

Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter IV of 2025-2026

For the three-month accounting period ended 30 June 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 21st amended Enterprise Registration Certificate dated 11 May 2026.

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
Mr Thai Van Chuyen	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	Resigned on 1 June 2026
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 30 June 2026

VND

Code	ASSETS	Note	30 June 2026	30 June 2025
100	A. CURRENT ASSETS		17,329,560,838,443	14,258,223,051,150
110	I. Cash and cash equivalents	4	1,250,995,106,293	2,280,656,640,296
111	1. Cash		580,077,347,913	370,968,332,332
112	2. Cash equivalents		670,917,758,380	1,909,688,307,964
120	II. Short-term investments		4,674,563,213,436	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	(15,095,111,322)	(15,236,361,322)
123	3. Held-to-maturity investments	6	4,072,688,030,389	1,795,278,944,443
130	III. Short-term receivables		9,738,264,653,998	8,518,694,235,595
131	1. Short-term trade receivables	7	3,010,061,215,193	2,227,670,878,738
132	2. Short-term advances to suppliers	8	4,789,106,991,664	4,717,679,261,067
135	3. Short-term loan receivables		482,590,000,000	301,510,000,000
136	4. Other short-term receivables	9	1,502,543,699,153	1,340,092,347,265
137	5. Provision for doubtful short-term receivables	7,8,9	(46,037,252,012)	(68,258,251,475)
140	IV. Inventories	10	1,617,418,782,336	1,165,499,324,149
141	1. Inventories		1,628,271,566,978	1,175,775,826,513
149	2. Provision for obsolete inventories		(10,852,784,642)	(10,276,502,364)
150	V. Other current assets		48,319,082,380	26,097,398,824
151	1. Short-term prepaid expenses	11	27,270,565,933	13,711,688,661
152	2. Value Added tax deductible	20	6,951,917,266	2,751,623,594
153	3. Tax and other receivables from the State	20	14,096,599,181	9,634,086,569

SEPARATE BALANCE SHEET (continued)
as at 30 June 2026

VND

Code	ASSETS	Note	30 June 2026	30 June 2025
200	B. LONG-TERM ASSETS		20,688,264,629,784	20,639,923,040,656
210	I. Long-term receivables		2,624,664,435,632	2,616,550,446,658
211	1. Long-term trade accounts receivable	7	167,329,781,248	172,655,324,321
212	2. Long-term advances to suppliers	8	1,001,894,058,878	1,014,097,769,858
215	3. Long-term loan receivables		-	13,000,000,000
216	4. Other long-term receivables	9	1,455,440,595,506	1,416,797,352,479
220	II. Fixed assets		577,741,391,316	498,134,891,671
221	1. Tangible fixed assets	12	447,199,390,789	361,766,107,988
222	Cost		2,446,477,525,856	2,314,440,035,235
223	Accumulated depreciation		(1,999,278,135,067)	(1,952,673,927,247)
224	2. Finance lease fixed assets	13	14,937,124,761	14,322,004,423
225	Cost		15,473,944,396	20,025,323,577
226	Accumulated depreciation		(536,819,635)	(5,703,319,154)
227	3. Intangible fixed assets	14	115,604,875,766	122,046,779,260
228	Cost		236,011,508,239	227,204,665,624
229	Accumulated amortisation		(120,406,632,473)	(105,157,886,364)
230	III. Investment properties	15	120,752,777,713	124,971,246,781
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(47,238,963,553)	(43,020,494,485)
240	IV. Long-term assets in progress		261,083,155,650	200,277,409,835
242	1. Construction in progress	16	261,083,155,650	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		246,413,524,223	235,269,851,995
261	1. Long-term prepaid expenses	11	239,070,033,987	227,926,361,759
262	2. Deferred tax assets		7,343,490,236	7,343,490,236
270	TOTAL ASSETS		38,017,825,468,227	34,898,146,091,806

SEPARATE BALANCE SHEET (continued)
as at 30 June 2026

VND

Code	RESOURCES	Note	30 June 2026	30 June 2025
300	C. LIABILITIES		21,128,315,582,833	18,732,352,055,071
310	I. Current liabilities		15,135,071,871,918	12,212,096,874,388
311	1. Short-term trade payable	18	1,426,438,212,005	1,470,298,031,096
312	2. Short-term advances from customers	19	1,608,444,387,092	565,524,689,643
313	3. Statutory obligations	20	6,173,526,749	26,692,392,211
314	4. Payable to employees		9,214,241,152	6,079,866,632
315	5. Short-term accrued expenses	21	219,317,617,813	209,161,456,265
318	6. Short-term unearned revenues	22	58,018,024	77,814,082
319	7. Other short-term payables	23	2,432,687,736,057	1,418,404,182,683
320	8. Short-term loans and finance lease obligations	24	9,381,420,845,957	8,515,499,482,802
322	9. Bonus and welfare funds		51,317,287,069	358,958,974
330	II. Non-current liabilities		5,993,243,710,915	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	5,007,683,853,928	6,509,824,876,403
339	5. Convertible bonds		976,389,323,027	-
342	6. Provision for long-term liabilities		4,236,962,250	4,236,962,250
400	D. OWNERS' EQUITY		16,889,509,885,394	16,165,794,036,735
410	I. Capital and reserves		16,889,509,885,394	16,165,794,036,735
411	1. Share capital	25	9,280,263,750,000	8,361,563,710,000
411a	- Shares with voting rights		9,064,150,420,000	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
413	3. Convertible bonds options	25	12,263,476,973	-
418	4. Investment and development funds	25	46,130,752,499	46,130,752,499
421	5. Undistributed earnings	25	780,747,339,446	987,995,007,760
421a	- Undistributed post-tax profits up to the end of prior years		403,556,345,121	248,685,016,346
421b	- Undistributed earnings of current period/year		377,190,994,325	739,309,991,414
440	TOTAL RESOURCES		38,017,825,468,227	34,898,146,091,806


 Nguyen Thanh Nam
 Preparer


 Dang Thi Diem Trinh
 Chief accountant


 Thai Van Chuyen
 General Director

30 July 2026

Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02a-DN

SEPARATE INCOME STATEMENT
for the period from 1 April to 30 June 2026

VND

Code	ITEMS	Note	Quarter IV		For the twelve-month period ended 30 June	
			Current year	Previous year	Current year	Previous year
01	1. Revenue from sales of goods and rendering of services	26.1	2,923,138,836,160	4,235,980,003,385	15,805,578,522,339	17,675,806,744,350
02	2. Less deductions	26.1	(3,031,860,000)	(1,831,890,381)	(5,653,989,354)	(4,074,219,325)
10	3. Net revenue from sales of goods and rendering of services	26.1	2,920,106,976,160	4,234,148,113,004	15,799,924,532,985	17,671,732,525,025
11	4. Cost of goods sold and services rendered	27	(2,601,373,275,345)	(4,074,041,423,501)	(14,650,091,631,104)	(16,326,635,254,738)
20	5. Gross profit from sales of goods and rendering of services		318,733,700,815	160,106,689,503	1,149,832,901,881	1,345,097,270,287
21	6. Financial income	26.2	412,021,800,126	380,303,695,910	1,599,826,222,852	1,587,418,636,304
22	7. Financial expenses	28	(518,596,736,781)	(363,609,054,805)	(1,698,188,227,879)	(1,483,617,794,295)
23	Including: Interest expenses	28	(394,636,344,718)	(328,966,086,638)	(1,371,604,249,716)	(1,325,226,008,053)
25	8. Selling expenses	29	(90,804,558,152)	(62,639,701,412)	(271,628,748,079)	(235,639,241,011)
26	9. General and administration expenses	29	(103,956,686,550)	(77,624,163,977)	(382,628,756,888)	(372,781,567,295)
30	10. Net operating profit		17,397,519,458	36,537,465,219	397,213,391,887	840,477,303,990

