

Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter III of 2025-2026

For the three-month accounting period ended 31 March 2026

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Thanh Thanh Cong - Bien Hoa Joint Stock Company

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

Thanh Thanh Cong - Bien Hoa Joint Stock Company

GENERAL INFORMATION (Continued)

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
Ms Nguyen Bach Kim Vy	Deputy General Director	Appointed on 2 February 2026

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 March 2025

VND

Code	ASSETS	Note	31 March 2026	30 June 2025
100	A. CURRENT ASSETS		17,201,934,657,984	14,258,223,051,150
110	I. Cash and cash equivalents	4	2,537,364,388,825	2,280,656,640,296
111	1. Cash		410,523,745,949	370,968,332,332
112	2. Cash equivalents		2,126,840,642,876	1,909,688,307,964
120	II. Short-term investments		3,090,628,879,278	2,267,275,452,286
121	1. Short-term investments	5	616,970,294,369	487,232,869,165
122	2. Provision for held-for-trading securities	5	(15,271,561,322)	(15,236,361,322)
123	3. Held-to-maturity investments	6	2,488,930,146,231	1,795,278,944,443
130	III. Short-term receivables		9,803,306,198,199	8,518,694,235,595
131	1. Short-term trade receivables	7	3,521,012,714,289	2,227,670,878,738
132	2. Short-term advances to suppliers	8	3,904,349,040,403	4,717,679,261,067
135	3. Short-term loan receivables		563,110,000,000	301,510,000,000
136	4. Other short-term receivables	9	1,865,804,959,000	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	1,735,222,212,053	1,165,499,324,149
141	1. Inventories		1,745,498,714,417	1,175,775,826,513
149	2. Provision for obsolete inventories		(10,276,502,364)	(10,276,502,364)
150	V. Other current assets		35,412,979,629	26,097,398,824
151	1. Short-term prepaid expenses	11	24,245,472,382	13,711,688,661
152	2. Value Added tax deductible	20	2,139,475,828	2,751,623,594
153	3. Tax and other receivables from the State	20	9,028,031,419	9,634,086,569

SEPARATE BALANCE SHEET (continued)
as at 31 March 2026

VND

Code	ASSETS	Note	31 March 2026	30 June 2025
200	B. LONG-TERM ASSETS		20,920,166,719,259	20,639,923,040,656
210	I. Long-term receivables		2,866,734,862,493	2,616,550,446,658
211	1. Long-term trade accounts receivable	7	167,432,761,362	172,655,324,321
212	2. Long-term advances to suppliers	8	1,073,884,536,878	1,014,097,769,858
215	3. Long-term loan receivables		-	13,000,000,000
216	4. Other long-term receivables	9	1,625,417,564,253	1,416,797,352,479
220	II. Fixed assets		505,960,884,866	498,134,891,671
221	1. Tangible fixed assets	12	380,720,908,349	361,766,107,988
222	Cost		2,372,913,518,393	2,314,440,035,235
223	Accumulated depreciation		(1,992,192,610,044)	(1,952,673,927,247)
224	2. Finance lease fixed assets	13	15,222,846,192	14,322,004,423
225	Cost		15,473,944,396	20,025,323,577
226	Accumulated depreciation		(251,098,204)	(5,703,319,154)
227	3. Intangible fixed assets	14	110,017,130,325	122,046,779,260
228	Cost		227,224,265,624	227,204,665,624
229	Accumulated amortisation		(117,207,135,299)	(105,157,886,364)
230	III. Investment properties	15	121,804,505,621	124,971,246,781
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(46,187,235,645)	(43,020,494,485)
240	IV. Long-term assets in progress		323,904,071,899	200,277,409,835
242	1. Construction in progress	16	323,904,071,899	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
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		244,153,049,130	235,269,851,995
261	1. Long-term prepaid expenses	11	236,809,558,894	227,926,361,759
262	2. Deferred tax assets		7,343,490,236	7,343,490,236
270	TOTAL ASSETS		38,122,101,377,243	34,898,146,091,806

SEPARATE BALANCE SHEET (continued)
as at 31 March 2026

VND

Code	RESOURCES	Note	31 March 2026	30 June 2025
300	C. LIABILITIES		21,296,294,469,891	18,732,352,055,071
310	I. Current liabilities		15,095,864,845,448	12,212,096,874,388
311	1. Short-term trade payable	18	2,137,458,091,865	1,470,298,031,096
312	2. Short-term advances from customers	19	495,556,051,456	565,524,689,643
313	3. Statutory obligations	20	15,524,780,514	26,692,392,211
314	4. Payable to employees		6,459,926,917	6,079,866,632
315	5. Short-term accrued expenses	21	228,726,056,862	209,161,456,265
318	6. Short-term unearned revenues	22	156,849,207	77,814,082
319	7. Other short-term payables	23	2,227,108,683,463	1,418,404,182,683
320	8. Short-term loans and finance lease obligations	24	9,984,098,127,278	8,515,499,482,802
322	9. Bonus and welfare funds		776,277,886	358,958,974
330	II. Non-current liabilities		6,200,429,624,443	6,520,255,180,683
337	3. Other long-term liabilities	23	4,933,571,710	6,193,342,030
338	4. Long-term loans and finance lease obligations	24	6,191,259,090,483	6,509,824,876,403
342	5. Provision for long-term liabilities		4,236,962,250	4,236,962,250
400	D. OWNERS' EQUITY		16,825,806,907,352	16,165,794,036,735
410	I. Capital and reserves		16,825,806,907,352	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	1,242,332,368,377	987,995,007,760
421a	- Undistributed post-tax profits up to the end of prior years		916,580,875,121	248,685,016,346
421b	- Undistributed earnings of current period/year		325,751,493,256	739,309,991,414
440	TOTAL RESOURCES		38,122,101,377,243	34,898,146,091,806

