Ký bởi: CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG
Cơ quan:
Ngày ký: 04-08-2026 11:05:27 +07:00

Form 01-A

Binh Long Rubber Industrial park JSC

Số: 146/MH3/2026.

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Dong Nai, date August 04, 2026

DISCLOSURE OF PERIODIC FINANCIAL STATEMENTS

To: HANOI STOCK EXCHANGE (HNX)

Pursuant to the provisions of Clause 3, Article 14 of the Circular No. 96/2020/TT-BTC dated on November 16, 2020 of the Minister of Finance providing guidelines on disclosure of information on the securities market, Binh Long Rubber Industrial park JSC hereby discloses its Reviewed 2026 Interim financial statements to The Hanoi Stock Exchange as follows:

1. Organization name: Binh Long Rubber Industrial Park JSC.

- Stock symbol: MH3
- Address: Minh Hung III IP, Minh Hung ward, Dong Nai city.
- Tel: 02713.645206 Fax: 02713.645204.
- Email: vanphongblip@gmail.com.

Website: WWW.BLIP.VN

2. Content of information disclosed:

- Reviewed 2026 Interim Financial Statements:

[X] Standalone FS (The listed organization has no subsidiaries or higher-level accounting units with subsidiaries);

[ ] Consolidated FS (The listed organization has subsidiaries);

[ ] Aggregated FS (The listed organization has a subordinate accounting unit with separate accounting structures).

- Situations Requiring Explanation:

+ The Auditor's opinion is not an unqualified opinion on the financial statements (for the 2026 audited financial statements):

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

+ The net profit after tax for the reporting period differs by 5% or more before and after auditing, or shifts from a loss to a profit or vice versa (for the 2026 audited financial statements);

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

+ The net profit after tax in the business results report for the reporting period differs by 10% or more from the same period of the previous year.

☒ Yes ☒ No

Explanation document in the case of ticking Yes

☒ Yes ☐ No

+ The net profit after tax in the reporting period shows a loss, shifting from a profit in the previous year's report to a loss this year, or vice versa:

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

This information has been disclosed on the Company's electronic portal on on date August 04., 2026 at the following link: https://blip.vn/tin-doanh-nghiep-minh-hung-cong-bo.

Authorized Representative

Legal Representative/Person authorized to disclose information

(sign, full name, position, seal)

M.S.D.N: 3800378251 - C.T.C.P
CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG
P.MINH HƯNG - TP. ĐỒNG NAI

Huỳnh Văn Thi

Attachment files:

- Reviewed 2026 Interim FS

BINH LONG RUBBER INDUSTRIAL PARK JOINT STOCK COMPANY

FINANCIAL STATEMENTS
For the reporting period from January 1, 2026, to June 30, 2026
(Audited)

BINH LONG RUBBER INDUSTRIAL PARK JOINT STOCK COMPANY
Minh Hung III Industrial Park, Minh Hung Ward,
Dong Nai City, Socialist Republic of Vietnam

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BOARD OF DIRECTORS' REPORT

The Board of Directors of Binh Long Rubber Industrial Park Joint Stock Company ("the Company") presents this report together with the Company's interim financial statements for the reporting period from January 1, 2026, to June 30, 2026.

THE COMPANY

Binh Long Rubber Industrial Park Joint Stock Company operates under the Enterprise Registration Certificate for Joint Stock Company No. 4403000090, initially issued on October 9, 2007, and the 11th revision under No. 3800378251 dated May 19, 2026, granted by the Department of Finance of Dong Nai City.

Registered Head Office: Minh Hung III Industrial Park, Minh Hung Ward, Dong Nai City.

BOARD OF DIRECTORS, EXECUTIVE BOARD AND SUPERVISORY BOARD

The members of the Board of Directors, Executive Board and Supervisor Board during the period and as of the date of this report are as follows:

Board of Directors:

The members of the Board of Directors during the period and as at the date of this Report include:

Mr Hoang Van Xuyen	Chairman (Relieved of duties on June 25, 2026)
Mr Nguyen Thanh Son	Chairman (Appointed on June 25, 2026)
Mr Duong Duy Phu	Member
Mr Phan Huy Thanh	Member
Mr Trinh Xuan Tien	Member
Mr Nguyen Huu Tu	Member (Relieved of duties on June 25, 2026)
Mr Do Chi Hieu	Secretary of BOD, Corporate Governance Officer, Member (Appointed on June 25, 2026)

Executive Board

The Executive Board during the period and as at the date of this Report includes:

Mr Phan Huy Thanh	Chief Executive Officer
Mr Huynh Van Thi	Deputy Chief Executive Officer

Supervisory Board

The Supervisory Board during the period and as at the date of this Report includes:

Mr Vu Manh Xuan Tung	Head
Mr Le Duc Le Van	Member
Mr Dinh Thanh Toan	Member

AUDITOR

Vietnam Auditing and Valuation Co., Ltd. (AVA) conducted the audit of the Company's financial statements for the reporting period from January 1, 2026 to June 30, 2026.

RESPONSIBILITIES OF THE EXECUTIVE BOARD

The Executive Board is responsible for preparing financial statements that provide a true and fair view of the financial position, business results, and cash flows of the Company for the year, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and applicable legal regulations.In preparing these financial statements, the Executive Board is required to:

- Select and consistently apply appropriate accounting policies;
- Make reasonable and prudent judgments and estimates;

- Ensure that all applicable accounting principles are followed, with any material deviations disclosed and explained in the financial statements;
- Prepare the financial statements based on the assumption of a going concern, unless it is deemed inappropriate;
- Design and maintain an effective internal control system to ensure the accuracy and reliability of financial reporting and to prevent fraud and errors.

The Executive Board is also responsible for ensuring that proper accounting records are maintained to accurately reflect the Company's financial position at any given time and that the financial statements comply with Vietnamese Accounting Standards and other relevant regulations. Furthermore, the Executive Board is responsible for safeguarding the Company's assets and taking appropriate measures to detect and prevent fraud and financial misstatements.

The Executive Board confirms that the Company has complied with the above requirements in preparing its financial statements.

Other commitments

The Executive Board commits that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020, which provides detailed regulations for the implementation of certain provisions of the Securities Law. Additionally, the Company has not violated its disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, regarding information disclosure in the securities market.

In the name and on behalf of the Executive Board

CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG

Phan Huy Thanh
Chief Executive Officer
Dong Nai, Viet Nam
July 30, 2026

Công ty TNHH Kiểm toán và Thẩm định giá Việt Nam
Tầng 14 tòa nhà SUDICO, đường Mễ Trì, phường Từ Liêm, TP. Hà Nội
T: (+84 24) 3868 9566 (+84 24) 3868 9588
F: (+84 24) 3868 6248 W: www.kiemtoanava.com.vn

No:567/BCKT-TC/AVA.NV9

INDEPENDENT AUDITOR'S INTERIM REPORT

To: **The Shareholders**
Board of Directors and Executive Board
Binh Long Rubber Industrial Park Joint Stock Company

We have audited the accompanying interim financial statements of Binh Long Rubber Industrial Park Joint Stock Company, prepared on July 30, 2026, from pages 4 to 28, including the Interim Statement of Financial Position at June 30, 2026, the Income Statement, the Cash Flow Statement for the reporting period ended on the same date, and the Notes to the Financial Statements (collectively referred to as the "Financial Statements").

Responsibilities of the Executive Board

The Executive Board is responsible for the preparation and fair presentation of the financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and applicable legal regulations. The Executive Board is also responsible for designing, implementing, and maintaining internal controls as necessary to ensure the financial statements are free from material misstatements, whether due to fraud or error.

