CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA
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Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter I of 2026-2027

For the three-month accounting period ended 30 September 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 22nd amended Enterprise Registration Certificate dated 23 September 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

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 Tran Que Trang	Deputy General Director	Appointed on 15 September 2026
Ms Doan Vu Uyen Duyen	Deputy General Director	Appointed on 15 September 2026
Mr Nguyen Duc Hung Linh	Deputy General Director	Resigned on 1 September 2026
Ms Nguyen Bach Kim Vy	Deputy General Director	Resigned on 21 August 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 STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

VND

Code	*ASSETS*	*Note*	*30 September 2026*	*30 June 2026 (Reclassified)*
100	**A. CURRENT ASSETS**		**20,315,350,007,325**	**16,836,071,975,992**
110	***I. Cash and cash equivalents***	*4*	***1,639,387,945,491***	***1,074,343,969,980***
111	1. Cash		325,069,274,763	403,426,211,600
112	2. Cash equivalents		1,314,318,670,728	670,917,758,380
120	***II. Short-term investments***		***5,009,263,462,283***	***5,262,830,468,256***
121	1. Short-term investments	5	371,458,656,445	616,970,294,369
122	2. Provision for held-for-trading securities	5	(15,095,111,322)	(15,095,111,322)
123	3. Short-term held-to-maturity investments	6	4,652,899,917,160	4,660,955,285,209
130	***III. Short-term receivables***		***12,065,980,428,306***	***8,682,649,913,848***
131	1. Short-term trade receivables	7	3,689,103,455,368	3,010,061,215,193
132	2. Short-term advances to suppliers	8	6,548,655,765,411	4,389,876,455,664
135	3. Other short-term receivables	9	1,875,345,165,463	1,329,836,200,927
136	4. Short-term allowances for doubtful debts	7,8,9	(47,123,957,936)	(47,123,957,936)
140	***IV. Inventories***	*10*	***1,288,812,139,619***	***1,617,418,782,336***
141	1. Inventories		1,299,664,924,261	1,628,271,566,978
149	2. Provision for obsolete inventories		(10,852,784,642)	(10,852,784,642)
160	***V. Other current assets***		***311,906,031,626***	***198,828,841,572***
161	1. Short-term deferred expenses	11	17,273,144,814	6,197,838,353
162	2. Value Added tax deductible	20	21,590,014,817	6,951,917,266
163	3. Tax and other receivables from the State	20	9,686,639,821	9,027,949,640
165	4. Other Short-term Assets		263,356,232,174	176,651,136,313

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026

VND

Code	*ASSETS*	*Note*	*30 September 2026*	*30 June 2026 (Reclassified)*
200	**B. LONG-TERM ASSETS**		**20,353,999,232,512**	**20,681,639,391,246**
210	***I. Long-term receivables***		***983,727,159,797***	***1,307,442,303,810***
211	1. Long-term trade accounts receivable		166,219,067,154	167,329,781,248
212	2. Long-term advances to suppliers	8	691,302,540,638	1,001,894,058,878
215	3. Long-term loan receivables		126,205,552,005	138,218,463,684
220	***II. Fixed assets***		***560,011,146,961***	***577,741,391,316***
221	1. Tangible fixed assets	12	433,906,417,309	447,199,390,789
222	Cost		2,447,903,525,856	2,446,477,525,856
223	Accumulated depreciation		(2,013,997,108,547)	(1,999,278,135,067)
224	2. Finance lease fixed assets	13	14,648,263,532	14,937,124,761
225	Cost		15,473,944,396	15,473,944,396
226	Accumulated depreciation		(825,680,864)	(536,819,635)
227	3. Intangible fixed assets	14	111,456,466,120	115,604,875,766
228	Cost		236,011,508,239	236,011,508,239
229	Accumulated amortisation		(124,555,042,119)	(120,406,632,473)
240	***III. Investment properties***	*15*	***119,689,492,360***	***120,752,777,713***
241	1. Cost		167,991,741,266	167,991,741,266
242	2. Accumulated depreciation		(48,302,248,906)	(47,238,963,553)
250	***IV. Long-term assets in progress***		***280,155,741,469***	***262,549,526,950***
252	1. Construction in progress	16	280,155,741,469	262,549,526,950
260	***V. Long-term investments***		***18,176,382,249,360***	***18,175,774,797,305***
261	1. Investments in subsidiaries	17.1	15,391,504,328,750	15,391,504,328,750
263	3. Investments in other entities	17.2	2,752,339,432,944	2,752,339,432,944
264	4. Provision for long-term investments	17	(734,416,444)	(734,416,444)
265	5. Long-term held-to-maturity investments	17	33,272,904,110	32,665,452,055
270	***VI. Other long-term assets***		***234,033,442,565***	***237,378,594,152***
271	1. Long-term deferred expenses	11	226,632,324,101	229,977,475,688
272	2. Deferred tax assets		7,401,118,464	7,401,118,464
280	**TOTAL ASSETS**		**40,669,349,239,837**	**37,517,711,367,238**

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026

VND

Code	RESOURCES	Note	30 September 2026	30 June 2026 (Reclassified)
300	**C. LIABILITIES**		**23,263,709,294,007**	**20,616,075,527,859**
310	***I. Current liabilities***		***17,512,837,961,550***	***14,662,079,311,082***
311	1. Short-term trade payable	18	1,799,953,396,018	1,427,385,391,362
312	2. Short-term advances from customers	19	363,043,911,889	1,139,213,851,092
313	3. Dividends and profit payable	23	19,879,973,945	19,879,973,945
314	4. Statutory obligations	20	3,948,871,986	3,481,246,135
315	5. Payable to employees		11,007,729,599	9,214,241,151
316	6. Short-term accrued expenses	21	210,598,096,144	221,248,063,813
319	7. Short-term Deferred Revenue	22	1,121,872,042	58,018,024
320	8. Other short-term payables	24	3,445,545,445,893	2,380,381,384,230
321	9. Short-term loans and finance lease obligations	25	11,628,918,628,739	9,409,899,854,261
323	10. Bonus and welfare funds		28,820,035,295	51,317,287,069
330	***II. Non-current liabilities***		***5,750,871,332,457***	***5,953,996,216,777***
338	3. Other long-term liabilities	24	4,922,447,710	4,262,924,760
339	4. Long-term loans and finance lease obligations	25	4,754,581,622,497	4,956,843,529,767
340	5. Convertible bonds		987,130,300,000	988,652,800,000
343	6. Provision for long-term liabilities		4,236,962,250	4,236,962,250
400	**D. OWNERS' EQUITY**		**17,405,639,945,830**	**16,901,635,839,379**
410	***I. Capital and reserves***		***17,405,639,945,830***	***16,901,635,839,379***
411	1. Share capital	26	9,562,454,880,000	9,280,263,750,000
411a	*- Shares with voting rights*		*9,346,341,550,000*	*9,064,150,420,000*
411b	*- Preferred shares*		*216,113,330,000*	*216,113,330,000*
412	2. Share premium	26	6,963,425,036,476	6,770,104,566,476
418	4. Investment and development funds	26	46,130,752,499	46,130,752,499
420	5. Undistributed earnings	26	833,629,276,855	805,136,770,404
420a	*- Undistributed post-tax profits up to the end of prior years*		*805,136,770,404*	*403,556,345,121*
420b	*- Undistributed earnings of current period/year*		*28,492,506,451*	*401,580,425,283*
440	**TOTAL RESOURCES**		**40,669,349,239,837**	**37,517,711,367,238**

Nguyen Thanh Nam	Dang Thi Diem Trinh	Thai Van Chuyen
Preparer	Chief accountant	General Director