Nguyen Thanh Nam
Preparer

Dang Thi Diem Trinh
Chief accountant

Tran Quoc Thao
Deputy General Director

24 April 2026

Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02a-DN

SEPARATE INCOME STATEMENT for the period from 1 January to 31 March 2026

VND

Code	ITEMS	Note	Quarter III		For the nine-month period ended 31 March	
			Current year	Previous year	Current year	Previous year
01	1. Revenue from sales of goods and rendering of services	26.1	4,936,828,342,176	5,028,138,929,881	12,882,439,686,179	13,439,826,740,965
02	2. Less deductions	26.1	(734,824,221)	(1,790,166,295)	(2,622,129,354)	(2,242,328,944)
10	3. Net revenue from sales of goods and rendering of services	26.1	4,936,093,517,955	5,026,348,763,586	12,879,817,556,825	13,437,584,412,021
11	4. Cost of goods sold and services rendered	27	(4,576,631,558,845)	(4,590,600,117,796)	(12,048,718,355,759)	(12,252,593,831,237)
20	5. Gross profit from sales of goods and rendering of services		359,461,959,110	435,748,645,790	831,099,201,066	1,184,990,580,784
21	6. Financial income	26.2	222,275,525,116	183,425,362,730	1,187,804,422,726	1,212,957,226,407
22	7. Financial expenses	28	(384,457,399,248)	(353,536,467,813)	(1,179,591,491,098)	(1,125,851,025,503)
23	Including: Interest expenses	28	(297,749,213,703)	(315,013,852,840)	(964,695,458,051)	(996,259,921,415)
25	8. Selling expenses	29	(76,927,091,398)	(65,853,468,149)	(180,824,189,927)	(172,999,539,599)
26	9. General and administration expenses	29	(102,859,903,229)	(97,255,921,105)	(278,672,070,338)	(295,157,403,318)
30	10. Net operating profit		17,493,090,351	102,528,151,453	379,815,872,429	803,939,838,771

Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02a-DN

SEPARATE INCOME STATEMENT (Continued)
for the period from 1 January to 31 March 2026

VND

Code	ITEMS	Note	Quarter III		For the nine-month period ended 31 March	
			Current year	Previous year	Current year	Previous year
31	11. Other income	30	1,788,433,417	1,877,462,889	22,772,887,038	14,376,747,640
32	12. Other expenses	30	(1,505,295,995)	(962,105,346)	(1,753,939,100)	(16,762,657,400)
40	13. Net other income	30	283,137,422	915,357,543	21,018,947,938	(2,385,909,760)
50	14. Net accounting profit before tax		17,776,227,773	103,443,508,996	400,834,820,367	801,503,929,011
51	15. Business income tax - current	31	(1,777,622,777)	(10,344,350,900)	(16,679,438,891)	(30,576,971,016)
52	16. Business income tax - deferred	31	-	-	-	-
60	17. Net profit after tax		15,998,604,996	93,099,158,096	384,155,381,476	770,976,957,995



[Signature]

Dang Thi Diem Trinh
Chief Accountant

[Signature]

Nguyen Thanh Nam
Preparer

24 April 2026

[Signature]

Tran Quoc Thao
Deputy General Director

SEPARATE CASH FLOW STATEMENT
for the period from 1 January to 31 March 2026

VND

Code	ITEMS	Note	For the nine-month period from 01 July to 31 March 2026	For the nine-month period from 01 July to 31 March 2025
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net profit before tax		400,834,820,367	801,553,929,011
	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,	60,081,752,112	57,835,919,961
03	Provisions		(130,890,429,034)	(29,558,558,549)
04	Foreign exchange losses arisen from revaluation of monetary accounts denominated in foreign currencies		(10,581,726,544)	5,271,459,580
05	Profits from investing activities		(1,099,683,479,030)	(968,198,363,646)
06	Interest expense		976,967,904,998	996,259,921,415
08	Operating profit before changes in working capital		196,728,842,869	863,164,307,772
09	Increase in receivables		(805,877,078,993)	(1,031,322,281,913)
10	Decrease in inventories		(569,722,887,904)	(34,024,267,756)
11	(Decrease)/increase in payables		1,414,713,005,993	(1,748,422,109,905)
12	Increase in prepaid expenses		(19,416,980,856)	(27,524,070,950)
13	Decrease in trading securities		(129,737,425,204)	34,051,000,000
14	Interest paid		(1,124,454,480,707)	(344,203,056,876)
15	Corporate income tax paid		(5,549,577,801)	(29,124,127,895)
17	Other cash outflows for operating activities		(70,996,813,726)	(70,171,963,904)
20	Net cash flows used in operating activities		(1,114,313,396,329)	(2,387,576,571,427)
	II, CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(232,490,267,373)	(87,583,160,087)
22	Proceeds from disposals of fixed assets		44,122,601,162	413,024,644
23	Loans to other entities		(2,113,166,507,807)	(809,783,848,470)
24	Collection from borrowers and term deposits		1,167,072,707,213	1,115,400,000,000
25	Payments for investments in other entities		-	(2,145,245,016,500)
26	Proceeds from divestment in other entities		631,457,719,000	543,500,000,000
27	Interest and dividends received		318,316,524,107	528,588,379,796
30	Net cash flows (used in) from investing activities		(184,687,223,698)	(854,710,620,617)

SEPARATE CASH FLOW STATEMENT (continued)
for the period from 1 January to 31 March 2026

VND

Code	ITEMS	Note	For the nine-month period from 01 July to 31 March 2026	For the nine-month period from 01 July to 31 March 2025
	III, CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issue of shares and capital contribution		405,675,510,000	-
33	Drawdown of borrowings		23,835,665,753,400	23,385,954,762,434
34	Repayments of borrowings		(22,685,632,894,844)	(19,998,289,288,457)
36	Dividends paid		-	(73,917,783,730)
40	Net cash flows from (used in) financing activities		1,555,708,368,556	3,313,747,690,247
50	Net increase (decrease) in cash and cash equivalents for the year		256,707,748,529	71,460,498,203
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		-	-
70	Cash and cash equivalents at end of year	4	2,537,364,388,825	2,946,376,809,262



Nguyen Thanh Nam
Preparer



Dang Thi Diem Trinh
Chief accountant




Tran Quoc Thao
Deputy General Director

24 April 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
for the period from 1 January to 31 March 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.

