

**DAKLAK RUBBER INVESTMENT JOINT
STOCK COMPANY**

CONSOLIDATED FINANCIAL STATEMENTS
Q4 - 2024



DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: 59 Cao Thang - Tan An Ward - Buon Ma Thuot City - DakLak Province

CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2024

BALANCE SHEET

As at 31/12/2024

Unit: VND

INDEX		Code	Notes	31/12/2024	01/01/2024
A	CURRENT ASSETS (100=110+120+130+140+150)	100		223.161.266.873	180.145.227.844
I	Cash and cash equivalents (110=111+112)	110	V.1	81.129.688.423	60.334.618.849
1	Cash	111		81.129.688.423	60.334.618.849
2	Cash Equivalents	112		-	-
II.	Short-term financial investments (120=121+122+123)	120		10.000.000.000	10.000.000.000
1	Trading securities	121			
2	Provision for diminution in the value of trading securities (*)	122			
3	Held to maturity investment	123	V.2	10.000.000.000	10.000.000.000
III	Short-term receivables (130=131+132+133+134+135+136+137+139)	130		7.504.461.050	38.308.179.204
1	Short-term receivables from customers	131	V.3	4.383.576.600	3.798.437.768
2	Short term pre-payment to suppliers	132	V.4	599.644.139	1.944.472.582
3	Short-term internal receivables	133		-	-
4	Construction contract's progress payment receivables	134		-	-
5	Short-term loans receivable	135	V.5	-	30.000.000.000
6	Other short-term receivables	136	V.6	2.521.240.311	2.565.268.854
IV	Inventories (140=141+149)	140	V.7	115.992.123.201	65.399.095.898
1	Inventories	141		115.992.123.201	65.399.095.898
2	Provision for inventories (*)	149		-	-
V	Other current assets (150=151+152+154+155)	150		8.534.994.199	6.103.333.893
1	Short-term prepaid expenses	151	V.8	970.560.000	929.664.000
2	VAT receivable	152		7.380.006.036	4.989.241.730
3	Taxes receivable from State Treasury	153	V.17	184.428.163	184.428.163
B	LONG-TERM ASSETS (200=210+220+240+250+260)	200		506.282.506.815	462.345.391.115
	Long-term receivables (210=211+212+213+214+215+216+219)	210	V.5	80.000.000.000	43.000.000.000
1	Long-term receivables from customers	211		-	-
2	Long-term pre-payment to suppliers	212		-	-
3	Investments in equity of subsidiaries	213		-	-
4	Long-term internal receivables	214		-	-
5	Long-term loan receivables	215		80.000.000.000	43.000.000.000
II	Fixed assets (220=221+224+227+230)	220		375.452.097.992	358.532.083.781
1	Tangible fixed assets	221	V.9	370.055.797.147	353.135.782.936
	- Historical costs	222		752.260.910.266	671.660.545.112
	- Accumulated depreciation (*)	223		(382.205.113.119)	(318.524.762.176)
2	Financial leasing fixed assets	224		-	-
3	Intangible fixed assets	227	V.10	5.396.300.845	5.396.300.845
	- Historical costs	228		5.909.403.812	5.892.241.116
	- Accumulated depreciation (*)	229		(513.102.967)	(495.940.271)
III.	Investment property (240=241+242)	230		-	-
	- Historical costs	231		-	-
	- Accumulated depreciation (*)	232		-	-
IV	Long-term asset in progress (240=241+242)	240	V.11	36.786.161.163	46.576.970.160
1	Long-term work in progress	241		-	-
2	Construction in progress	242		36.786.161.163	46.576.970.160
V	Long-term financial Investments (250=251+252+253+254+255)	250		3.000.000.000	3.000.000.000
1	Equity investments in subsidiaries	251		-	-
2	Investments in joint ventures and associates	252		-	-
3	Equity investments in other entities	253	V.12	3.000.000.000	3.000.000.000
VI	Other long-term assets (260=261+262+263+268)	260	V.13	11.044.247.660	11.236.337.174
1	Long-term prepaid expenses	261		11.044.247.660	11.236.337.174
2	Deferred income tax asset	262			
3	Long term equipment, spare parts for replacement	263			
4	Other long-term assets	268			
	TOTAL ASSETS (270=100+200)	270		729.443.773.688	642.490.618.959