Responsibilities of the auditor

Our responsibility is to provide a conclusion on the interim financial statements based on the results of our review. We performed the review in accordance with Vietnamese Standard 2410 – Review of Interim Financial Information by an Independent Auditor of the Entity.

The review of the interim financial information included conducting interviews, primarily with individuals responsible for financial and accounting matters, and performing analytical and other review procedures. A review is fundamentally narrower in scope than an audit performed under Vietnamese auditing standards and therefore does not allow us to obtain assurance that we will identify all material issues that could be discovered in an audit. Accordingly, we do not express an audit opinion..

Independent auditor's opinion

In our opinion, the interim financial statements present fairly, in all material respects, the financial position of Binh Long Rubber Industrial Park Joint Stock Company as of 30 June 2026, as well as its financial performance and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and applicable legal regulations.

VIETNAM AUDITING AND VALUATION COMPANY LIMITED

M.S.D.N: 0102051074 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM
P. TỪ LIÊM - TP. HÀ NỘI

Mai Quang Hiep
Deputy General Director
Audit Practicing Certificate
No. 1320-2023-126-1
Ha Noi, 31 July, 2026

Form B01a-DN

INTERIM STATEMENT OF FINANCIAL POSITION
At 30/6/2026

Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
A - CURRENT ASSETS	**100**		**864,863,737,019**	**848,309,773,483**
I. Cash and cash equivalents	**110**		***2,462,236,106***	***9,968,212,552***
1. Cash	111	5	2,462,236,106	9,968,212,552
II. Short-term financial investments	**120**		***845,134,084,520***	***824,971,001,010***
1. Held-to-maturity short-term investments	123	6	845,134,084,520	824,971,001,010
III. Short-term receivables	**130**		***16,889,002,593***	***13,113,497,922***
1. Short-term trade receivables	131	7	19,676,965,101	24,250,536,221
2. Short-term advances to suppliers	132	8	1,766,760,128	988,002,172
3. Other short-term receivables	135	9	1,647,579,790	1,253,550,324
4. Provision for doubtful short-term receivables (*)	136	10	(6,202,302,426)	(13,378,590,795)
IV. Inventories	**140**		***248,073,087***	***128,673,429***
1. Inventories	141	11	248,073,087	128,673,429
V. Other current assets	**160**		***130,340,713***	***128,388,570***
1. Taxes and other receivables from the State	163	12	130,340,713	128,388,570
B - NON-CURRENT ASSETS	**200**		**343,763,534,814**	**352,498,709,860**
I. Fixed assets	**220**		***84,287,384,893***	***88,253,163,897***
1. Tangible fixed assets	221	13	84,287,384,893	88,253,163,897
- Cost	222		154,226,243,510	154,226,243,510
- Accumulated depreciation (*)	223		(69,938,858,617)	(65,973,079,613)
II. Investment properties	**240**	14	***116,365,793,796***	***121,984,080,746***
- Cost	241		224,434,237,592	224,434,237,592
- Accumulated depreciation (*)	242		(108,068,443,796)	(102,450,156,846)
III. Long-term assets in progress	**250**		***24,024,265,584***	***23,861,663,853***
1. Construction in progress	252	15	24,024,265,584	23,861,663,853
IV. Other non-current assets	**270**		***119,086,090,541***	***118,399,801,364***
1. Long-term prepaid expenses	271	16	119,086,090,541	118,399,801,364
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,208,627,271,833**	**1,200,808,483,343**

Form B01a-DN

INTERIM STATEMENT OF FINANCIAL POSITION
At 30/06/2026
(continued)

Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
C - LIABILITIES	**300**		**662,853,754,060**	**641,563,658,335**
I. Current liabilities	310		***108,320,796,678***	***78,340,557,044***
1. Short-term trade payables	311	17	6,540,078,309	5,826,222,750
2. Dividends and profits payable	313	18	40,139,223,117	1,763,687,517
3. Taxes and amounts payable to the State budget	314	12	4,495,561,497	10,950,619,219
4. Payables to employees	315		1,053,661,508	909,660,000
5. Short-term accrued expenses	316	19	-	684,170,494
6. Short-term unearned revenues	319	20	21,736,142,966	23,975,223,103
7. Other short-term payables	320	21	32,539,276,496	34,191,031,178
8. Bonus and welfare fund	323		1,816,852,785	39,942,783
II. Long-term liabilities	330		***554,532,957,382***	***563,223,101,291***
1. Long-term accrued expenses	334	19	12,666,680,379	12,666,680,379
2. Long-term unearned revenues	337	20	541,866,277,003	550,556,420,912
D - OWNER'S EQUITY	**400**	22	**545,773,517,773**	**559,244,825,008**
1. Owner's contributed capital	411		240,000,000,000	240,000,000,000
- Ordinary shares with voting rights	*411a*		240,000,000,000	240,000,000,000
2. Share premium	412		215,713,888,362	215,713,888,362
3. Investment and development fund	418		62,376,936,646	60,775,000,000
4. Undistributed earnings after tax	420		27,682,692,765	42,755,936,646
- Accumulated undistributed earnings up to the end of the prior period	*420a*		-	288,521
- Undistributed earnings of the current period	*420b*		27,682,692,765	42,755,648,125
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	**440**		**1,208,627,271,833**	**1,200,808,483,343**

Dong Nai, July 30, 2026

Preparer	Chief Accountant	General Director
Le Thi Hoang Thao	Le Van Thanh Thong	Phan Huy Thanh

M.S.D.N: 380037826 C.T.C.P
CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG
P. MINH HƯNG - TP. ĐỒNG NAI

Form B02a - DN

INTERIM INCOME STATEMENT

For the operating period from January 1, 2026 to June 30, 2026

Unit: VND

ITEMS	**Codes**	**Notes**	**From January 1, 2026 to June 30, 2026**	**From January 1, 2025 to June 30, 2025**
1. Gross revenue from goods sold and services rendered	01	24	52,009,582,757	48,776,453,021
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**10**		**52,009,582,757**	**48,776,453,021**
4. Cost of goods sold	11	25	36,313,607,172	31,770,436,940
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	**20**		**15,695,975,585**	**17,006,016,081**
6. Profit/loss from disposal of investment properties	21		-	-
7. Financial income	22	26	21,463,492,662	18,799,556,260
8. Financial expenses	23	27	922,192	-
9. Selling expenses	25	28	48,172,280	48,172,280
10. General and administrative expenses	26	28	1,719,599,610	8,659,407,817
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	**30**		**35,390,774,165**	**27,097,992,244**
12. Other income	31	29	934,933,882	1,259,004,285
13. Other expenses	32	30	1,330,381,072	1,914,874
14. Other profit (40 = 31 - 32)	**40**		**(395,447,190)**	**1,257,089,411**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**34,995,326,975**	**28,355,081,655**
16. Current corporate income tax expense	51	31	7,312,634,210	5,743,100,316
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**27,682,692,765**	**22,611,981,339**
19. Basic earnings per share (*)	70	32	1,117	885
20. Diluted earnings per share (*)	71		-	-

Dong Nai, July 30, 2026

Preparer	**Chief Accountant**	**General Director**
Le Thi Hoang Thao	**Le Van Thanh Thong**	**Phan Huy Thanh**

M.S.D.N: 3800378... C.T.C.P
CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG
P. MINH HƯNG - TP. ĐỒNG NAI