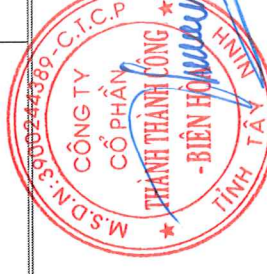
Thanh Thanh Cong - Bien Hoa Joint Stock Company

B02a-DN

SEPARATE INCOME STATEMENT (Continued)
for the period from 1 April to 30 June 2026

VND

Code	ITEMS	Note	Quarter IV		For the twelve-month period ended 30 June	
			Current year	Previous year	Current year	Previous year
31	11. Other income	30	19,033,811,127	18,440,230,928	41,806,698,165	27,135,612,641
32	12. Other expenses	30	(539,024,790)	(25,976,922,898)	(2,292,963,890)	(37,058,214,371)
40	13. Net other income	30	18,494,786,337	(7,536,691,970)	39,513,734,275	(9,922,601,730)
50	14. Net accounting profit before tax		35,892,305,795	29,000,773,249	436,727,126,162	830,554,702,260
51	15. Business income tax - current	31	15,547,195,274	17,422,915,743	(1,132,243,617)	(13,154,055,273)
52	16. Business income tax - deferred	31	-	(289,855,572)	-	(289,855,572)
60	17. Net profit after tax		51,439,501,069	46,133,833,420	435,594,882,545	817,110,791,415



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Nguyen Thanh Nam
Preparer

Dang Thi Diem Trinh
Chief Accountant

Thai Van Chuyen
General Director

30 July 2026

SEPARATE CASH FLOW STATEMENT
for the period from 1 April to 30 June 2026

VND

Code	ITEMS	Note	For the nine-month period from 01 April to 30 June 2026	For the nine-month period from 01 April to 30 June 2025
01	I. CASH FLOWS FROM OPERATING ACTIVITIES			
	Net profit before tax		436,727,126,162	830,554,702,260
	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,	77,324,471,008 (152,711,596,219)	76,294,917,030 (53,612,154,360)
03	Provisions			
04	Foreign exchange losses arisen from revaluation of monetary accounts denominated in foreign currencies		69,547,488,740	14,504,620,439
05	Profits from investing activities		(1,487,989,006,218)	(1,430,904,913,910)
06	Interest expense		1,371,604,249,716	1,325,226,008,053
08	Operating profit before changes in working capital		314,502,733,189	762,063,179,512
09	Increase in receivables		(2,280,372,012,189)	24,027,959,724
10	Decrease in inventories		(452,495,740,465)	416,929,708,879
11	(Decrease)/increase in payables		2,243,096,517,725	(2,609,248,042,971)
12	Increase in prepaid expenses		(24,702,549,500)	(27,299,860,466)
13	Decrease in trading securities		(129,737,425,204)	34,051,000,000
14	Interest paid		(1,547,458,417,984)	(1,203,514,218,967)
15	Corporate income tax paid		(5,549,577,801)	(29,124,127,895)
17	Other cash outflows for operating activities		(20,455,804,543)	(93,081,765,526)
20	Net cash flows used in operating activities		(1,903,172,276,772)	(2,725,196,167,710)
	II, CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(245,985,233,213)	(127,543,343,250)
22	Proceeds from disposals of fixed assets		32,926,316,297	11,874,853,784
23	Loans to other entities		(4,374,804,389,318)	(5,773,863,383,862)
24	Collection from borrowers and term deposits		3,509,230,588,724	5,612,090,903,520
25	Payments for investments in other entities		-	(2,516,773,566,500)
26	Proceeds from divestment in other entities		631,457,719,000	752,831,450,000
27	Interest and dividends received		678,970,458,133	1,111,388,175,337
30	Net cash flows (used in) from investing activities		231,795,459,623	(929,994,910,971)

SEPARATE CASH FLOW STATEMENT (continued)
for the period from 1 April to 30 June 2026

VND

Code	ITEMS	Note	For the nine-month period from 01 April to 30 June 2026	For the nine-month period from 01 April to 30 June 2025
	III, CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issue of shares and capital contribution		417,938,986,973	-
33	Drawdown of borrowings		26,903,648,711,587	29,887,914,808,124
34	Repayments of borrowings		(26,581,655,379,543)	(26,748,817,119,809)
35	Finance lease principal repayments		(5,089,479,707)	(4,248,824,702)
36	Dividends paid		(93,127,556,164)	(73,917,455,695)
40	Net cash flows from (used in) financing activities		641,715,283,146	3,060,931,407,918
50	Net increase (decrease) in cash and cash equivalents for the year		(1,029,661,534,003)	(594,259,670,763)
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	1,250,995,106,293	2,280,656,640,296

Nguyen Thanh Nam
Preparer

Dang Thi Diem Trinh
Chief accountant

Thai Van Chuyen
General Director

30 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
for the period from 1 April to 30 June 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 21st amended Enterprise Registration Certificate dated 11 May 2026.

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

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

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

The number of the Company's employees as at 30 June 2026 was 1,019 people including 329 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 30 June 2026 ("the consolidated financial statements") dated 30 July 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 April to 30 June 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 April to 30 June 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 April to 30 June 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 April to 30 June 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 April to 30 June 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 April to 30 June 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 April to 30 June 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 April to 30 June 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

	30 June 2026	30 June 2025
Cash on hand	1,872,774,561	6,648,375,062
Cash at bank	578,204,573,352	364,319,957,270
Cash equivalents (*)	670,917,758,380	1,909,688,307,964
TOTAL	1,250,995,106,293	2,280,656,640,296

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

5. HELD-FOR-TRADING SECURITIES

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

Name	Code	30 June 2026		30 June 2025	
		Number of Share	Value VND	Number of Share	Value VND
Gia Lai Electricity Joint Stock Company	GEG	48,766,775	588,780,533,051	39,376,509	459,043,107,847
Others			28,189,761,318		28,189,761,318
TOTAL			616,970,294,369		487,232,869,165
Provision for held-for-trading securities			(15,095,111,322)		(15,236,361,322)
NET			601,875,183,047		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	
	30 June 2026	30 June 2025
Short-term	3,010,061,215,193	2,227,670,878,738
Due from related parties (Note 32)	1,792,307,163,852	1,138,046,886,088
Due from other parties	1,217,754,051,341	1,089,623,992,650
Long-term	167,329,781,248	172,655,324,321
Related parties (Note 32)	167,329,781,248	172,655,324,321
TOTAL	3,177,390,996,441	2,400,326,203,059
Short-term provision for doubtful receivables	(19,972,813,741)	(22,686,942,560)
NET	3,157,418,182,700	2,377,639,260,499