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Address: 59 Cao Thang - Tan An Ward - Buon Ma Thuot City - DakLak Province

CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2024

	INDEX	Code	Notes	31/12/2024	01/01/2024
C	LIABILITIES (300=310+330)	300		138.475.201.503	105.239.078.828
	Short-term liabilities				
I	(310=311+312+313+314+315+316+317+318+319+320+323)	310		138.475.201.503	105.239.078.828
1	Short-term account payable to suppliers	311	V.14	4.431.782.339	1.719.663.144
2	Advances from customers (short-term)	312	V.15	19.772.017.650	3.600.674.264
3	Taxes and payable to state budget	313	V.16	31.607.284.939	13.636.107.063
4	Payable to employees	314	V.17	41.950.425.120	32.746.243.049
5	Short-term accrued expenses	315	V.18	369.197.357	2.133.855.607
6	Short-term internal payables	316		-	-
7	Payables to construction contract's progress	317		-	-
8	Short-term unearned revenue	318		-	-
9	Other short-term payables	319	V.19	1.953.785.287	1.016.385.187
10	Short-term borrowings and financial lease	320	V.20	30.541.552.646	45.322.271.775
11	Provision (Short-term)	321		-	-
12	Bonus & welfare fund	322	V.21	7.849.156.165	5.063.878.739
13.	13. Price stabilisation fund	323		-	-
14.	14. Treasury bonds purchased for resale	324		-	-
	Long-term liabilities (330=331+332+333+334+335+336+337+338+339+341+342+343)	330		-	-
D	EQUITY (400 = 410+430)	400	V.22	590.968.572.185	537.251.540.131
	Equity (410=411+412+413+414+415+416+417+418+419+420+421+422)	410		590.968.572.185	537.251.540.131
1	Contributed capital	411		732.000.000.000	732.000.000.000
	- Ordinary shares with voting rights	411a		732.000.000.000	732.000.000.000
	- Preferred share	411b			
2	Share capital surplus	412			
3	Conversion options on convertible bonds	413			
4	Owner's other equities	414			
5	Treasury share (*)	415			
6	Differences upon asset revaluation	416			
7	Foreign exchange differences	417		(350.133.069.914)	(376.878.191.350)
8	Investment & development funds	418		50.211.220.806	43.186.847.037
9	Enterprise reorganization assistance fund	419		-	-
10	Other funds	420		-	-
11	Undistributed earnings	421		152.849.743.063	134.255.665.451
	- Accumulated undistributed earnings	421a		73.312.577.629	60.584.188.784
	- Undistributed earnings	421b		79.537.165.434	73.671.476.667
12	Capital construction	422		-	-
13	Non-controlling interest	429		6.040.678.230	4.687.218.993
II	Other funds	430		-	-
1	Expenditure sources	431		-	-
2	Budget resources used to acquire fixed assets	432		-	-
	TOTAL EQUITY	440		729.443.773.688	642.490.618.959


