.421.848
In which:

- Salary expenses spent on production and business and university management 43.974.022.059 45.481.467.932

b. Other indicators:

c1./ Destruction of fixed assets (copper) 9.594.935.412 9.053.403.293
- Total wear and tear of investment fixed assets from the welfare fund arising in the period: 43.908.186 43.908.186
- Total wear and tear of investment fixed assets from science and technology funds arising in the period: 255.180.933 255.180.933
- Total wear and tear of fixed assets in service of production and business activities arising in the period 9.295.846.293 8.754.314.174
b.2/ Exchange rate difference (dong): 30.307.166

- Interest on exchange rate differences due to revaluation of monetary items of foreign currency origin at the end of the period:

- Exchange rate losses due to revaluation of currency items of foreign currency origin at the end of the period:

b.2/ Total turnover (USD)

- Export turnover in this period 2.589.397,71 1.219.103,68

- Import turnover

b3./ Total outward investment capital (USD):

The company does not invest directly abroad.

c./ Total recovery of outward investment capital (USD)

d/ A number of indicators for general assessment of the financial situation and business results of the 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)	%	23,50%	27,70%
- Cash and cash equivalents/total assets (MS 110/MS 280)	%	1,46%	2,97%
2. Arrangement of capital source structure			
- Liabilities/total capital (MS 300/MS 440)	%	16,58%	13,52%
- Equity/total capital (MS 400/MS 440)	%	83,42%	88,09%
II. Solvency			
1. Applicable solvency (MS 280/MS 300)	Times	6,03	8,40
2. Solvency of short-term debts (MS 100/MS 310)	Times	2,49	2,17
3. Fast Settlement Ability [(MS 110 + MS 120)/MS 310]	Times	2,00	1,23
4. Solvency of long-term debts (MS 220/MS 330)	Times	9,89	37,80
III. Profitability			
1. Profit margin on revenue			
- Profit before tax on revenue (MS 50/MS 10 + 22 + 31)	%	44,55%	40,70%
- Profit after tax on revenue (MS 60/MS 10 + 22 + 31)	%	42,07%	36,38%
2. Return on total assets			
- Profit before tax on total assets (MS 50/MS 280)	%	6,84%	8,51%
- Profit after tax on total assets (MS 60/MS 280)	%	6,46%	7,61%

3. Profit after tax on equity (MS 60/MS 411)	%	11,10%	11,35%
IV. State capital preservation coefficient			
(MS 280 - MS 300)/(MS 411 + MS 418 + MS 420)	Times	1,00	1,00

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR

(signed)

(signed)

(signed)

Le Thi Thi Kim Loan

Huynh Thi Tu Ai

Nguyen Thai Binh

Appendix: Reconciliation table of changes in accumulated equity 30/09/2026

Indicator	Owner's Contributed Capital	Development and Investment Fund	Undistributed Earning after Tax and Funds	Total
Balance at the beginning of the previous year	1.125.000.000.000	224.806.345.294	150.157.461.524	1.499.963.806.818
- Profit in this period				
- Increase according to KL-TTCP				
- 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				
Closing balance of the previous year (opening balance of the current year)	1.125.000.000.000	224.806.345.294	150.157.461.524	1.499.963.806.818
- Profit in this period			228.947.499.325	228.947.499.325
- Distribution of investment funds		34.764.461.524	(34.764.461.524)	-
- Deduction for setting up VCQL prize fund				-
- Setting up a welfare reward fund			(25.393.000.000)	(25.393.000.000)
- Dividend distribution in 2025 according to the Board of Directors (remaining 7%)			(90.000.000.000)	(90.000.000.000)
Balance at the end of this period	1.125.000.000.000	259.570.806.818	228.947.499.325	1.613.518.306.143

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR

(signed)

(signed)

(signed)

Le Thi Kim Loan

Huynh Thi Tu Ai

Nguyen Thai Binh

VIETNAM RUBBER GROUP
BA RIA RUBBER JOINT STOCK COMPANY

No.: 1088/CSBR-TCKT

*Re: Explanation of the Increase in Q3/2026 Financial
Performance Compared to Q3/2025*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, October 19, 2026

To:

- State Securities Commission;
- Hanoi Stock Exchange.

1. Disclosing entity: Ba Ria Rubber Joint Stock Company, Stock code: BRR
2. Address: Duc Trung Hamlet, Ngai Giao Commune, Ho Chi Minh City.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 on information disclosure on the securities market, Ba Ria Rubber Joint Stock Company has prepared its reviewed interim financial statements. The Company's business results for the third quarter of 2026 recorded an increase in profit after tax of VND 47,641,041,550, equivalent to 61.69%, compared with the third quarter of 2025.

The main reasons are as follows:

A summary of the Company's sales volume, revenue and profit for the third quarter of 2026 compared with the corresponding period of the previous year is presented below:

Unit: VND

No.	Indicators	Unit	Q3/2026	Q3/2025	2026/2025 Comparison	% Change
1	Sales quantity	tons	2,240.16	3,665.08	1,424.92	63.61
2	Total revenue from goods sales and service provision, of which:	VND	159,764,357,422	296,810,369,151	137,046,011,729	85.78
	- Revenue from goods sales and service provision	VND	107,589,837,894	222,157,851,525	114,568,013,631	106.49
	- Financial income	VND	47,504,429,747	68,937,633,440	21,433,203,693	45.12
	- Other income	VND	4,670,089,781	5,714,884,186	1,044,794,405	22.37
3	Profit after tax	VND	77,229,344,428	124,870,385,978	47,641,041,550	61.69

Accordingly:

- Revenue from sales of goods and rendering of services increased by VND 137,046,011,729, mainly due to higher rubber latex sales volume and selling prices compared with the corresponding period of the previous year.

- Financial activities recorded a higher contribution, mainly from dividend income received from Ba Ria - Kampong Thom Rubber Joint Stock Company.

- The disposal of rubber trees also generated higher results due to increases in both the disposal area and selling prices compared with the previous year.

The above is the Company's explanation of its business results for the third quarter of 2026 compared with the third quarter of 2025. The Company respectfully submits this explanation to the State Securities Commission, the Hanoi Stock Exchange and investors for their information.

Sincerely./.

Recipients:

- As above;
- Archived: AD, Finance & Accounting Dept.

GENERAL DIRECTOR

(Signed)

Nguyen Thai Binh