30 October 2026

SEPARATE INCOME STATEMENT
for the period from 1 July to 30 September 2026

VND

Code	ITEMS	Note	Quarter I		For the three-month period ended 30 September	
			Current year	Previous year	Current year	Previous year
01	**1. Revenue from sales of goods and rendering of services**	27.1	**4,604,243,181,529**	**3,140,666,362,652**	**4,604,243,181,529**	**3,140,666,362,652**
02	**2. Less deductions**	27.1	**(456,499,000)**	**(1,929,152,237)**	**(456,499,000)**	**(1,929,152,237)**
10	**3. Net revenue from sales of goods and rendering of services**	27.1	**4,603,786,682,529**	**3,138,737,210,415**	**4,603,786,682,529**	**3,138,737,210,415**
11	**4. Cost of goods sold and services rendered**	28	**(4,535,135,526,112)**	**(2,948,800,305,393)**	**(4,535,135,526,112)**	**(2,948,800,305,393)**
20	**5. Gross profit from sales of goods and rendering of services**		**68,651,156,417**	**189,936,905,022**	**68,651,156,417**	**189,936,905,022**
22	**6. Financial income**	27.2	**647,269,603,056**	**238,841,282,834**	**647,269,603,056**	**238,841,282,834**
23	**7. Financial expenses**	29	**(527,040,049,326)**	**(299,127,730,961)**	**(527,040,049,326)**	**(299,127,730,961)**
24	*Including: Borrowing costs*	29	*(386,097,890,942)*	*(294,355,585,747)*	*(386,097,890,942)*	*(294,355,585,747)*
25	**8. Selling expenses**	30	**(75,110,172,927)**	**(41,158,266,417)**	**(75,110,172,927)**	**(41,158,266,417)**
26	**9. General and administration expenses**	30	**(90,771,512,270)**	**(67,285,504,518)**	**(90,771,512,270)**	**(67,285,504,518)**
30	**10. Net operating profit**		**22,999,024,950**	**21,206,685,960**	**22,999,024,950**	**21,206,685,960**

SEPARATE INCOME STATEMENT (Continued)
for the period from 1 July to 30 September 2026

VND

Code	ITEMS	Note	Quarter I		For the three-month period ended 30 September	
			Current year	Previous year	Current year	Previous year
31	**11. Other income**	31	**9,025,084,999**	**15,649,271,154**	**9,025,084,999**	**15,649,271,154**
32	**12. Other expenses**	31	**(365,769,448)**	**(1,934,641)**	**(365,769,448)**	**(1,934,641)**
40	**13. Net other income**	31	**8,659,315,551**	**15,647,336,513**	**8,659,315,551**	**15,647,336,513**
50	**14. Net accounting profit before tax**		**31,658,340,501**	**36,854,022,473**	**31,658,340,501**	**36,854,022,473**
51	**15. Business income tax - current**	32	**(3,165,834,050)**	**(3,670,596,717)**	**(3,165,834,050)**	**(3,670,596,717)**
52	**16. Business income tax - deferred**	32.1	**-**	**-**	**-**	**-**
60	**17. Net profit after tax**		**28,492,506,451**	**33,183,425,756**	**28,492,506,451**	**33,183,425,756**

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

Nguyen Thanh Nam
Preparer

Dang Thi Diem Trinh
Chief Accountant

Thai Van Chuyen
General Director

30 October 2026

SEPARATE CASH FLOW STATEMENT
for the period from 1 July to 30 September 2026

VND

Code	*ITEMS*	*Note*	*For the three-month period from 01 July to 30 Sep 2026*	*For the three-month period from 01 July to 30 Sep 2025*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Net profit before tax**		**31,658,340,501**	**36,854,022,473**
	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,	20,219,529,708	17,696,641,717
03	Provisions		-	(111,242,087,516)
04	Foreign exchange losses arisen from revaluation of monetary accounts denominated in foreign currencies		(8,496,486,510)	(17,316,835,955)
05	Profits from investing and financing activities		(617,369,329,137)	(207,463,884,113)
06	Borrowing costs		386,097,890,942	294,355,585,747
08	**Operating profit before changes in working capital**		**(187,890,054,496)**	**12,883,442,353**
09	Increase in receivables		(2,608,700,361,390)	(211,074,596,313)
10	Decrease/(increase) in inventories		328,606,642,717	(61,844,529,532)
11	(Decrease)/increase in payables		656,604,516,313	(436,409,424,773)
12	(Increase)/decrease in deferred expenses		(7,730,154,874)	1,052,488,251
13	Decrease in trading securities		245,511,637,924	-
14	Borrowing costs paid		(382,475,104,081)	(335,820,205,901)
15	Corporate income tax paid		-	(5,549,577,801)
17	Other cash outflows for operating activities		(22,497,251,774)	(23,061,500,976)
20	**Net cash flows used in operating activities**		**(1,978,570,129,661)**	**(1,059,823,904,692)**
	II, CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases and construction of fixed assets		(19,032,214,519)	(87,730,928,020)
23	Loans to other entities		(470,596,712,204)	(207,705,552,961)
24	Collection from borrowers and term deposits		478,652,080,253	106,406,510,824
26	Proceeds from divestment in other entities		-	179,000,000,000
27	Interest and dividends received		63,844,984,434	86,093,152,232
30	**Net cash flows (used in) from investing activities**		**52,868,137,964**	**76,063,182,075**

SEPARATE CASH FLOW STATEMENT (continued)

for the period from 1 July to 30 September 2026

VND

Code	*ITEMS*	*Note*	*For the three-month period from 01 July to 30 Sep 2026*	*For the three-month period from 01 July to 30 Sep 2025*
	III, CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of borrowings		7,867,004,724,649	9,275,630,124,363
34	Repayments of borrowings		(5,376,258,757,441)	(8,273,608,001,403)
40	**Net cash flows from (used in) financing activities**		**2,490,745,967,208**	**1,002,022,122,960**
50	**Net increase (decrease) in cash and cash equivalents for the year**		**565,043,975,511**	**18,261,400,343**
60	**Cash and cash equivalents at beginning of year**	**4**	**1,074,343,969,980**	**2,280,656,640,296**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at end of year**	4	**1,639,387,945,491**	**2,298,918,040,639**

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

Nguyen Thanh Nam	Dang Thi Diem Trinh	Thai Van Chuyen
Preparer	Chief accountant	General Director

30 October 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 22nd amended Enterprise Registration Certificate dated 23 September 2026.

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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 September 2026 was 969 people including 316 seasonal employees (30 September 2025: 810 persons including 110 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 September 2026 ("the consolidated financial statements") dated 30 October 2026 .

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

2.2 *Accounting standards and system*

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

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

2. BASIS OF PREPARATION (continued)

2.2 *Accounting standards and system* (continued)

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

2.3 *Applied accounting documentation system*

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

2.4 *Fiscal year*

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

2.5 *Accounting currency*

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

2.6 *Adoption of new guidance on accounting system for enterprises*

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime ("Circular 99"). Circular 99 replaces the previous guidance on the Corporate Accounting Regime under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and the circulars amending Circular 200. Circular 99 is effective from 1 January 2026 and applies to annual accounting periods beginning on or after 1 January 2026.

The Company has prospectively applied the relevant requirements of Circular 99 from 1 July 2026, unless otherwise specified in Circular 99. Material changes in the Company's accounting policies and their impact on the financial statements, if any, are presented in the following notes to the financial statements:

- Cash and cash equivalents (Note 4);
- Held-to-maturity investments (Note 6);
- Other receivables (Note 9);
- Prepaid expenses (Note 11);
- Investments in other entities (Note 17.2);
- Dividends and profit payable (Note 23);
- Other payables (Note 24);
- Borrowings and finance lease liabilities (Note 25).

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.

Raw material allocation 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 statement of financial position date.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Receivables

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

The provision for doubtful debts represents amounts of outstanding receivables at the interim statement of financial position 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.

Key estimates used in assessing the allowance for doubtful accounts.

