Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter II of 2025-2026

For the three-month accounting period ended 31 December 2025

CONTENTS

GENERAL INFORMATION

THE COMPANY

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No. 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995, as amended, with the latest 20th amended Enterprise Registration Certificate dated 4 November 2025.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange with trading code as SBT in accordance with License No. 27/QD-SGDCKHCM issued by the Ho Chi Minh City Stock Exchange on 18 February 2008.

The current registered principal activities of the Company are producing sugar and electricity; planting sugar cane; producing and trading products using sugar or its by-products, waste products; producing and trading fertilizer, agricultural materials; constructing civil project; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

The Company's head office is located at Tan Loi Hamlet, Tan Phu Commune, Tay Ninh Province, Vietnam and its representation office is located at No. 63, Cao Thang Street, Ward Ban Co, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Ms Dang Huynh Uc My	Chairwoman
Ms Huynh Bich Ngoc	Member
Mr Tran Tan Viet	Member
Mr Tran Trong Gia Vinh	Independent member
Mr Le Quang Phuc	Independent member

AUDIT FUNCTION UNDER THE BOARD OF DIRECTORS

Members of the Audit Function under the Board of Directors during the period and at the date of this report are:

Mr Le Quang Phuc	Head
Mr Tran Trong Gia Vinh	Member

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Thai Van Chuyen	General Director	
Mr Tran Quoc Thao	Deputy General Director	
Ms Nguyen Thi Phuong Thao	Deputy General Director	
Mr Huynh Van Phap	Deputy General Director	
Ms Nguyen Thi Lan Phuong	Deputy General Director	
Mr Nguyen Duc Hung Linh	Deputy General Director	Appointed on 1 August 2025

LEGAL REPRESENTATIVE

The legal representatives during the period and at the date of this report are:

Ms Dang Huynh Uc My	Chairwoman
Mr Thai Van Chuyen	General Director

SEPARATE BALANCE SHEET
as at 31 December 2025

VND

Code	*ASSETS*	*Note*	*31 December 2025*	*30 June 2025*
100	**A. CURRENT ASSETS**		**16,190,492,180,966**	**14,258,223,051,150**
110	***I. Cash and cash equivalents***	*4*	***2,295,950,354,044***	***2,280,656,640,296***
111	1. Cash		344,688,251,441	370,968,332,332
112	2. Cash equivalents		1,951,262,102,603	1,909,688,307,964
120	***II. Short-term investments***		***2,854,937,510,848***	***2,267,275,452,286***
121	1. Short-term investments	5	487,232,869,165	487,232,869,165
122	2. Provision for held-for-trading securities	5	(16,904,011,322)	(15,236,361,322)
123	3. Held-to-maturity investments	6	2,384,608,653,005	1,795,278,944,443
130	***III. Short-term receivables***		***9,919,610,376,068***	***8,518,694,235,595***
131	1. Short-term trade receivables	7	3,143,177,353,382	2,227,670,878,738
132	2. Short-term advances to suppliers	8	4,459,110,731,065	4,717,679,261,067
135	3. Short-term loan receivables		451,610,000,000	301,510,000,000
136	4. Other short-term receivables	9	1,916,682,807,114	1,340,092,347,265
137	5. Provision for doubtful short-term receivables	7,8,9	(50,970,515,493)	(68,258,251,475)
140	***IV. Inventories***	*10*	***1,063,189,394,311***	***1,165,499,324,149***
141	1. Inventories		1,073,465,896,675	1,175,775,826,513
149	2. Provision for obsolete inventories		(10,276,502,364)	(10,276,502,364)
150	***V. Other current assets***		***56,804,545,695***	***26,097,398,824***
151	1. Short-term prepaid expenses	11	32,068,407,195	13,711,688,661
152	2. Value Added tax deductible	20	13,177,892,421	2,751,623,594
153	3. Tax and other receivables from the State	20	11,558,246,079	9,634,086,569

SEPARATE BALANCE SHEET (continued)
as at 31 December 2025

VND

Code	*ASSETS*	*Note*	*31 December 2025*	*30 June 2025*
200	**B. LONG-TERM ASSETS**		**20,546,007,372,084**	**20,639,923,040,656**
210	***I. Long-term receivables***		***2,531,809,659,363***	***2,616,550,446,658***
211	1. Long-term trade accounts receivable	7	167,006,129,459	172,655,324,321
212	2. Long-term advances to suppliers	8	758,252,660,652	1,014,097,769,858
215	3. Long-term loan receivables		-	13,000,000,000
216	4. Other long-term receivables	9	1,606,550,869,252	1,416,797,352,479
220	***II. Fixed assets***		***487,884,066,379***	***498,134,891,671***
221	1. Tangible fixed assets	12	367,055,827,366	361,766,107,988
222	Cost		2,344,363,315,645	2,314,440,035,235
223	Accumulated depreciation		(1,977,307,488,279)	(1,952,673,927,247)
224	2. Finance lease fixed assets	13	6,853,213,755	14,322,004,423
225	Cost		6,865,753,945	20,025,323,577
226	Accumulated depreciation		(12,540,190)	(5,703,319,154)
227	3. Intangible fixed assets	14	113,975,025,258	122,046,779,260
228	Cost		227,224,265,624	227,204,665,624
229	Accumulated amortisation		(113,249,240,366)	(105,157,886,364)
230	***III. Investment properties***	*15*	***122,844,676,075***	***124,971,246,781***
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(45,147,065,191)	(43,020,494,485)
240	***IV. Long-term assets in progress***		***320,409,987,806***	***200,277,409,835***
242	1. Construction in progress	16	320,409,987,806	200,277,409,835
250	***V. Long-term investments***		***16,857,609,345,250***	***16,964,719,193,716***
251	1. Investments in subsidiaries	17.1	15,391,504,328,750	15,551,504,328,750
252	2. Investments in associates		-	-
253	3. Investments in other entities	17.2	1,436,839,432,944	1,504,874,910,444
254	4. Provision for long-term investments	17	(734,416,444)	(131,660,045,478)
255	5. Investments held to maturity	17	30,000,000,000	40,000,000,000
260	***VI. Other long-term assets***		***225,449,637,211***	***235,269,851,995***
261	1. Long-term prepaid expenses	11	218,106,146,975	227,926,361,759
262	2. Deferred tax assets		7,343,490,236	7,343,490,236
270	**TOTAL ASSETS**		**36,736,499,553,050**	**34,898,146,091,806**

Thanh Thanh Cong - Bien Hoa Joint Stock Company B01a-DN

SEPARATE BALANCE SHEET (continued)
as at 31 December 2025

VND

Code	*RESOURCES*	*Note*	*31 December 2025*	*30 June 2025*
300	**C. LIABILITIES**		**19,870,571,791,561**	**18,732,352,055,071**
310	***I. Current liabilities***		***14,654,118,321,362***	***12,212,096,874,388***
311	1. Short-term trade payable	18	1,487,509,590,383	1,470,298,031,096
312	2. Short-term advances from customers	19	491,000,766,369	565,524,689,643
313	3. Statutory obligations	20	5,934,352,430	26,692,392,211
314	4. Payable to employees		6,267,023,533	6,079,866,632
315	5. Short-term accrued expenses	21	201,279,922,771	209,161,456,265
318	6. Short-term unearned revenues	22	51,760,559	77,814,082
319	7. Other short-term payables	23	1,744,409,553,081	1,418,404,182,683
320	8. Short-term loans and finance lease obligations	24	10,714,952,737,857	8,515,499,482,802
322	9. Bonus and welfare funds		2,712,614,379	358,958,974
330	***II. Non-current liabilities***		***5,216,453,470,199***	***6,520,255,180,683***
337	3. Other long-term liabilities	23	2,470,955,710	6,193,342,030
338	4. Long-term loans and finance lease obligations	24	5,209,745,552,239	6,509,824,876,403
342	5. Provision for long-term liabilities		4,236,962,250	4,236,962,250
400	**D. OWNERS' EQUITY**		**16,865,927,761,489**	**16,165,794,036,735**
410	***I. Capital and reserves***		***16,865,927,761,489***	***16,165,794,036,735***
411	1. Share capital	25	8,767,239,220,000	8,361,563,710,000
411a	*- Shares with voting rights*		*8,551,125,890,000*	*8,145,450,380,000*
411b	*- Preferred shares*		*216,113,330,000*	*216,113,330,000*
412	2. Share premium	25	6,770,104,566,476	6,770,104,566,476
418	3. Investment and development funds	25	46,130,752,499	46,130,752,499
421	4. Undistributed earnings	25	1,282,453,222,514	987,995,007,760
421a	*- Undistributed post-tax profits up to the end of prior years*		*942,580,875,121*	*248,685,016,346*
421b	*- Undistributed earnings of current period/year*		*339,872,347,393*	*739,309,991,414*
440	**TOTAL RESOURCES**		**36,736,499,553,050**	**34,898,146,091,806**

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA

Nguyen Thi Hanh Duyen	Dang Thi Diem Trinh	Thai Van Chuyen
Preparer	Chief accountant	General Director