 Nguyen Thi Thu Ha
 Preparer


 Le Thanh Cuong
 Chief Accountant

Ms.DN: 600127171
 Buon Ma Thuot, date 23/01/2025

 Le Thanh Can
 Chairmen

INCOME STATEMENT

Unit: VND

VND/LAK: 0,8906

INDEX	Code	Notes	01/10/2024 to 31/12/2024	01/10/2023 to 31/12/2023	Current year	Prior year
1. Revenue from sales of goods and services rendered	1	VI.1	147.073.989.575	147.589.965.924	470.442.520.495	443.718.005.470
2. Less deductions	2		-	59.041.474	-	209.320.329
3. Net revenue (10 = 01 - 02)	10		147.073.989.575	147.530.924.450	470.442.520.495	443.508.685.141
4. Cost of goods sold	11	VI.2	68.088.598.704	81.437.059.187	280.863.527.195	284.218.803.700
5. Gross profit (20 = 10 - 11)	20		78.985.390.871	66.093.865.263	189.578.993.300	159.289.881.441
6. Financial income	21	VI.3	5.623.917.019	5.712.883.983	23.205.067.083	17.798.917.259
7. Financial expenses	22	VI.4	2.986.253.485	3.514.126.583	6.929.393.136	19.260.401.577
- In which: Interest expense	23		1.123.267.906	1.383.174.216	3.507.929.953	5.867.885.350
8. Selling expenses	25	VI.5	9.824.405.177	12.045.658.512	30.531.491.942	34.421.706.984
9. General & administration expenses	26	VI.6	17.099.522.500	13.765.348.452	34.232.229.930	26.784.815.048
10. Net operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)	30		54.699.126.728	42.481.615.699	141.090.945.375	96.621.875.091
11. Other income	31	VI.7	349.019.048	598.354.510	400.019.048	799.137.571
12. Other expenses	32	VI.8	1.557.690.893	3.102.695.442	1.814.574.434	3.681.963.142
13. Profit from other activities (40 = 31 - 32)	40		(1.208.671.845)	(2.504.340.932)	(1.414.555.386)	(2.882.825.571)
14. Accounting profit before tax (50 = 30+40)	50		53.490.454.883	39.977.274.767	139.676.389.989	93.739.049.520
15. Current corporate income tax expenses	51	V.17	15.401.679.835	8.840.210.957	29.273.507.253	20.081.207.096
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Net profit after tax (60 = 50 - 51 - 52)	60		38.088.775.048	31.137.063.810	110.402.882.736	73.657.842.424
17.1. Profit after tax of shareholders of parent company	61		38.432.409.728	30.977.535.339	109.017.165.434	73.671.476.667
17.2. Profit after tax of non-controlling shareholders	62		(343.634.680)	159.528.471	1.385.717.302	(13.634.243)
18. Earning per share (*)	70		525	423	1.489	917
19. Diluted earnings per share (*)	71				-	-



Nguyen Thi Thu Ha
Preparer



Le Thanh Cuong
Chief Accountant



Buon Ma Thuot, date 23/01/2025

Le Thanh Can
Chairmen

CASH FLOW STATEMENT - INDIRECT METHOD

Unit: VND

INDEX		Code	Notes	Current year	Prior year
I.	CASH FLOWS FROM OPERATING ACTIVITIES				
1.	Profit before tax	01		139.676.389.989	93.739.049.520
2.	Adjustments for:				
-	Depreciation and amortisation of fixed assets, investment property	02		47.115.444.674	42.115.725.720
-	Provisions	03			-
-	Gain, loss foreign exchange rate differences upon revaluation of	04		(4.538.524.239)	1.710.308.197
-	Gain, loss from investing activities	05		(8.207.656.513)	(8.483.639.550)
-	Interest expense	06		3.967.145.192	5.867.885.350
-	Other adjustments	07			
3.	Operating profit before movements in working capital	08		178.012.799.103	134.949.329.237
-	Increase, decrease in receivables	09		(1.587.046.152)	8.658.973.919
-	Increase, decrease in inventories	10		(50.593.027.303)	6.946.670.984
-	Increase, decrease in account payable	11		30.334.390.615	1.092.933.924
-	Increase, decrease in accrued expenses	12		151.193.514	1.356.266.977
-	Increase, decrease in trading securities	13			-
-	Interest paid	14		(4.281.806.563)	(5.900.587.998)
-	Corporate income tax paid	15		(15.187.415.696)	(16.030.624.817)
-	Other cash inflows	16		-	-
-	Other cash outflows	17		(5.442.444.196)	(3.666.521.923)
	Net cashflow used in operating activities	20		131.406.643.322	127.406.440.303
II.	CASH FLOWS FROM INVESTING ACTIVITIES				
1.	Cash outflow for purchasing and construction of fixed assets and	21		(22.691.209.409)	(22.745.859.319)
2.	Proceeds from disposal of fixed assets and other long-term assets	22		349.019.048	-
3.	Cash outflow for buying debt instruments of other entities	23		(47.000.000.000)	(43.000.000.000)
4.	Cash recovered from lending, selling debt instruments of other	24		40.000.000.000	30.000.000.000
5.	Investment in other entities	25			(10.000.000.000)
6.	Cash recovered from investments in other entities	26			5.000.000.000
7.	Interest income received, dividends received	27		9.218.354.957	7.628.772.245
	Net cashflow used in investing activities			(20.123.835.404)	(33.117.087.074)
III.	CASH FLOWS FROM FINANCING ACTIVITIES				
1.	Proceeds from issuing stocks, receiving capital from owners	31			-
2.	Capital withdrawals, buying treasury shares	32			-
3.	Proceeds from short-term borrowings	33		117.768.874.900	93.488.468.177
4.	Repayment of borrowings	34		(135.333.318.008)	(171.992.469.714)
5.	Repayment of obligations under finance leased	35			-
6.	Dividends paid	36		(72.991.609.348)	(21.922.166.828)
	Net cashflow used in financing activities	40		(90.556.052.455)	(100.426.168.365)
	Net cash inflows/(outflows) in the period	50		20.726.755.463	(6.136.815.136)
	Cash at beginning of the year	60	V.1	60.334.618.849	66.551.192.559
	Effects of changes in foreign exchange rate	61		68.314.111	(79.758.574)
	Cash at end of the year	70	V.1	81.129.688.423	60.334.618.849