Form B03a - DN

INTERIM CASH FLOWS STATEMENTS
(Direct method)
For the operating period from January 1, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
I. Cash flows from operating activities			
1. Revenue from sales, service provision, and other income	01	48,316,992,088	42,049,179,706
2. Payments made to suppliers of goods and services	02	(32,554,376,367)	(29,329,327,659)
3. Payments made to employees	03	(4,966,748,546)	(6,589,987,447)
4. Payments for corporate income tax	05	(13,832,965,720)	(1,836,965,983)
5. Other income from operating activities	06	2,439,435,876	15,244,148,748
6. Other payments for operating activities	07	(8,183,336,337)	(5,938,151,318)
Net cash flows from operating activities	**20**	**(8,780,999,006)**	**13,598,896,047**
II. Cash flow from investing activities			
1. Purchase, construction of fixed and other long-term assets	21	-	(352,880,000)
2. Loans to other entities and payments for purchase of debt intrustment of other entities	23	(410,499,792,000)	(206,934,000,000)
3. Collections from borrowers and proceeds from sale of debt instrustments of other entities	24	396,000,000,000	197,200,000,000
4. Interest and dividends received	27	15,800,138,378	6,318,569
Net cash flows from investing activities	**30**	**1,300,346,378**	**(10,080,561,431)**
III. Cash flows from financing activities			
1. Dividends, profits paid to shareholders	36	(24,464,400)	-
Net cash flows from financing activities	**40**	**(24,464,400)**	**-**
Net cash flows during the year	**50**	**(7,505,117,028)**	**3,518,334,616**
Cash and cash equivalents at the beginning of the y	**60**	**9,968,212,552**	**1,863,090,848**
Impact of exchange rate fluctuations	61	(859,418)	-
Cash and cash equivalents at the end of the period	**70**	**2,462,236,106**	**5,381,425,464**

Dong Nai, July 30, 2026

Preparer	Chief Accountant	General Director
Le Thi Hoang Thao	Le Van Thanh Thong	Phan Huy Thanh

Form B09a - DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the operating period from January 1, 2026 to June 30, 2026

These notes form an integral part of and should be read in conjunction with the accompanying financial statements

1. GENERAL INFORMATION

Form of ownership

Binh Long Rubber Industrial Park Joint Stock Company operates under the Enterprise Registration Certificate for Joint Stock Company No. 4403000090, initially issued on October 9, 2007, and the 11th revision under No. 3800378251 dated May 19, 2026, granted by the Department of Finance of Dong Nai City.

The registered head office of the Company is located at Minh Hung III Industrial Park, Minh Hung Ward, Dong Nai City.

As stated in the Business Registration Certificate, the charter capital of the Company is VND 240.000.000.000. The total number of shares issued is 24.000.000, with a par value of VND 10.000 per share.

As of 30 June 2026, the Company had 68 employees (compared to 69 employees as of 31 December 2025).

Business activities and main operation

The Company's business activities include leasing land and providing related services within the industrial park; investment, construction, and commercial operation of industrial park technical infrastructure and residential technical infrastructure; real estate business; leasing offices, factories, warehouses, and yards; providing port and yard services; construction of road and railway projects; execution of irrigation construction works; site preparation; financial investment; waste collection and treatment.

Normal production and business cycle

The Company's normal production and business cycle is carried out within a period not exceeding 12 months.

Statement on Comparability of Information in Financial Statements

The Company's interim financial statements are prepared for a six-month accounting period from January 1, 2026 to June30, 2026; the comparable figures are restated accordingly.

These financial statements are prepared for the first accounting period since the Company implemented Circular No. 99/2025/TT-BTC. The comparable figures in the Statement of Financial Position are audited figures as of December 31, 2025; the comparable figures in the Statement of Income and the Statement of Cash Flows are reviewed figures for the accounting period from January 1, 2025 to June 30, 2025. These figures were compiled according to Circular No. 200/2014/TT-BTC and have been converted and re-presented according to the indicators of Circular No. 99/2025/TT-BTC as guided in Official Letter No. 842/CSVN-TCKT dated March 31, 2026, from Vietnam Rubber Industry Group - JSC.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2.1. Basis of Preparation of Financial Statements

The accompanying financial statements are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and comply with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and applicable legal regulations governing the preparation and presentation of financial statements.

The accompanying financial statements do not reflect the financial position, business performance, and cash flows in accordance with generally accepted accounting principles and practices in countries outside of Vietnam.

2.2. Accounting Period and Reporting Currency

The Company's financial year begins on January 1 and ends on December 31 each year.

The currency used for accounting records is Vietnamese Dong (VND)

3. ACCOUNTING STANDARDS AND REGULATIONS APPLIED

Accounting Regulations Applied

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the accounting regime for enterprises. This Circular takes effect from January 1, 2026 and replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance. From January 1, 2026, the Company has applied Circular No. 99/2025/TT-BTC in preparing and presenting its financial statements. This is the first accounting period in which the Company has prepared financial statements according to Circular No. 99/2025/TT-BTC..

Statement of Compliance with Accounting Standards and Regulations

The Company's Board of Directors assures that it has fully complied with the requirements of Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, as well as relevant legal regulations in the preparation and presentation of the accompanying financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the key accounting policies applied by the Company in the preparation of the financial statements:

4.1. Accounting estimates

The preparation of financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and applicable legal regulations requires the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as of the financial statement date, as well as the reported amounts of revenue and expenses during the accounting period. Although accounting estimates are made based on the Executive Board's best knowledge, actual results may differ from these estimates and assumptions.

4.2. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of no more than three months from the investment date that are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value at the reporting date.

4.3. Financial Investments

Held-to-maturity investments

Held-to-maturity investments include investments that the Company has the intention and ability to hold until maturity. These investments consist of fixed-term bank deposits (including treasury bills and promissory notes), bonds, preferred shares that the issuer is obligated to repurchase at a specified future date, and loans held to maturity for the purpose of earning periodic interest, as well as other held-to-maturity investments.

Held-to-maturity investments are recognized from the purchase date and initially recorded at purchase cost, including transaction costs. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Interest earned before the Company acquires the investment is deducted from the initial cost at the time of purchase.

Held-to-maturity investments are measured at historical cost, net of any allowance for doubtful debts.

The provision for doubtful debts on held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loans

Loans are determined at cost less provisions for doubtful debts. Provisions for doubtful debts for the Company's loans are made in accordance with current accounting regulations.

4.4. Receivables

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their book value, net of any allowance for doubtful debts.

An allowance for doubtful debts is made for receivables that are past due for six months or more, or for receivables where the debtor is unlikely to make payment due to liquidation, bankruptcy, or similar financial difficulties.

4.5. Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes direct materials, direct labor, and applicable overhead costs necessary to bring inventories to their present location and condition. The cost is determined using the weighted average method, FIFO (first-in, first-out), specific identification, or retail method, depending on the nature of the inventory.Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale, including marketing, selling, and distribution expenses.

The provision for inventory devaluation is made in accordance with prevailing accounting regulations. Accordingly, the Company is allowed to recognize a provision for obsolete, damaged, or low-quality inventory, as well as in cases where the original cost of the inventory exceeds its net realizable value at the end of the reporting period.

4.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at historical cost less accumulated depreciation.
The historical cost of tangible fixed assets includes the purchase price and all directly attributable costs incurred to bring the asset to a condition ready for use.

For self-constructed or self-manufactured tangible fixed assets, the historical cost includes actual construction or production costs, plus installation and trial run expenses.