29 January 2026

Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02a-DN

SEPARATE INCOME STATEMENT
for the period from 1 October to 31 December 2025

VND

Code	ITEMS	Note	*Quarter II*		*For the six-month period ended 31 December*	
			Current year	*Previous year*	*Current year*	*Previous year*
01	**1. Revenue from sales of goods and rendering of services**	**26.1**	**4,805,050,314,455**	**4,666,063,962,323**	**7,945,716,677,107**	**8,411,687,811,084**
02	**2. Less deductions**	**26.1**	**(63,486,000)**	**(200,590,649)**	**(1,992,638,237)**	**(452,162,649)**
10	**3. Net revenue from sales of goods and rendering of services**	**26.1**	**4,804,986,828,455**	**4,665,863,371,674**	**7,943,724,038,870**	**8,411,235,648,435**
11	**4. Cost of goods sold and services rendered**	**27**	**(4,523,286,491,521)**	**(4,253,224,843,333)**	**(7,472,086,796,914)**	**(7,661,993,713,441)**
20	**5. Gross profit from sales of goods and rendering of services**		**281,700,336,934**	**412,638,528,341**	**471,637,241,956**	**749,241,934,994**
21	**6. Financial income**	**26.2**	**613,174,294,311**	**783,344,094,216**	**852,015,577,145**	**1,023,689,577,664**
22	**7. Financial expenses**	**28**	**(382,788,559,592)**	**(391,904,243,157)**	**(681,916,290,553)**	**(766,472,271,677)**
23	*Including: Interest expenses*	28	*(313,856,758,136)*	*(394,103,857,721)*	*(608,212,343,883)*	*(681,246,068,575)*
25	**8. Selling expenses**	**29**	**(62,738,832,112)**	**(61,360,586,418)**	**(103,897,098,529)**	**(107,146,071,450)**
26	**9. General and administration expenses**	**29**	**(108,526,662,591)**	**(112,755,843,071)**	**(175,812,167,109)**	**(197,901,482,213)**
30	**10. Net operating profit**		**340,820,576,950**	**629,961,949,911**	**362,027,262,910**	**701,411,687,318**

Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02a-DN

SEPARATE INCOME STATEMENT (Continued)
for the period from 1 October to 31 December 2025

VND

Code	ITEMS	Note	Quarter II		For the six-month period ended 31 December	
			Current year	Previous year	Current year	Previous year
31	**11. Other income**	30	**5,335,180,430**	**296,238,651**	**20,984,451,584**	**6,817,918,824**
32	**12. Other expenses**	30	**(246,706,427)**	**2,769,417,317**	**(248,641,068)**	**(10,119,186,127)**
40	**13. Net other income**	30	**5,088,474,003**	**3,065,655,968**	**20,735,810,516**	**(3,301,267,303)**
50	**14. Net accounting profit before tax**		**345,909,050,953**	**633,027,605,879**	**382,763,073,426**	**698,110,420,015**
51	**15. Business income tax - current**	31	**-**	**(12,422,682,420)**	**(3,670,596,717)**	**(20,232,620,116)**
52	**16. Business income tax - deferred**	31	**-**	**-**	**-**	**-**
60	**17. Net profit after tax**		**345,909,050,953**	**620,604,923,459**	**379,092,476,709**	**677,877,799,899**

M.S.D.N: 3900244389 - C.T.C.P
CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA
TỈNH TÂY NINH

Nguyen Thi Hanh Duyen
Preparer

Dang Thi Diem Trinh
Chief Accountant

Thai Van Chuyen
General Director

29 January 2026

SEPARATE CASH FLOW STATEMENT
for the period from 1 October to 31 December 2025

VND

Code	*ITEMS*	*Note*	*For the six-month period from 01 July to 31 December 2025*	*For the six-month period from 01 July to 31 December 2024*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Net profit before tax**		**382,763,073,426**	**698,110,420,015**
	Adjustments for:			
02	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets (including amortisation of goodwill)	12, 13, 14, 15,	35,462,094,219	39,063,313,513
03	Provisions		(146,545,715,016)	(32,552,950,064)
04	Foreign exchange losses arisen from revaluation of monetary accounts denominated in foreign currencies		24,902,394,580	35,334,139,588
05	Profits from investing activities		(356,212,168,461)	(575,252,833,899)
06	Interest expense		608,212,343,883	681,246,068,575
08	**Operating profit before changes in working capital**		**548,582,022,631**	**845,948,157,728**
09	Increase in receivables		(1,789,043,408,019)	126,769,571,174
10	Decrease in inventories		102,309,929,838	(15,676,180,910)
11	(Decrease)/increase in payables		343,299,308,400	(1,413,698,500,667)
12	Increase in prepaid expenses		(8,536,503,750)	(49,794,826,551)
13	Decrease in trading securities		-	34,051,000,000
14	Interest paid		(752,360,650,322)	(615,452,621,863)
15	Corporate income tax paid		(5,549,577,801)	(29,124,127,895)
17	Other cash outflows for operating activities		(43,060,477,234)	(52,453,560,232)
20	**Net cash flows used in operating activities**		**(1,604,359,356,257)**	**(1,169,431,089,216)**
	II, CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(163,783,082,878)	(62,243,421,488)
22	Proceeds from disposals of fixed assets		-	11,230,300,895
23	Loans to other entities		(1,000,330,599,521)	(753,197,356,865)
24	Collection from borrowers and term deposits		434,000,890,959	531,987,618,453
25	Payments for investments in other entities			(1,608,245,016,500)
26	Proceeds from divestment in other entities		631,457,719,000	27,500,000,000
27	Interest and dividends received		413,258,701,553	438,478,499,766
30	**Net cash flows (used in) from investing activities**		**314,603,629,113**	**(1,414,489,375,739)**

SEPARATE CASH FLOW STATEMENT (continued)
for the period from October to 31 December 2025

VND

Code	*ITEMS*	*Note*	*For the six-month period from 01 July to 31 December 2025*	*For the six-month period from 01 July to 31 December 2024*
	III, CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issue of shares and capital contribution		405,675,510,000	-
33	Drawdown of borrowings		16,632,833,267,646	19,854,624,277,477
34	Repayments of borrowings		(15,733,459,336,755)	(16,927,194,686,982)
35	Finance lease principal repayments		-	(2,257,280,804)
40	**Net cash flows from (used in) financing activities**		**1,305,049,440,892**	**2,925,172,309,691**
50	**Net increase (decrease) in cash and cash equivalents for the year**		**15,293,713,747**	**341,251,844,736**
60	**Cash and cash equivalents at beginning of year**	**4**	**2,280,656,640,296**	**2,874,916,311,059**
61	Impact of exchange rate fluctuation		-	(13,077,739,588)
70	**Cash and cash equivalents at end of year**	4	**2,295,950,354,044**	**3,203,090,416,207**

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA M.S.D.N: 3900244389 - C.T.C.P TỈNH TÂY NINH

Nguyen Thi Hanh Duyen Preparer	Dang Thi Diem Trinh Chief accountant	Thai Van Chuyen General Director

29 January 2026

1. CORPORATE INFORMATION

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No, 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995, as amended, with the latest 20th amended Enterprise Registration Certificate dated 4 November 2025.

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The current registered principal activities of the Company are producing sugar and electricity; planting sugar cane; producing and trading products using sugar or its by-products, waste products; producing and trading fertilizer, agricultural materials; constructing civil project; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at Tan Loi Hamlet, Tan Phu Commune, Tay Ninh Province, Vietnam and its representation office is located at No, 63, Cao Thang Street, Ward Ban Co, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 31 December 2025 was 955 people including 251 seasonal employees (30 June 2025: 681 persons including 14 seasonal employees).

2. BASIS OF PREPARATION

2.1 *Purpose of preparing the interim separate financial statements*

The Company has subsidiaries as disclosed in Note 17.1. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 155/2015/TT-BTC on disclosure of information on the securities market, In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries ("the Group") for the period ended 31 December 2025 ("the consolidated financial statements") dated 29 January 2026.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, the consolidated results of operations and the consolidated cash flows of the Group.

2.2 *Accounting standards and system*

The separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

2. BASIS OF PREPARATION (continued)

2.2 *Accounting standards and system* (continued)

Accordingly, the accompanying separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and the interim separate results of its operations and the interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.4 *Fiscal year*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 July and ends on 30 June.

2.5 *Accounting currency*

The separate financial statements are prepared in VND, which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Inventories*

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials, merchandise and tools	- cost of purchase on a weighted average basis.
Finished goods and work-in-process	- cost of direct materials and labour plus attributable manufacturing overheads based on the normal operating capacity on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the interim balance sheet date.

Increases or decrease to the provision balance are recorded into the cost of goods sold account in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Receivables

Receivables are presented in the interim separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the interim balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3.5 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Assets held under finance leases are capitalised in the interim separate balance sheet at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the interim separate income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term.

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's fixed assets in the interim separate balance sheet. Initial direct costs incurred in negotiating an operating lease are recognised in the interim separate income statement as incurred.

Lease income is recognised in the interim separate income statement on a straight-line basis over the lease term.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

LAND USE RIGHTS

Land use rights is recorded as intangible fixed asset on the interim separate balance sheet when the Company obtained the land use right certificate. The costs of a land use right comprise all directly attributable costs of bringing the land lot to the condition available for its intended use.