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 statement of financial position 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 statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognised in the interim separate income statement as incurred.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

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

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

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

LAND USE RIGHTS

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

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

3.7 *Depreciation and amortisation*

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

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

3.8 *Investment properties*

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

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 Investment properties (continued)

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

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

3.9 Investments

Investments in subsidiaries

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

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

Investments in associates

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

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

Held-for-trading securities and investments in other entities

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

Held-to-maturity investments

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

Provision for diminution in value of investments

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the interim separate statement of financial position 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 deferred 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 statement of financial position dates which are determined as follow:

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.14 Convertible bond

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

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

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

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

3.15 Own shares repurchased

Own shares repurchased 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 own shares repurchased.

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 statement of financial position.

3.17 Revenue recognition

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

Sale of goods

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

Sale of electricity

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.17 *Revenue recognition* (continued)

Rental income

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

Interest

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

Dividends

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

3.18 *Taxation*

Current income tax

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

Recognition principles and accounting policies for top-up corporate income tax under the Global Minimum Tax regulations.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim statement of financial position 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 statement of financial position 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 statement of financial position 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 statement of financial position date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3.18 *Taxation (continued)*

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

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

3.19 *Related parties*

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

4. CASH AND CASH EQUIVALENTS

VND

	30 September 2026	*30 June 2026 (Reclassified)*
Cash on hand	5,002,625,888	1,872,774,561
Demand Deposits	320,066,648,875	401,553,437,039
Cash equivalents	1,314,318,670,728	670,917,758,380
TOTAL	**1,639,387,945,491**	**1,074,343,969,980**

5. HELD-FOR-TRADING SECURITIES

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

Name	Code	30 September 2026 Number of Share	30 September 2026 Value VND	30 June 2026 Number of Share	30 June 2026 Value VND
Gia Lai Electricity Joint Stock Company	GEG	25,766,775	311,092,450,131	48,766,775	588,780,533,051
Others			60,366,206,314		28,189,761,318
TOTAL			**371,458,656,445**		**616,970,294,369**
Provision for held-for-trading securities			(15,095,111,322)		(15,095,111,322)
NET			**356,363,545,123**		**601,875,183,047**

6. HELD-TO-MATURITY INVESTMENTS

	30 September 2026	30 June 2026 (Reclassified)
Short-term	**4,652,899,917,160**	**4,660,955,285,209**
Term deposits with banks (*)	4,227,714,229,935	4,072,688,030,389
Loans to related parties (Note 33)	133,400,000,000	341,900,000,000
Loans to orther parties	140,690,000,000	140,690,000,000
Interest receivable	151,095,687,225	105,677,254,820
Long-term	**33,272,904,110**	**32,665,452,055**
Bond	30,000,000,000	30,000,000,000
Interest receivable	3,272,904,110	2,665,452,055
TOTAL	**4,686,172,821,270**	**4,693,620,737,264**

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

7. SHORT-TERM TRADE RECEIVABLES

VND

	30 September 2026	30 June 2026
Short-term	**3,689,103,455,368**	**3,010,061,215,193**
Due from related parties (Note 33)	1,921,389,371,816	1,792,307,163,852
Due from other parties	1,767,714,083,552	1,217,754,051,341
Long-term	**166,219,067,154**	**167,329,781,248**
Related parties (Note 33)	166,219,067,154	167,329,781,248
TOTAL	**3,855,322,522,522**	**3,177,390,996,441**
Short-term provision for doubtful receivables	(19,616,379,629)	(19,616,379,629)
NET	**3,835,706,142,893**	**3,157,774,616,812**

8. ADVANCES TO SUPPLIERS

VND

	30 September 2026	*30 June 2026*
Short-term	**6,548,655,765,411**	**4,389,876,455,664**
Advances to related parties *(Note 33)*	2,332,476,135,815	1,568,661,617,649
Advances to farmers *(*)*	962,504,614,950	961,799,729,857
Advances to other parties	3,253,675,014,646	1,859,415,108,158
Long-term	**691,302,540,638**	**1,001,894,058,878**
Advances to related parties *(Note 33)*	492,075,255,236	802,666,773,476
Advances to farmers *(*)*	199,227,285,402	199,227,285,402
TOTAL	**7,239,958,306,049**	**5,391,770,514,542**
Provision for doubtful short-term advances to suppliers	(10,293,000,520)	(10,293,000,520)
NET	**7,229,665,305,529**	**5,381,477,514,022**

(*) 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 September 2026	*30 June 2026 (Reclassified)*
Short-term	**1,875,345,165,463**	**1,329,836,200,927**
Interest receivables	950,873,254,896	775,991,947,207
Advances to employees	48,333,509,516	49,912,588,923
Short-term deposits	39,970,996,777	15,099,700,277
Payments on behalf	497,214,037,279	416,833,054,243
Dividend	320,649,060,000	26,745,060,000
Others	18,304,306,995	45,253,850,277
Long-term	**126,205,552,005**	**138,218,463,684**
Deposit for land rentals	52,751,089,865	54,177,617,165
Others	73,454,462,140	84,040,846,519
TOTAL	**2,001,550,717,468**	**1,468,054,664,611**
Provision for doubtful other short-term receivables	(17,214,577,787)	(17,214,577,787)
NET	**1,984,336,139,681**	**1,450,840,086,824**
In which:		
Related parties (Note 33)	*1,203,477,416,187*	*850,236,416,088*
Other parties	*780,858,723,494*	*600,603,670,736*

10. INVENTORIES

VND

	30 September 2026		*30 June 2026*	
	Cost	*Provision*	*Cost*	*Provision*
Finished goods	302,017,241,727	(1,554,876,698)	539,743,184,163	(1,554,876,698)
Merchandise goods	279,063,703,400	(961,228,530)	480,453,195,946	(961,228,530)
Raw materials	253,291,087,421	(7,572,987,006)	216,248,804,949	(7,572,987,006)
Work in progress	335,816,442,350	-	293,622,756,821	-
Tools and supplies	3,875,026,183	(763,692,408)	2,700,135,201	(763,692,408)
Goods in transits	117,423,747,788	-	93,909,592,861	-
Goods on consignment	8,177,675,392	-	1,593,897,037	-
TOTAL	**1,299,664,924,261**	**(10,852,784,642)**	**1,628,271,566,978**	**(10,852,784,642)**

11. DEFERRED EXPENSES

VND

	30 September 2026	*30 June 2026 (Reclassified)*
Short-term	**17,273,144,814**	**6,197,838,353**
Insurance Expenses	1,381,120,507	2,478,585,837
Prepaid land rental	611,050,102	-
Consulting fees	13,026,888,473	-
Others	2,254,085,732	3,719,252,516
Long-term	**226,632,324,101**	**229,977,475,688**
Prepaid land rental	99,089,894,873	99,766,783,585
Repairment expenses	34,962,077,863	28,537,537,172
Consulting fees	80,872,682,100	90,651,276,137
Others	11,707,669,265	11,021,878,794
TOTAL	**243,905,468,915**	**236,175,314,041**

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other assets*	*Total*
Historical cost						
As at 1 July 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
New purchases	-	1,426,000,000	-	-	-	1,426,000,000
As at 30 September 2026	**409,151,662,926**	**1,902,981,781,680**	**34,285,125,791**	**27,114,864,419**	**74,370,091,040**	**2,447,903,525,856**
Accumulated depreciation						
As at 1 July 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
Depreciation for the period	3,922,663,648	8,965,100,564	709,686,239	803,649,970	317,873,059	14,718,973,480
As at 30 September 2026	**291,622,580,180**	**1,622,916,236,125**	**20,981,397,729**	**16,094,191,987**	**62,382,702,526**	**2,013,997,108,547**
Net book value						
As at 1 July 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**
As at 30 September 2026	**117,529,082,746**	**280,065,545,555**	**13,303,728,062**	**11,020,672,432**	**11,987,388,514**	**433,906,417,309**