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

8. ADVANCES TO SUPPLIERS

VND

	30 June 2026	30 June 2025
Short-term	4,789,106,991,664	4,717,679,261,067
Advances to related parties (Note 32)	1,568,661,617,650	1,539,740,161,080
Advances to farmers (*)	961,799,729,857	1,262,764,406,255
Advances to other parties	2,258,645,644,157	1,915,174,693,732
Long-term	1,001,894,058,878	1,014,097,769,858
Advances to related parties (Note 32)	802,666,773,476	824,467,647,000
Advances to farmers (*)	199,227,285,402	189,630,122,858
TOTAL	5,791,001,050,542	5,731,777,030,925
Provision for doubtful short-term advances to suppliers	(20,722,021,479)	(21,349,689,252)
NET	5,770,279,029,063	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

	30 June 2026	30 June 2025
Short-term	1,502,543,699,153	1,340,092,347,265
Interest receivables	877,468,801,454	564,846,348,427
Advances to employees	49,912,588,923	67,646,694,282
Short-term deposits	16,559,447,469	21,182,391,657
Payments on behalf	21,853,056,628	35,503,573,209
Receivables from disposal of investments	-	209,352,279,000
Dividend	26,745,060,000	415,681,060,000
Advances to farmers	486,833,054,243	-
Others	23,171,690,436	25,880,000,690
Long-term	1,455,440,595,506	1,416,797,352,479
Deposit for land rentals	53,234,296,932	54,635,849,929
Capital contribution under Business Cooperation Contract	1,315,500,000,000	1,315,500,000,000
Interest income receivable (BCC)	66,579,462,140	40,299,802,140
Others	20,126,836,434	6,361,700,410
TOTAL	2,957,984,294,659	2,756,889,699,744
Provision for doubtful other short-term receivables	(5,342,416,792)	(24,221,619,663)
NET	2,952,641,877,867	2,732,668,080,081
<i>In which:</i>		
Related parties (Note 32)	1,386,045,303,975	1,177,624,774,061
Other parties	1,566,596,573,892	1,555,043,306,020

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

10. INVENTORIES

VND

	30 June 2026		30 June 2025	
	Cost	Provision	Cost	Provision
Finished goods	539,743,184,163	(1,554,876,698)	316,415,088,634	-
Merchandise goods	480,453,195,946	(961,228,530)	458,676,149,876	(289,231,680)
Raw materials	216,248,804,949	(7,572,987,006)	120,346,868,263	(8,638,815,720)
Work in progress	293,622,756,821	-	187,852,961,890	-
Tools and supplies	2,700,135,201	(763,692,408)	3,202,343,012	(1,348,454,964)
Goods in transits	93,909,592,861	-	89,282,414,838	-
Goods on consignment	1,593,897,037	-	-	-
TOTAL	1,628,271,566,978	(10,852,784,642)	1,175,775,826,513	(10,276,502,364)

11. PREPAID EXPENSES

VND

	30 June 2026	30 June 2025
Short-term	27,270,565,933	13,711,688,661
Insurance Expenses	2,478,585,837	1,044,224,362
Prepaid land rental	-	3,994,952,334
Tools and supplies	189,706,957	-
Financing arrangement costs	21,072,727,580	-
Others	3,529,545,559	8,672,511,965
Long-term	239,070,033,987	227,926,361,759
Prepaid land rental	99,766,783,585	102,397,370,012
Repairment expenses	17,058,473,237	16,886,633,305
Consulting fees	93,895,532,620	105,908,591,341
Others	28,349,244,545	2,733,767,101
TOTAL	266,340,599,920	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 April to 30 June 2026

12. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Other assets	Total
						VND
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	35,928,624,243	105,445,722,795	260,000,000	8,302,509,275	10,069,588,985	160,006,445,298
Repurchase of financial lease assets		20,025,323,577				20,025,323,577
Disposal	(8,415,667,232)	(38,467,939,147)	(48,100,000)	(1,031,625,655)	(30,946,220)	(47,994,278,254)
As at 30 June 2026	409,151,662,926	1,901,555,781,680	34,285,125,791	27,114,864,419	74,370,091,040	2,446,477,525,856
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	15,540,014,426	33,289,213,880	2,813,692,182	2,700,551,448	1,498,221,130	55,841,693,066
Repurchase of financial lease assets		6,289,807,195				6,289,807,195
Disposal	(4,780,252,631)	(9,693,194,871)	(26,866,816)	(996,031,903)	(30,946,220)	(15,527,292,441)
As at 30 June 2026	287,699,916,532	1,613,951,135,561	20,271,711,490	15,290,542,017	62,064,829,467	1,999,278,135,067
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 30 June 2026	121,451,746,394	287,604,646,119	14,013,414,301	11,824,322,402	12,305,261,573	447,199,390,789

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 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 30 June 2026	15,473,944,396
Accumulated depreciation	
As at 30 June 2025	5,703,319,154
Charge for the period	1,123,307,676
Repurchase of leased assets	(6,289,807,195)
As at 30 June 2026	536,819,635
Net book value	
As at 30 June 2025	14,322,004,423
As at 30 June 2026	14,937,124,761

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	-	9,699,097,704	9,699,097,704
Disposals	(361,519,289)	(530,735,800)	(892,255,089)
As at 30 June 2026	65,803,739,645	170,207,768,594	236,011,508,239
Accumulated amortisation			
As at 30 June 2025	40,200,151,459	64,957,734,905	105,157,886,364
Charge for the period	2,272,733,753	13,868,267,445	16,141,001,198
Disposals	(361,519,289)	(530,735,800)	(892,255,089)
As at 30 June 2026	42,111,365,923	78,295,266,550	120,406,632,473
Net book value			
As at 30 June 2025	25,965,107,475	96,081,671,785	122,046,779,260
As at 30 June 2026	23,692,373,722	91,912,502,044	115,604,875,766

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

15. INVESTMENT PROPERTIES

	<i>Land use rights</i>	<i>Buildings</i>	<i>VND Total</i>
Historical cost			
As at 30 June 2025			
and 30 June 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	584,155,629	3,634,313,439	4,218,469,068
As at 30 June 2026	10,048,557,702	37,190,405,851	47,238,963,553
Net book value			
As at 30 June 2025	19,832,020,927	105,139,225,854	124,971,246,781
As at 30 June 2026	19,247,865,298	101,504,912,415	120,752,777,713

The fair values of the investment properties as at 30 June 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>30 June 2026</i>	<i>VND 30 June 2025</i>
Machineries, equipment and software under installation	174,866,076,701	111,464,014,678
Improvement of machinery and equipment	62,006,011,614	60,342,181,763
Others	24,211,067,335	28,471,213,394
	261,083,155,650	200,277,409,835