Buon Ma Thuot, date 23/01/2025


Nguyen Thi Thu Ha
Preparer


Le Thanh Cuong
Chief Accountant


Le Thanh Can
Chairmen

NOTES TO THE FINANCIAL STATEMENTS

Q4-2024

These notes form an integral part of and should be read along with the accompanying interim financial statements.

1. GENERAL INFORMATION

1.1. Ownership

Daklak Rubber Investment Joint Stock Company ("the Company") is a shareholding company.

The Company's shares have been traded on the UPCom market exchange with the stock code DRI and the first trading day is 23 May 2017.

1.2. Scope of operating activities

The Company operates in industrial manufacturing, services and trading.

1.3. Line of business

Carrying out support services for the operations of the Subsidiary Company - Daklak Rubber Company Limited in Laos.

1.4. Business cycle

Business cycle of the Company is not exceeding 12 months.

1.5. Structure of the Company

Subsidiaries

Company name	Head office	Business Registration Certificate	The rate of contributions
Daklak Rubber Co., Ltd.	Tha Luong, Paksé District, Champasak Province, Laos	111/UBH ngày 6 tháng 12 năm 2004	100%
DRI High-tech Agriculture Co., Ltd.	59 Cao Thang Street, Tan An Ward, Buon Ma Thuot City, Daklak Province	6001605111 ngày 01 tháng 3 năm 2018	83,87%

1.6. Change in accounting policies and disclosures

The figures presented in the Financial Statements for the fiscal year ended 31 December 2024 are comparable to the corresponding figures of the previous year.

1.7. The number of the employees and employer

At as 31 December 2024, the Company has 2.602 people (31 December 2023: 2.424 people).

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Fiscal year

The financial year of the Company is from January 01 to December 31 annually.

2.2. Accounting currency

The Company maintains its accounting records in Vietnamese Dong (VND) due to the revenues and expenditures are made primarily by currency VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1. Applicable Accounting Standards and Regime

The Company's financial statements comply with Vietnamese Accounting Standards, Vietnamese Accounting Regime in accordant with the Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC of 2016 amending and supplementing Circular No. 200/2014/TT-BTC of the Ministry of Finance and existing guiding circulars issued by the Ministry of Finance in Vietnam in relating to the preparation and presentation of interim financial statements.

3.2. Comply with the Vietnamese Accounting Standards and Vietnamese Accounting Regime

The Board of Managements is ensure that complied with the Vietnamese Accounting Standards and Vietnamese Accounting Regime and the current legal regulations relating to the Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC of 2016 amending and supplementing Circular No. 200/2014/TT-BTC and as well as the guiding implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in relating to the preparation and presentation of interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the financial statements

The financial statements are prepared on the accrual basis (except for information relating to cash flows).

4.2 The method of converting financial statements into VND

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate stipulated in the contracts of trading foreign currency between the Company and the bank.

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- For capital contribution made or received: the buying rate of the bank where the Company opens its account to receive capital contributed from investors as of the date of capital contribution.
- For receivables: the buying rate ruling as at the time of transaction of the commercial bank where the Company designates the customers to make payments.
- For payables: the selling rate ruling as at the time of transaction of the commercial bank where the Company supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Company makes payments.

The exchange rates used to re-evaluate the ending balances of monetary items in foreign currencies are determined according to the following principles:

- For foreign currency deposits: the buying rate of the bank where the Company opens its foreign currency account.
- For monetary items in foreign currencies classified as other assets: the buying rate of the bank where the Company opens its foreign currency account.
- For monetary items in foreign currencies classified as liabilities: the selling rate of the bank where the Company opens its foreign currency account.