	2026
	Years
Power machinery and equipment	10 – 15
Operating machinery and equipment	8 – 10
Work tools, measuring and testing instruments	08
Transport equipment and vehicles	8 – 20
Management tools	6 – 8
Buildings and structures	10 – 30
Livestock, perennial plantations	08
Other fixed assets not classified above	15
Other intangible fixed assets	15

4.7. Investment Properties

Investment properties include land use rights, factories, and architectural structures held by the Company for the purpose of earning rental income or capital appreciation. Investment properties held for rental purposes are presented at historical cost less accumulated depreciation. Investment properties held for capital appreciation are presented at historical cost less impairment losses. The historical cost of purchased investment properties includes the purchase price and directly attributable costs, such as legal consulting service fees, registration fees, and other related transaction costs. The historical cost of self-constructed investment properties is determined based on the settlement value of the construction project or directly related costs incurred for the investment property.

Investment properties held for rental purposes are depreciated using the straight-line method over an estimated useful life of 20 years.

The Company does not depreciate investment properties held for capital appreciation.

4.8. Construction in Progress

Assets under construction for production, rental, administration, or other purposes are recorded at historical cost. These costs include service costs and borrowing costs incurred in accordance with the Company's accounting policies. Depreciation for these assets is applied in the same manner as other assets and begins when the asset is ready for use.

4.9. Prepaid Expenses

Prepaid expenses include actual costs incurred that relate to the Company's business operations over multiple accounting periods. These expenses include rental costs and other prepaid expenses.

Land rental payments represent advance payments for land lease agreements. These payments are allocated to the Income Statement on a straight-line basis over the lease term. (If the Company holds a Land Use Right Certificate, this amount may be recorded as an intangible fixed asset).

Establishment costs include expenses incurred before obtaining the Investment Certificate and are expected to generate future economic benefits for the Company. These costs are amortized on a straight-line basis over three years from the date the Company officially begins operations.

Other prepaid expenses include the value of small tools, instruments, and minor spare parts put into use, as well as advertising and training costs incurred before the Company commences official operations. These expenses are capitalized as prepaid expenses and allocated to the Income Statement on a straight-line basis, in accordance with prevailing accounting regulations.

4.10. Provisions for payables

Provisions for payables are recognized when the Company has a present obligation resulting from a past event, and it is probable that the Company will be required to settle the obligation. Provisions are determined based on estimates made by the Executive Board regarding the necessary costs to settle the obligation as of the end of the reporting period.

4.11. Owner's Equity

The owner's contributed capital is recorded at the actual amount contributed by the shareholders.

Other assets of the owner are recorded at the remaining value between the fair value of business assets gifted or donated by other organizations or individuals, after deducting (-) any payable accounts (if any) related to these gifted or donated assets; and additional amounts from business operations.

Undistributed after-tax profits represent the Company's net profit after adjustments for retrospective application of changes in accounting policies and corrections of material errors from previous years. Undistributed after-tax profits may be distributed to investors based on their capital contribution ratio, following approval by the Board of Directors and after setting aside reserves as required by the Company's Charter and Vietnamese regulations.

4.12. Revenue recognition

Sales Revenue

Sales revenue is recognized when all of the following five (5) conditions are met simultaneously:

(a) The Company has transferred the majority of the risks and rewards associated with ownership of the product or goods to the buyer.
(b) The Company no longer retains management rights over the goods as an owner or control over the goods.
(c) Revenue can be reliably measured.
(d) The Company is likely to receive economic benefits from the sales transaction.
(e) The costs related to the sales transaction can be determined.

Financial Income

Revenue arising from interest, royalties, dividends, profit-sharing, and other financial income is recognized when both of the following two (2) conditions are met simultaneously:

- It is probable that economic benefits will be obtained from the transaction.
- Revenue can be reliably measured.

Interest income on deposits is recognized on an accrual basis, determined based on deposit balances and applicable interest rates.
Interest from investments is recognized when the Company has the right to receive the.
Dividends and profit-sharing are recognized when the Company has the right to receive the dividend or profit from its capital contribution.

4.13. Borrowing Costs

Borrowing costs are recognized as an expense in the year they are incurred, except when they are capitalized in accordance with the provisions of the Accounting Standard on "Borrowing Costs." Borrowing costs directly related to the acquisition, construction, or production of assets that require a substantial period of time to be completed and put into use or for business purposes are added to the historical cost of the asset until the asset is ready for use or business operation. Any income generated from the temporary investment of borrowed funds is deducted from the cost of the related asset. For specific loans used for the construction of fixed assets and investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

4.14. Taxes

Current Corporate Income Tax Expense

Corporate income tax represents the total value of both current and deferred tax liabilities.
The current tax payable is calculated based on taxable income for the year. Taxable income differs from net profit as presented in the Income Statement because taxable income excludes revenues or expenses that are taxable or deductible in different years (including carried forward losses, if any). It also does not include non-taxable or non-deductible items.
The Company's corporate income tax obligations are determined based on current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of inspections by the relevant tax authorities.
Other applicable taxes are imposed in accordance with the prevailing tax laws of Vietnam.

Tax Incentives

According to Investment Certificate No. 44221000066, issued on 15 July 2008 by the Binh Phuoc Industrial Park Management Board, Binh Long Rubber Industrial Park Joint Stock Company is entitled to preferential tax rates, corporate income tax exemptions, and land rental reductions as follows:

- For industrial park infrastructure business activities, the corporate income tax rate is 10% for 15 years from the commencement of business operations (2009), followed by a standard tax rate of 28% (currently 20%) for the remaining period. The Company is exempt from corporate income tax for 4 years from the first year of taxable income (2009) and is entitled to a 50% reduction in corporate income tax for the following 9 years.

- For service business activities, the annual corporate income tax rate is 20% for 10 years from the commencement of business operations (2012), followed by a standard tax rate of 28% (currently 20%) for the remaining period. The Company is exempt from corporate income tax for 2 years from the first year of taxable income (2012) and is entitled to a 50% reduction in corporate income tax for the following 6 years.
- For industrial park infrastructure business activities, the investment project for the construction and operation of Minh Hung III Industrial Park infrastructure is exempt from land rental fees for 15 years from the date the construction was completed and the project was put into operation (2011).

4.15. Related Parties

Entities are considered related parties if they have the ability to control or exert significant influence over the other party in making financial and operational policy decisions. The Company's related parties include:

- Entities that directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including the parent company, subsidiaries, and associates.
- Individuals who have direct or indirect voting rights in the reporting entities, leading to significant influence over these entities, including close family members of such individuals.
- Entities in which the individuals mentioned above directly or indirectly hold a significant voting interest or exert significant influence over the Company.

In considering each related party relationship for the preparation and presentation of financial statements, the Company focuses on the substance of the relationship rather than its legal form.

5. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	339,294,145	27,673,737
Cash in bank	2,122,941,961	9,940,538,815
	2,462,236,106	**9,968,212,552**

6. FINANCIAL INVESTMENTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable Value	Original cost	Recoverable Value
	VND	VND	VND	VND
Short-term held to maturity investments(*)	**845,134,084,520**	**845,134,084,520**	**824,971,001,010**	**824,971,001,010**
- Time deposit (1)	822,148,792,000	822,148,792,000	807,649,000,000	807,649,000,000
- Accrued interest	22,985,292,520	22,985,292,520	17,322,001,010	17,322,001,010
	845,134,084,520	**845,134,084,520**	**824,971,001,010**	**824,971,001,010**

(1) As of June 30, 2026, the held-to-maturity investments are term deposits under 12 months, with a value of VND 822,148,792,000, placed in commercial banks with interest rates ranging from 4.5% per annum to 8% per annum.