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45")

3.7 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	3 - 50 years
Buildings and structures	3 - 50 years
Machinery and equipment	5 - 20 years
Office equipment	8 - 10 years
Computer software	2 - 6 years
Means of transportation	10 years
Others	9 - 25 years

3.8 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation.

Subsequent expenditure relating to an investment property that has already been recognized is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	50 years
Buildings and structures	20 - 25 years

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 Investment properties (continued)

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim separate income statement in the period of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3.9 Investments

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition by the Company are recognised as income in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Held-for-trading securities and investments in other entities

Held-for-trading securities and investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expense in the interim separate income statement and deducted against the value of such investments.

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the interim balance sheet date.

Increases and decreases to the provision balance are recorded as finance expense in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

Deferred sugarcane production costs and sugarcane farming cost are calculated and amortised to production costs based on the actual volume of sugar produced and sugarcane harvested during the period.

The prepaid land rental represents the unamortised balance of advance payment made in accordance with the lease contracts for a period of 44 – 50 years. Such prepaid rental is recognised as a long-term prepaid expense for allocation to the interim separate income statement over the remaining lease period according to Circular 45.

3.11 Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

3.12 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.13 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rate at the balance sheet dates which are determined as follow:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Company conducts transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conducts transactions regularly.

All exchange differences incurred are taken to the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.14 Convertible bond

Bonds that are convertible by the holder into a fixed number of ordinary shares of the entity are separated into financial liability (a contractual arrangement to deliver cash or other financial assets) and equity instrument (a call option granting the holder the right, for a specified period of time) based on the terms of the contract.

On issuance of the convertible bond, the fair value of the liability component is determined by discounting the future payment (including principal and interest) to present value at the market rate for an equivalent non-convertible bond less issuance cost.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in shareholders' equity. The carrying amount of the conversion option is not re-measured in subsequent years.

Transaction costs are amortised during the lifetime of the bond. At initial recognition, issuance costs are deducted from the liability component of the bond.

3.15 Treasury shares

Treasury shares are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Company's treasury shares.

3.16 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the Annual General Meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

- *Investment and development fund*

  This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

- *Bonus and welfare fund*

  This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim separate balance sheet.

3.17 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Sale of electricity

Revenue is recognized based on the actual electricity sold and transferred to the grid at the pre-agreed tariff.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.17 ***Revenue recognition*** (continued)

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease term.

Interest

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.18 ***Taxation***

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim balance sheet date.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim balance sheet date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised. Previously unrecognised deferred income tax assets are re-assessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim balance sheet date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.18 *Taxation (continued)*

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered

3.19 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including their close family members.

4. CASH AND CASH EQUIVALENTS

VND

	31 December 2025	*30 June 2025*
Cash on hand	4,504,138,898	6,648,375,062
Cash at bank	340,184,112,543	364,319,957,270
Cash equivalents (*)	1,951,262,102,603	1,909,688,307,964
TOTAL	**2,295,950,354,044**	**2,280,656,640,296**

5. HELD-FOR-TRADING SECURITIES

The Company have the investments to the listed shares as follows:

		31 December 2025		*30 June 2025*	
Name	*Code*	*Number of Share*	*Value VND*	*Number of Share*	*Value VND*
Gia Lai Electricity Joint Stock Company	GEG	39,376,509	459,043,107,847	39,376,509	459,043,107,847
Others			28,189,761,318		28,189,761,318
TOTAL			**487,232,869,165**		**487,232,869,165**
Provision for held-for-trading securities			(16,904,011,322)		(15,236,361,322)
NET			**470,328,857,843**		**471,996,507,843**

6. HELD-TO-MATURITY INVESTMENTS

Held-to-maturity investments comprises bank deposits with original term of less than twelve (12) months.

7. SHORT-TERM TRADE RECEIVABLES

VND

	31 December 2025	*30 June 2025*
Short-term	**3,143,177,353,382**	**2,227,670,878,738**
Due from related parties (Note 32)	1,258,054,424,465	1,138,046,886,088
Due from other parties	1,885,122,928,917	1,089,623,992,650
Long-term	**167,006,129,459**	**172,655,324,321**
Related parties (Note 32)	167,006,129,459	172,655,324,321
TOTAL	**3,310,183,482,841**	**2,400,326,203,059**
Short-term provision for doubtful receivables	(22,686,942,560)	(22,686,942,560)
NET	**3,287,496,540,281**	**2,377,639,260,499**

8. ADVANCES TO SUPPLIERS

VND

	31 December 2025	*30 June 2025*
Short-term	**4,459,110,731,065**	**4,717,679,261,067**
Advances to related parties *(Note 32)*	1,626,020,225,502	1,539,740,161,080
Advances to farmers *(*)*	625,502,499,471	1,262,764,406,255
Advances to other parties	2,207,588,006,092	1,915,174,693,732
Long-term	**758,252,660,652**	**1,014,097,769,858**
Advances to related parties *(Note 32)*	559,025,375,250	824,467,647,000
Advances to farmers *(*)*	199,227,285,402	189,630,122,858
TOTAL	**5,217,363,391,717**	**5,731,777,030,925**
Provision for doubtful short-term advances to suppliers	(12,568,043,376)	(21,349,689,252)
NET	**5,204,795,348,341**	**5,710,427,341,673**

(*) Advances to sugar cane farmers are partially secured by the farmers' certificate of land use rights and earn applicable interest rates.

9. OTHER RECEIVABLES

VND

	31 December 2025	*30 June 2025*
Short-term	**1,916,682,807,114**	**1,340,092,347,265**
Interest receivables	726,729,852,835	564,846,348,427
Advances to employees	47,298,923,377	67,646,694,282
Short-term deposits	21,431,141,657	21,182,391,657
Payments on behalf	75,177,301,990	35,503,573,209
Receivables from disposal of investments	-	209,352,279,000
Dividend	402,681,060,000	415,681,060,000
Advances to farmers	633,556,318,681	-
Others	9,808,208,574	25,880,000,690
Long-term	**1,606,550,869,252**	**1,416,797,352,479**
Deposit for land rentals	58,635,849,929	54,635,849,929
Capital contribution under Business Cooperation Contract	1,315,500,000,000	1,315,500,000,000
Advances to farmers	166,903,727,186	
Interest income receivable (BCC)	52,829,462,140	40,299,802,140
Others	12,681,829,997	6,361,700,410
TOTAL	**3,523,233,676,366**	**2,756,889,699,744**
Provision for doubtful other short-term receivables	(15,715,529,557)	(24,221,619,663)
NET	**3,507,518,146,809**	**2,732,668,080,081**
In which:		
Related parties (Note 32)	*2,018,000,733,040*	*1,177,624,774,061*
Other parties	*1,489,517,413,769*	*1,555,043,306,020*

10. INVENTORIES

VND

	31 December 2025		*30 June 2025*	
	Cost	*Provision*	*Cost*	*Provision*
Finished goods	297,408,294,045	(1,299,356,069)	316,415,088,634	(1,299,356,069)
Merchandise goods	308,008,537,444	(522,028,788)	458,676,149,876	(522,028,788)
Raw materials	205,280,329,419	(7,900,568,627)	120,346,868,263	(7,900,568,627)
Work in progress	163,443,224,326	-	187,852,961,890	-
Tools and supplies	2,945,568,732	(554,548,880)	3,202,343,012	(554,548,880)
Goods in transits	96,379,942,709	-	89,282,414,838	-
TOTAL	**1,073,465,896,675**	**(10,276,502,364)**	**1,175,775,826,513**	**(10,276,502,364)**

11. PREPAID EXPENSES

VND

	31 December 2025	*30 June 2025*
Short-term	**32,068,407,195**	**13,711,688,661**
Prepaid land rental	120,413,538	1,044,224,362
Insurance Expenses	3,104,065,208	3,994,952,334
Others	28,843,928,449	8,672,511,965
Long-term	**218,106,146,975**	**227,926,361,759**
Prepaid land rental	101,098,488,548	102,397,370,012
Repairment expenses	9,973,284,168	16,886,633,305
Others	107,034,374,259	108,642,358,442
TOTAL	**250,174,554,170**	**241,638,050,420**

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other assets*	*Total*
Historical cost						
As at 30 June 2025	381,638,705,915	1,814,552,674,455	34,073,225,791	19,843,980,799	64,331,448,275	2,314,440,035,235
New purchases	-	33,545,635,911	260,000,000	2,160,625,236	798,889,815	36,765,150,962
Repurchase of financial lease assets	-	20,025,323,577	-	-	-	20,025,323,577
Disposal	-	(26,820,020,129)	(47,174,000)	-	-	(26,867,194,129)
As at 31 December 2025	**381,638,705,915**	**1,841,303,613,814**	**34,333,225,791**	**21,957,432,035**	**65,130,338,090**	**2,344,363,315,645**
Accumulated depreciation						
As at 30 June 2025	276,940,154,737	1,584,065,309,357	17,484,886,124	13,586,022,472	60,597,554,557	1,952,673,927,247
Depreciation for the period	6,351,899,642	15,660,448,068	1,414,496,590	966,889,665	251,407,315	24,645,141,280
Repurchase of financial lease assets	-	6,289,807,195	-	-	-	6,289,807,195
Disposal	-	(6,289,807,195)	-	(11,580,248)	-	(6,301,387,443)
As at 31 December 2025	**283,292,054,379**	**1,599,725,757,425**	**18,899,382,714**	**14,541,331,889**	**60,848,961,872**	**1,977,307,488,279**
Net book value						
As at 30 June 2025	104,698,551,178	230,487,365,098	16,588,339,667	6,257,958,327	3,733,893,718	361,766,107,988
As at 31 December 2025	**98,346,651,536**	**241,577,856,389**	**15,433,843,077**	**7,416,100,146**	**4,281,376,218**	**367,055,827,366**