17. LONG-TERM INVESTMENTS

	<i>30 June 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 April to 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries

(i) Direct subsidiaries:

Name of subsidiaries	Business activities	Status	30 June 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 April to 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(i) Direct subsidiaries (continued)

Name of subsidiaries	Business activities	Status	30 June 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 April to 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(i) *Direct subsidiaries* (continued)

Name of subsidiaries	Business activities	Status	30 June 2026		30 June 2025		
			Cost of investment (VND)	% voting right (*)	% of direct interest	Cost of investment voting right (*) (VND)	% of direct interest
TSU Australia Pty Ltd.	Develop sugar cane and other plants areas	Operating	707,935,000,000	100,00	100,00	707,935,000,000	100,00
TOTAL			15,391,504,328,750			15,551,504,328,750	
Provision for diminution in value of long-term investments			-			(62,890,151,534)	
NET			15,391,504,328,750			15,488,614,177,216	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(ii) *Indirect subsidiaries:*

As at 30 June 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 April to 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(ii) Indirect subsidiaries:

As at 30 June 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 April to 30 June 2026

17. LONG-TERM INVESTMENTS (continued)

17.2 Investments in other entities

Name of entities	30 June 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

	30 June 2026	30 June 2025
Due to related parties (Note 32)	830,286,402,059	874,458,676,354
Due to farmers	24,695,661,034	114,395,965,278
Due to other parties	571,456,148,912	481,443,389,464
TOTAL	1,426,438,212,005	1,470,298,031,096

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

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

VND

	30 June 2026	30 June 2025
Payables		
Value-added tax	-	26,160,442,339
Import-Export Tax	389,940,441	359,871,702
Personal income tax	5,783,586,308	172,078,170
TOTAL	6,173,526,749	26,692,392,211
Receivables		
Corporate income tax	5,068,649,539	651,315,355
Value-added tax deductible	6,951,917,268	2,751,623,594
Import-Export Tax	9,027,949,640	8,982,771,214
TOTAL	21,048,516,447	12,385,710,163

21. SHORT-TERM ACCRUED EXPENSES

VND

	30 June 2026	30 June 2025
Interest expense	141,191,658,901	113,537,403,374
External services expense	5,566,109,639	27,551,240,704
Land rental fee	27,935,423,814	25,175,424,536
Transportation and loading fees	38,445,547,950	36,434,574,795
Purchase of materials	-	4,796,384,452
Others	6,178,877,509	1,666,428,404
TOTAL	219,317,617,813	209,161,456,265

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

22. UNEARNED REVENUE

VND

	30 June 2026	30 June 2025
Short-term unearned revenue	58,018,024	77,814,082
Others	58,018,024	77,814,082
	<u>58,018,024</u>	<u>77,814,082</u>

23. OTHER PAYABLES

VND

	30 June 2026	30 June 2025
Short-term	2,432,687,736,057	1,418,404,182,683
Payables arising from non-recourse document-based transactions	2,288,794,414,960	1,022,733,600,000
Dividends	19,879,973,945	54,615,554,184
Deposits	3,780,235,871	2,988,357,811
Transportation fee	1,570,965,134	1,570,965,134
Reimbursement of expenses	15,301,236,372	15,301,236,372
Interest payables	67,990,662,215	271,499,086,010
Others	35,370,247,560	49,695,383,172
Long-term	4,933,571,710	6,193,342,030
Deposits	4,933,571,710	6,193,342,030
TOTAL	<u>2,437,621,307,767</u>	<u>1,424,597,524,713</u>
<i>In which:</i>		
Other parties	2,395,060,749,757	1,174,437,709,684
Related parties (Note 32)	42,560,558,010	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 April to 30 June 2026

24. LOANS AND FINANCE LEASE

VND

	Movement during the period					30 June 2026
	30 June 2025	Drawdown	Repayment	Reclassification	Foreign exchange difference	
Short-term						
Loans from banks (Note 24.1)	8,515,499,482,802	22,210,227,467,802	(24,987,552,302,915)	3,634,106,688,268	9,139,510,000	9,381,420,845,957
Loan from another entity	6,932,756,278,350	20,648,303,685,405	(21,939,909,855,702)	-	9,139,510,000	5,650,289,618,053
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	(1,913,000,000,000)	(13,600,000,000)	-	49,500,000,000
Current portion of long-term bonds (Note 24.3)	679,221,929,573	-	(931,288,615,981)	2,432,904,385,025	-	2,180,837,698,617
Convertible bonds (Note 24.3)	(15,949,712,178)	-	(200,000,000,000)	1,200,000,000,000	-	984,050,287,822
Current portion of finance leases (Note 24.4)	-	501,923,782,397	(3,353,831,232)	-	-	498,569,951,165
	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	4,693,421,243,785	(1,599,192,556,335)	(3,634,106,688,268)	14,126,301,370	5,984,073,176,955
Loans from related party (Note 32)	3,345,240,835,819	2,458,450,000,000	-	(2,432,904,385,025)	14,126,301,370	3,384,912,752,164
Convertible bonds (Note 24.3)	775,000,000,000	1,210,000,000,000	(1,565,000,000,000)	-	-	420,000,000,000
Long-term bonds (Note 24.3)	2,389,584,040,584	984,841,823,027	(8,452,500,000)	(1,200,000,000,000)	-	976,389,323,027
Long-term finance leases (Note 24.4)	-	24,902,635,250	(20,650,576,628)	(1,200,000,000,000)	-	1,193,836,099,206
	-	15,226,785,508	(5,089,479,707)	(1,202,303,243)	-	8,935,002,558
TOTAL	15,025,324,359,205	26,903,648,711,587	(26,586,744,859,250)	-	23,265,811,370	15,365,494,022,912

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

VND

<i>Bank</i>	<i>30 June 2026</i>	<i>Principal repayment term</i>
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	370,845,807,067	From July 2026 to December 2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Ninh Branch	180,492,902,649	From October 2026 to December 2026
Shinhan Bank Vietnam Limited - North Saigon Branch, Ho Chi Minh City	70,000,000,000	September 2026
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch	1,398,435,124,598	From July 2026 to December 2026
Orient Commercial Joint Stock Bank – Dak Lak Branch	30,000,000,000	October 2026
United Overseas Bank Vietnam Limited	473,172,600,000	November 2026
ESUN Commercial Bank Limited – Dong Nai Branch	181,962,256,000	From August 2026 to October 2026
Bank SinoPac - Ho Chi Minh City Branch	174,669,832,000	October 2026
The Siam Commercial Bank Public Company Limited – Ho Chi Minh Branch	157,677,114,000	From September 2026 to October 2026
China Construction Bank Corporation - Ho Chi Minh City Branch	249,519,200,000	October 2026
Kasikorn Bank Public Company Limited – Ho Chi Minh City Branch	174,939,888,000	October 2026
First Commercial Bank – Ho Chi Minh City Branch	1,054,313,999,739	July 2026
Taipei Fubon Commercial Bank - Ho Chi Minh City Branch	199,323,052,000	October 2026
BNP Paribas Bank - Ho Chi Minh City Branch	156,815,680,000	From November 2026 to December 2026
Hua Nan Commercial Bank, Ltd. Ho Chi Minh City Branch	260,083,512,000	December 2026
Viet Capital Commercial Joint Stock Bank	123,043,650,000	November 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