7. ACCOUNTS RECEIVABLE FROM CUSTOMERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a. Short-term accounts receivable	**17,949,180,497**	**5,616,463,342**	**22,824,200,963**	**12,792,751,711**
Binh Phuoc Green Solution Production and Trading JSC	3,160,112,616	3,006,340,477	5,189,980,470	5,125,872,101
Tan An Production, Trading and Service Co., Ltd.	1,388,669,997	530,144,456	1,388,236,889	282,948,366
Khoi Nguyen Paper JSC	1,294,052,273	-	1,104,645,475	-
Minh Hung Paper JSC	1,081,976,213	-	1,138,767,894	-
Yee Hung International Co., Ltd.	865,581,280	421,526,320	640,276,000	305,287,600
Ben Thuong Hai One Member Co., Ltd.	860,290,636	696,818,673	860,290,636	637,682,772
Thuy Tram One Member Co., Ltd.	651,960,720	343,335,734	582,874,649	412,601,365
Hoa Mai Private Kindergarten JSC	585,837,145	585,837,145	586,873,451	585,837,145
Long Fa Vietnam Co., Ltd.	573,211,754	-	543,463,867	-
Uu Viet Paper JSC	71,089,114	32,460,537	5,566,565,134	5,442,522,362
Other receivables	7,416,398,749	-	5,222,226,498	-
b. Receivables from related parties (note 34)	**1,727,784,604**	-	**1,426,335,258**	-
Dongwha MDF Wood Joint Stock Company	1,727,784,604	-	1,426,335,258	-
	19,676,965,101	**5,616,463,342**	**24,250,536,221**	**12,792,751,711**

8. ADVANCES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short term advances to suppliers	**1,766,760,128**	**585,839,084**	**988,002,172**	**585,839,084**
Chon Thanh Land Fund Development Center	700,000,000	-	-	-
Nhat Quang Minh Construction Co., Ltd.	510,839,084	510,839,084	510,839,084	510,839,084
S.Q Construction - Trading Co., Ltd.	50,000,000	50,000,000	50,000,000	50,000,000
Other advances to suppliers	505,921,044	25,000,000	427,163,088	25,000,000
	1,766,760,128	**585,839,084**	**988,002,172**	**585,839,084**

9. OTHER SHORT-TERM RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term	**1,647,579,790**	-	**1,253,550,324**	-
Advances	1,419,856,155	-	1,163,988,804	-
Other	227,723,635	-	89,561,520	-
	1,647,579,790	-	**1,253,550,324**	-

10. BAD DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Receivables from				
Uu Viet Paper Joint Stock Company	71,089,114	38,628,577	5,566,565,134	124,042,772
Binh Phuoc Green Solution Manufacturing and Trading Joint Stock Company	3,160,112,616	153,772,139	5,189,980,470	64,108,369
Thuy Tram One Member Limited Liability Company	651,960,720	308,624,986	582,874,649	170,273,284
Ben Thuong Hai One Member Limited Liability Company	860,290,636	163,471,963	860,290,636	222,607,864
Hoa Mai Private Kindergarten Joint Stock	585,837,145	-	586,873,451	1,036,306
Tan An Limited Liability Company	1,388,669,997	858,525,541	1,388,236,889	1,105,288,523
Yeehung International Limited Liability Company	865,581,280	444,054,960	640,276,000	334,988,400
Prepayments to suppliers	-	-	-	-
Nhat Quang Minh Construction Co., Ltd.	510,839,084	-	510,839,084	-
S.Q Construction - Trading Limited Liability Company	50,000,000	-	50,000,000	-
Chau Minh Long Joint Stock Company	25,000,000	-	25,000,000	-
Total	**8,169,380,592**	**1,967,078,166**	**15,400,936,313**	**2,022,345,518**

11. INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	178,938,137	-	67,040,479	-
Tools and supplies	69,134,950	-	61,632,950	-
	248,073,087	-	**128,673,429**	-

12. TAXES AND OTHER RECEIVABLES FROM THE STATE BUDGET (APPENDIX 01)

14. INVESTMENT PROPERTIES

	Infrastructure	Road	Total
	VND	VND	VND
Original cost			
At 01/01/2026	48,793,592,427	175,640,645,165	224,434,237,592
At 31/06/2026	48,793,592,427	175,640,645,165	224,434,237,592
Accumulated depreciation			
At 01/01/2026	22,934,309,675	79,515,847,171	102,450,156,846
Depreciation during the period	983,568,338	4,634,718,612	5,618,286,950
At 31/06/2026	23,917,878,013	84,150,565,783	108,068,443,796
Remaining value			
At 01/01/2026	25,859,282,752	96,124,797,994	121,984,080,746
At 31/06/2026	24,875,714,414	91,490,079,382	116,365,793,796

The fair value of investment property has not been officially assessed and determined as of June 30, 2026. However, based on the leasing situation and market prices of these assets, the company's management believes that the fair value of the investment property exceeds the remaining book value as of the end of the accounting period.

15. LONG-TERM ASSETS IN PROGRESS

	30/06/2026		01/01/2026	
	Original cost	Recoverable Value	Original cost	Recoverable Value
	VND	VND	VND	VND
Construction in progress				
- Drainage canal outside the industrial park fence (*)	15,980,130,867	15,980,130,867	15,980,130,867	15,980,130,867
- Traffic infrastructure	1,807,764,278	1,807,764,278	1,807,764,278	1,807,764,278
- Expansion of Minh Hung III Industrial Park - Phase 2	2,411,272,554	2,411,272,554	2,248,670,823	2,248,670,823
- Other construction costs	3,825,097,885	3,825,097,885	3,825,097,885	3,825,097,885
	24,024,265,584	**24,024,265,584**	**23,861,663,853**	**23,861,663,853**

(*) Details about the project "Drainage Canal outside the industrial park fence":

- Project name: Drainage Canal outside the fence of Minh Hung III Industrial Park
- Investment location: Minh Hung III Industrial Park
- Investor: Binh Long Rubber Industry Park JSC
- Investment objective: To drain rainwater during the flood season for 300 hectares of Minh Hung III Industrial Park and 300 hectares of surrounding areas, creating favorable conditions for infrastructure development and attracting investment
- Funding source: State budget according to Decision No. 43/2009/QD-TTg of the Prime Minister and business capital
- Project status as of January 1, 2026, to June 30, 2026: Currently in the process of acceptance with the construction contractor.

16. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Long-term prepaid expenses	**119,086,090,541**	**118,399,801,364**
Compensation costs for rubber trees (*)	3,821,995,314	3,887,006,854
Bomb and mine clearance costs	1,167,354,325	1,188,990,413
Land leveling costs	825,084,794	840,110,694
Brokerage commission costs (**)	3,098,019,354	3,146,191,634
Land rental costs (***)	103,933,606,199	103,933,606,199
Repair costs	3,137,005,873	3,183,961,723
Land surveying and mapping costs	870,666,815	879,686,133
Investment preparation phase costs	1,806,871,956	1,059,556,664
Allocated tool and equipment costs	132,644,593	162,652,518
Other prepaid expenses	292,841,318	118,038,532
Total	**119,086,090,541**	**118,399,801,364**

(*) This is the compensation cost for rubber trees when clearing land for the Minh Hung III Industrial Park. The company is currently allocating this cost over the project's operational period.

(**) This is the commission cost for individuals who introduce customers for land leasing in the company's industrial park.

(***) This is a one-time land lease payment for the entire lease period according to the land lease notifications from the Tax Department of Binh Phuoc Province, for a total land area of 2,173,538 m² under the Minh Hung III Industrial Park project (detailed information can be found in note 23b).