Exchange rate used for conversion at date: 31/12/2023: 0,9536 LAK/VND
31/12/2024: 0,8906 LAK/VND

4.3 Cash and cash equivalents

Cash includes cash on hand and demand deposits in bank. Cash equivalents consist of short-term investments of which the due dates cannot exceed 03 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the recording date.

4.4 Short-term investments

Investments in Subsidiaries and associates

Subsidiaries

Subsidiaries are controlled by the Company. The control is obtained when the Company has the ability to control the financial and operating policies of the investee enterprise so as to obtain economic benefits from the operation of this enterprise.

The investments in the subsidiaries are recognized at their historical costs, which are comprised of purchasing prices or capital contribution and the direct expenses of the investments. In case of making in-kind capital, the historical costs of the investments are the fair values of the in-kind capital as at the contribution date.

The dividends and profit earned prior to the day on which the investments are purchased are recorded as the decreases of those investments while the one earned subsequent to the purchasing date are deemed as revenue. The interests, dividends and profit of the following periods after the securities are purchased are recognized as revenue. As for the dividends being distributed by shares, only the increase number of shares is recorded (without recording the values of shares received).

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Provision for the loss on the investments in subsidiaries is made if these entities suffer from loss, and the value of the provision is computed on the basis of the difference between the actually contributed capital in subsidiaries, joint ventures and associates and the actual owner's equity multiplied with the capital ownership rates of The Company. If the subsidiaries are required to prepare the Consolidated Financial Statements, these statements shall be used to clarify the provision value.

Any increase/decrease in the provision for the loss on the investments in subsidiaries, joint ventures and associates, which should be made as at the end-date of the fiscal year, is recorded into financial expenses.

4.5 Receivables

Trade and other receivables are stated at cost less provision for doubtful debts.

The classification of receivables is trade receivables, internal receivables and other receivables, which is complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase - sale between the Company and an independent purchaser.
- Internal receivable reflects the receivable of the dependent units without having legal status, and record dependent on the accounting.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and to be related to the purchase – sale transactions.

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the balance sheet date.

Increases and decreases to the provision balance are recognised as general and administration expenses in the income statement.

4.6 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the weighted average method and includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. In the case of manufactured products, cost includes all direct expenditure and production overheads based on normal levels of operating activity. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Company applies the perpetual system for inventories.

Provision is made, where necessary, for obsolete, slow-moving and defective inventory items. The difference between the provision of this financial year and the provision of the previous financial year are recognised as an increase or decrease of cost of goods sold in the financial year.

4.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures for additions, improvements and renewals are capitalised on fixed assets accounts, expenditures for maintenance and repairs are charged to the income statement.

When assets are sold or retired, their cost and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement.

Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of these assets, which are as follows:

	Years
Buildings	25
Vehicles	10
Office supplies	05-08

4.8 Intangible fixed assets

Intangible fixed assets determined at the initial costs less amortization.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Costs relating to intangible assets incurred after initial recognition are recognized to the income statement, except for costs which are related to the specific intangible assets and increase benefits economic from these assets.

When assets are sold or liquidated, their cost and accumulated amortisation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement.

The company's intangible fixed assets include:

Land use rights

Land use rights are all the actual costs the Company has paid directly related to land use, including money spent to have the right to use the land, the cost of compensation and clearance, levelling, registration fees ...

Land use rights are not determined deadline not be amortized.

4.9 Prepaid expenses

Prepaid expenses include:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation not too 03 years.

4.10 Accounts payable and accrued expenses

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses, internal payables and other payables, which complied with the following principles:

- Trade payables reflect the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Company and an independent sellers.
- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
- Internal payables reflect the payable between superior and subordinate units have no legal with dependent accounting.
- Other payables reflects the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

4.11 Capital

Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

Share premium

Share premium is recorded at the difference between the issuance price and the face value upon the initial issuance, additional issuance or the difference between re-issuance price and the net book value of treasury shares. Direct expenses related to additional issuance and re-issuance of treasury shares are recorded as a decrease in share premium.

Others

Other sources are formed by additional results from operations and revaluation of assets and residual value between the fair value of the assets which are given donations after subtracting taxes payable (if any) related to these assets.