13. FINANCE LEASES

VND

	Machineries and equipment
Historical cost	
As at 30 June 2025	20,025,323,577
New leases	6,865,753,945
Return of leased assets	(20,025,323,577)
As at 31 December 2025	6,865,753,945
Accumulated depreciation	
As at 30 June 2025	5,703,319,154
Charge for the period	599,028,231
Return of leased assets	(6,289,807,195)
As at 31 December 2025	12,540,190
Net book value	
As at 30 June 2025	14,322,004,423
As at 31 December 2025	6,853,213,755

14. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Historical cost			
As at 30 June 2025	66,165,258,934	161,039,406,690	227,204,665,624
New purchases	-	19,600,000	19,600,000
As at 31 December 2025	66,165,258,934	161,059,006,690	227,224,265,624
Accumulated amortisation			
As at 30 June 2025	40,200,151,459	64,957,734,905	105,157,886,364
Charge for the period	1,146,146,638	6,945,207,364	8,091,354,002
As at 31 December 2025	**41,346,298,097**	**71,902,942,269**	**113,249,240,366**
Net book value			
As at 30 June 2025	**25,965,107,475**	**96,081,671,785**	**122,046,779,260**
As at 31 December 2025	**24,818,960,837**	**89,156,064,421**	**113,975,025,258**

15. INVESTMENT PROPERTIES

	Buildings	*Land use rights*	*VND* *Total*
Historical cost			
As at 30 June 2025 and 31 December 2025	138,695,318,266	29,296,423,000	167,991,741,266
Accumulated depreciation			
As at 30 June 2025	33,556,092,412	9,464,402,073	43,020,494,485
Charge for the period	1,832,092,252	294,478,454	2,126,570,706
As at 31 December 2025	**35,388,184,664**	**9,758,880,527**	**45,147,065,191**
Net book value			
As at 30 June 2025	105,139,225,854	19,832,020,927	124,971,246,781
As at 31 December 2025	**103,307,133,602**	**19,537,542,473**	**122,844,676,075**

The fair values of the investment properties as at 31 December 2025 had not yet been formally assessed and determined, but Management believed that it was much higher than the property's carrying values considering that the investment properties has been almost fully rented out as at the interim balance sheet date.

16. CONSTRUCTION IN PROGRESS

	31 December 2025	*VND* *30 June 2025*
Machineries, equipment and software under installation	75,079,477,852	60,741,388,342
Improvement of machinery and equipment	214,678,254,284	112,118,513,665
Others	30,652,255,670	27,417,507,828
	320,409,987,806	**200,277,409,835**

17. LONG-TERM INVESTMENTS

	31 December 2025	*VND* *30 June 2025*
Investments in subsidiaries *(Note 17.1)*	15,391,504,328,750	15,551,504,328,750
Investments in other entities *(Note 17.2)*	1,436,839,432,944	1,504,874,910,444
Held-to-maturity investments *(*)*	30,000,000,000	40,000,000,000
TOTAL	**16,858,343,761,694**	**17,096,379,239,194**
Provision for long-term investments	(734,416,444)	(131,660,045,478)
NET	**16,857,609,345,250**	**16,964,719,193,716**

(*) This represented for a long-term investment in bond at joint stock commercial banks with maturity from four (4) to ten (10) years and earn interest at market rate.

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries

(i) Direct subsidiaries:

			31 December 2025			*30 June 2025*		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
Bien Hoa Consumer Joint Stock Company	Manufacturing and trading sugar and related by-products; manufacturing fertilizer; manufacturing and trading electricity; and technical advisory	Operating	5,337,824,715,191	100,00	90,00	5,337,824,715,191	100,00	90,00
AgriS Production Development JSC	Management consulting in the sugar industry	Operating	5,575,815,108,959	100,00	99,98	5,575,815,108,959	100,00	99,98
TTC Attapeu Sugarcane Co., Ltd	Producing and trading import-export of sugar; planting sugarcane, rubber tree, oil palm tree, short-term leguminous trees; producing, transmitting and distributing electricity and trading of agricultural machineries and spare-parts	Operating	982,110,000,000	100,00	35,84	982,110,000,000	100,00	35,84
AgriS Gia Lai Agricultural Joint Stock Company	Manufacturing sugar and other by-products from sugar-cane for sales; plant sugar cane; manufacturing electricity for sales; engineering the civil projects; processing agricultural products; manufacturing and trading in fertilizer; and investing in financial market	Operating	658,850,304,600	100,00	97,97	658,850,304,600	100,00	97,97

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

			31 December 2025			*30 June 2025*		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
AgriS Globe Pte. Ltd -	Trading; apart of manufacturing and packaging raw and refined sugar to sell in Singapore and export to region	Operating	733,969,200,000	100,00	98,04	733,969,200,000	100,00	98,04
Agris Agriculture Development Joint Stock Company	Manufacturing and trading alcohol and related by-products; manufacturing and trading electricity; manufacturing fertilizer and planting sugarcane	Operating	1,395,000,000,000	100,00	90,00	1,395,000,000,000	100,00	90,00
TTC An Hoa Production – Trading – Service One Member Limited Liability Company***	Packaging service; producing sugar; trading food; warehousing and storage of goods; producing electricity; transmission and distribution of electricity; installation of electrical systems; trading real estate	Operating	-	-	-	160,000,000,000	100,00	100,00

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(i) Direct subsidiaries (continued)

			31 December 2025			*30 June 2025*		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*
TSU Australia Pty Ltd.	Develop sugar cane and other plants areas	Operating	707,935,000,000	100,00	100,00	707,935,000,000	100,00	100,00
TOTAL			**15,391,504,328,750**			**15,551,504,328,750**		
Provision for diminution in value of long-term investments			-			(62.890.151.534)		
NET			**15,391,504,328,750**			**15,488,614,177,216**		

17. **LONG-TERM INVESTMENTS** (continued)

17.1 ***Investments in subsidiaries*** (continued)

(ii) Indirect subsidiaries:

As at 31 December, the Company indirectly exercises its control over the following company:

- AgriS Ninh Hoa Import Export Joint Stock Company – previous name as Bien Hoa – Ninh Hoa Sugar One Member Limited Liability Company;
- Ninh Hoa Thermoelectricity One Member Company Limited;
- Bien Hoa - Phan Rang Sugar Joint Stock Company;
- Bo Giong Mien Trung Joint Stock Company;
- Bien Hoa - Thanh Long Joint Stock Company;
- TTC Attapeu Sugarcane Sole Co., Ltd;
- AgriS Gia Lai Electricity Joint Stock Company – previous name as Gia Lai Thermoelectricity One Member Company Limited;
- Hai Vi Limited Company;
- Nuoc Trong Sugar Joint Stock Company;
- Thanh Thanh Cong Sugarcane Research and Application Limited Company;
- Tay Ninh Sugar Joint Stock Company
- TTC Circular Agrotech Joint Stock Company;
- Y Tuong Xanh Thanh Cong One Member Limited Liability Company
- Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company
- Dau Tu Nong Nghiep Thanh Cong One Member Limited Liability Company
- Thanh Cong Xanh One Member Limited Liability Company
- Ninh Hoa Clean Energy One Member Limited Liability Company
- Ninh Hoa Green Energy One Member Limited Liability Company
- Growfin Investment Joint Stock Company
- Nam Trang Sinh One Member Limited Liability Company

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(ii) Indirect subsidiaries:

As at 31 December 2025, the Company indirectly exercises its control over the following company:

- Thanh Thanh Cong Agricultural Research Institute
- Global Mind Business Limited Company

17. LONG-TERM INVESTMENTS (continued)

17.2 Investments in other entities

	31 December 2025		*30 June 2025*	
Name of entities	*Cost of investment*	*% of interest*	*Cost of investment*	*% of interest*
Son Duong sugar and sugarcane Joint Stock Company	-	-	36,456,277,500	13,84
Bentre Import Export Joint- Stock Corporation	1,436,105,016,500	17,00	1,436,105,016,500	17,00
France- Vietnam Sorbitol Joint Stock Company	-	-	31,579,200,000	18,86
Other long-term investments	734,416,444	-	734,416,444	-
TOTAL	**1,436,839,432,944**		**1,504,874,910,444**	
Provision for diminution in value of long-term investment	(734,416,444)		(68,769,893,944)	
NET	**1,436,105,016,500**		**1,436,105,016,500**	