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 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 March 2026 was 933 people including 243 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 March 2026 ("the consolidated financial statements") dated 24 April 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).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 March 2026	30 June 2025
Cash on hand	3,273,413,581	6,648,375,062
Cash at bank	407,250,332,368	364,319,957,270
Cash equivalents (*)	2,126,840,642,876	1,909,688,307,964
TOTAL	2,537,364,388,825	2,280,656,640,296

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

5. HELD-FOR-TRADING SECURITIES

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

Name	Code	31 March 2026		30 June 2025	
		Number of Share	Value VND	Number of Share	Value VND
Gia Lai Electricity Joint Stock Company	GEG	46,444,548	588,780,533,047	39,376,509	459,043,107,847
Others			28,189,761,322		28,189,761,318
TOTAL			616,970,294,369		487,232,869,165
Provision for held-for-trading securities			(15,271,561,322)		(15,236,361,322)
NET			601,698,733,047		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 March 2026	30 June 2025
Short-term	3,521,012,714,289	2,227,670,878,738
Due from related parties (Note 32)	1,408,302,689,354	1,138,046,886,088
Due from other parties	2,112,710,024,935	1,089,623,992,650
Long-term	167,432,761,362	172,655,324,321
Related parties (Note 32)	167,432,761,362	172,655,324,321
TOTAL	3,688,445,475,651	2,400,326,203,059
Short-term provision for doubtful receivables	(22,686,942,560)	(22,686,942,560)
NET	3,665,758,533,091	2,377,639,260,499

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

8. ADVANCES TO SUPPLIERS

VND

	31 March 2026	30 June 2025
Short-term	3,904,349,040,403	4,717,679,261,067
Advances to related parties (Note 32)	1,530,750,038,176	1,539,740,161,080
Advances to farmers (*)	604,154,383,765	1,262,764,406,255
Advances to other parties	1,769,444,618,462	1,915,174,693,732
Long-term	1,073,884,536,878	1,014,097,769,858
Advances to related parties (Note 32)	874,657,251,476	824,467,647,000
Advances to farmers (*)	199,227,285,402	189,630,122,858
TOTAL	4,978,233,577,281	5,731,777,030,925
Provision for doubtful short-term advances to suppliers	(12,568,043,376)	(21,349,689,252)
NET	4,965,665,533,905	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 March 2026	30 June 2025
Short-term	1,865,804,959,000	1,340,092,347,265
Interest receivables	925,647,554,439	564,846,348,427
Advances to employees	51,536,966,978	67,646,694,282
Short-term deposits	17,874,508,469	21,182,391,657
Payments on behalf	103,451,420,328	35,503,573,209
Receivables from disposal of investments	-	209,352,279,000
Dividend	206,745,060,000	415,681,060,000
Advances to farmers	538,451,861,617	-
Others	22,097,587,169	25,880,000,690
Long-term	1,625,417,564,253	1,416,797,352,479
Deposit for land rentals	51,643,672,932	54,635,849,929
Capital contribution under Business Cooperation Contract	1,315,500,000,000	1,315,500,000,000
Advances to farmers	180,467,669,941	
Interest income receivable (BCC)	61,295,086,140	40,299,802,140
Others	16,511,135,240	6,361,700,410
TOTAL	3,491,222,523,253	2,756,889,699,744
Provision for doubtful other short-term receivables	(15,715,529,557)	(24,221,619,663)
NET	3,475,506,993,696	2,732,668,080,081
<i>In which:</i>		
Related parties (Note 32)	1,885,393,242,629	1,177,624,774,061
Other parties	1,590,113,751,067	1,555,043,306,020

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

10. INVENTORIES

VND

	31 March 2026		30 June 2025	
	Cost	Provision	Cost	Provision
Finished goods	377,269,109,212	-	316,415,088,634	-
Merchandise goods	456,430,747,249	(289,231,680)	458,676,149,876	(289,231,680)
Raw materials	392,931,378,155	(8,638,815,720)	120,346,868,263	(8,638,815,720)
Work in progress	392,976,791,148	-	187,852,961,890	-
Tools and supplies	3,701,304,341	(1,348,454,964)	3,202,343,012	(1,348,454,964)
Goods in transits	122,189,384,312	-	89,282,414,838	-
TOTAL	1,745,498,714,417	(10,276,502,364)	1,175,775,826,513	(10,276,502,364)

11. PREPAID EXPENSES

VND

	31 March 2026	30 June 2025
Short-term	24,245,472,382	13,711,688,661
Prepaid land rental	3,565,859,371	1,044,224,362
Insurance Expenses	1,090,613,147	3,994,952,334
Financing arrangement costs	16,838,020,119	-
Others	2,750,979,745	8,672,511,965
Long-term	236,809,558,894	227,926,361,759
Prepaid land rental	100,436,314,808	102,397,370,012
Repairment expenses	13,039,765,741	16,886,633,305
Consulting fees	105,786,429,409	105,908,591,341
Others	17,547,048,936	2,733,767,101
TOTAL	261,055,031,276	241,638,050,420

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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	30,444,478,376	33,888,635,911	260,000,000	7,952,733,236	798,889,813	73,344,737,336
Repurchase of financial lease assets	-	20,025,323,577	-	-	-	20,025,323,577
Disposal	-	(34,849,403,755)	-	(47,174,000)	-	(34,896,577,755)
As at 31 March 2026	<u>412,083,184,291</u>	<u>1,833,617,230,188</u>	<u>34,333,225,791</u>	<u>27,749,540,035</u>	<u>65,130,338,088</u>	<u>2,372,913,518,393</u>
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	11,627,454,853	23,526,777,972	2,110,237,402	1,896,881,298	409,975,034	39,571,326,559
Repurchase of financial lease assets	-	6,289,807,195	-	-	-	6,289,807,195
Disposal	-	(6,330,870,709)	-	(11,580,248)	-	(6,342,450,957)
As at 31 March 2026	<u>288,567,609,590</u>	<u>1,607,551,023,815</u>	<u>19,595,123,526</u>	<u>15,471,323,522</u>	<u>61,007,529,591</u>	<u>1,992,192,610,044</u>
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 March 2026	<u>123,515,574,701</u>	<u>226,066,206,373</u>	<u>14,738,102,265</u>	<u>12,278,216,513</u>	<u>4,122,808,497</u>	<u>380,720,908,349</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

13. FINANCE LEASES

VND

	<i>Machineries and equipment</i>
Historical cost	
As at 30 June 2025	20,025,323,577
New leases	15,473,944,396
Repurchase of leased assets	(20,025,323,577)
As at 31 March 2026	15,473,944,396
Accumulated depreciation	
As at 30 June 2025	5,703,319,154
Charge for the period	837,586,245
Repurchase of leased assets	(6,289,807,195)
As at 31 March 2026	251,098,204
Net book value	
As at 30 June 2025	14,322,004,423
As at 31 March 2026	15,222,846,192