13. FINANCE LEASES

VND

	Machineries and equipment
Historical cost	
As at 1 July 2026	15,473,944,396
As at 30 September 2026	15,473,944,396
Accumulated depreciation	
As at 1 July 2026	536,819,635
Charge for the period	288,861,229
As at 30 September 2026	825,680,864
Net book value	
As at 1 July 2026	14,937,124,761
As at 30 September 2026	14,648,263,532

14. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Historical cost			
As at 1 July 2026	65,803,739,645	170,207,768,594	236,011,508,239
As at 30 September 2026	**65,803,739,645**	**170,207,768,594**	**236,011,508,239**
Accumulated amortisation			
As at 1 July 2026	42,111,365,923	78,295,266,550	120,406,632,473
Charge for the period	492,819,775	3,655,589,871	4,148,409,646
As at 30 September 2026	**42,604,185,698**	**81,950,856,421**	**124,555,042,119**
Net book value			
As at 01 July 2026	**23,692,373,722**	**91,912,502,044**	**115,604,875,766**
As at 30 September 2026	**23,199,553,947**	**88,256,912,173**	**111,456,466,120**

15. INVESTMENT PROPERTIES

	Land use rights	*Buildings*	*VND* *Total*
Historical cost			
As at 1 July 2026 and 30 September 2026	29,296,423,000	138,695,318,266	167,991,741,266
Accumulated depreciation			
As at 1 July 2026	10,068,900,438	37,170,063,115	47,238,963,553
Charge for the period	147,239,227	916,046,126	1,063,285,353
As at 30 September 2026	**10,216,139,665**	**38,086,109,241**	**48,302,248,906**
Net book value			
As at 1 July 2026	19,227,522,562	101,525,255,151	120,752,777,713
As at 30 September 2026	**19,080,283,335**	**100,609,209,025**	**119,689,492,360**

The fair values of the investment properties as at 30 September 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 statement of financial position date.

16. CONSTRUCTION IN PROGRESS

	30 September 2026	*VND* *30 June 2026*
Machineries, equipment and software under installation	199,025,254,073	176,095,484,379
Improvement of machinery and equipment	64,647,384,318	62,006,011,614
Others	16,483,103,078	24,448,030,957
	280,155,741,469	**262,549,526,950**

17. LONG-TERM INVESTMENTS

	30 September 2026	*VND* *30 June 2026* *(Reclassified)*
Investments in subsidiaries *(Note 17.1)*	15,391,504,328,750	15,391,504,328,750
Investments in other entities *(Note 17.2)*	2,752,339,432,944	2,752,339,432,944
Held-to-maturity investments *(*)*	33,272,904,110	32,665,452,055
TOTAL	**18,177,116,665,804**	**18,176,509,213,749**
Provision for long-term investments	(734,416,444)	(734,416,444)
NET	**18,176,382,249,360**	**18,175,774,797,305**

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

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries*

(i) Direct subsidiaries:

			30 September 2026			30 June 2026		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
Bien Hoa Consumer Joint Stock Company	Manufacturing and trading sugar and related by-products; manufacturing fertilizer; manufacturing and trading electricity; and technical advisory	Operating	5,337,824,715,191	100,00	90,00	5,337,824,715,191	100,00	90,00
AgriS Production Development JSC	Management consulting in the sugar industry	Operating	5,575,815,108,959	100,00	99,98	5,575,815,108,959	100,00	99,98
TTC Attapeu Sugarcane Co., Ltd	Producing and trading import-export of sugar; planting sugarcane, rubber tree, oil palm tree, short-term leguminous trees; producing, transmitting and distributing electricity and trading of agricultural machineries and spare-parts	Operating	982,110,000,000	100,00	35,84	982,110,000,000	100,00	35,84
AgriS Gia Lai Agricultural Joint Stock Company	Manufacturing sugar and other by-products from sugar-cane for sales; plant sugar cane; manufacturing electricity for sales; engineering the civil projects; processing agricultural products; manufacturing and trading in fertilizer; and investing in financial market	Operating	658,850,304,600	100,00	97,97	658,850,304,600	100,00	97,97

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

Name of subsidiaries	*Business activities*	*Status*	*30 September 2026*			*30 June 2026*		
			Cost of investment (VND)	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
AgriS Globe Pte. Ltd -	Trading; apart of manufacturing and packaging raw and refined sugar to sell in Singapore and export to region	Operating	733,969,200,000	100,00	98,04	733,969,200,000	100,00	98,04
Agris Agriculture Development Joint Stock Company	Manufacturing and trading alcohol and related by-products; manufacturing and trading electricity; manufacturing fertilizer and planting sugarcane	Operating	1,395,000,000,000	100,00	90,00	1,395,000,000,000	100,00	90,00
TSU Australia Pty Ltd.	Develop sugar cane and other plants areas	Operating	707,935,000,000	100,00	100,00	707,935,000,000	100,00	100,00
TOTAL			**15,391,504,328,750**			**15,391,504,328,750**		
Provision for diminution in value of long-term investments			-			-		
NET			**15,391,504,328,750**			**15,391,504,328,750**		

(*) Percentage of voting rights held by the Company in these subsidiaries, including both direct and indirect holdings

17. LONG-TERM INVESTMENTS (continued)

17.1 Investments in subsidiaries (continued)

(ii) Indirect subsidiaries:

As at 30 September 2026, the Company indirectly exercises its control over the following company:

- AgriS Ninh Hoa Import Export Joint Stock 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;
- Hai Vi Limited 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
- Nam Trang Sinh One Member Limited Liability Company
- Global Mind Business Limited Company
- Thanh Thanh Cong Agricultural Research Institute

17. LONG-TERM INVESTMENTS (continued)

17.2 Investments in other entities

	30 September 2026		*30 June 2026 (Reclassified)*	
Name of entities	*Cost of investment*	*% of interest*	*Cost of investment*	*% of interest*
Bentre Import Export Joint-Stock Corporation	1,436,105,016,500	17,00	1,436,105,016,500	17,00
Capital contribution under Business	1,315,500,000,000		1,315,500,000,000	
Other long-term investments	734,416,444	-	734,416,444	-
TOTAL	**2,752,339,432,944**		**2,752,339,432,944**	
Provision for diminution in value of long-term investment	(734,416,444)		(734,416,444)	
NET	**2,751,605,016,500**		**2,751,605,016,500**	

18. SHORT-TERM TRADE PAYABLES

VND

	30 September 2026	*30 June 2026*
Due to related parties (Note 33)	877,159,802,782	830,286,402,059
Due to farmers	24,057,854,070	24,695,661,034
Due to other parties	898,735,739,166	572,403,328,269
TOTAL	**1,799,953,396,018**	**1,427,385,391,362**

19. ADVANCES FROM CUSTOMERS

VND

	30 September 2026	*30 June 2026*
Due to related parties *(Note 33)*	87,498,535,357	109,711,710,236
Due to other parties	275,545,376,532	1,029,502,140,856
TOTAL	**363,043,911,889**	**1,139,213,851,092**

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

VND

	30 September 2026	*30 June 2026*
Payables		
Corporate income tax	-	(2,692,280,612)
Others	380,921,572	389,940,441
Personal income tax	3,567,950,414	5,783,586,306
TOTAL	**3,948,871,986**	**3,481,246,135**
Receivables		
Corporate income tax	658,690,179	-
Value-added tax deductible	21,590,014,817	6,951,917,266
Others	9,027,949,642	9,027,949,640
TOTAL	**31,276,654,638**	**15,979,866,906**

21. SHORT-TERM ACCRUED EXPENSES

VND

	30 September 2026	*30 June 2026*
Interest expense	133,856,430,458	141,191,658,901
External services expense	1,047,070,311	3,188,078,561
Land rental fee	28,664,975,064	27,935,423,814
Transportation and loading fees	45,618,164,638	38,445,547,949
Others	1,411,455,673	10,487,354,588
TOTAL	**210,598,096,144**	**221,248,063,813**
In which:		
Other parties	*179,580,421,607*	*195,861,239,277*
Related parties (Note 33)	*31,017,674,537*	*25,386,824,536*