18. SHORT-TERM TRADE PAYABLES

VND

	31 December 2025	*30 June 2025*
Due to related parties (Note 32)	1,221,383,167,228	874,458,676,354
Due to farmers	17,216,896,976	114,395,965,278
Due to other parties	248,909,526,179	481,443,389,464
TOTAL	**1,487,509,590,383**	**1,470,298,031,096**

19. ADVANCES FROM CUSTOMERS

VND

	31 December 2025	*30 June 2025*
Due to related parties *(Note 32)*	76,310,082,949	158,168,983,837
Due to other parties	414,690,683,420	407,355,705,806
TOTAL	**491,000,766,369**	**565,524,689,643**

20. TAX AND OTHER (RECEIVABLES) PAYABLES (FROM) TO THE STATE

VND

	31 December 2025	*30 June 2025*
Payables		
Value-added tax	150,643,357	26,160,442,339
Import-Export Tax	336,502,875	359,871,7021
Personal income tax	5,447,206,198	172,078,170
TOTAL	**5,934,352,430**	**26,692,392,211**
Receivables		
Corporate income tax	2,530,296,439	651,315,355
Value-added tax deductible	13,177,892,421	2,751,623,594
Import-Export Tax	9,027,949,640	8,982,771,214
TOTAL	**24,736,138,500**	**12,385,710,163**

21. SHORT-TERM ACCRUED EXPENSES

VND

	31 December 2025	*30 June 2025*
Interest expense	121,637,420,410	113,537,403,374
External services expense	17,894,181,662	27,551,240,704
Land rental fee	27,205,872,564	25,175,424,536
Transportation and loading fees	34,426,754,616	36,434,574,795
Purchase of materials	-	4,796,384,452
Others	115,693,519	1,666,428,404
TOTAL	**201,279,922,771**	**209,161,456,265**

22. UNEARNED REVENUE

VND

	31 December 2025	*30 June 2025*
Short-term unearned revenue	**51,760,559**	**77,814,082**
Others	51,760,559	77,814,082
	51,760,559	**77,814,082**

23. OTHER PAYABLES

VND

	31 December 2025	*30 June 2025*
Short-term	**1,744,409,553,081**	**1,418,404,182,683**
Payables arising from non-recourse document-based transactions	1,450,003,120,000	1,022,733,600,000
Dividends	93,823,771,205	54,615,554,184
Deposits	3,059,595,311	2,988,357,811
Transportation fee	1,570,965,134	1,570,965,134
Reimbursement of expenses	15,301,236,372	15,301,236,372
Interest payables	178,375,654,781	271,499,086,010
Others	2,275,210,278	49,695,383,172
Long-term	**2,470,955,710**	**6,193,342,030**
Deposits	2,470,955,710	6,193,342,030
TOTAL	**1,746,880,508,791**	**1,424,597,524,713**
In which:		
Other parties	*1,646,907,369,327*	*1,174,437,709,684*
Related parties (Note 32)	*99,973,139,464*	*243,966,472,999*

24. LOANS AND FINANCE LEASE

VND

		Movement during the period				
	30 June 2025	*Drawdown*	*Repayment*	*Reclassification*	*Foreign exchange difference*	*31 December 2025*
Short-term	**8,515,499,482,802**	**13,485,771,353,601**	**(12,165,734,381,126)**	**879,416,282,580**	**-**	**10,714,952,737,857**
Loans from banks (Note 24.1)	6,932,756,278,350	11,723,688,808,328	(10,554,234,381,126)	-	-	8,102,210,705,552
Loans from related party (Note 32)	916,100,000,000	1,265,000,000,000	(1,611,500,000,000)	-	-	569,600,000,000
Current portion of long-term loans from banks (Note 24.2)	679,221,929,573	-	-	379,970,050,193	-	1,059,191,979,766
Current portion of long-term bonds (Note 24.3)	(15,949,712,178)	-	-	500,000,000,000	-	484,050,287,822
Convertible bonds (Note 24.3)	-	497,082,545,273	-	-	-	497,082,545,273
Current portion of finance leases (Note 24.4)	3,370,987,057	-	-	(553,767,613)	-	2,817,219,444
Long-term	**6,509,824,876,403**	**3,084,471,834,045**	**(3,505,134,875,629)**	**(879,416,282,580)**	**-**	**5,209,745,552,239**
Loans from banks (Note 24.2)	3,345,240,835,819	2,123,819,168,088	(2,058,115,044,186)	(379,970,050,193)	-	3,030,974,909,528
Loans from related party (Note 32)	775,000,000,000	820,000,000,000	(1,302,000,000,000)	-	-	293,000,000,000
Long-term bonds (Note 24.3)	2,389,584,040,584	137,278,392,078	(143,028,287,547)	(500,000,000,000)	-	1,883,834,145,115
Long-term finance leases (Note 24.4)	-	3,374,273,879	(1,991,543,896)	553,767,613	-	1,936,497,596
TOTAL	**15,025,324,359,205**	**16,570,243,187,646**	**(15,670,869,256,755)**	**-**	**-**	**15,924,698,290,096**

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

VND

Bank	*31 December 2025*	*Principal repayment term*
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	699,462,272,728	From February 2026 to April 2026
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Ninh Branch	118,276,050,847	From January 2026 to April 2026
Shinhan Bank Vietnam Limited – North Saigon Branch	47,000,000,000	From October 2025 to April 2026
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch	1,349,152,868,405	From January 2026 to June 2026
Orient Commercial Joint Stock Bank – Dak Lak Branch	229,000,000,000	March 2026
United Overseas Bank Vietnam Limited	395,558,916,000	From March 2026 to May 2026
ESUN Commercial Bank Limited – Dong Nai Branch	157,728,892,000	March 2026
The Siam Commercial Bank Public Company Limited – Ho Chi Minh Branch	237,100,615,000	From March 2026 to June 2026
Bangkok Bank Public Company Limited – Ho Chi Minh Branch	253,873,220,000	April 2026
First Commercial Bank – Ho Chi Minh City Branch	3,952,484,226,128	From June 2026 to July 2026
Kasikornbank Public Bank Limited - Ho Chi Minh Branch	174,626,951,272	April 2026
Bank SinoPac - Ho Chi Minh City Branch	179,710,940,000	From October 2025 to April 2026
Ho Chi Minh City Development Joint Stock Commercial Bank - Tay Ninh Branch	94,837,845,529	From April 2026 to June 2026

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks (continued)

VND

Bank	*31 December 2025*	*Principal repayment term*
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	40,000,000,000	From May 2025 to February 2026
Modern Bank of VietNam - Nha Trang Branch	167,920,687,904	From January 2026 to May 2026
BNP Paribas Bank - Ho Chi Minh City Branch	5,477,220,000	From October 2025 to March 2026
TOTAL	**8,102,210,705,813**	
In which:		
Original currency		
- *VND*	7,927,738,354,775	
- *USD*	154,600,234	

Those short-term loans from banks are charged at market interest rate and secured by land use rights; machines and equipment; bank deposits; inventories for financing its working capital requirements.

24. LOANS AND FINANCE LEASES (continued)

24.2 Long-term loans from banks

VND

Bank	*31 December 2025*	*Principal repayment term*
Vietnam Maritime Commercial Joint Stock Bank – Ho Chi Minh Branch	297,310,415,294	From December 2025 to December 2028
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	1,072,500,000	From December 2025 to September 2027
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	2,274,974,000	From December 2025 to September 2027
ESUN Commercial Bank Limited – Dong Nai Branch	1,323,400,000,000	From December 2025 to January 2027
ING BANK, A BRANCH OF ING-DIBA AG	1,058,400,000,000	From January 2027 to July 2029
MIZUHO BANK, LTD - Ha Noi Branch	570,284,000,000	From August 2026 to May 2027
RESPONSABILITY INVESTMENTS AG	379,125,000,000	From January 2028
KASIKORN BANK PUBLIC COMPANY LIMITED – HO CHI MINH CITY BRANCH	458,300,000,000	From October 2025 to July 2028
TOTAL	**4,090,166,889,294**	
In which:		
Current portion	1,059,191,979,766	
Non-current portion	3,030,974,909,528	
Original currency		
VND	758,957,889,294	
USD	131,000,000	

Those short-term loans from banks are charged at market interest rate and secured by machines and equipment; fixed assets; land use rights and construction on land for financing its working capital requirement

24.3 Bonds

24.3.1 Convertible bonds

On 12th September 2025, the Company completed the issuance of 4,992,969 convertible bonds with a par value of VND 100,000 per bond to shareholders holding common shares. This issuance was approved in accordance by Resolution No. 03/2025/NQ-BOD dated 9th September 2025 of the Board of Directors.