14. INTANGIBLE FIXED ASSETS

VND

	<i>Land use rights</i>	<i>Computer software</i>	<i>Total</i>
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 March 2026	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	1,706,761,840	10,342,487,095	12,049,248,935
As at 31 March 2026	41,906,913,299	75,300,222,000	117,207,135,299
Net book value			
As at 30 June 2025	25,965,107,475	96,081,671,785	122,046,779,260
As at 31 March 2026	24,258,345,635	85,758,784,690	110,017,130,325

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

15. INVESTMENT PROPERTIES

	<i>Land use rights</i>	<i>Buildings</i>	<i>VND Total</i>
Historical cost			
As at 30 June 2025 and 31 March 2026	29,296,423,000	138,695,318,266	167,991,741,266
Accumulated depreciation			
As at 30 June 2025	9,464,402,073	33,556,092,412	43,020,494,485
Charge for the period	438,516,829	2,728,224,331	3,166,741,160
As at 31 March 2026	9,902,918,902	36,284,316,743	46,187,235,645
Net book value			
As at 30 June 2025	19,832,020,927	105,139,225,854	124,971,246,781
As at 31 March 2026	19,393,504,098	102,411,001,523	121,804,505,621

The fair values of the investment properties as at 31 March 2026 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

	<i>31 March 2026</i>	<i>VND 30 June 2025</i>
Machineries, equipment and software under installation	51,894,701,025	60,741,388,342
Improvement of machinery and equipment	241,357,115,204	112,118,513,665
Others	30,652,255,670	27,417,507,828
	323,904,071,899	200,277,409,835

17. LONG-TERM INVESTMENTS

	<i>31 March 2026</i>	<i>VND 30 June 2025</i>
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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries

(i) Direct subsidiaries:

Name of subsidiaries	Business activities	Status	31 March 2026			30 June 2025		
			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	99,98	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	97,97	97,97

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(i) Direct subsidiaries (continued)

Name of subsidiaries	Business activities	Status	31 March 2026			30 June 2025		
			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	90,00	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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(i) Direct subsidiaries (continued)

Name of subsidiaries	Business activities	Status	31 March 2026		30 June 2025	
			Cost of investment (VND)	% voting right (*)	% of direct interest	% of direct interest
TSU Australia Pty Ltd.	Develop sugar cane and other plants areas	Operating	707,935,000,000	100,00	100,00	100,00
TOTAL			15,391,504,328,750			
Provision for diminution in value of long-term investments			-		(62,890,151,534)	
NET			15,391,504,328,750		15,488,614,177,216	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(ii) Indirect subsidiaries:

As at 31 March 2026, 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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(ii) Indirect subsidiaries:

As at 31 March 2026, the Company indirectly exercises its control over the following company:

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

17. LONG-TERM INVESTMENTS (continued)

17.2 Investments in other entities

Name of entities	31 March 2026		30 June 2025	
	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 March 2026	30 June 2025
Due to related parties (Note 32)	1,472,836,793,819	874,458,676,354
Due to farmers	28,967,564,724	114,395,965,278
Due to other parties	635,653,733,322	481,443,389,464
TOTAL	2,137,458,091,865	1,470,298,031,096

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

19. ADVANCES FROM CUSTOMERS

VND

	31 March 2026	30 June 2025
Due to related parties (Note 32)	74,937,571,419	158,168,983,837
Due to other parties	420,618,480,037	407,355,705,806
TOTAL	495,556,051,456	565,524,689,643

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

VND

	31 March 2026	30 June 2025
Payables		
Corporate income tax	10,478,545,735	-
Value-added tax	-	26,160,442,339
Import-Export Tax	336,502,875	359,871,702
Personal income tax	4,709,731,904	172,078,170
TOTAL	15,524,780,514	26,692,392,211
Receivables		
Corporate income tax	-	651,315,355
Value-added tax deductible	2,139,557,607	2,751,623,594
Import-Export Tax	9,027,949,640	8,982,771,214
TOTAL	11,167,507,247	12,385,710,163

21. SHORT-TERM ACCRUED EXPENSES

VND

	31 March 2026	30 June 2025
Interest expense	131,771,206,436	113,537,403,374
External services expense	17,285,376,326	27,551,240,704
Land rental fee	27,205,872,564	25,175,424,536
Transportation and loading fees	48,352,286,697	36,434,574,795
Purchase of materials	-	4,796,384,452
Others	4,111,314,839	1,666,428,404
TOTAL	228,726,056,862	209,161,456,265

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

22. UNEARNED REVENUE

VND

	31 March 2026	30 June 2025
Short-term unearned revenue	156,849,207	77,814,082
Others	156,849,207	77,814,082
	<u>156,849,207</u>	<u>77,814,082</u>

23. OTHER PAYABLES

VND

	31 March 2026	30 June 2025
Short-term	2,227,108,683,463	1,418,404,182,683
Payables arising from non-recourse document-based transactions	1,950,344,029,600	1,022,733,600,000
Dividends	93,823,771,205	54,615,554,184
Deposits	3,029,395,311	2,988,357,811
Transportation fee	1,781,505,134	1,570,965,134
Reimbursement of expenses	15,301,236,372	15,301,236,372
Interest payables	105,778,707,239	271,499,086,010
Others	57,050,038,602	49,695,383,172
Long-term	4,933,571,710	6,193,342,030
Deposits	4,933,571,710	6,193,342,030
TOTAL	2,232,042,255,173	1,424,597,524,713
<i>In which:</i>		
Other parties	2,139,452,385,146	1,174,437,709,684
Related parties (Note 32)	92,589,870,027	243,966,472,999