22. SHORT-TERM DEFERRED REVENUE

VND

	30 September 2026	*30 June 2026*
Short-term Deferred Revenue	**1,121,872,042**	**58,018,024**
Others	1,121,872,042	58,018,024
	1,121,872,042	**58,018,024**

23. DIVIDENDS AND PROFIT PAYABLE

VND

	30 September 2026	*30 June 2026 (Reclassified)*
Short-term	**19,879,973,945**	**19,879,973,945**
Dividends	19,879,973,945	19,879,973,945
	19,879,973,945	**19,879,973,945**

24. OTHER PAYABLES

VND

	30 September 2026	*30 June 2026 (Reclassified)*
Short-term	**3,445,545,445,893**	**2,380,381,384,230**
Payables arising from non-recourse document-based transactions	3,344,981,387,350	2,288,794,414,960
Deposits	3,928,384,471	4,450,882,821
Transportation fee	1,570,965,134	1,570,965,134
Reimbursement of expenses	15,301,236,372	15,301,236,372
Interest payables	71,613,449,076	67,990,662,215
Convertible bonds payable	3,104,600,000	
Others	5,045,423,490	2,273,222,728
Long-term	**4,922,447,710**	**4,262,924,760**
Deposits	4,922,447,710	4,262,924,760
TOTAL	**3,450,467,893,603**	**2,384,644,308,990**
In which:		
Other parties	*3,403,415,271,063*	*2,342,083,750,980*
Related parties (Note 33)	*47,052,622,540*	*42,560,558,010*

25. LOANS AND FINANCE LEASE

VND

	30 June 2026 (Reclassified)	*Movement during the period*				*30 September 2026*
		Drawdown	*Repayment*	*Reclassification*	*Converted into shares*	
Short-term	**9,409,899,854,261**	**7,363,668,684,837**	**(4,998,888,296,321)**	**329,749,985,962**	**(475,511,600,000)**	**11,628,918,628,739**
Loans from banks (Note 25.1)	5,629,216,890,473	7,032,941,736,002	(3,837,634,994,321)	-	-	8,824,523,632,154
Loan from another entity	13,600,000,000	-	-	-		13,600,000,000
Loans from related party (Note 33)	49,500,000,000	330,000,000,000	(160,600,000,000)	-	-	218,900,000,000
Current portion of long-term loans from banks (Note 25.3)	2,230,389,434,501	-	(476,868,002,000)	316,637,462,000	-	2,070,158,894,501
Current portion of long-term bonds (Note 25.4)	984,050,287,822	-	(500,000,000,000)	13,112,523,962	-	497,162,811,784
Convertible bonds (Note 25.4)	498,569,951,165	726,948,835	(23,785,300,000)	-	(475,511,600,000)	-
Current portion of finance leases (Note 25.5)	4,573,290,300	-	-	-	-	4,573,290,300
Long-term	**5,945,496,329,767**	**503,336,039,812**	**(377,370,461,120)**	**(329,749,985,962)**	-	**5,741,711,922,497**
Loans from banks (Note 25.3)	3,335,361,016,280	-	-	(316,637,462,000)	-	3,018,723,554,280
Loans from related party (Note 33)	420,000,000,000	496,000,000,000	(371,000,000,000)	-	-	545,000,000,000
Convertible bonds (Note 25.4)	988,652,800,000	1,477,500,000	(3,000,000,000)	-	-	987,130,300,000
Long-term bonds (Note 25.4)	1,193,836,099,206	5,826,832,977	(1,830,000,000)	(13,112,523,962)	-	1,184,720,408,221
Long-term finance leases (Note 25.5)	7,646,414,281	31,706,835	(1,540,461,120)	-	-	6,137,659,996
TOTAL	**15,355,396,184,028**	**7,867,004,724,649**	**(5,376,258,757,441)**	**-**	**(475,511,600,000)**	**17,370,630,551,236**

25. LOANS AND FINANCE LEASES (continued)

25.1 *Short-term loans from banks*

VND

Bank	*30 September 2026*	*Principal repayment term*
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	1,009,308,831,953	From November 2026 to March 2027
Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Ninh Branch	170,868,179,493	From October 2026 to March 2027
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch	798,164,186,735	From November 2026 to March 2027
Orient Commercial Joint Stock Bank – Dak Lak Branch	34,000,000,000	December 2026
United Overseas Bank Vietnam Limited	695,099,463,360	From November 2026 to February 2027
The Siam Commercial Bank Public Company Limited – Ho Chi Minh Branch	181,196,352,000	From October 2026 to December 2026
Ho Chi Minh City Development Joint Stock Commercial Bank – Tay Ninh Branch	32,250,500,855	From December 2026 to March 2027
Military Commercial Joint Stock Bank – Ho Chi Minh City Branch	103,679,478,638	From December 2026 to January 2027
First Commercial Bank – Ho Chi Minh City Branch	4,196,549,999,739	July 2027
Bangkok Bank Public Company Limited - Ho Chi Minh Branch	389,134,016,000	December 2026
BNP Paribas Bank - Ho Chi Minh City Branch	319,381,806,305	From November 2026 to March 2027
Hua Nan Commercial Bank, Ltd. Ho Chi Minh City Branch	260,083,512,000	From October 2026 to December 2026
Viet Capital Commercial Joint Stock Bank	265,933,201,002	From November 2026 to March 2027

25. LOANS AND FINANCE LEASES (continued)

25.1 *Short-term loans from banks*

Bank	*30 September 2026*	*Principal repayment term*
Mizuho Bank, Ltd. – Hanoi Branch	394,995,000,000	October 2026
Direct transaction cost	(26,120,895,926)	
TOTAL	**8,824,523,632,154**	
In which:		
Original currency		
- *VND*	3,872,071,479,488	
- *USD*	189,718,555.26	

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.

25.2 *Loan from other party*

	30 September 2026
Nuoc Trong Sugar Joint Stock Company	13,600,000,000
TOTAL	**13,600,000,000**

25. LOANS AND FINANCE LEASES (continued)

25.3 *Long-term loans from banks*

VND

Bank	*30 September 2026*	*Principal repayment term*
Vietnam Maritime Commercial Joint Stock Bank – Ho Chi Minh Branch	247,758,679,411	From September 2026 to December 2028
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	195,000,000	From September 2026 to November 2026
Saigon Thuong Tin Commercial Joint Stock Bank – Nguyen Van Troi Branch	1,299,968,000	From September 2026 to September 2027
ESUN Commercial Bank Limited – Dong Nai Branch	779,788,000,000	From December 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	From July 2027 to July 2029
Mizuho Bank, Ltd. - Ha Noi Branch	414,752,000,000	From August 2026 to May 2027
Kasikornbank Public Company Limited - Ho Chi Minh City Branch	333,200,000,000	From October 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	1,211,287,500,000	From August 2026 to February 2029
TOTAL	**5,088,882,448,781**	
In which:		
Current portion	2,070,158,894,501	
Non-current portion	3,018,723,554,280	
Original currency		
VND	582,453,647,411	
USD	174,890,000	

Those long-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

25. LOANS AND FINANCE LEASES (continued)

25.4.1 Bonds

25.4.1.1 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).
On 14 September 2026, the Company adopted Resolution No. 09/2026/NQ-HĐQT approving the results of the conversion of SBT425026 Bonds into ordinary shares and related matters. Upon completion of the conversion 4,755,116 bonds were converted into 28,219,113 ordinary shares in accordance with the conversion plan approved by the General Meeting of Shareholders.
Details of the convertible bonds are follows:

		Movement in period			
	Beginning balance	*Amortised*	*Transferred to shares*	*Matured and payable in cash*	*Ending balance*
Convertible Bond	499,296,900,000	-	(475,511,600,000)	(23,785,300,000)	-
Issuance fee	(726,948,835)	726,948,835	-	-	-
TOTAL	**498,569,951,165**	**726,948,835**	**(475,511,600,000)**	**(23,785,300,000)**	**-**