Mizuho Bank, Ltd. – Hanoi Branch	394,995,000,000	July 2026
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TOTAL	<u>5,650,289,618,053</u>
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In which:

Original currency

- VND	3,895,974,712,314
- USD	60,650,000

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 April to 30 June 2026

24. LOANS AND FINANCE LEASES (continued)

24.2 Long-term loans from banks

		VND
	<i>Bank</i>	<i>Principal repayment term</i>
	<i>30 June 2026</i>	
Vietnam Maritime Commercial Joint Stock Bank – Ho Chi Minh Branch	247,758,679,411	From June 2026 to December 2028
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	487,500,000	From June 2026 to November 2026
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	1,624,970,000	From July 2026 to September 2027
ESUN Commercial Bank Limited – Dong Nai Branch	1,038,360,000,000	From June 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	393,251,301,370	January 2028
MIZUHO BANK, LTD - Ha Noi Branch	492,518,000,000	From August 2026 to May 2027
KASIKORN BANK PUBLIC COMPANY LIMITED – HO CHI MINH CITY BRANCH	374,900,000,000	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>5,565,750,450,781</u>	
<i>In which:</i>		
<i>Current portion</i>	2,180,837,698,617	
<i>Non-current portion</i>	3,384,912,752,164	
<i>Original currency</i>		
VND	624,771,149,411	
USD	191,800,000	

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 April to 30 June 2026

24. LOANS AND FINANCE LEASES (continued)

24.3 Bonds

24.3.1 Convertible bonds

24.3.1.1 Convertible bonds short - term

On 12 September 2025, the Company completed the issuance of 4,992,969 convertible bonds with a par value of VND 100,000 per bond to investor. The total actual proceeds (net proceeds) from the issuance amounted to VND 499,295,800,000 (the gross issuance value of VND 499,296,900,000 less a transfer fee of VND 1,100,000 automatically deducted by the Vietnam Securities Depository and Clearing Corporation upon transferring the proceeds into the issuer's escrow account).

Details of the convertible bonds are follows:

	30 June 2026	VND Principal repayment term
Convertible bonds	499,296,900,000	September 2026
Issuance fee	(726,948,835)	
Total	<u>498,569,951,165</u>	

- Use of proceeds: Debt restructuring
- At initial recognition, the number of shares that will be issued upon conversion cannot be reliably measured due to its dependence on future conversion date information. Therefore, the full value of the convertible bonds is recorded as a liability

24.3.1.2 Convertible bonds long - term

On 10 June 2026, the Company completed the issuance of 9,971,053 convertible bonds with a par value of VND 100,000 per bond to investor, bond maturity is 2 years. The total actual proceeds (net proceeds) from the issuance amounted to VND 997,104,200,000 (the gross issuance value of VND 997,105,300,000 less a transfer fee of VND 1,100,000 automatically deducted by the Vietnam Securities Depository and Clearing Corporation upon transferring the proceeds into the issuer's escrow account).

Details of the convertible bonds are follows:

	30 June 2026 VND
Value of convertible bond	997,105,300,000
Issuance fee	(8,820,000,000)
Equity component (Note 25)	<u>(12,263,476,973)</u>
Liability component at initial recognition	<u>976,021,823,027</u>
Amortisation for the period	367,500,000
Liability component at end of year	<u>976,389,323,027</u>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

24. LOANS AND FINANCE LEASES (continued)

24.3 Bonds

24.3.2 Long-term bonds

		VND
	30 June 2026	Principal repayment term
Vietcap Securities Joint Stock Company	500,000,000,000	January 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	(22,113,612,972)	
	<u>2,177,886,387,028</u>	
<i>In which:</i>		
Current portion	984,050,287,822	
Non-current portion	1,193,836,099,206	

24. LOANS AND FINANCE LEASES (continued)

24.4 Finance leases

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

			VND
	Less than 1 year	From 1 - 5 years	Total
30 June 2026			
Total minimum lease payments	5,055,405,462	8,935,002,558	13,990,408,020
Finance charges	482,115,162	-	482,115,162
Lease liabilities	4,573,290,300	8,935,002,558	13,508,292,858
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 April to 30 June 2026

25. OWNERS' EQUITY

25.1 Increase and decrease in owners' equity

VND

	Share capital			Conversion options on convertible bonds	Investment and development fund	Undistributed earnings	Total
	Issued share capital	Preference shares	Share premium				
<i>For the period ended 30 June 2025</i>							
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
Stock dividends	740,440,450,000	-	-	-	-	(740,440,450,000)	-
Net profit for the year	-	-	-	-	-	817,110,791,415	817,110,791,415
Transfer to bonus and welfare fund	-	-	-	-	-	(80,865,934,218)	(80,865,934,218)
Dividends for preference share	-	-	-	-	-	(77,800,800,001)	(77,800,800,001)
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
<i>For the period ended 30 June 2026</i>							
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
Stock dividends	513,024,530,000	-	-	-	-	(513,024,530,000)	-
Net profit for the year	-	-	-	-	-	435,594,882,545	435,594,882,545
Issuance of convertible bonds	-	-	-	12,263,476,973	-	-	12,263,476,973
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 30 June 2026	9,064,150,420,000	216,113,330,000	6,770,104,566,476	12,263,476,973	46,130,752,499	780,747,339,446	16,889,509,885,394

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

25. OWNERS' EQUITY (CONTINUED)

25.2 Capital transactions with shareholders and distribution of dividends

VND

	30 June 2026	30 June 2025
Issued contributed share capital		
Beginning balance	8,361,563,710,000	7,621,123,260,000
Increase during the period	918,700,040,000	740,440,450,000
Ending balance	9,280,263,750,000	8,361,563,710,000
Dividends declared in cash		
Dividends on preference shares	58,403,888,220	39,220,129,316

25.3 Shareholders

	30 June 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	137,738,968	-	14,84	183,228,072	-	21,91
Legendary Venture Fund 1	146,503,698	-	15,79	138,311,036	-	16,54
Others	622,172,376	21,611,333	69,37	493,005,930	21,611,333	61,55
TOTAL	906,415,042	21,611,333	100	814,545,038	21,611,333	100

25.4 SHARES

	Number of shares	
	30 June 2026	30 June 2025
Authorised shares	928,026,375	836,156,371
Shares issued and fully paid		
Ordinary shares	906,415,042	814,545,038
Preference share	21,611,333	21,611,333
Shares in circulation		
Ordinary shares	906,415,042	814,545,038
Preference share	21,611,333	21,611,333

Par value of outstanding share: VND 10,000 (30 June 2026: VND 10,000).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