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

24. LOANS AND FINANCE LEASE

VND

	Movement during the period				Foreign exchange difference	31 March 2026
	30 June 2025	Drawdown	Repayment	Reclassification		
Short-term						
Loans from banks (Note 24.1)	8,515,499,482,802	19,274,930,261,198	(19,343,180,970,158)	1,536,849,353,436	-	9,984,098,127,278
Loan from another entity	6,932,756,278,350	17,713,775,231,800	(17,775,034,638,926)	-	-	6,871,496,871,224
Loans from related party (Note 32)	-	-	-	13,600,000,000	-	13,600,000,000
Current portion of long-term loans from banks (Note 24.2)	916,100,000,000	1,060,000,000,000	(1,564,500,000,000)	(13,600,000,000)	-	398,000,000,000
Current portion of long-term bonds (Note 24.3)	679,221,929,573	-	(292,500,000)	1,035,647,050,193	-	1,714,576,479,766
Convertible bonds (Note 24.3)	(15,949,712,178)	-	-	500,000,000,000	-	484,050,287,822
Current portion of finance leases (Note 24.4)	-	501,155,029,398	(3,353,831,232)	-	-	497,801,198,166
	3,370,987,057	-	-	1,202,303,243	-	4,573,290,300
Long-term						
Loans from banks (Note 24.2)	6,509,824,876,403	4,560,735,492,202	(3,342,451,924,686)	(1,536,849,353,436)	-	6,191,259,090,483
Loans from related party (Note 32)	3,345,240,835,819	3,443,129,981,201	(1,603,520,859,299)	(1,035,647,050,193)	-	4,149,202,907,528
Long-term bonds (Note 24.3)	775,000,000,000	860,000,000,000	(1,490,000,000,000)	-	-	145,000,000,000
Long-term finance leases (Note 24.4)	2,389,584,040,584	238,984,994,832	(239,786,364,253)	(500,000,000,000)	-	1,888,782,671,163
	-	18,620,516,169	(9,144,701,134)	(1,202,303,243)	-	8,273,511,792
TOTAL	15,025,324,359,205	23,835,665,753,400	(22,685,632,894,844)	=	=	16,175,357,217,761

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

VND

<i>Bank</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	340,898,951,709	From April 2026 to September 2026
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Ninh Branch	94,837,845,529	From April 2026 to June 2026
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch	1,399,249,999,739	From April 2026 to September 2026
United Overseas Bank Vietnam Limited	369,661,164,260	From June 2026 to August 2026
ESUN Commercial Bank Limited – Dong Nai Branch	46,478,016,000	From August 2026 to September 2026
ESUN Commercial Bank Limited – Dong Nai Branch	26,160,000,000	From August 2026 to September 2026
Bank SinoPac - Ho Chi Minh City Branch	29,710,940,000	April 2026
The Siam Commercial Bank Public Company Limited – Ho Chi Minh Branch	246,419,638,181	From June 2026 to July 2026
Bangkok Bank Public Company Limited – Ho Chi Minh Branch	125,510,896,000	August 2026
First Commercial Bank – Ho Chi Minh City Branch	3,927,483,990,400	From June 2026 to July 2026
Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	78,840,000	June 2026
BNP Paribas Bank - Ho Chi Minh City Branch	195,706,791,540	July 2026
Modern Bank of VietNam - Nha Trang Branch	3,885,539,879	May 2026
Modern Bank of VietNam - Nha Trang Branch	65,414,257,987	May 2026

TOTAL

6,871,496,871,224

In which:

Original currency

- VND	2,852,438,622,837
- USD	153,480,234

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

for the period from 1 January to 31 March 2026

24. LOANS AND FINANCE LEASES (continued)

24.2 Long-term loans from banks

		VND
	<i>Bank</i>	<i>Principal repayment term</i>
	<i>31 March 2026</i>	
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	780,000,000	From March 2026 to November 2027
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	1,949,972,000	From March 2026 to September 2027
ESUN Commercial Bank Limited – Dong Nai Branch	1,180,880,000,000	From March 2026 to June 2027
ING BANK, A BRANCH OF ING-DIBA AG	1,058,400,000,000	From January 2027 to July 2029
RESPONSABILITY INVESTMENTS AG	379,125,000,000	January 2028
MIZUHO BANK, LTD - Ha Noi Branch	570,284,000,000	From August 2026 to May 2027
KASIKORN BANK PUBLIC COMPANY LIMITED – HO CHI MINH CITY BRANCH	416,600,000,000	From January 2026 to July 2028
DEUTSCHE INVESTITIONS- UND ENTWICKLUNGSGESELLSCHAFT MBH	648,950,000,000	From June 2027 to June 2032
First Commercial Bank – Ho Chi Minh City Branch	1,309,500,000,000	From August 2026 to February 2029
TOTAL	<u>5,863,779,387,294</u>	
<i>In which:</i>		
<i>Current portion</i>	1,714,576,479,766	
<i>Non-current portion</i>	4,149,202,907,528	
<i>Original currency</i>		
VND	716,640,387,294	
USD	200,400,000	

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 July 2025 of the Board of Directors.

		VND
	31 March 2026	Principal repayment term
Convertible bonds	499,296,900,000	September 2026
Issuance fee	(1,495,701,834)	
Total	497,801,198,166	

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

24.3.2 Long-term bonds

	31 March 2026	VND 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	(27,167,041,015)	
	<u>2,372,832,958,985</u>	

In which:

Current portion	484,050,287,822
Non-current portion	1,888,782,671,163

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:

	Less than 1 year	From 1 - 5 years	VND Total
31 March 2026			
Total minimum lease payments	5,055,405,462	8,273,511,792	13,328,917,254
Finance charges	482,115,162	-	482,115,162
Lease liabilities	4,573,290,300	8,273,511,792	12,846,802,092
30 June 2025			
Total minimum lease payments	3,853,102,219	100,706,610	3,953,808,829
Finance charges	482,115,162	100,706,610	582,821,772
Lease liabilities	3,370,987,057	-	3,370,987,057

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

25. OWNERS' EQUITY

25.1 Increase and decrease in owners' equity

VND

	Share capital			Share premium	Investment and development fund	Undistributed earnings	Total
	Issued share capital	Preference shares					
For the period ended 31 March 2025							
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	-	-		-	-	770,976,957,995	770,976,957,995
Transfer to bonus and welfare fund	-	-		-	-	(77,049,693,122)	(77,049,693,122)
Dividends for preference share	740,440,450,000	-		-	-	(779,660,579,316)	(39,220,129,316)
As at 31 March 2025	8,145,450,380,000	216,113,330,000		6,770,104,566,476	46,130,752,499	984,258,086,121	16,162,057,115,096
For the period ended 31 March 2026							
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	-	-		-	-	384,155,381,476	384,155,381,476
Transfer to bonus and welfare fund	-	-		-	-	(71,414,132,639)	(71,414,132,639)
Dividends for preference share	-	-		-	-	(58,403,888,220)	(58,403,888,220)
As at 31 March 2026	8,551,125,890,000	216,113,330,000		6,770,104,566,476	46,130,752,499	1,242,332,368,377	16,825,806,907,352

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

25. OWNERS' EQUITY (CONTINUED)

25.2 Capital transactions with shareholders and distribution of dividends

VND

	31 March 2026	31 March 2025
Issued contributed share capital		
Beginning balance	8,361,563,710,000	7,621,123,260,000
Increase during the period	405,675,510,000	740,440,450,000
Ending balance	8,767,239,220,000	8,361,563,710,000
Dividends declared in cash		
Dividends on preference shares	58,403,888,220	39,220,129,316