25.4.1.2 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 September 2026 VND
Value of convertible bond	**997,105,300,000**
Issuance fee	(11,452,500,000)
Equity component (Note 25)	-
Liability component at initial recognition	**985,652,800,000**
Amortisation for the period	1,477,500,000
Liability component at end of year	**987,130,300,000**

25. LOANS AND FINANCE LEASES (continued)

25.4 Bonds

25.4.2 Long-term bonds

VND

	30 September 2026	*Principal repayment term*
Vietcap Securities Joint Stock Company	500,000,000,000	June 2027
Techcom Securities Joint Stock Company	700,000,000,000	December 2027
Techcom Securities Joint Stock Company	500,000,000,000	June 2028
Issuance fee	(18,116,779,995)	
	1,681,883,220,005	
In which:		
Current portion	*497,162,811,784*	
Non-current portion	*1,184,720,408,221*	

25. LOANS AND FINANCE LEASES (continued)

25.5 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 statement of financial position dates were as follows:

VND

	Less than 1 year	*From 1 - 5 years*	*Total*
30 September 2026			
Total minimum lease payments	5,201,795,588	6,572,740,584	11,774,536,172
Finance charges	628,505,288	435,080,588	1,063,585,876
Lease liabilities	4,573,290,300	6,137,659,996	10,710,950,296
30 June 2026			
Total minimum lease payments	5,055,405,462	7,646,414,281	12,701,819,743
Finance charges	482,115,162	-	482,115,162
Lease liabilities	4,573,290,300	7,646,414,281	12,219,704,581

26. OWNERS' EQUITY

26.1 Increase and decrease in owners' equity

VND

	Share capital						
	Issued share capital	Preference shares	Share premium	Conversion options on convertible bonds	Investment and development fund	Undistributed earnings	Total
For the period ended 30 June 2026							
As at 30 June 2025	8,145,450,380,000	216,113,330,000	6,770,104,566,476	-	46,130,752,499	987,995,007,760	16,165,794,036,735
Increase in capital	405,675,510,000	-	-	-	-	-	405,675,510,000
Stock dividends	513,024,530,000	-	-	-	-	(513,024,530,000)	-
Net profit for the year	-	-	-	-	-	459,984,313,503	459,984,313,503
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		46,130,752,499	805,136,770,404	16,901,635,839,379
For the period ended 30 September 2026							
As at 30 June 2026	9,064,150,420,000	216,113,330,000	6,770,104,566,476		46,130,752,499	805,136,770,404	16,901,635,839,379
Increase in capital	282,191,130,000	-	193,320,470,000	-	-	-	475,511,600,000
Net profit for the year	-	-	-	-	-	28,492,506,451	28,492,506,451
As at 30 September 2026	9,346,341,550,000	216,113,330,000	6,963,425,036,476	-	46,130,752,499	833,629,276,855	17,405,639,945,830

26. OWNERS' EQUITY (CONTINUED)

26.2 *Capital transactions with shareholders and distribution of dividends*

VND

	30 September 2026	30 Sep 2025
Issued contributed share capital		
Beginning balance	9,280,263,750,000	8,361,563,710,000
Increase during the period	282,191,130,000	-
Ending balance	**9,562,454,880,000**	**8,361,563,710,000**
Dividends declared in cash		
Dividends on preference shares	-	*19,610,064,658*

26.3 *Shareholders*

	30 September 2026			30 June 2026		
	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	110,187,026	-	11,52	137,738,968	-	14,84
Legendary Venture Fund 1	146,503,698	-	15,32	146,503,698	-	15,79
Brilliant Solutions INC	57,756,408	-	6,04	-	-	-
Others	620,187,023	21,611,333	67,12	622,172,376	21,611,333	69,37
TOTAL	**934,634,155**	**21,611,333**	**100**	**906,415,042**	**21,611,333**	**100**

26.4 *SHARES*

	Number of shares	
	30 September 2026	*30 June 2026*
Authorised shares	956,245,488	928,026,375
Shares issued and fully paid		
Ordinary shares	934,634,155	906,415,042
Preference share	21,611,333	21,611,333
Shares in circulation		
Ordinary shares	934,634,155	906,415,042
Preference share	21,611,333	21,611,333

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

27. REVENUE

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

VND

	For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
Gross revenue	**4,604,243,181,529**	**3,140,666,362,652**
In which:		
Revenue from sales of sugar	4,506,728,432,026	2,988,069,720,762
Revenue from sales of molasses	30,948,311,122	47,584,098,735
Revenue from sales of machine	40,554,167,558	45,531,874,937
Revenue from processing	11,966,833,780	-
Others	14,045,437,043	59,480,668,218
Less:	**456,499,000**	**1,929,152,237**
Sales returns	456,499,000	1,929,152,237
Net revenue	**4,603,786,682,529**	**3,138,737,210,415**
In which:		
Net revenue from sales of sugar	4,506,728,432,026	2,986,182,415,629
Revenue from sales of molasses	30,948,311,122	47,584,098,735
Revenue from sales of machine	40,097,668,558	45,490,027,833
Revenue from processing	11,966,833,780	-
Others	14,045,437,043	59,480,668,218

27.2 Finance income

VND

	For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
Interest income from bank deposit, lending and advance to suppliers	284,578,880,437	184,494,789,474
Gains from disposal of investments	-	28,405,000,000
Foreign exchange gains	17,367,730,890	17,519,553,201
Dividends income	325,872,124,653	700,000
Profit shared from a Business Cooperation Contract (BCC)	6,875,000,000	6,875,000,000
Others	12,575,867,076	1,546,240,159
TOTAL	**647,269,603,056**	**238,841,282,834**

28. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
Cost of sugar	4,452,159,035,874	2,861,425,981,414
Cost of molasses	27,742,713,788	47,473,046,288
Cost of machine	31,302,685,284	34,879,781,890
Cost of processing	11,645,094,938	-
Others	12,285,996,228	5,021,495,801
TOTAL	**4,535,135,526,112**	**2,948,800,305,393**

29. FINANCE EXPENSES

VND

	For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
	VND	**VND**
Borrowing costs	386,097,890,942	294,355,585,747
Foreign exchange losses	15,951,055,408	19,581,229,500
Interest expense from advanced from customer	51,767,424,030	41,554,550,442
(Reversal of provision) provision for diminution in investments	-	(93,954,351,534)
Loss from disposal of investments	-	9,473,760,000
Others	73,223,678,946	28,116,956,806
TOTAL	**527,040,049,326**	**299,127,730,961**

30. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
Selling expenses		
Expenses for external services	67,452,093,678	36,466,687,060
Labour cost	4,175,598,465	3,247,337,835
Depreciation and amortisation	722,867,134	611,998,238
Others	2,759,613,650	832,243,284
TOTAL	**75,110,172,927**	**41,158,266,417**
General and administrative expenses		
Labour cost	37,870,651,253	39,435,658,624
Expenses for external services	28,531,332,528	25,833,542,833
Provision/ (Reversal)	-	(17,287,735,982)
Depreciation and amortisation	6,538,061,920	5,156,665,628
Other expenses	17,831,466,569	14,147,373,415
TOTAL	**90,771,512,270**	**67,285,504,518**

31. OTHER INCOME AND EXPENSES

VND

	For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
Other income	**9,025,084,999**	**15,649,271,154**
Others	9,025,084,999	15,649,271,154
Other expenses	**365,769,448**	**1,934,641**
Others	365,769,448	1,934,641
OTHER PROFIT	**8,659,315,551**	**15,647,336,513**

32. 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.