VND

	31 December 2025	*Principal repayment term*
Convertible bonds	499,296,900,000	September 2026
Issuance fee	(2,214,354,727)	
Total	**497,082,545,273**	

24.3.2 Long-term bonds

VND

	31 December 2025	*Principal repayment term*
Vietcap Securities Joint Stock Company	500,000,000,000	January 2027
Shinhan Securities Vietnam Co., LTD	150,000,000,000	June 2027
JB Securities Viet Nam Company Limited	50,000,000,000	June 2027
Techcom Securities Joint Stock Company	700,000,000,000	December 2027
Techcom Securities Joint Stock Company	500,000,000,000	June 2028
PVI Asset Management JSC	500,000,000,000	November 2026
Issuance fee	(32,115,567,063)	
	2,367,884,432,937	
In which:		
Current portion	*484,050,287,822*	
Non-current portion	*1,883,834,145,115*	

24. **LOANS AND FINANCE LEASES** (continued)

24.4 Finance leases

The Company currently has leased machinery and equipment under finance lease agreements with BIDV – SumiTrust Leasing Company Limited - Ho Chi Minh City Branch. Future obligations due under finance lease agreements as at the balance sheet dates were as follows:

VND

	Less than 1 year	*From 1 - 5 years*	*Total*
31 December 2025			
Total minimum lease payments	3,299,334,606	1,936,497,596	5,235,832,202
Finance charges	482,115,162	-	482,115,162
Lease liabilities	2,817,219,444	1,936,497,596	4,753,717,040
30 June 2025			
Total minimum lease payments	3,853,102,219	100,706,610	3,953,808,830
Finance charges	482,115,162	100,706,610	582,821,773
Lease liabilities	3,370,987,057	-	3,370,987,057

25. OWNERS' EQUITY

25.1 Increase and decrease in owners' equity

VND

	Share capital					
	Issued share capital	Preference shares	Share premium	Investment and development fund	Undistributed earnings	Total
For the period ended 31 December 2024						
As at 30 June 2024	7,405,009,930,000	216,113,330,000	6,770,104,566,476	46,130,752,499	1,069,991,400,564	15,507,349,979,539
Net profit for the year	-	-	-	-	677,877,799,899	677,877,799,899
Transfer to bonus and welfare fund	-	-	-	-	(43,365,934,218)	(43,365,934,218)
Dividends for preference share	-	-	-	-	(39,220,129,316)	(39,220,129,316)
As at 31 December 2024	7,405,009,930,000	216,113,330,000	6,770,104,566,476	46,130,752,499	1,665,283,136,929	16,102,641,715,904
For the period ended 31 December 2025						
As at 30 June 2025	8,145,450,380,000	216,113,330,000	6,770,104,566,476	46,130,752,499	987,995,007,760	16,165,794,036,735
Increase in capital	405,675,510,000	-	-	-	-	405,675,510,000
Net profit for the year	-	-	-	-	379,092,476,709	379,092,476,709
Transfer to bonus and welfare fund	-	-	-	-	(45,414,132,639)	(45,414,132,639)
Dividends for preference share		-	-	-	(39,220,129,316)	(39,220,129,316)
As at 31 December 2025	8,551,125,890,000	216,113,330,000	6,770,104,566,476	46,130,752,499	1,282,453,222,514	16,865,927,761,489

25. OWNERS' EQUITY (CONTINUED)

25.2 Capital transactions with shareholders and distribution of dividends

VND

	31 December 2025	31 December 2024
Issued contributed share capital		
Beginning balance	8,361,563,710,000	7,621,123,260,000
Increase during the period	405,675,510,000	-
Ending balance	**8,767,239,220,000**	**7,621,123,260,000**
Dividends declared in cash		
Dividends on preference shares	*39,220,129,316*	*39,220,129,316*

25.3 Shareholders

	31 December 2025			30 June 2025		
	Number of ordinary shares	*Number of preference shares*	*% interest*	*Number of ordinary shares*	*Number of preference shares*	*% interest*
Thanh Thanh Cong Investment Joint Stock Company	183,228,072	-	20,90	183,228,072	-	21,91
Legendary Venture Fund 1	138,311,036	-	16,76	138,311,036	-	16,54
Others	533,673,481	21,611,333	63,34	493,005,930	21,611,333	61,55
TOTAL	**855,112,589**	**21,611,333**	**100**	**814,545,038**	**21,611,333**	**100**

25.4 SHARES

	Number of shares	
	31 December 2025	*30 June 2025*
Authorised shares	876,723,922	836,156,371
Shares issued and fully paid		
Ordinary shares	855,112,589	814,545,038
Preference share	21,611,333	21,611,333
Shares in circulation		
Ordinary shares	855,112,589	814,545,038
Preference share	21,611,333	21,611,333

Par value of outstanding share: VND 10,000 (31 December 2025: VND 10,000).

26. REVENUE

26.1 *Revenue from sale of goods and rendering of services*

VND

	For the period from 01 October to 31 Dec 2025	*For the period from 01 October to 31 Dec 2024*
Gross revenue	**4,805,050,314,455**	**4,666,063,962,323**
In which:		
Revenue from sales of sugar	4,619,176,784,340	4,488,115,151,482
Revenue from sales of molasses	39,803,624,765	43,749,646,568
Revenue from sales of machine	90,483,683,261	60,909,649,516
Revenue from sales of electricity	657,029,100	622,536,138
Others	54,929,192,989	72,666,978,619
Less:	**63,486,000**	**200,590,649**
Sales returns	63,486,000	200,590,649
Net revenue	**4,804,986,828,455**	**4,665,863,371,674**
In which:		
Net revenue from sales of sugar	4,619,176,784,340	4,488,115,151,482
Revenue from sales of molasses	39,803,624,765	43,749,646,568
Revenue from sales of machine	90,420,197,261	60,709,058,867
Revenue from sales of electricity	657,029,100	622,536,138
Others	54,929,192,989	72,666,978,619

26.2 Finance income

VND

	For the period from 01 October to 31 Dec 2025	*For the period from 01 October to 31 Dec 2024*
Interest income from bank deposit, lending and advance to suppliers	202,635,991,912	240,218,390,263
Profit from the liquidation of investments	11,595,000,000	-
Foreign exchange gains	15,010,876,971	50,571,648,992
Dividends income	376,187,100,000	490,002,400,000
Profit shared from a Business Cooperation Contract (BCC)	6,875,000,000	-
Others	870,325,428	2,551,654,961
TOTAL	**613,174,294,311**	**783,344,094,216**

27. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	For the period from 01 October to 31 December 2025	*For the period from 01 October to 31 December 2024*
Cost of sugar	4,303,449,706,753	4,117,443,934,847
Cost of molasses	40,788,953,750	39,800,194,285
Cost of machine	76,860,828,921	48,876,519,262
Cost of electricity	-	305,956,657
Others	102,187,002,097	46,798,238,282
TOTAL	**4,523,286,491,521**	**4,253,224,843,333**

28. FINANCE EXPENSES

VND

	For the period from 01 October to 31 Dec 2025 **VND**	*For the period from 01 October to 31 Dec 2024* **VND**
Interest expenses	313,856,758,136	394,103,857,721
Foreign exchange losses	28,255,805,044	33,099,393,997
Interest expense from advanced from customer	20,275,658,573	-
(Reversal of provision) provision for diminution in investments	(36,456,277,500)	(19,077,762,183)
Loss from the liquidation of investments	16,456,277,500	1,764,351,000
Others	40,400,337,839	(17,985,597,378)
TOTAL	**382,788,559,592**	**391,904,243,157**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the period from 01 October to 31 December 2025	*For the period from 01 October to 31 December 2024*
Selling expenses		
Expenses for external services	54,249,027,541	53,598,879,329
Labour cost	3,856,860,876	4,294,796,384
Depreciation and amortisation	639,289,520	555,390,030
Others	3,993,654,175	2,911,520,675
TOTAL	**62,738,832,112**	**61,360,586,418**
General and administrative expenses		
Labour cost	38,995,063,806	31,916,640,126
Expenses for external services	36,450,184,255	33,530,841,576
Provision/ (Reversal)	-	3,438,233,907
Depreciation and amortisation	5,230,734,475	5,676,577,915
Other expenses	27,850,680,055	38,193,549,547
TOTAL	**108,526,662,591**	**112,755,843,071**

30. OTHER INCOME AND EXPENSES

VND

	For the period from 01 October to 31 Dec 2025	*For the period from 01 October to 31 December 2024*
Other income	**5,335,180,430**	**296,238,651**
Gains from disposal of fixed assets	-	-
Others	5,335,180,430	296,238,651
Other expenses	**246,706,427**	**(2,769,417,317)**
Loss from disposal of fixed assets	-	-
Others	246,706,427	(2,769,417,317)
OTHER PROFIT	**5,088,474,003**	**3,065,655,968**

31. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 10% of taxable income from normal operating activities and 20% of taxable income from other activities. The Company is entitled to an exemption from CIT in regard to taxable income generated from manufacturing sugar from sugar-cane commencing from 1 April 2015 in accordance with Circular No. 96/2015/TT-BTC issued by the Ministry of Finance dated 22 June 2015.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could be changed at a later date upon final determination by the tax authorities.