Treasury stocks

When acquiring shares issued by the Company, payables including expenses related to the transaction are recorded as treasury shares and are reflected as a deduction in equity. When reissued, the difference between the price of re-release and the book value of treasury shares are recorded in the item "equity premium".

4.12 Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

4.13 Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the borrowings.

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Borrowings costs are recognized as expenses when incurred. Where the borrowing costs directly attributable to the acquisition, construction or production of uncompleted assets requires a substantial period (over 12 months) to get ready for use or sales, borrowing costs can be capitalized. For specific loan serves the construction of fixed assets and real estate, interest is capitalized, regardless the period of construction is less than 12 months. The income arising from the temporary investment of the borrowings is deducted from the related asset.

For general loans including use for purposes of the construction or production of uncompleted assets, the capitalization of borrowing costs is determined in proportion to the cost capitalization weighted average arising for basic construction or production of that asset. The capitalization rate is calculated in proportion to the weighted average rate of borrowings outstanding during the year, except for specific borrowings serving the purpose of a specific property.

4.14 Revenue

Revenue from sales of goods

Sale of merchandise shall be recognized if it simultaneously meets the following five (5) conditions:

- The enterprise has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The enterprise no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Turnover has been determined with relative certainty;
- The enterprise has gained or will gain economic benefits from the good sale transaction; and
- It is possible to determine the costs related to the goods sale transaction.

Revenue from sales of service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the interim balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The percentage of completion of the transaction at the interim balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends and profits received

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital contribution. Dividends which received by shares, only follow up the number of shares increases, no recognition of the value of shares.

4.15 Corporate income tax

Corporate income tax ("CIT") for the year comprises current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount is calculated on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax, non-deductible expenses as well as adjusted income are not taxed and losses be transferred.

Deferred income tax

Deferred income tax is the corporate income tax will pay or will be refunded by the temporary differences between the carrying amounts of assets and liabilities for the purpose of preparing the financial statements and the basis to calculate income tax. Deferred income tax is recognized for all temporary differences tax. Deferred tax assets are only recognized when the certainty of future get the taxable profits to use those temporary deductible differences.

The carrying amount of deferred tax assets are reconsidered at closing of the financial year and will be reversed to make sure that there is enough taxable profit to allow the benefit assets to be used fully or partly. The deferred tax assets were not previously recognized is reconsidered at closing of the financial year and is recognized when it is sure to enough taxable profit to be able to use this deferred tax assets.

Deferred tax assets and deferred income tax payable is calculated at the estimated tax rates that is applied in the asset is realized or the liability is settled in accordance with the tax rates in effect at closing fiscal year. Deferred income tax is recognized in the income statement and record directly to equity when the tax relates to items directly to equity.

Tax settlement of the Company and its subsidiaries will be assessed by the Tax Department. Due to the application of laws and regulations on taxes for different incurred transactions which can be explained in many different ways, tax payable presented in the financial statements can be immediately changed according to the decision of the tax authorities.

4.16 Segment reporting

A segment is a component which can be separated by the Company engaged in sales of goods or rendering of services ("business segment"), or sales of goods or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments.

A geographical segment is a separately identifiable segment that is specifically engaged in producing or providing products or services within a particular economic environment and that is subject to risks and rewards. economic benefits different from those of business segments in other economic environments.

4.17 Instrument

Financial assets

The classification of financial assets depends on their nature and purposes and is determined at the date of initial recognition. The financial assets are comprised of cash and cash equivalents, trade receivables, other receivables and other loans.

As at the initial recognition, these financial assets are recorded at their historical costs plus transaction expenses.

Financial Liabilities

The classification of financial liabilities depends on their nature and purposes and is determined at the date of initial recognition. The financial liabilities of the company include trade payables, borrowings, and other payables.

At the date of initial recognition, except for the liabilities related to financial lease or acquisition and convertible bonds which are recorded at amortized cost, other financial liabilities are recorded at original cost plus other costs directly related to those financial liabilities.

Equity instrument

Equity instrument is the contract which can prove the remaining benefits in the assets of the company after deducting all of its liabilities.