32.1 Income tax expenses

VND

	For the period from 01 July to 30 September 2026 **VND**	*For the period from 01 July to 30 September 2025* **VND**
Current CIT expenses	3,165,834,050	3,670,596,717

33. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 01 July to 30 September 2026 and period from For the period from 01 July to 30 September 2025 were as follows:

Related parties	*Relationship*	*Transactions*	*VND For the period from 01 July to 30 September 2026*	*VND For the period from 01 July to 30 September 2025*
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	14,445,000,000	40,598,700,000
		Interest incomes	598,630,137	1,916,664,790
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of materials	-	21,285,000
Ben Tre Import Export Joint Stock Company	Related parties	Sale of goods	1,890,000,000	1,521,485,000
		Purchase of materials	18,200,000	170,430,000
		Purchase of services	54,000,000	-
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Interest incomes	-	1,615,680,915
		Purchase of goods	170,156,675,000	94,542,490,000
TTC Attapeu Cane Sugar Sole Co, Ltd	Indirect Subsidiary	Sale of machineries	5,584,857,250	8,634,349,700
		Sale of others	4,368,085,468	1,161,375,176

Related parties	*Relationship*	*Transactions*	*VND For the period from 01 July to 30 September 2026*	*VND For the period from 01 July to 30 September 2025*
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	155,823,134,710	152,002,048,627
		Rendering of services	11,967,333,780	2,135,827,131
		Interest incomes	13,779,131,396	7,948,770,071
		Purchase of goods	202,403,476,714	278,450,564,952
		Interest expenses	9,362,739,728	11,841,402,740
		Loan	116,000,000,000	560,000,000,000
		Loan repayment	321,000,000,000	1,060,000,000,000
		Purchase of services	335,469,800	380,923,801
		Other income	9,967,000	67,377,000
Thanh Thanh Cong Energy Joint Stock Company	Affiliate	Purchase of services	303,469,465	178,167,885
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	-	37,599,689,700
		Loan	330,000,000,000	-
		Loan repayment	143,000,000,000	-
		Interest incomes	6,188,938,717	6,268,330,907
		Purchase of goods	215,679,760,000	74,163,735,000
		Interest expenses	1,286,026,206	1,609,924,956
		Lending	-	59,000,000,000
		Lending collection	218,000,000,000	-

Related parties	*Relationship*	*Transactions*	*VND For the period from 01 July to 30 September 2026*	*VND For the period from 01 July to 30 September 2025*
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Interest incomes	5,705,520,707	14,194,346,702
		Purchase of goods	64,794,700,000	278,431,275,000
		Interest expenses	5,235,652,779	22,601,638,774
		Loan	380,000,000,000	145,000,000,000
		Loan repayment	50,000,000,000	341,000,000,000
		Dividend paid	293,904,000,000	-
		Purchase of service	-	9,204,546
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect Subsidiary	Interest incomes	699,949,424	1,234,835,220
		Purchase of goods	27,834,800,000	2,704,800,000
		Interest expenses	581,780,821	2,628,712,329
		Loan	-	19,000,000,000
		Loan repayment	15,100,000,000	43,500,000,000

Related parties	*Relationship*	*Transactions*	*VND For the period from 01 July to 30 September 2026*	*VND For the period from 01 July to 30 September 2025*
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	6,594,234,519	78,547,419
		Purchase of goods	19,880,000	927,997,283
		Interest incomes	44,843,408,520	16,965,606,968
		Rendering of services	3,000,000	-
		Lending	-	163,000,000,000
		Lending collection	-	196,500,000,000
		Disposal of fixed assets	3,533,966,723	-
		Purchase of services	-	733,521,345
		Interest expenses	1,907,963,309	11,921,616,851
		Loan	-	856,000,000,000
		Loan repayment	-	127,500,000,000
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	1,323,810	-
		Interest incomes	-	60,493,151
		Purchase of goods	4,938,182	333,110,707
		Sales of others	-	2,877,777
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	141,369,864	-
		Interest incomes	-	18,082,192
		Lending	-	1,000,000,000
		Loans repayment	1,000,000,000	-
Thanh Cong Xanh One Member Limited Liability Company	Indirect Subsidiary	Interest expenses	153,972,603	-
		Loans repayment	1,000,000,000	
		Interest incomes	-	17,972,603
		Lending		500,000,000

Related parties	*Relationship*	*Transactions*	*VND For the period from 01 July to 30 September 2026*	*VND For the period from 01 July to 30 September 2025*
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Interest expenses	150,410,959	-
		Loan repayment	500,000,000	-
		Interest incomes	-	17,972,603
		Lending		500,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Interest incomes	189,041,096	282,301,371
AgriS Production Development JSC	Subsidiary	Interest incomes	7,650,154,707	141,150,685
		Lending	9,500,000,000	-
		Other incomes	40,966,000	-
		Purchase of goods	61,187,500,000	-
		Purchase of services	5,842,250,001	-
Tay Ninh Sugar Joint Stock Company	Indirect Subsidiary	Sale of goods	2,777,778	3,707,407
		Purchase of goods	1,600,000	-
		Interest expenses	-	23,013,699
		Loan repayment	-	5,000,000,000

Related parties	*Relationship*	*Transactions*	*VND For the period from 01 July to 30 September 2026*	*VND For the period from 01 July to 30 September 2025*
Viet Nam Green Packaging JSC	Affiliate	Purchase of materials, goods	-	3,165,765,750
Dang Huynh Industrial Zones Exploittation and Management JSC	Affiliate	Rendering of services	-	613,333
Bien Hoa - Thanh Long JSC	Indirect Subsidiary	Interest incomes	980,493,151	548,427,397
		Sale of goods	17,800,000	8,820,648
		Lending	-	25,400,000,000
		Purchase of services	213,160,000	-
TTC Industrial Zones JSC	Affiliate	Sale of goods	21,295,000	-
		Rendering of services	5,777,778	2,777,778
Global Mind Business JSC	Indirect Subsidiary	Sale of goods	1,606,985,525	-
Tan Hoi Industrial Cluster Infrastructure Joint Stock Company	Affiliate	Sale of goods	50,638,800	4,368,800

33. 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 July to 30 September 2026	*For the period from 01 July to 30 September 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:

VND

Name	*Position*	*Remunerations*	
		For the period from 01 July to 30 September 2026	*For the period from 01 July to 30 September 2025*
Mr Thai Van Chuyen	General Director	1,605,240,000	1,569,272,564
Other members		6,308,764,158	6,648,545,256
TOTAL		**7,914,004,158**	**8,217,817,820**

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the statement of financial position dates were as follows:

			VND	VND
Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Short-term trade accounts receivable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	1,241,804,546,300	1,117,917,766,069
TTC Attapeu Cane Sugar Sole Co, Ltd	Subsidiary	Sale of goods	507,310,380,185	499,296,709,843
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Sale of goods	953,500,000	953,500,000
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	36,828,412,154	36,444,016,000
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	39,755,681,459	39,860,981,459
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Sale of goods	5,426,317,757	5,508,613,757
Hai Vi Company Limited	Indirect Subsidiary	Sale of goods	1,565,785,194	1,639,788,228
Ben Tre Import and Export Joint Stock Company	Affiliate	Sale of goods	1,271,172,000	2,348,472,000
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Sale of goods	50,592,682	50,592,682
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Sale of goods	5,798,575,640	9,094,890,640
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Sale of goods	5,192,149,094	5,195,174,379
Agris Production Development Joint Stock Company	Subsidiary	Sale of goods	992,500,440	1,036,743,720

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the statement of financial position dates were as follows:

			VND	VND
Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Global Mind Business Joint Stock Company	Indirect Subsidiary	Sale of goods	72,403,960,069	70,659,777,502
Others	Subsidiary	Sale of goods	2,021,278,842	2,049,048,503
Others	Associate	Sale of goods	14,520,000	251,089,070
			1,921,389,371,816	**1,792,307,163,852**
Long-term trade accounts receivable				
TTC Attapeu Cane Sugar Sole Co, Ltd	Subsidiary	Sale of goods	166,219,067,154	167,329,781,248
			166,219,067,154	**167,329,781,248**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Short-term advances to suppliers				
AgriS Ninh Hoa Import Export JSC	Indirect Subsidiary	Purchase of goods	432,477,680,672	215,275,981,827
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	758,901,850	758,901,850
Agris Agriculture Development JSC	Subsidiary	Purchase of goods	790,464,474,764	728,464,474,764
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	379,526,921,441	524,602,687,121
Bien Hoa – Phan Rang Sugar JSC	Subsidiary	Purchase of goods	24,190,550,000	28,757,750,000
Thanh Thanh Cong Tourist JSC	Affiliate	Purchase of goods	5,635,652,000	7,526,047,000
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	2,701,978,687
Agris Production Development JSC	Subsidiary	Interest expenses	646,517,026,400	10,312,526,400
Other related parties	Related parties	Purchase of goods	202,950,001	261,270,000
TOTAL			**2,332,476,135,815**	**1,568,661,617,649**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Long-term advances to suppliers				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of services	-	310,591,518,240
Agris Agriculture Development Joint Stock Company	Subsidiary	Purchase of goods	492,075,255,236	492,075,255,236
			492,075,255,236	**802,666,773,476**

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

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Other short-term receivables				
Thanh Thanh Cong Investment Joint Stock Company	Major Shareholder	Interest incomes/ Payment on behalf	7,468,367,969	6,869,737,832
Thanh Thanh Cong Tourism Joint Stock Company	Affiliate	Interest incomes/ Payment on behalf	6,182,507,712	5,070,914,027
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/ Payment on behalf	116,987,411,570	95,771,841,216
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Interest incomes/ Payment on behalf	54,157,756,290	68,679,868,023
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Interest incomes/ Payment on behalf	12,691,685,162	19,091,770,344
		Dividend	293,904,000,000	-
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Interest incomes/ Payment on behalf	664,951,179	664,951,179
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Interest incomes/ Payment on behalf	1,086,516,912	386,567,488

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Other short-term receivables				
Agris Agriculture Development Joint Stock Company	Subsidiary	Interest incomes	131,131,658,117	97,288,249,597
		Payment on behalf	497,214,037,279	486,833,054,242
AgriS Production Development Joint Stock Company	Subsidiary	Interest incomes/Payment on behalf	5,534,061,857	-
		Dividend	3,000,000,000	3,000,000,000
			1,130,022,954,047	**783,656,953,948**
Other long-term receivables				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes/ Payment on behalf	73,454,462,140	66,579,462,140
			73,454,462,140	**66,579,462,140**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Short-term loan receivables				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Interest incomes	3,751,033,090	3,751,033,090
Bien Hoa - Thanh Long JSC	Indirect Subsidiary	Lending	38,900,000,000	38,900,000,000
		Interest incomes	4,348,734,246	3,368,241,095
AgriS Production Development JSC	Subsidiary	Lending	87,000,000,000	77,500,000,000
		Interest incomes	14,451,797,261	12,330,290,411
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Lending	7,500,000,000	7,500,000,000
		Interest incomes	1,966,904,114	1,777,863,018
		Interest incomes	2,415,863,012	2,415,863,012
AgriS Ninh Hoa Import Export JSC	Subsudiary	Lending	-	218,000,000,000
		Interest incomes	-	11,467,397,261
			160,334,331,723	**377,010,687,887**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	VND *30 September 2026*	VND *30 June 2026*
Short-term trade payable				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Purchase of goods	510,986,828,488	359,501,439,585
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsudiary	Purchase of goods	15,446,816,000	5,276,298,158
TTC Attapeu Sugarcane Co, Ltd	Subsidiary	Purchase of goods	168,487,701,001	2,977,978,001
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Purchase of goods	140,318,483,258	121,600,088,803
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Purchase of goods	11,973,386,881	298,720,789,721
Agris Agriculture Development Joint Stock Company	Subsudiary	Purchase of goods	7,686,006,070	15,571,905,807
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Indirect Subsidiary	Purchase of goods	-	230,250,650
Hai Vi Company Limited	Indirect Subsidiary	Purchase of goods	609,543,842	609,543,842
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	362,372,243	4,768,210,493
AgriS Production Development Joint Stock Company	Subsidiary	Purchase of services	20,984,400,000	20,714,400,000
Ben Tre Import Export Joint Stock Company	Affiliate	Purchase of goods	-	11,232,000
			877,159,802,782	**830,286,402,059**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Short-term advances from customers				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Sale of goods	15,727,898,307	15,758,399,127
AgriS Ninh Hoa Import Export Joint Stock Company	Indirect Subsidiary	Sale of goods	1,306,649,150	1,306,649,150
Agris Agriculture Development Joint Stock Company	Subsidiary	Sale of goods	70,438,769,630	80,515,837,800
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	25,218,270
			87,498,535,357	**109,711,710,236**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Short -term Loan payable				
AgriS Ninh Hoa Import Export Joint Stock Company	Subsidiary	Loan	187,000,000,000	-
Thanh Cong Agricultural Investment Company Limited	Indirect Subsidiary	Loan	5,500,000,000	6,000,000,000
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Indirect Subsidiary	Loan	5,000,000,000	6,000,000,000
Thanh Cong Xanh One Member Limited Liability Company	Indirect Subsidiary	Loan	5,500,000,000	6,500,000,000
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsidiary	Loan	15,900,000,000	31,000,000,000
TOTAL			**218,900,000,000**	**49,500,000,000**
Long -term Loan payable				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Loan	400,000,000,000	70,000,000,000
Bien Hoa Consumer Joint Stock Company	Subsidiary	Loan	145,000,000,000	350,000,000,000
TOTAL			**545,000,000,000**	**420,000,000,000**
Other long-term receivables for business cooperation				
Bien Hoa Consumer Joint Stock Company (BHC)	Subsidiary	Capital contribution	500,000,000,000	500,000,000,000
			500,000,000,000	**500,000,000,000**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	VND *30 September 2026*	VND *30 June 2026*
Other short-term payables				
AgriS Gia Lai Agricultural Joint Stock Company	Subsidiary	Other payables	10,584,273,973	5,433,041,096
		Other payables	306,404,990	221,985,088
Bien Hoa Consumer Goods Joint Stock Company (BHC)	Subsidiary	Other payables	2,559,452,056	1,280,958,903
		Land rental	5,023,047,316	5,023,047,316
Bien Hoa – Phan Rang Sugar Joint Stock Company	Subsudiary	Other payables	581,780,821	-
		Other payables	1,181,643,836	-
		Other payables	112,885,817	8,503,447
Agris Agriculture Development Joint Stock Company	Subsudiary	Other payables	940,592,628	5,276,234,483
			24,480,404,110	24,480,404,110
Other related parties	Indirect Subsidiary	Other payables	1,282,136,993	836,383,567
			47,052,622,540	**42,560,558,010**

33. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

Amounts due from and due to related parties at the statement of financial position dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*30 June 2026*
Short-term accrued expenses				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Land rental	25,175,424,536	25,175,424,536
Bien Hoa - Thanh Long Joint Stock Company	Indirect Subsidiary	Purchase of service	-	211,400,000
AgriS Production Development Joint Stock Company	Subsidiary	Purchase of service	5,842,250,001	-
TOTAL			**31,017,674,537**	**25,386,824,536**

34. OFF STATEMENT OF FINANCIAL POSITIONS

	30 September 2026	*30 June 2026*
Goods held on consignment *Good sugar (tons)*	*514.47*	*2,943.3*
Foreign currencies *USD*	*2,875,937*	*5,023,573*

34. EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There is no other matter or circumstance that has arisen since the statement of financial position date that requires adjustment or disclosure in the separate financial statements of the Company.

Nguyen Thanh Nam	Dang Thi Diem Trinh	Thai Van Chuyen
Preparer	Chief accountant	General Director

30 October 2026