31.1 Income tax expenses

VND

	For the period from 01 October to 31 December 2025 **VND**	*For the period from 01 October to 31 December 2024* **VND**
Current CIT expenses	-	12,422,682,420

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	16,549,896,200	21,093,500,000
		Income from asset liquidation	-	-
		Interest incomes	1,424,378,033	3,207,038,674
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of materials	21,285,000	42,570,000
		Sale of goods		2,181,110,000
Ben Tre Import Export Joint Stock Company	Related parties	Sale of goods	1,522,500,000	1,635,000,000
		Rendering of services	-	7,033,339
		Purchase of goods	-	1,336,776,377
		Other income	300,000,000	
Tan Dinh Import Export Joint Stock Company**	Associate	Rendering of services	-	8,056,486
		Purchase of goods	-	10,249,990
		Dividend paid		

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest incomes	1,222,260,164	1,968,385,315
		Purchase of goods	83,399,400,000	23,844,350,000
		Rendering of services	24,646,916	-
		Sale of goods	-	-
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	257,831,461,297	159,493,067,696
		Purchase of service	332,166,500	-
		Interest incomes	1,301,948,466	31,440,165,931
		Purchase of goods	230,760,632,634	435,111,965,098
		Interest expenses	28,356,164	23,022,465,752
		Rendering of services	22,342,378,846	1,576,683,921
		Loan	115,000,000,000	740,000,000,000
		Loan repayment		540,000,000,000
		Other income		-
Thanh Thanh Cong Energy Joint Stock Company	Affiliate	Purchase of services	421,307,547	-
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	10,962,308,500	324,353,000
		Lending	120,000,000,000	-
		Interest incomes	7,156,510,573	12,442,833,248
		Purchase of goods	82,751,969,800	204,268,455,000
		Rendering of services	3,795,535,761	-
		Interest expenses	413,951,087	13,584,809,657

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Rendering of services	2,661,409,730	-
		Interest incomes	14,164,662,658	24,449,968,502
		Purchase of goods	145,206,937,200	163,206,485,000
		Interest expenses	16,794,108,032	17,220,471,233
		Sale of goods	-	-
		Loan	-	670,000,000,000
		Repayment	242,000,000,000	823,700,000,000
		Purchase of service	10,530,303	-
		Dividend paid	195,936,000,000	-
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect Subsidiary	Sale of goods	3,865,018,139	6,082,153,299
		Rendering of services	3,486,605,879	18,518,518
		Sale of others	-	-
Nuoc Trong Sugar Joint Stock Company	Indirect Subsidiary	Interest expenses	181,950,685	173,413,698
		Sale of services	185,468,815	-
		Loan	5,000,000,000	-
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Loan repayment	44,000,000,000	37,800,000,000
		Interest incomes	1,632,781,275	4,966,487,672
		Purchase of goods	3,226,800,000	29,853,075,000
		Interest expenses	1,623,383,563	5,398,689,042
		Loan	4,500,000,000	-
		Rendering of services	1,693,069,533	-

32. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	718,419,589	5,664,541,095
		Rendering of services	2,511,267,144	
		Purchase of goods	291,987,533,135	9,040,584,700
		Interest incomes	22,775,402,802	1,323,835,617
		Lending	-	7,500,000,000
		Lending collection	-	52,000,000,000
		Purchase of services	368,669,145	-
		Interest expenses	14,092,609,447	-
		Loan	12,000,000,000	
		Loan repayment	700,500,000,000	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	34,015,741	35,216,556
		Rendering of services	389,268,522	2,000,000
		Interest incomes	61,561,644	60,493,151
		Purchase of goods	203,703,181	-
		Purchase of materials	-	1,236,402,510
		Sales of others	475,000	-
		Lending collection	3,000,000,000	-
		Purchase of services	6,172,727	-
Global Mind Agriculture Pte. Ltd *	Indirect Subsidiary	Sale of goods	-	153,946,709,061
		Purchase of goods	-	862,360,950,930
		Rendering of services	-	3,662,432,485
		Interest expenses	-	-

32. TRANSACTIONS WITH RELATED PARTIES

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	1,479,452	4,120,547
		Interest incomes	35,287,672	-
		Lending	500,000,000	-
		Lending receive	2,000,000,000	-
		Loan	6,000,000,000	-
		Loan repayment	-	400,000,000
Thanh Cong Xanh One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	4,808,219	5,479,452
		Interest incomes	24,164,383	-
		Lending	500,000,000	-
		Lending receive	1,500,000,000	-
		Loan	6,500,000,000	-
		Loan repayment	-	500,000,000
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Interest expenses	4,438,356	6,575,342
		Interest incomes	31,232,877	-
		Lending	1,000,000,000	-
		Lending collection	2,000,000,000	-
		Loan	6,000,000,000	-
		Loan repayment	-	600,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest incomes	289,383,562	273,863,015
		Lending collection	6,500,000,000	

32. TRANSACTIONS WITH RELATED PARTIES

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Interest incomes	-	2,067,252,604
AgriS Production Development Joint Stock Company	Subsidiary	Interest incomes	147,095,890	2,792,328,767
		Purchase of services	9,589,999,998	-
		Lending receive		403,200,000,000
Hai Vi Company Limited	Indirect Subsidiary	Purchase of material	-	3,212,018,610
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Sale of goods	3,703,704	1,388,889
		Sale of services	128,386,921	
		Purchase of goods	4,817,500	-
		Interest expenses	-	695,671,233
Thanh Nien Printing Joint Stock Company**	Indirect Subsidiary	Interest expenses	-	437,947,092
Viet Nam Green Packaging Joint Stock Company	Affiliate	Purchase of materials	16,446,462,860	10,200,090,470
Dang Huynh Industrial Zones Exploittation and Management Joint Stock Company	Affiliate	Rendering of services	136,363,636	136,363,636
		Sale of goods	-	-

32. TRANSACTIONS WITH RELATED PARTIES

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 October to 31 December 2025 and period from For the period from 01 October to 31 December 2024 were as follows:

Related parties	Relationship	Transactions	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
Bien Hoa - Thanh Long Joint Stock Company	Subsidiary	Interest incomes	600,726,028	-
		Lending	200,000,000	
		Sale of goods	10,968,429	
		Rendering of services	84,672,224	
Thanh Thanh Cong Industrial Zones Joint Stock Company	Affiliate	Rendering of services	1,851,852	1,851,852
Ninh Hoa Thermoelectricity One Member Company Limited	Subsidiary	Rendering of services	14,868,104	-
TRANG SINH MUSHROOM COMPANY LIMITED	Subsidiary	Sale of goods	1,022,222	-
		Other income	2,875,000	-
GLOBAL MIND BUSINESS JOINT STOCK COMPANY	Subsidiary	Rendering of services	155,000,000	-
		Sale of goods	57,379,026,130	-
Toan Hai Van Joint Stock Company	Affiliate	Other income	-	58,839,360
Tan Hoi Industrial Cluster Infrastructure Joint Stock Company	Affiliate	Affiliate	4,368,800	-

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Transactions with other related parties

Details of remuneration of the Board of Directors during the year are as follows:

		Remunerations (*)	
Name	*Position*	*For the period from 01 October to 31 December 2025*	*For the period from 01 October to 31 December 2024*
Ms Dang Huynh Uc My	Chairwoman	1,155,000,000	1,090,000,000
Ms Huynh Bich Ngoc	Member	450,000,000	300,000,000
Mr Tran Tan Viet	Member	540,000,000	480,000,000
Mr Tran Trong Gia Vinh	Independent member	735,000,000	640,000,000
Mr Le Quang Phuc	Independent member	750,000,000	500,000,000
Mr Dao Duy Thi	Member until 23 October 2024	-	150,000,000
Ms Vo Thuy Anh	Independent member	-	95,000,000
TỔNG CỘNG		**3,630,000,000**	**3,255,000,000**

(*) including only for the position at the Board of Director.

Details of remuneration of the Board of Management during the year are as follows:

VND

Name	*Position*	*Remunerations*	
		For the period from 01 October to 31 December 2025	*For the period from 01 October to 31 December 2024*
Mr Thai Van Chuyen	General Director	1,207,240,000	1,202,275,000
Other members		5,664,773,846	2,004,030,000
TOTAL		**6,872,013,846**	**3,206,305,000**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows:

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Short-term trade accounts receivable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	625,280,988,072	552,822,891,873
TTC Attapeu Cane Sugar Sole Co,, Ltd	Indirect Subsidiary	Sale of goods	489,260,441,215	464,965,179,970
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	25,325,404,000	67,886,080,000
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	308,432,326	5,537,086,598
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	32,097,792,241	20,273,042,341
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Sale of goods	9,167,032	12,373,199,688
Hai Vi Limited Company	Indirect Subsidiary	Sale of goods	1,613,393,629	1,613,393,629
Ben Tre Import and Export Joint Stock Company	Affiliate	Sale of goods	1,277,760,000	1,255,215,000
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Sale of goods	5,622,477,904	5,622,477,904
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	4,485,277,339	3,111,707,179
Global Mind Business Joint Stock Company	Indirect Subsidiary	Sale of goods	70,093,325,462	-
Others	Indirect Subsidiary	Sale of goods	2,293,191,735	2,586,611,906
Others	Affiliate	Sale of goods	386,773,510	-
			1,258,054,424,465	**1,138,046,886,088**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Long-term trade accounts receivable				
TTC Attapeu Cane Sugar Sole Co,, Ltd	Indirect Subsidiary	Sale of goods	167,006,129,459	172,655,324,321
Short-term advances to suppliers				
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Purchase of goods	380,247,123,387	481,941,332,787
TTC Attapeu Sugarcane Co,, Ltd	Subsidiary	Purchase of goods	-	2,286,807,501
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	758,901,850	9,262,887,150
Agris Agriculture Development Joint Stock Company	Subsidiary	Purchase of goods	800,133,865,902	39,730,000
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Purchase of goods	-	532,371,212
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Purchase of goods	25,000,000,000	25,000,000,000
Agris Production Development Joint Stock Company	Subsidiary	Purchase of goods	10,312,526,400	-