26. REVENUE

26.1 Revenue from sale of goods and rendering of services

VND

	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
Gross revenue	2,923,138,836,160	4,235,980,003,385
<i>In which:</i>		
Revenue from sales of sugar	2,705,164,051,751	3,776,606,215,451
Revenue from sales of molasses	103,421,731,872	71,946,927,909
Revenue from sales of machine	32,405,184,174	47,103,761,237
Revenue from processing	19,342,828,830	-
Others	62,805,039,533	340,323,098,788
Less:	3,031,860,000	1,831,890,381
Sales returns	3,031,860,000	1,831,890,381
Net revenue	2,920,106,976,160	4,234,148,113,004
<i>In which:</i>		
Net revenue from sales of sugar	2,705,164,051,751	3,775,187,771,070
Revenue from sales of molasses	103,421,731,872	71,946,927,909
Revenue from sales of machine	29,373,324,174	46,690,315,237
Revenue from processing	19,342,828,830	-
Others	62,805,039,533	340,323,098,788

26.2 Finance income

VND

	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
Interest income from bank deposit, lending and advance to suppliers	238,353,321,973	122,746,159,192
Foreign exchange gains	16,495,163,772	19,059,324,492
Dividends income	140,253,373,040	237,035,802,140
Profit shared from a Business Cooperation Contract (BCC)	6,875,000,000	-
Others	10,044,941,341	1,462,410,086
TOTAL	412,021,800,126	380,303,695,910

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

27. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
Cost of sugar	2,434,997,889,251	3,653,035,493,642
Cost of molasses	92,151,489,878	99,910,055,604
Cost of machine	22,529,210,554	41,194,037,342
Cost of processing	16,531,008,217	-
Others	35,163,677,445	279,901,836,913
TOTAL	2,601,373,275,345	4,074,041,423,501

28. FINANCE EXPENSES

VND

	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
	VND	VND
Interest expenses	394,636,344,718	328,966,086,638
Foreign exchange losses	61,816,920,751	3,373,858,002
(Reversal of provision) provision for diminution in investments	(176,450,000)	(8,236,844,833)
Others	62,319,921,312	39,505,954,998
TOTAL	518,596,736,781	363,609,054,805

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
Selling expenses		
Expenses for external services	81,936,431,094	55,740,759,472
Labour cost	5,364,150,342	3,982,405,953
Depreciation and amortisation	647,620,516	569,867,823
Others	2,856,356,200	2,346,668,164
TOTAL	90,804,558,152	62,639,701,412
General and administrative expenses		
Labour cost	47,393,458,982	41,751,911,988
Expenses for external services	40,948,100,026	27,508,469,887
Provision/ (Reversal)	(4,933,263,481)	(14,204,864,407)
Depreciation and amortisation	427,554,520	5,327,724,722
Other expenses	20,120,836,503	17,240,921,787
TOTAL	103,956,686,550	77,624,163,977

30. OTHER INCOME AND EXPENSES

VND

	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
Other income	19,033,811,127	18,440,230,928
Gains from disposal of fixed assets	-	720,527,960
Others	19,033,811,127	17,719,702,968
Other expenses	539,024,790	25,976,922,898
Loss from disposal of fixed assets	221,679,952	-
Others	317,344,838	25,976,922,898
OTHER PROFIT	18,494,786,337	(7,536,691,970)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 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 January 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 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2025</i>
	VND	VND
Current CIT expenses	(15,547,195,274)	(17,422,915,743)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 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 April to 30 June 2026 and period from For the period from 01 April to 30 June 2025 were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>VND</i> <i>For the period from 01 April to 30 June 2026</i>	<i>VND</i> <i>For the period from 01 April to 30 June 2025</i>
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	57,863,700,000	30,902,500,000
		Interest incomes	592,123,287	2,182,686,316
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of materials	-	21,285,000
		Sale of goods	1,220,000,000	-
Ben Tre Import Export Joint Stock Company	Related parties	Sale of goods	2,650,400,000	1,827,000,000
		Purchase of materials	10,400,000	-
Tan Dinh Import Export Joint Stock Company *	Associate	Purchase of goods	-	66,655,854
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Rendering of services	9,022,973	36,566,870
		Interest incomes	471,205,265	290,864,725
		Purchase of goods	93,947,700,000	109,010,750,000
TTC Attapeu Cane Sugar Sole Co, Ltd	Indirect Subsidiary	Sale of Good	2,479,221,035	1,042,526,000
		Rendering of services	849,142,768	7,671,738,976

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued) for the period from 1 April to 30 June 2026

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2025
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	369,845,815,319	342,588,744,907
		Rendering of services	25,263,135,135	88,564,066,399
		Interest incomes	569,394,493	51,842,788,064
		Purchase of goods	124,650,162,845	202,817,158,858
		Interest expenses	604,109,589	22,262,356,164
		Loan	350,000,000,000	600,000,000,000
		Purchase of services	143,814,700	5,332,163,714
		Loan repayment	-	1,263,000,000,000
		Profit from investment cooperation	6,875,000,000	-
		Other income	1,108,604,989	-
AgriS Gia Lai Electricity Joint Stock Company	Indirect Subsidiary	Rendering of services	18,415,729	-
Thanh Thanh Cong Energy Joint Stock Company	Affiliate	Purchase of services	331,689,771	289,031,925
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	97,500,000	376,088,065
		Rendering of services	1,334,357,647	-
		Loan repayment	7,859,127,280	7,559,111,994
		Interest incomes	245,169,357,000	7,881,306,786
		Purchase of goods	31,462,753	159,584,170,000
		Interest expenses	117,000,000,000	7,951,464,549
		Lending	128,000,000,000	-
		Lending collection	-	-

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued) for the period from 1 April to 30 June 2026

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2025
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Sale of goods	76,200,000	-
		Rendering of services	932,567,882	4,028,030,125
		Interest incomes	6,986,164,455	14,405,278,109
		Purchase of goods	508,359,495,000	296,864,741,000
		Interest expenses	8,892,605,432	14,736,577,973
		Loan	-	838,500,000,000
		Loan repayment	404,000,000,000	283,500,000,000
		Dividend paid	-	195,936,000,000
Nuoc Trong Sugar Joint Stock Company **	Indirect Subsidiary	Rendering of services	-	17,420,656
		Interest expenses	-	171,528,767
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Interest incomes	886,643,876	2,110,285,971
		Purchase of goods	24,675,000,000	46,816,500,000
		Interest expenses	982,479,451	3,404,587,672
		Loan	8,600,000,000	12,000,000,000
		Loan repayment	19,500,000,000	82,700,000,000
		Rendering of services	617,134,551	2,110,766,276

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued) for the period from 1 April to 30 June 2026