25.3 Shareholders

	31 March 2026			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 Legendary Venture Fund 1	173,228,072	-	19,76	183,228,072	-	21,91
Others	543,673,481	21,611,333	64,48	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 March 2026	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 March 2026: VND 10,000).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

26. REVENUE

26.1 Revenue from sale of goods and rendering of services

VND

	For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
Gross revenue	4,936,828,342,176	5,028,138,929,881
<i>In which:</i>		
Revenue from sales of sugar	4,623,279,491,338	4,712,862,661,782
Revenue from sales of molasses	197,452,529,036	252,195,127,033
Revenue from sales of machine	29,914,164,201	34,916,063,412
Revenue from sales of electricity	724,656,196	663,965,575
Revenue from processing	26,966,068,357	-
Others	58,491,433,048	27,501,112,079
Less:	734,824,221	1,790,166,295
Sales returns	734,824,221	1,790,166,295
Net revenue	4,936,093,517,955	5,026,348,763,586
<i>In which:</i>		
Net revenue from sales of sugar	4,622,588,236,260	4,712,862,661,782
Revenue from sales of molasses	197,452,529,036	252,195,127,033
Revenue from sales of machine	29,870,595,058	33,125,897,117
Revenue from sales of electricity	724,656,196	663,965,575
Revenue from processing	26,966,068,357	-
Others	58,491,433,048	27,501,112,079

26.2 Finance income

VND

	For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
Interest income from bank deposit, lending and advance to suppliers	169,230,372,531	169,639,443,967
Foreign exchange gains	46,170,152,585	13,785,918,763
Profit shared from a Business Cooperation Contract (BCC)	6,875,000,000	-
TOTAL	222,275,525,116	183,425,362,730

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

27. COST OF GOODS SOLD AND SERVICES RENDERED

		VND
	<i>For the period from 01 January to 31 March 2026</i>	<i>For the period from 01 January to 31 March 2025</i>
Cost of sugar	4,273,393,597,069	4,276,877,568,022
Cost of molasses	197,452,529,036	254,329,302,836
Cost of machine	24,068,360,838	31,445,512,592
Cost of electricity	1,778,464,995	-
Cost of processing	22,225,130,750	-
Others	57,713,476,157	27,947,734,346
TOTAL	4,576,631,558,845	4,590,600,117,796

28. FINANCE EXPENSES

		VND
	<i>For the period from 01 January to 31 March 2026</i>	<i>For the period from 01 January to 31 March 2025</i>
	VND	VND
Interest expenses	297,749,213,703	315,013,852,840
Foreign exchange losses	20,281,821,669	2,832,957,790
Interest expense from advanced from customer	12,405,907,597	-
(Reversal of provision) provision for diminution in investments	(1,632,450,000)	2,994,391,515
Others	55,652,906,279	32,695,265,668
TOTAL	384,457,399,248	353,536,467,813

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	<i>For the period from 01 January to 31 March 2026</i>	<i>For the period from 01 January to 31 March 2025</i>
Selling expenses		
Expenses for external services	68,042,846,042	59,068,391,412
Labour cost	4,488,048,024	4,867,070,139
Depreciation and amortisation	624,902,038	532,154,339
Others	3,771,295,294	1,385,852,259
TOTAL	76,927,091,398	65,853,468,149
 General and administrative expenses		
Labour cost	39,700,976,890	31,247,072,992
Expenses for external services	37,583,840,117	43,686,208,880
Depreciation and amortisation	1,375,956,240	5,482,522,369
Other expenses	24,199,129,982	16,840,116,864
TOTAL	179,786,994,627	163,109,389,254

30. OTHER INCOME AND EXPENSES

VND

	<i>For the period from 01 January to 31 March 2026</i>	<i>For the period from 01 January to 31 March 2025</i>
Other income	1,788,433,417	1,877,462,889
Gains from disposal of fixed assets	628,311,390	243,843,833
Others	1,160,122,027	1,633,619,056
 Other expenses	1,505,295,995	962,105,346
Others	1,505,295,995	962,105,346
OTHER PROFIT	283,137,422	915,357,543

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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
	<i>For the period from 01 January to 31 March 2026</i>	<i>For the period from 01 January to 31 March 2025</i>
	VND	VND
Current CIT expenses	1,777,622,777	10,344,350,900

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 January to 31 March 2026 and period from For the period from 01 January to 31 March 2025 were as follows:

Related parties	Relationship	Transactions	VND	
			For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	73,784,200,000	100,204,500,000
		Interest incomes	842,455,885	2,622,344,285
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of materials Sale of goods	-	84,785,250
Ben Tre Import Export Joint Stock Company	Related parties	Sale of goods Purchase of service	1,575,000,000 -	609,000,000 62,000,000
Tan Dinh Import Export Joint Stock Company**	Associate	Purchase of goods	-	152,710,503

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 January to 31 March 2026 and period from For the period from 01 January to 31 March 2025 were as follows:

VND

Related parties	Relationship	Transactions	For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest incomes Purchase of goods Rendering of services	193,745,914 32,365,650,000 12,323,458	349,347,479 98,446,150,000 -
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods Purchase of service Interest incomes Purchase of goods Interest expenses Rendering of services Loan Loan repayment Other income Profit from investment cooperation Purchase of services Sale of goods Lending Lending receive Interest incomes Purchase of goods Rendering of services Interest expenses Other income	691,223,332,247 758,631,477 7,123,561 204,354,963,865 648,493,150 34,334,865,900 40,000,000,000 155,000,000,000 769,171,178 6,875,000,000 278,328,690 48,568,640 111,000,000,000 61,000,000,000 8,185,927,942 136,591,100,000 1,897,767,881 247,362,340 6,481,481	570,095,148,018 2,614,960,103 18,316,700,892 116,741,178,999 21,517,150,685 476,130,040 409,000,000,000 56,000,000,000 - - 367,474,723 - - - 9,177,582,419 97,931,325,000 - 13,494,763,758
Thanh Thanh Cong Energy Joint Stock Company AgriS Ninh Hoa Import Export Joint Stock Company	Affiliate Indirect Subsidiary			

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 January to 31 March 2026 and period from For the period from 01 January to 31 March 2025 were as follows:

VND

Related parties	Relationship	Transactions	For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of service Interest incomes Purchase of goods Interest expenses Loan Loan repayment Rendering of services	- 12,105,605,889 887,801,272,000 12,671,518,198 - 143,000,000,000 1,330,704,865	18,181,060 16,675,756,721 682,254,574,000 7,634,726,306 330,000,000,000 206,400,000,000 -
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect Subsidiary	Sale of goods Rendering of services	2,275,253,497 1,496,497,579	1,011,506,416 2,629,924,987
Nuoc Trong Sugar Joint Stock Company *	Indirect Subsidiary	Interest expenses Other income	301,808,218 88,364,897	169,643,836 -
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Loan repayment Interest incomes Purchase of goods Interest expenses Rendering of services	8,000,000,000 1,654,840,968 22,840,800,000 1,181,835,617 846,534,767	28,500,000,000 3,886,818,424 148,612,850,000 4,422,561,642 -

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 January to 31 March 2026 and period from For the period from 01 January to 31 March 2025 were as follows:

VND

Related parties	Relationship	Transactions	For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	19,828,783,003	6,077,554,284
		Rendering of services	1,286,783,572	
		Purchase of good	11,344,758,983	47,802,185,350
		Interest incomes	52,669,797,584	638,684,931
		Lending	238,000,000,000	5,500,000,000
		Lending receive	238,000,000,000	20,900,000,000
		Purchase of services	1,446,615,000	-
		Interest expenses	1,152,828,591	-
		Loan repayment	40,000,000,000	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	12,282,134	20,434,910
		Interest incomes	-	59,178,083
		Purchase of goods/materials	789,604,181	8,896,569,575
		Purchase of services	193,134,261	-
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	133,150,686	88,794,519
		Interest incomes	-	3,506,849
		Lending	-	500,000,000
Thanh Cong Xanh One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	144,246,576	103,709,589
		Interest incomes	-	438,356
		Lending	-	500,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 January to 31 March 2026 and period from For the period from 01 January to 31 March 2025 were as follows:

VND

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>For the period from 01 January to 31 March 2026</i>	<i>For the period from 01 January to 31 March 2025</i>
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Interest expenses	133,150,686	-
		Interest incomes	-	3,506,849
		Lending	-	500,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest incomes	166,438,356	276,164,384
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Interest incomes	-	2,022,312,330
AgriS Production Development Joint Stock Company	Subsidiary	Interest incomes	876,205,481	138,082,192
		Purchase of services	4,796,774,999	-
		Lending	60,500,000,000	-
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	-	13,525,903,782
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Sale of goods	2,777,778	2,777,778
		Purchase of services	95,000,000	-
		Rendering of services	64,193,461	-
		Loan repayment	-	29,500,000,000
		Purchase of goods	584,710,000	-
		Interest expenses	-	359,561,644

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 January to 31 March 2026 and period from 01 January to 31 March 2025 were as follows: VND

Related parties	Relationship	Transactions	For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
Thanh Nien Printing Joint Stock Company**	Indirect Subsidiary	Interest expenses Purchase of services	- -	646,904,959 292,374,824
Viet Nam Green Packaging Joint Stock Company	Affiliate	Purchase of materials Purchase of services	3,791,829,650 -	7,078,365,600 5,400,000
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company	Affiliate	Sale of goods	511,111	-
Bien Hoa - Thanh Long Joint Stock Company	Subsidiary	Interest incomes Lending Sale of goods Rendering of services	849,205,479 1,000,000,000 9,323,334 42,336,112	70,947,945 9,300,000,000 - -
Thanh Thanh Cong Industrial Zones Joint Stock Company	Affiliate	Rendering of services	2,777,778	2,777,778
Ninh Hoa Thermoelectricity One Member Company Limited	Subsidiary	Rendering of services	7,434,052	-
GLOBAL MIND BUSINESS JOINT STOCK COMPANY	Subsidiary	Purchase of services Sale of goods	339,277,345 652,984,000	- -

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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:

Name	Position	Remunerations (*)	
		For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025
Ms Dang Huynh Uc My	Chairwoman	1,155,000,000	1,155,000,000
Ms Huynh Bich Ngoc	Member	450,000,000	450,000,000
Mr Tran Tan Viet	Member	540,000,000	540,000,000
Mr Tran Trong Gia Vinh	Independent member	735,000,000	735,000,000
Mr Le Quang Phuc	Independent member	750,000,000	750,000,000
TỔNG CỘNG		3,630,000,000	3,630,000,000

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

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

Name	Position	Remunerations		VND
		For the period from 01 January to 31 March 2026	For the period from 01 January to 31 March 2025	
Mr Thai Van Chuyen	General Director	1,204,995,000	1,201,995,000	
Other members		5,550,776,737	1,479,112,778	
TOTAL		6,705,771,737	2,681,107,778	

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

Related parties	Relationship	Transactions	31 March 2026	30 June 2025
				VND
Short-term trade accounts receivable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	776,847,180,899	552,822,891,873
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect Subsidiary	Sale of goods	492,335,225,598	464,965,179,970
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	953,500,000	67,886,080,000
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	20,935,976,915	5,537,086,598
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	32,084,945,124	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	1,470,540,000	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	4,498,542,043	3,111,707,179
Global Mind Business Joint Stock Company	Indirect Subsidiary	Sale of goods	70,284,611,122	-
Others	Indirect Subsidiary	Sale of goods	1,409,803,578	2,586,611,906
Others	Affiliate	Sale of goods	237,325,510	-
			1,408,302,689,354	1,138,046,886,088

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>31 March 2026</i>	<i>VND 30 June 2025</i>
Long-term trade accounts receivable				
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect Subsidiary	Sale of goods	167,432,761,362	172,655,324,321
Short-term advances to suppliers				
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Purchase of goods	275,870,415,387	481,941,332,787
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Purchase of goods	40,447,578,001	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	738,464,474,764	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	-

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>31 March 2026</i>	<i>VND 30 June 2025</i>
Short-term advances to suppliers (continued)				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Purchase of goods	334,602,687,121	938,631,187,430
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Purchase of goods	69,462,995,842	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
Global Mind Business Joint Stock Company	Indirect Subsidiary	Purchase of goods	3,043,141,811	-
Other related parties	Related parties	Purchase of goods	261,270,000	360,848,000
TOTAL			1,530,750,038,176	1,539,740,161,080
Long-term advances to suppliers				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of goods	382,581,996,240	824,467,647,000
AgriS Agriculture Development Joint Stock Company	Subsidiary	Purchase of goods	492,075,255,236	-
			874,657,251,476	824,467,647,000