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Short-term advances to suppliers (continued)				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Purchase of goods	299,032,687,121	938,631,187,430
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Purchase of goods	77,700,803,842	47,758,950,000
Thanh Thanh Cong Tourist Joint Stock Company	Affiliate	Purchase of goods	7,526,047,000	8,926,047,000
Viet Nam Green Packaging Joint Stock Company	Affiliate	Purchase of materials	25,000,000,000	25,000,000,000
Other related parties	Related parties	Purchase of goods	308,270,000	360,848,000
TOTAL			**1,626,020,225,502**	**1,539,740,161,080**
Long-term advances to suppliers				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of services	559,025,375,250	824,467,647,000

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Other short-term receivables				
Thanh Thanh Cong Tourism Joint Stock Company	Affiliate	Interest incomes/Payment on behalf	5,070,914,027	5,070,914,027
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Interest incomes	30,560,451,819	27,219,408,996
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/Payment on behalf	108,655,803,208	86,488,843,194
		Dividend	180,000,000,000	
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	67,993,218,436	50,772,841,195
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Interest incomes	7,601,188,052	10,900,653,503
		Dividend	195,936,000,000	195,936,000,000
TTC Attapeu Sugarcane Co,, Ltd	Subsidiary	Interest incomes/Payment on behalf	2,858,077,032	6,543,210,332
TTC Attapeu Cane Sugar Sole Co, Ltd	Indirect Subsidiary	Interest incomes/Payment on behalf	2,992,995,158	-
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	3,350,508,342	11,312,150,972
Agris Agriculture Development Joint Stock Company	Indirect Subsidiary	Interest incomes	40,325,403,382	10,775,645,669
		Payment on behalf	636,067,585,825	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	528,049,344	2,327,506,847

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Other short-term receivables (continued)				
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Interest incomes/Payment on behalf	-	23,042,024,665
Tay Ninh Sugar Joint Stock Company	Indirect Subsudiary	Interest incomes/Payment on behalf	128,386,921	-
AgriS Production Development Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	9,819,906,848	9,531,660,273
		Dividends received	3,000,000,000	196,000,000,000
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	135,616,440	135,616,440
Other related parties	Related parties	Interest incomes	3,188,860,880	1,213,917,808
		Payment on behalf	54,578,000	54,578,000
Total			**1,298,267,543,714**	**637,324,971,921**
Other long-term receivables				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Capital contribution under Business Cooperation Contract	552,829,462,140	539,079,462,140
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsudiary	Interest incomes/Payment on behalf	-	1,220,340,000
Agris Agriculture Development Joint Stock Company	Subsidiary	Interest incomes	166,903,727,186	-
Total			**719,733,189,326**	**540,299,802,140**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Short-term loan receivables				
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Lending	-	102,520,000,000
Agris Agriculture Development Joint Stock Company	Subsidiary	Lending	-	20,500,000,000
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsudiary	Lending	-	3,000,000,000
AgriS Production Development Joint Stock Company	Subsidiary	Lending	7,000,000,000	7,000,000,000
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsudiary	Lending	-	500,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Lending	7,500,000,000	14,000,000,000
Thanh Cong Agricultural Investment Company Limited	Indirect Subsudiary	Lending	-	500,000,000
Thanh Cong Xanh Company Limited	Indirect Subsudiary	Lending	-	500,000,000
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsudiary	Lending	179,000,000,000	-
Bien Hoa - Thanh Long Joint Stock Company	Indirect Subsudiary	Lending	37,900,000,000	12,300,000,000
Total			**231,400,000,000**	**160,820,000,000**
Long-term loan receivables				
Agris Agriculture Development Joint Stock Company	Indirect Subsudiary		-	13,000,000,000
Total			**-**	**13,000,000,000**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Short-term trade payable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsudiary	Purchase of goods	790,984,403,231	445,521,373,498
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsudiary	Purchase of goods	3,484,944,000	-
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsudiary	Purchase of goods	40,293,568,387	62,117,695,153
AgriS Gia Lai Agricultural Joint Stock Company	Subsudiary	Purchase of goods	23,431,054,697	162,126,221,348
Agris Agriculture Development Joint Stock Company	Subsudiary	Purchase of goods	314,397,635,708	72,190,212,663
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsudiary	Purchase of goods	308,957,600	1,935,651,260
Hai Vi Company Limited	Indirect Subsudiary	Purchase of goods	609,543,842	5,954,381,532
TTC Attapeu Sugarcane Co, Ltd	Subsudiary	Purchase of goods	40,107,960,001	122,434,042,501
Nuoc Trong Sugar Joint Stock Company	Indirect Subsudiary	Purchase of goods	5,110,600	5,110,600
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Purchase of services	304,264,999	304,264,999
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Purchase of goods	-	1,869,722,800
Viet Nam Green Packaging Joint Stock Company	Affiliate	Sale of goods	7,455,724,163	-
TOTAL			**1,221,383,167,228**	**874,458,676,354**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Bên liên quan	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Short-term advances from customers				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsudiary	Sale of goods	15,724,996,887	15,724,996,887
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsudiary	Sale of goods	5,806,649,150	95,706,649,150
Agris Agriculture Development Joint Stock Company	Subsudiary	Sale of goods	54,753,218,642	46,737,337,800
Other [pls specify relationship]	Indirect Subsudiary	Sale of goods	25,218,270	
Total			**76,310,082,949**	**158,168,983,837**

Bên liên quan	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Short -term Loan payable				
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Loan	6,000,000,000	
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Loan	6,000,000,000	
Thanh Cong Xanh One Member Limited Liability Company	Indirect Subsidiary	Loan	6,500,000,000	
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsudiary	Loan	58,500,000,000	122,500,000,000
AgriS Gia Lai Agricultural Joint Stock Company	Subsudiary	Loan	439,000,000,000	780,000,000,000
Nuoc Trong Sugar Joint Stock Company	Indirect Subsudiary	Loan	13,600,000,000	8,600,000,000
Agris Agriculture Development Joint Stock Company	Subsudiary	Loan	40,000,000,000	-
Tay Ninh Sugar Joint Stock Company	Indirect Subsudiary	Loan	-	5,000,000,000
Total			**569,600,000,000**	**916,100,000,000**

Bên liên quan	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Long -term Loan payable				
AgriS Gia Lai Agricultural Joint Stock Company	Subsudiary	Lending	178,000,000,000	275,000,000,000
Bien Hoa Consumer Joint Stock Company	Subsudiary	Lending	115,000,000,000	500,000,000,000
Total			**293,000,000,000**	**775,000,000,000**

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 Dec 2025*	*30 June 2025*
Other short-term payables				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Other payables	23,052,027,397	29,971,397,260
			10,792,964	642,221,604
Bien Hoa Consumer Goods Joint Stock Company (BHC)	Subsidiary	Other payables	22,675,975,307	22,675,975,307
			28,356,164	111,263,146,760
		Land rental	5,023,047,316	5,023,047,316
Nuoc Trong Sugar Joint Stock Company	Indirect Subsudiary	Other payables	4,588,610,961	4,233,246,577
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsudiary	Other payables	1,623,383,563	14,906,934,245
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsudiary	Other payables	11,736,745,210	52,407,392,970
			-	58,432,877
Agris Agriculture Development Joint Stock Company	Subsidiary	Other payables	2,694,523,805	-
			2,965,459,175	961,643,836
			24,364,760,275	354,349,316
			1,198,731,300	-
Tay Ninh Sugar Joint Stock Company	Indirect Subsudiary	Other payables	-	1,381,808,219
TTC Attapeu Sugarcane Co,, Ltd	Subsidiary	Other payables	-	86,876,712
Other	Indirect Subsudiary	Other payables	10,726,027	
TOTAL			**99,973,139,464**	**243,966,472,999**

(*) As of November 1, 2024, This is no longer a subsidiary of the Company
(**) As of June 30, 2025, This is no longer a subsidiary/Affiliate of the Company
(***) As of Septemper 30, 2025, This is no longer a subsidiary of the Company

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Transactions*	*31 Dec 2025*	*30 June 2025*
Short-term accrued expenses			
BHC	Land rental	25,175,424,536	25,175,424,536
AgriS Agricultural Development	Consulting fee	-	6,320,000,000
TTC Sugarcane Research	Purchase of service	-	1,519,507,645
TOTAL		**25,175,424,536**	**33,014,932,181**

33, OFF BALANCE SHEETS

	31 December 2025	*30 June 2025*
Goods held on consignment		
Molasses (tonne)	*5,003.47*	*5,380.00*
Good sugar (tons)	*-*	*12,460.00*
Foreign currencies		
USD	*2,599,728*	*4,097,132*

34, EVENTS AFTER THE BALANCE SHEET DATE

There is no other matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the separate financial statements of the Company,

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA

Nguyen Thi Hanh Duyen Preparer	Dang Thi Diem Trinh Chief accountant	Thai Van Chuyen General Director

29 January 2026