Offsetting financial instruments

Financial assets and financial liabilities shall be offset against each other and reflected at their net values in the balance sheet when, and only when, the Company:

- has a legal right to offset the recognized amounts; and
- has intention either to settle on a net basis, or to recognize the asset and to settle the liability simultaneously.

4.18 Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

The following parties are known as the Company's related parties:

Company	Relationship
Daklak Rubber J.S.C	Parent Company
Daklak Rubber Co., Ltd (Laos)	Subsidiary
DRI High-tech Agriculture Co., Ltd	Subsidiary
Board of Management, Board of Supervisors, Board of General Directors	Executive Board

5. ADDITIONAL INFORMATION TO ITEMS IN BALANCE SHEET

5.1 Cash and cash equivalents

	31/12/2024 VND	01/01/2024 VND
Cash on hand	7.478.125.235	8.118.063.286
Cash at banks	73.651.563.188	52.216.555.563
Cash equivalents	-	-
Total	81.129.688.423	60.334.618.849

5.2 Held-to-maturity investments

	31/12/2024		01/01/2024	
	Cost VND	Provison VND	Cost VND	Provison VND
<i>Short-term</i>				
Term deposits	10.000.000.000		10.000.000.000	
Total	10.000.000.000		10.000.000.000	

5.3 Short-term trade receivables

	31/12/2024 VND	01/01/2024 VND
CORRIE MACCOLL EUROPE B.V.	1.114.797.600	760.748.316
NC GROUP PTE.CO	-	2.874.608.352
UKKO CORPORATION	3.118.779.000	
Nguyen Huu Cong	150.000.000	
Lai Van Nhi	-	163.081.100
Total	4.383.576.600	3.798.437.768

5.4 Short-term advances to suppliers

	31/12/2024 VND	01/01/2024 VND
Institute for Sustainable Forest Management and Forest Certification	-	820.000.000
Le Van Cong	-	346.057.047
Le Van Yen	-	96.777.065
Nguyen Duy Son	-	467.922.027
Hung Viet Television Advertising Joint Stock Company	44.550.000	
Other suppliers	555.094.139	213.716.443
Total	599.644.139	1.944.472.582

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5.5 Loans receivables

	31/12/2024 VND	01/01/2024 VND
Short-term loans receivables		30.000.000.000
<i>Dak Lak Rubber Joint Stock Company</i>		30.000.000.000
Long-term loans receivables	80.000.000.000	43.000.000.000
<i>Dak Lak Rubber Joint Stock Company</i>	80.000.000.000	43.000.000.000
Total	80.000.000.000	73.000.000.000

5.6 Other short-term receivables

	31/12/2024		01/01/2024	
	Amount VND	Provision VND	Amount VND	Provision VND
Other receivables – related parties				
<i>Dak Lak Rubber Joint Stock Company</i>	1.617.657.534	-	2.313.849.314	-
Other receivables				
Interest receivable from deposit contracts	124.657.000	-	80.547.000	-
Employees' advances	93.361.570	-	105.266.124	-
Rubber nursery in 2025	354.845.859			
Microbiological fertilizer production in 2025	318.993.200			
Other short-term receivables	11.725.148	-	65.606.416	-
Total	2.521.240.311	-	2.565.268.854	-

5.7 Inventories

	31/12/2024		01/01/2024	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	17.216.016.928	-	13.695.495.511	-
Work in progress	6.315.738.678	-	2.370.888.803	-
Finished goods	92.460.367.595	-	49.332.711.584	-
Total	115.992.123.201	-	65.399.095.898	-

5.8 Short-term prepaid expenses

	31/12/2024 VND	01/01/2024 VND
Rubber transportation costs	970.560.000	929.664.000
Total	970.560.000	929.664.000