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2025
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	14,863,136,567	2,902,932,563
		Purchase of goods	48,662,890,445	76,121,260,700
		Interest incomes	40,741,074,574	718,339,729
		Rendering of services	3,746,406,644	2,885,260,000
		Lending	-	20,500,000,000
		Lending receive	-	18,100,000,000
		Purchase of services	15,983,250	6,320,000,000
		Other income	4,000,000	-
		Interest expenses	1,273,590,552	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	4,396,195	34,801,207
		Purchase of materials		2,507,617,936
		Purchase of services	66,200,000	-
		Interest incomes	-	1,280,175,616
		Rendering of services	227,884,672	1,529,408,339
		Purchase of goods	448,343,859	-
		Other income	60,000,000	-
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	134,630,138	-
		Interest incomes	-	9,972,602
Thanh Cong Xanh One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	145,849,316	-
		Interest incomes	-	9,972,602

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2025
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Interest expenses	134,630,138	39,254,795
		Interest incomes	-	9,972,602
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest incomes	168,287,671	279,232,878
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Interest incomes	-	2,044,782,467
AgriS Production Development JSC	Subsidiary	Interest incomes	1,634,178,082	138,082,192
		Purchase of services	4,795,000,003	-
		Lending	10,000,000,000	-
		Rendering of services	902,273,127	-
		Other incomes	81,932,000	-
Hai Vi Company Limited	Indirect Subsidiary	Purchase of material	-	9,542,000
		Rendering of services	23,995,090	-
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Sale of goods	5,555,556	1,388,889
		Rendering of services	63,426,197	594,143,954
		Interest expenses	-	99,726,027
TSU AUSTRALIA PTY LTD	Subsidiary	Purchase of services	29,621,724	-
Thanh Nien Printing JSC *	Indirect Subsidiary	Interest expenses	-	654,092,791
		Rendering of services	-	761,635,542

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2025
Viet Nam Green Packaging JSC	Affiliate	Purchase of materials, goods Rendering of services	16,912,919,905 -	2,116,501,450 5,400,000
Dang Huynh Industrial Zones Exploitation and Management JSC	Affiliate	Rendering of services	136,363,636	136,363,636
Bien Hoa - Thanh Long JSC	Indirect Subsidiary	Interest incomes Sale of goods Rendering of services Purchase of services	872,852,055 8,983,656 130,793,533 480,017,419	- - - -
TTC Industrial Zones JSC	Affiliate	Rendering of services	2,777,778	2,777,778
Ninh Hoa Thermoelectricity One Member Co., Ltd.	Indirect Subsidiary	Rendering of services	15,388,899	44,125,887
Mien Trung Bovine Breeding JSC	Indirect Subsidiary	Rendering of services	15,347,760	28,280,364
Agris Gia Lai Electricity JSC	Indirect Subsidiary	Rendering of services	-	42,831,851
Nuoc Trong Sugar JSC **	Indirect Subsidiary	Rendering of services	-	663,530,000
Global Mind Business JSC	Indirect Subsidiary	Sale of goods Purchase of goods Interest incomes	353,600,000 377,647,915 36,484,791	- - -
Growfin Investment JSC	Indirect Subsidiary	Interest incomes Lending Lending receive	12,501,370 50,700,000,000 50,700,000,000	- - -

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 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 April to 30 June 2026	For the period from 01 April to 30 June 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	
		For the period from 01 April to 30 June 2026	For the period from 01 April to 30 June 2025
Mr Thai Van Chuyen	General Director	1,205,135,000	1,202,065,000
Other members		5,027,168,518	1,296,510,000
TOTAL		6,232,303,518	2,498,575,000

VND

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

32. TRANSACTIONS WITH RELATED PARTIES (continued)

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

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND <i>For the period from 01 April to 30 June 2026</i>	VND <i>For the period from 01 April to 30 June 2026</i>
Short-term trade accounts receivable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	1,117,917,766,069	552,822,891,873
TTC Attapeu Cane Sugar Sole Co, Ltd	Subsidiary	Sale of goods	499,296,709,843	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	36,444,016,000	5,537,086,598
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	39,860,981,459	20,273,042,341
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Sale of goods	5,508,613,757	12,373,199,688
Hai Vi Company Limited	Indirect Subsidiary	Sale of goods	1,639,788,228	1,613,393,629
Ben Tre Import and Export Joint Stock Company	Affiliate	Sale of goods	2,348,472,000	1,255,215,000
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Sale of goods	50,592,682	-
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Sale of goods	9,094,890,640	5,622,477,904
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	5,195,174,379	3,111,707,179
AgriS Production Development Joint Stock Company	Subsidiary	Sale of goods	1,036,743,720	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 2026

32. TRANSACTIONS WITH RELATED PARTIES (continued)

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

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	VND <i>For the period from 01 April to 30 June 2026</i>	VND <i>For the period from 01 April to 30 June 2026</i>
Global Mind Business Joint Stock Company	Indirect Subsidiary	Sale of goods	70,659,777,502	-
Others	Subsidiary	Sale of goods	2,049,048,503	2,586,611,906
Others	Associate	Sale of goods	251,089,070	
			<u>1,792,307,163,852</u>	<u>1,138,046,886,088</u>
Long-term trade accounts receivable				
TTC Attapeu Cane Sugar Sole Co, Ltd	Subsidiary	Sale of goods	167,329,781,248	172,655,324,321
			<u>167,329,781,248</u>	<u>172,655,324,321</u>

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

for the period from 1 April to 30 June 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>For the period from 01 April to 30 June 2026</i>	<i>VND For the period from 01 April to 30 June 2025</i>
Short-term advances to suppliers				
AgriS Ninh Hoa Import Export JSC	Indirect Subsidiary	Purchase of goods	215,275,981,827	481,941,332,787
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Purchase of goods	1	2,286,807,501
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	758,901,850	9,262,887,150
AgriS Agriculture Development JSC	Subsidiary	Purchase of goods	728,464,474,764	39,730,000
Thanh Thanh Cong Sugarcane Research and Application JSC	Indirect Subsidiary	Purchase of goods	-	532,371,212
Thanh Thanh Cong Investment JSC	Major Shareholder	Purchase of goods	25,000,000,000	25,000,000,000
Bien Hoa Consumer JSC (BHC)	Subsidiary	Purchase of goods	524,602,687,121	938,631,187,430
Bien Hoa – Phan Rang Sugar JSC	Subsidiary	Purchase of goods	28,757,750,000	47,758,950,000
Thanh Thanh Cong Tourist JSC	Affiliate	Purchase of goods	7,526,047,000	8,926,047,000
Viet Nam Green Packaging JSC	Affiliate	Purchase of materials	25,000,000,000	25,000,000,000
Global Mind Business JSC	Indirect Subsidiary	Purchase of goods	2,701,978,687	-
AgriS Production Development JSC	Subsidiary	Interest expenses	10,312,526,400	-
Other related parties	Related parties	Purchase of goods	261,270,000	360,848,000
TOTAL			1,568,661,617,650	1,539,740,161,080