17. ACCOUNTS PAYABLES

	30/06/2026		01/01/2026	
	Value	Ability to repay	Value	Ability to repay
	VND	VND	VND	VND
Short-term accounts payable to suppliers	**6,540,078,309**	**6,540,078,309**	**5,826,222,750**	**5,826,222,750**
Biwase Binh Phuoc Water One Member Co., Ltd.	4,998,601,537	4,998,601,537	3,766,386,324	3,766,386,324
Hoang Nguyen Trading Development and Construction Investment Co., Ltd.	430,160,080	430,160,080	430,160,080	430,160,080
Cao Gia Quy Environment Co., Ltd.	114,945,480	114,945,480	73,906,560	73,906,560
Other trade payables	996,371,212	996,371,212	1,555,769,786	1,555,769,786
	6,540,078,309	**6,540,078,309**	**5,826,222,750**	**5,826,222,750**

18. DIVIDENDS AND PROFITS PAYABLE

	30/06/2026	01/01/2026
	VND	VND
Dividends and profits payable	40,139,223,117	1,763,687,517
Total	**40,139,223,117**	**1,763,687,517**

19. ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a. Short-term accrued expenses	-	**684,170,494**
Provision for accrued payroll costs.	-	684,170,494
b. Long term accrued expenses	**12,666,680,379**	**12,666,680,379**
Provision for the temporarily estimated cost of goods sold, finished products, and real estate sold. (*)	12,666,680,379	12,666,680,379
	12,666,680,379	13,350,850,873

(*) Including project-related accruals for depreciation of investment property, compensation for rubber trees, unexploded ordnance (UXO) clearance, land leveling...

20. UNEARNED REVENUE

	30/06/2026	01/01/2026
	VND	VND
a. Short-term	**21,736,142,966**	**23,975,223,103**
Unearned revenue from land rental in the industrial park.	21,736,142,966	23,975,223,103
b. Long-term	**541,866,277,003**	**550,556,420,912**
Unearned revenue from land rental in the industrial park.	541,866,277,003	550,556,420,912
Total	563,602,419,969	574,531,644,015

21. Other payables

	30/06/2026	01/01/2026
	VND	VND
a. Short-term		
Short-term collateral and deposit	1,960,219,864	2,014,219,864
Union funds	10,941,947	63,546,433
Funds forming fixed assets (1)	19,668,099,631	21,163,413,091
Funds (2)	10,900,015,054	10,900,015,054
Other payables	-	49,836,736
Total	32,539,276,496	34,191,031,178

(1) The funding source that has formed the fixed assets is the Main Road N11 and the centralized wastewater treatment plant in Minh Hung III Industrial Park, which were granted by the People's Committee of Binh Phuoc province according to Decision No. 43/2009/QĐ-TTg dated March 19, 2009, by the Prime Minister to support the investment in the construction of technical infrastructure for industrial parks in economically and socially disadvantaged areas. The original costs are 21,070,726,811 VND and 38,705,780,620 VND, respectively (with an additional adjustment of 6,737,244,849 VND on June 30, 2017, according to the audit report No. XDCB - 2016111601; 2016111603; 2016111602, dated November 16, 2016, from Global Audit and Financial Consulting Co., Ltd.). The accumulated depreciation as of 30/06/2026 is 14,928,402,004 VND and 25,180,002,796 VND, of which depreciation from 01/01/2026 to 30/06/2026 , is 526,768,170 VND and 968,545,290 VND, respectively."

(2) The company is supported by Bình Phước province with funding from the state budget for the investment in the centralized wastewater treatment plant in Minh Hưng III Industrial Park according to Decision No. 43/2009/QĐ-TTg dated March 19, 2009, by the Prime Minister.
- Total support received by the company: 70.7 billion VND
- Original cost of fixed assets formed from the budget capital: 59.8 billion VND.

22. OWNERS' EQUITY

a. Statement of Changes in Shareholders' Equity (Appendix 03)

b. Details of the Owner's Capital Contribution

	30/06/2026 VND	Percentage %	01/01/2026 VND	Percentage %
Binh Long Rubber One Member Co., Ltd.	98,637,400,000	41.10%	98,637,400,000	41.10%
Nam Tan Uyen Industrial Park Joint Stock Company	90,691,730,000	37.79%	90,691,730,000	37.79%
Other shareholders	50,670,870,000	21.11%	50,670,870,000	21.11%
	240,000,000,000	**100%**	**240,000,000,000**	**100%**

c. Capital transactions with owners

	From January 1, 2026 to June 30, 2026 VND	From January 1, 2025 to June 30, 2025 VND
Owners' investment		
- Contribution at the beginning of the year	240,000,000,000	240,000,000,000
- Contribution at the end of the period	240,000,000,000	240,000,000,000
- Dividends, profits distributed from the previous period's profits (*)	(38,400,000,000)	(38,400,000,000)

(*) According to the resolution of the 2026 Annual General Meeting of Shareholders of Bình Long Rubber Industrial Park Joint Stock Company (Resolution No. 10/NQ - ĐHĐCĐ dated June 26, 2026), the Board of Directors agreed to approve the profit distribution plan for 2025, which is 16% of the charter capital, equivalent to 38,400,000,000 VND.

d. Share

	30/06/2026 Share	01/01/2026 Share
Number of shares registered for issuance.	*24,000,000*	*24,000,000*
Number of shares sold to the public.		
- Common shares	*24,000,000*	*24,000,000*
Number of shares outstanding		
- Common shares	*24,000,000*	*24,000,000*
Par value of outstanding shares (10,000 VND per share)		

e. Distributed revenues

	Amount VND
Retained earnings from the previous period carried forward	42,755,936,646
After-tax profit	27,682,692,765
Provision for development investment fund	(1,601,936,646)
Provision for the executive board bonus fund for achieving the plan	(219,000,000)
Provision for the reward and welfare fund	(2,535,000,000)
Dividends distribution	(38,400,000,000)
Retained earnings in 30/06/2026	**27,682,692,765**

23. OUTSIDE BALANCE SHEET

a. Leased assets to outsiders

The company is currently leasing assets under an operating lease agreement. As of June 30, 2026, the minimum future lease payments under the operating lease agreement are presented as follows:

	30/06/2026	01/01/2026
	VND	VND
Up to 1 year	17,380,287,820	17,380,590,837
From 1 to 5 years	86,901,439,100	69,522,363,348
Over 5 years	481,035,269,628	515,807,915,440

b. Leased assets

The Company signed land lease contracts in Chon Thanh Town, Binh Phuoc Province for the purpose of constructing an Industrial Park for lease until 2058. The leased land area is 2,173,538 m2. Under these contracts, the Company has made a one-off land rental payment in accordance with the current regulations of the government.

c. Foreign currencies

	30/06/2026	01/01/2026
USD	705.34	705.34
JPY	160,103.00	160,103.00

24. REVENUE

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Land rental revenue and infrastructure usage fees in the industrial park	21,660,853,562	20,523,377,054
Revenue from clean water supply services	25,333,589,269	23,569,179,109
Revenue from wastewater treatment	5,015,139,926	4,683,896,858
	52,009,582,757	**48,776,453,021**

25. COST OF GOODS SOLD

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Cost of investment in real estate and infrastructure fees	7,376,474,337	5,909,258,485
Cost of providing clean water services	23,197,423,740	20,960,439,874
Cost of wastewater treatment	5,739,709,095	4,900,738,581
	36,313,607,172	**31,770,436,940**

26. FINANCIAL REVENUE

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Interest on deposits and loans	21,463,429,888	18,799,556,260
Exchange rate differences	62,774	-
	21,463,492,662	**18,799,556,260**

27. FINANCIAL EXPENSES

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Foreign exchange losses	922,192	-
	922,192	**-**