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

Related parties	Relationship	Transactions	31 March 2026	30 June 2025
VND				
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	31,402,907,704	27,219,408,996
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/Payment on behalf	113,517,650,247	86,488,843,194
		Dividend	180,000,000,000	
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	77,981,441,646	50,772,841,195
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Interest incomes	16,097,720,484	10,900,653,503
		Dividend	-	195,936,000,000
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest incomes/Payment on behalf	230,716,288	6,543,210,332
TTC Attapeu Cane Sugar Sole Co, Ltd	Indirect Subsidiary	Interest incomes/Payment on behalf	4,489,492,737	-
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	5,851,884,077	11,312,150,972
AgriS Agriculture Development Joint Stock Company	Indirect Subsidiary	Interest incomes	65,847,729,519	10,775,645,669
		Payment on behalf	625,861,088,624	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	721,183,605	2,327,506,847

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	31 March 2026	VND 30 June 2025
<i>Other short-term receivables (continued)</i>				
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 Subsidiary	Interest incomes/Payment on behalf	192,580,382	-
AgriS Production Development Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	10,701,526,329	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
Other related parties	Related parties	Interest incomes	4,254,274,879	1,213,917,808
		Payment on behalf	-	54,578,000
Total			1,145,221,110,548	637,324,971,921
<i>Other long-term receivables</i>				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Capital contribution under Business Cooperation Contract	559,704,462,140	539,079,462,140
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Interest incomes/Payment on behalf	-	1,220,340,000
AgriS Agriculture Development Joint Stock Company	Subsidiary	Interest incomes	180,467,669,941	-
Total			740,172,132,081	540,299,802,140

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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	-
Agris Agriculture Development Joint Stock Company	Subsidiary	Lending	102,520,000,000
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Lending	-
			20,500,000,000
AgriS Production Development Joint Stock Company	Subsidiary	Lending	-
			3,000,000,000
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Lending	67,500,000,000
			7,000,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Lending	-
			500,000,000
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Lending	7,500,000,000
			14,000,000,000
Thanh Cong Xanh Company Limited	Indirect Subsidiary	Lending	-
			500,000,000
AgriS Ninh Hoa Import Export Joint Stock Company	Subsidiary	Lending	-
			500,000,000
Bien Hoa – Thanh Long Joint Stock Company	Indirect Subsidiary	Lending	229,000,000,000
			-
			38,900,000,000
			12,300,000,000
Total			342,900,000,000
			160,820,000,000
Long-term loan receivables			
Agris Agriculture Development Joint Stock Company	Indirect Subsidiary		-
			13,000,000,000
Total			-
			13,000,000,000

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 March 2026	30 June 2025
Short-term trade payable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Purchase of goods	532,663,227,261	445,521,373,498
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Purchase of goods	12,901,680,000	-
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Purchase of goods	40,632,056,803	62,117,695,153
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of goods	46,940,908,571	162,126,221,348
AgriS Agriculture Development Joint Stock Company	Subsidiary	Purchase of goods	835,077,753,059	72,190,212,663
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Purchase of goods	414,004,000	1,935,651,260
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	609,543,842	5,954,381,532
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Purchase of goods	2,925,072,001	122,434,042,501
Nuoc Trong Sugar Joint Stock Company*	Indirect Subsidiary	Purchase of goods	-	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
Global Mind Business Joint Stock Company	Indirect Subsidiary	Purchase of goods	366,419,533	-
Other related parties	Related parties	Purchase of services	1,863,750	-
TOTAL			1,472,836,793,819	874,458,676,354

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

<i>Bên liên quan</i>	<i>Relationship</i>	<i>Transactions</i>	31 March 2026	30 June 2025
<i>VND</i>				
Short-term advances from customers				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	18,852,485,357	15,724,996,887
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	1,306,649,150	95,706,649,150
AgriS Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	54,753,218,642	46,737,337,800
Other [pls specify relationship]	Indirect Subsidiary	Sale of goods	25,218,270	-
Total			74,937,571,419	158,168,983,837
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 Subsidiary	Loan	50,500,000,000	122,500,000,000
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Loan	329,000,000,000	780,000,000,000
Nuoc Trong Sugar Joint Stock Company*	Indirect Subsidiary	Loan	-	8,600,000,000
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Loan	-	5,000,000,000
Total			398,000,000,000	916,100,000,000
Long-term Loan payable				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Lending	145,000,000,000	275,000,000,000
Bien Hoa Consumer Joint Stock Company	Subsidiary	Lending	-	500,000,000,000
Total			145,000,000,000	775,000,000,000

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

Related parties	Relationship	Transactions	31 March 2026	VND 30 June 2025
Other short-term payables				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Other payables	35,644,383,560	29,971,397,260
			89,954,999	642,221,604
Bien Hoa Consumer Goods Joint Stock Company (BHC)	Subsidiary	Other payables	18,000,000,000	22,675,975,307
			676,849,314	111,263,146,760
		Land rental	5,023,047,316	5,023,047,316
Nuoc Trong Sugar Joint Stock Company*	Indirect Subsidiary	Other payables	-	4,233,246,577
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Other payables	2,805,219,180	14,906,934,245
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Other payables	242,260,274	52,407,392,970
AgriS Agriculture Development Joint Stock Company	Subsidiary	Other payables	-	58,432,877
			5,102,068	-
			4,002,643,931	961,643,836
			24,480,404,110	354,349,316
			1,198,731,300	-
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Other payables	-	1,381,808,219
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Other payables	-	86,876,712
Other	Indirect Subsidiary	Other payables	421,273,975	-
TOTAL			92,589,870,027	243,966,472,999

(*) As of March 31, 2026, 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 September 30, 2025, This is no longer a subsidiary of the Company

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 January to 31 March 2026

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 March 2026	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
AgriS Production Development Joint Stock Company		14,384,999,997	-
TTC Sugarcane Research	Purchase of service	-	1,519,507,645
TOTAL		39,560,424,533	33,014,932,181

33. OFF BALANCE SHEETS

	31 March 2026	30 June 2025
Goods held on consignment		
Molasses (tonne)	6,728.68	5,380.00
Good sugar (tons)	-	12,460.00
Foreign currencies		
USD	2,032,865	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.



Nguyen Thanh Nam
Preparer

24 April 2026



Dang Thi Diem Trinh
Chief accountant




Tran Quoc Thao
Deputy General Director