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

for the period from 1 April to 30 June 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>For the period from 01 April to 30 June 2026</i>	<i>VND</i> <i>For the period from 01 April to 30 June 2026</i>
Long-term advances to suppliers				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of services	310,591,518,240	824,467,647,000
AgriS Agriculture Development Joint Stock Company	Subsidiary	Purchase of goods	492,075,255,236	-
			802,666,773,476	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 April to 30 June 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	For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2026
Other short-term receivables				
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Interest incomes/ Payment on behalf	6,869,737,832	27,219,408,996
Thanh Thanh Cong Tourism Joint Stock Company	Affiliate	Interest incomes/ Payment on behalf	5,070,914,027	5,070,914,027
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/ Payment on behalf	99,522,874,306	86,488,843,194
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Interest incomes/ Payment on behalf	80,147,265,284	50,772,841,195
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Interest incomes/ Payment on behalf	19,091,770,344	10,900,653,503
		Dividend	-	195,936,000,000
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Interest incomes/ Payment on behalf	664,951,179	6,543,210,332
TTC Attapeu Cane Sugar Sole Co, Ltd	Subsidiary	Interest incomes/ Payment on behalf	698,200,000	-
Nuoc Trong Sugar Joint Stock Company **	Indirect Subsidiary	Interest incomes/ Payment on behalf	-	135,616,440
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Interest incomes/ Payment on behalf	386,567,488	11,312,150,972

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued) for the period from 1 April to 30 June 2026

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>For the period from 01 April to 30 June 2026</i>	<i>For the period from 01 April to 30 June 2026</i>
Other short-term receivables				
Agris Agriculture Development Joint Stock Company	Subsidiary	Interest incomes	99,704,112,609	10,775,645,669
		Payment on behalf	486,833,054,242	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Interest incomes/ Payment on behalf	-	2,327,506,847
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Interest incomes/ Payment on behalf	-	23,042,024,665
AgriS Production Development Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	12,330,290,411	9,531,660,273
		Dividend	3,000,000,000	196,000,000,000
Other related parties	Related parties	Interest incomes Payment on behalf	5,146,104,113	1,213,917,808
			-	54,578,000
			819,465,841,835	637,324,971,921
Other long-term receivables				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/ Payment on behalf	566,579,462,140	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
			566,579,462,140	540,299,802,140

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

for the period from 1 April to 30 June 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	For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2026
Short-term loan receivables				
Bien Hoa - Thanh Long JSC	Indirect Subsidiary	Lending	38,900,000,000	12,300,000,000
TTC An Hoa Production – Trading – Service One Member Limited Liability Company ***	Subsidiary	Lending	-	102,520,000,000
AgriS Production Development JSC	Subsidiary	Lending	77,500,000,000	7,000,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Lending	7,500,000,000	14,000,000,000
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Lending	-	500,000,000
Thanh Cong Xanh Company Limited	Indirect Subsidiary	Lending	-	500,000,000
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Lending	-	500,000,000
AgriS Agriculture Development JSC	Subsidiary	Lending	-	20,500,000,000
Thanh Thanh Cong Sugarcane Research and Application JSC	Indirect Subsidiary	Lending	-	3,000,000,000
AgriS Ninh Hoa Import Export JSC	Subsidiary	Lending	218,000,000,000	-
			341,900,000,000	160,820,000,000
Long-term loan receivables				
AgriS Agriculture Development Joint Stock Company	Subsidiary	Lending	-	13,000,000,000
			-	13,000,000,000

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

for the period from 1 April to 30 June 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	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2026
Short-term trade payable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Purchase of goods	359,501,439,585	445,521,373,498
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Purchase of goods	5,276,298,158	-
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Purchase of goods	2,977,978,001	122,434,042,501
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Purchase of goods	121,600,088,803	62,117,695,153
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of goods	298,720,789,721	162,126,221,348
AgriS Agriculture Development Joint Stock Company	Subsidiary	Purchase of goods	15,571,905,807	72,190,212,663
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Purchase of goods	230,250,650	1,935,651,260
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	609,543,842	5,954,381,532
Nuoc Trong Sugar Joint Stock Company **	Indirect Subsidiary	Purchase of goods	-	5,110,600
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Purchase of goods	-	1,869,722,800
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Purchase of services	304,264,999	304,264,999
Viet Nam Green Packaging Joint Stock Company	Affiliate	Purchase of services	4,768,210,493	-
AgriS Production Development Joint Stock Company	Subsidiary	Purchase of services	20,714,400,000	-
Ben Tre Import Export Joint Stock Company	Affiliate	Purchase of goods	11,232,000	-
			830,286,402,059	874,458,676,354

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 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	For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2026
Short-term advances from customers				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	15,758,399,127	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	80,515,837,800	46,737,337,800
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Sale of goods	12,105,605,889	-
Global Mind Business Joint Stock Company	Indirect Subsidiary	Sale of goods	25,218,270	-
			109,711,710,236	158,168,983,837

Thanh Thanh Cong - Bien Hoa Joint Stock Company

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
for the period from 1 April to 30 June 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	For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2026
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	Subsidiary	Loan	31,000,000,000	122,500,000,000
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Loan	-	5,000,000,000
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Loan	-	780,000,000,000
Nuoc Trong Sugar Joint Stock Company **	Indirect Subsidiary	Loan	-	8,600,000,000
TOTAL			49,500,000,000	916,100,000,000
Long-term Loan payable				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Loan	70,000,000,000	275,000,000,000
Bien Hoa Consumer Joint Stock Company	Subsidiary	Loan	350,000,000,000	500,000,000,000
TOTAL			420,000,000,000	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 April to 30 June 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	VND For the period from 01 April to 30 June 2026	VND For the period from 01 April to 30 June 2026
Other short-term payables				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Other payables	5,433,041,096	29,971,397,260
		Other payables	221,985,088	642,221,604
Bien Hoa Consumer Goods Joint Stock Company (BHC)	Subsidiary	Other payables	-	22,675,975,307
		Land rental	1,280,958,903	111,263,146,760
			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	Subsidiary	Other payables	-	14,906,934,245
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Other payables	-	52,407,392,970
		Other payables	-	58,432,877
		Other payables	8,503,447	-
AgriS Agriculture Development Joint Stock Company	Subsidiary	Other payables	5,276,234,483	961,643,836
			24,480,404,110	354,349,316
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 related parties	Indirect Subsidiary	Other payables	836,383,567	-
			42,560,558,010	243,966,472,999

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

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

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

32. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

VND

Related parties	Relationship	Transactions	30 June 2026	30 June 2025
Short-term accrued expenses				
BHC	Subsidiary	Land rental	25,175,424,536	25,175,424,536
AgriS Agricultural Development	Subsidiary	Consulting fee	-	6,320,000,000
TTC Sugarcane Research	Indirect Subsidiary	Purchase of service	-	1,519,507,645
Bien Hoa - Thanh Long JSC	Indirect Subsidiary	Purchase of service	211,400,000	-
TOTAL			25,386,824,536	33,014,932,181

30 June 2026 30 June 2025

Goods held on consignment		
<i>Molasses (tonne)</i>	2,943.30	5,380.00
<i>Good sugar (tons)</i>	-	12,460.00
Foreign currencies		
<i>USD</i>	5,014,238.90	4,097,132

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

30 July 2026

M.

Dang Thi Diem Trinh
Chief accountant

the balance sheet date of the Company,

Thai Van Chuyen
General Director