28. SELLING AND ADMINISTRATIVE EXPENSES

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Administrative expenses incurred during the period.	**1,719,599,610**	**8,659,407,817**
Material costs	246,780,893	236,388,557
Labor cost	4,924,106,910	5,399,157,744
Depreciation of fixed assets	770,325,054	735,592,288
Provision and reversal of provision expenses	(7,176,288,369)	-
Taxes, fees, and charges	24,691,974	10,610,226
Outsourced service costs	425,681,431	313,325,299
Other cash expenses	2,504,301,717	1,964,333,703
Selling expenses incurred during the period.	**48,172,280**	**48,172,280**
Selling expenses	48,172,280	48,172,280
	1,767,771,890	**8,707,580,097**

29. OTHER INCOME

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Income from service commissions	20,297,781	23,630,649
Other income	914,636,101	1,235,373,636
	934,933,882	**1,259,004,285**

30. OTHER EXPENSES

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Other expenses	1,330,381,072	1,914,874
	1,330,381,072	**1,914,874**

31. CURRENT CORPORATE INCOME TAX EXPENSE (APPENDIX 4)

32. BASIC EARNINGS PER SHARE

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
After-tax accounting profit (CIT)	**27,682,692,765**	**22,611,981,339**
Reward and welfare fund and executive board reward fund (*)	(875,000,000)	(1,377,000,000)
Profit used to calculate basic earnings per share	**26,807,692,765**	**21,234,981,339**

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	Share	Share
Shares	**24,000,000**	**24,000,000**
Weighted average number of common shares for calculating basic earnings per share	24,000,000	24,000,000
Basic earnings per share (VND/share)	**1,117**	**885**

(*) The rate for the reward and welfare fund allocation for 2026 is temporarily calculated by the company according to the profit distribution plan outlined in the Resolution of the 2026 Annual General Meeting of Shareholders (Resolution No. 10/NQ-ĐHĐCĐ dated June 26, 2026) of the Company.

The company has made a retrospective adjustment to the basic earnings per share due to recalculation based on the actual data from the Resolution of the Annual General Meeting of Shareholders (Resolution No. 10/NQ-ĐHĐCĐ dated June 26, 2026) of the Company.

33. PRODUCTION AND BUSINESS COSTS BY FACTOR

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Material costs	801,826,248	624,692,382
Labor costs	4,796,303,096	6,818,160,889
Depreciation of fixed assets	3,965,779,004	8,095,293,568
Outsourced service costs	25,944,380,200	23,139,618,256
Other cash expenses	1,968,497,929	1,799,501,942
	37,476,786,477	**40,477,267,037**

34. TRANSACTIONS WITH RELATED PARTIES

Related parties	**Relationship**
VRG Dongwha MDF Wood Joint Stock Company	Affiliate company.

Transactions with related parties.

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
Revenue from sale of goods and rendering of services	VND	VND
VRG Dongwha MDF Wood Joint Stock Company	7,946,381,120	7,249,390,675
	7,946,381,120	**7,249,390,675**
Other income		
VRG Dongwha MDF Wood Joint Stock Company	87,846,000	79,860,000
	87,846,000	**79,860,000**

35. REMUNERATION OF THE BOARD OF DIRECTORS, SUPERVISORY BOARD, AND COMPANY LEADERSHIP

No	FULL NAME	POSITION	INCOME FOR THE YEAR-TO-DATE ENDED 30/6/2026		
			Salary	Remuneration	Benefits
I	**BOARD OF DIRECTORS**		**-**	**136,140,000**	**7,500,000**
1	Hoang Van Xuyen	Chairman of the BOD (Relieved on 25 June 2026)	-	39,840,000	1,500,000
2	Nguyen Thanh Son	Chairman of the BOD (Appointed on 25 June 2026)	-	-	-
3	Duong Duy Phu	Member of the BOD	-	32,100,000	1,500,000
4	Nguyen Huu Tu	Member of the BOD (Relieved on 25 June 2026)	-	32,100,000	1,500,000
5	Trinh Xuan Tien	Member of the BOD	-	32,100,000	1,500,000
6	Do Chi Hieu	Secretary of the Board of Directors, cum CGO (Appointed on 25/06/2026)	-	-	1,500,000
II	**SUPERVISORY BOARD**		**190,209,111**	**64,200,000**	**17,000,000**
1	Vu Manh Xuan Tung	Head of the Supervisory Board	190,209,111	-	14,000,000
2	Dinh Thanh Toan	Member of the Supervisory Board	-	32,100,000	1,500,000
3	Le Duc Le Van	Member of the Supervisory Board	-	32,100,000	1,500,000
II	**BOARD OF MANAGEMENT**		**571,404,638**	**-**	**35,800,000**
1	Phan Huy Thanh	General Director	233,689,669	-	17,800,000
2	Huynh Van Thi	Deputy General Director	205,760,296	-	14,000,000
3	Le Van Thanh Thong	Accountant in charge (From Jan 1, 2026)	131,954,673	-	4,000,000
	TỔNG CỘNG		**761,613,749**	**200,340,000**	**60,300,000**

36. EVENTS AFTER THE END OF THE REPORTING PERIOD

There are no significant events occurring after the end of the reporting period that require adjustment or disclosure in this financial statement.

37. COMPARATIVE FIGURES

The Company's interim financial statements have been prepared for the six-month accounting period from 1 January 2026 to 30 June 2026. This is the first accounting period in which the Company has applied Circular No. 99/2025/TT-BTC. The comparative figures presented in the Interim Statement of Financial Position are the audited figures as at 31 December 2025, while the comparative figures presented in the Interim Statement of Profit or Loss and the Interim Statement of Cash Flows are the reviewed figures for the period from 1 January 2025 to 30 June 2025. These comparative figures have been converted and restated in accordance with the presentation requirements prescribed by Circular No. 99/2025/TT-BTC.

Dong Nai, July 30, 2026

Preparer	Chief Accountant	General Director
		M.S.D.N: 3800358251 - C.T.C.P. CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG P.MINH HƯNG - T. ĐỒNG NAI
Le Thi Hoang Thao	**Le Van Thanh Thong**	**Phan Huy Thanh**

APPENDIX 01: TAXES AND RECEIVABLES / PAYABLES TO THE STATE

	01/01/2026		Amount incurred during the period	Amount paid during period	30/06/2026	
	Receivable	*Payable*			*Receivable*	*Payable*
	VND	VND	VND	VND	VND	VND
Output VAT 10%	38,344,966	-	1,284,392,994	1,191,252,403	-	54,795,625
Output VAT 5%	-	10,304,817	1,266,679,465	1,256,201,302	-	20,782,980
Corporate income tax	-	10,940,314,402	7,312,634,210	13,832,965,720	-	4,419,982,892
Personal income tax	90,042,695	-	115,791,723	155,978,680	130,229,652	-
Fees, charges, and other payable amounts	909	-	1,324,954,009	1,325,064,161	111,061	-
Total	**128,388,570**	**10,950,619,219**	**11,304,452,401**	**17,761,462,266**	**130,340,713**	**4,495,561,497**

(*) Currently, the Company has not yet reached an agreement with the Tax Department of Dong Nai City regarding the one-time land lease rate for the Minh Hung III Industrial Park project. The Company is still preparing documentation to send to the Tax Department of Binh Phuoc Province to determine this one-time land lease payment.

APPENDIX 02: TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Perennial plants, working animals, and those that produce products	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND	VND
Original cost							
At 01/01/2026	140,831,718,024	2,206,937,500	9,890,560,639	112,174,074	540,550,364	644,302,909	154,226,243,510
At 30/06/2026	140,831,718,024	2,206,937,500	9,890,560,639	112,174,074	540,550,364	644,302,909	154,226,243,510
Accumulated depreciation							
At 01/01/2026	57,707,928,990	1,727,189,405	5,394,303,528	38,133,187	540,550,364	564,974,139	65,973,079,613
Depreciation during the	3,467,036,652	69,397,918	403,959,472	6,172,840	-	19,212,122	3,965,779,004
At 30/06/2026	61,174,965,642	1,796,587,323	5,798,263,000	44,306,027	540,550,364	584,186,261	69,938,858,617
Remaining value							
At 01/01/2026	83,123,789,034	479,748,095	4,496,257,111	74,040,887	-	79,328,770	88,253,163,897
At 30/06/2026	79,656,752,382	410,350,177	4,092,297,639	67,868,047	-	60,116,648	84,287,384,893

In which:
Original value of fixed assets that have been fully depreciated but are still in 4.563.543.454 Dong

APPENDIX 03: STATEMENT OF CHANGES IN OWNERS'EQUITY

	Owner's equity investment	Development investment fund	Capital surplus	Undistributed after-tax profit	Total
	VND	VND	VND	VND	VND
Balance at 01/01/2025	**240,000,000,000**	**55,000,000,000**	**215,713,888,362**	**45,850,288,521**	**556,564,176,883**
Profit for the period	-	-	-	42,755,648,125	42,755,648,125
Provision for development investment fund	-	5,775,000,000	-	(5,775,000,000)	-
Provision for reward and welfare fund	-	-	-	(1,543,000,000)	(1,543,000,000)
Provision for executive board reward fund	-	-	-	(132,000,000)	(132,000,000)
Dividend distribution	-	-	-	(38,400,000,000)	(38,400,000,000)
Balance at 01/01/2026	**240,000,000,000**	**60,775,000,000**	**215,713,888,362**	**42,755,936,646**	**559,244,825,008**
Profit for the period	-	-	-	27,682,692,765	27,682,692,765
Provision for development investment fund (*)	-	1,601,936,646	-	(1,601,936,646)	-
Provision for reward and welfare fund (*)	-	-	-	(2,535,000,000)	(2,535,000,000)
Provision for executive board reward fund (*)	-	-	-	(219,000,000)	(219,000,000)
Dividend distribution (*)	-	-	-	(38,400,000,000)	(38,400,000,000)
Balance at 30/06/2026	**240,000,000,000**	**62,376,936,646**	**215,713,888,362**	**27,682,692,765**	**545,773,517,773**

(*) Based on the Resolution of the 2025 Annual General Meeting of Shareholders of Binh Long Rubber Industrial Park Joint Stock Company No. 10/NQ-DHDCD dated June 25, 2026, the Board of Directors unanimously approved the 2025 profit distribution plan as follows:
Development Investment Fund: 1,601,936,646 VNĐ
Dividend (16% of capital): 38.400.000.000 VNĐ
Reward and Welfare Fund: 2,535,000,000 VNĐ
Executive Board Reward Fund for achieving the plan: 219.000.000 VNĐ

APPENDIX 04: CURRENT CORPORATE INCOME TAX EXPENSES

No	CONTENT	Business activities for leasing industrial park	Water supply service business activities	Wastewater treatment service business activities	Other activities	Total
1	Total accounting profit before tax	33,613,637,931	2,136,165,529	(724,569,169)	(29,907,316)	34,995,326,975
2	Adjustments increasing	603,002,875		0	964,841,198	**1,567,844,073**
3	Adjustments decreasing					0
4	**Taxable income**	**34,216,640,806**	**2,136,165,529**	**(724,569,169)**	**934,933,882**	**36,563,171,048**
5	Corporate income tax rate (including any preferential reductions, if applicable) (*)	20%	20.00%	20.00%	20%	
6	**Corporate income tax payable**	**6,843,328,161**	**427,233,106**	**(144,913,834)**	**186,986,776**	**7,312,634,210**
7	**Total corporate income tax payable**	**6,843,328,161**	**427,233,106**	**(144,913,834)**	**186,986,776**	**7,312,634,210**

TẬP ĐOÀN CN CAO SU VIỆT NAM *VIETNAM RUBBER GROUP* **CÔNG TY CỔ PHẦN KCN** **CAO SU BÌNH LONG** ***Binh Long Rubber Industrial park JSC***	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc Lập – Tự Do – Hạnh Phúc** *SOCIALIST REPUBLIC OF VIETNAM* ***Independence - Freedom – Happiness***
Số/*No.*: 147 /MH3/2026	*Đồng Nai, ngày 31 tháng 7 năm 2026* *Dong Nai, July 31, 2026*

V/v giải trình chênh lệch trên 10% LNST Báo cáo tài chính bán niên năm 2026 so với cùng kỳ năm trước.
Re: Explanation on the net profit after tax differs by 10% or more 2026 Interim Financial Statements compared to the same period of previous year

Kính gửi:
- Ủy ban chứng khoán nhà nước;
- Sở giao dịch chứng khoán Hà Nội.

To:
- *The State Securities Commission.*
- *The Stock Exchange of Ha Noi.*

Công ty cổ phần khu công nghiệp cao su Bình Long, mã chứng khoán MH3 xin gửi tới Ủy ban chứng khoán nhà nước, Sở giao dịch chứng khoán Hà Nội lời chào trân trọng./*Binh Long Rubber Industrial Park JSC - stock symbol: MH3, would like to express our respectful greetings to The State Securities Commission, The Stoke Exchange of Ha Noi.*

Căn cứ thông tư 96/2020/TT-BTC của Bộ tài chính, chúng tôi xin giải trình Lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo kết quả hoạt động kinh doanh của kỳ công bố thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước như sau/ *In pursuance of the Circular No 96/2020/TT-BTC of the Minister of Finance, we would like to disclose the document of explanation the net profit after tax in the business results report for the reporting period differs by 10% or more from the same period of the previous year as follows:*

Lợi nhuận sau thuế: 6 tháng năm 2026: 27.682,69 triệu đồng, đạt 122,42% so với cùng kỳ năm trước./ *Profit after tax in 6 months of 2026 is: 27,682,690,000 VND, equivalent to 122.42% compared to the same period report last year.*

Nguyên nhân lợi nhuận sau thuế kỳ này tăng so với cùng kỳ năm trước là do/ *Profit after tax increased compared to the same period report last year due to the facts as follows:*

Doanh thu bán hàng và cung cấp dịch vụ kỳ này tăng so với cùng kỳ năm trước bằng 106,63%. / *Revenue from sales and service provision increased by 106.63% over the same period last year.*

Doanh thu hoạt động tài chính tăng so với cùng kỳ năm trước bằng 114,17%./ *Revenue from financial activities increased by 114.17% over the same period last year.*

Chi phí quản lý trong 6 tháng đầu năm 2026 giảm so với cùng kỳ năm trước. bằng 97,36%. Do trong kỳ có khoản hoàn nhập dự phòng./ *Management costs in the first 6 months of 2026 decreased over the same period last year by 97.36%. Due to the reversal of provision.*

Chính từ những yếu tố trên làm cho lợi nhuận sau thuế Báo cáo tài chính bán niên năm 2026 tăng so với cùng kỳ năm trước./ *Profit after tax stated in the 2026 Interim Financial Statements increased compared to the same period report last year mainly due to above factors.*

Trân trọng./*Best regards./.*

Nơi nhận:
- Như trên;
- TGĐ Công ty;
- Lưu: VT, Tổ CBTT.

Recipients:
- *As above-addressed;*
- *Company CEO;*
- *Archived: VT, Info disclosing team.*

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR

M.S.D.N: 3800378251 - C.T.C.P
CÔNG TY CỔ PHẦN KHU CÔNG NGHIỆP CAO SU BÌNH LONG
P. MINH HƯNG - TP. ĐỒNG NAI

Phan Huy Thành