5.9 Increase/decrease of tangible fixed assets

Cost	Building, structures VND	Machinery VND	Transportation VND	Office equipment VND	Perennial garden VND	Total VND
As at 01/01/2024	105.636.823.163	35.879.041.525	24.422.270.660	132.388.356	505.590.021.409	671.660.545.112
Increase in year	-	-	-	-	-	-
Transfer from CIP	12.242.389.501	362.341.051	2.948.358.586	-	24.334.702.845	39.887.791.983
Disposal	(3.146.621.563)	(478.242.201)	(298.446.057)	-	(1.197.448.513)	(5.120.758.334)
Exchange rate difference	6.112.527.367	2.538.041.338	1.411.471.046	6.446.313	35.764.845.441	45.833.331.505
As at 31/12/2024	120.845.118.468	38.301.181.713	28.483.654.235	138.834.669	564.492.121.182	752.260.910.266
Accumulated depreciation						
As at 01/01/2024	61.083.431.306	30.912.057.259	17.067.378.619	77.711.342	209.384.183.651	318.524.762.176
Depreciation in year	7.349.468.328	1.986.053.992	2.171.244.488	15.966.764	34.716.647.561	46.239.381.133
Disposal	(2.745.913.918)	(476.453.655)	(298.446.057)	-	(742.780.264)	(4.263.593.894)
Exchange rate difference	3.702.764.271	2.186.682.694	1.000.946.512	2.578.525	14.811.591.704	21.704.563.704
As at 31/12/2024	69.389.749.987	34.608.340.290	19.941.123.562	96.256.631	258.169.642.652	382.205.113.119
Net book value						
As at 01/01/2024	44.553.391.857	4.966.984.266	7.354.892.041	54.677.014	296.205.837.758	353.135.782.936
As at 31/12/2024	51.455.368.481	3.692.841.423	8.542.530.673	42.578.038	306.322.478.530	370.055.797.147

(*) Exchange rate differences arising from the conversion of Financial Statements of Foreign Subsidiaries.

5.10 Increase/decrease of intangible fixed assets

Cost	Land use rights VND	ISO Certificate VND	Total VND
As at 01/01/2024	5.649.620.520	242.620.596	5.892.241.116
Exchange rate difference		17.162.697	17.162.697
As at 31/12/2024	5.649.620.520	259.783.292	5.909.403.812
Accumulated depreciation			
As at 01/01/2024	253.319.675	242.620.596	495.940.271
Depreciation in year		-	-
Exchange rate difference		17.162.697	17.162.697
As at 31/12/2024	253.319.675	259.783.292	513.102.967
Net book value			
As at 01/01/2024	5.396.300.845	-	5.396.300.845
As at 31/12/2024	5.396.300.845	-	5.396.300.845

(*) Exchange rate differences arising from the conversion of Financial Statements of Foreign Subsidiaries.

5.11 Cost of unfinished basic construction

	31/12/2024	01/01/2024
	VND	VND
Durian Orchard	17.454.217.279	35.239.827.619
Rubber Orchard	17.325.804.773	11.337.142.541
Construction	2.006.139.111	
Total	36.786.161.163	46.576.970.160

5.12 Investments in other entities

	31/12/2024	01/01/2024
	VND	VND
CSDL People's Credit Fund	3.000.000.000	3.000.000.000
Total	3.000.000.000	3.000.000.000

5.13 Long-term prepaid expenses

	31/12/2024	01/01/2024
	VND	VND
Tools at DRI	831.297.337	1.446.581.417
Tools at CNC	2.983.798.572	2.832.180.451
Company office	5.763.248	26.912.487
Farm 1	1.418.231.676	1.373.255.983
Farm 2	1.037.478.301	1.103.960.915
Farm 3	3.143.265.293	2.781.036.944
Farm 4	954.502.069	828.384.874
Rubber processing factory	669.911.164	844.024.103
Total	11.044.247.660	11.236.337.174

5.14 Short-term trade payables

	31/12/2024	01/01/2024
	VND	VND
Agricultural Printing Trading JSC	165.815.181	-
Vu Thi Minh Company Limited	331.578.105	-
BMC Saigon Transportation Services		
Company Limited	39.192.679	359.448.825
MTN I LIN Import-Export Service Co.,Ltd	890.003.564	764.842.934
Thirachay Laobandit	2.300.017.728	-
Viet DRIP Company Limited	-	480.849.342
Hai Trieu Business Household	-	60.200.000
An Tam Trading, Service and Construction		
Company Limited	144.665.400	
Other Suppliers	560.509.682	54.322.043
Total	4.431.782.339	1.719.663.144

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5.15 Short-term advances from customers

	31/12/2024 VND	01/01/2024 VND
AMS AMEROPA MARKETING AND SALES AG	-	3.496.472.281
MALAYA INTERNATIONAL COMPANY PTE.LTD	1.492.391.250	
CNKU PTE.,LTD	18.279.626.400	
Nguyen Thi Lai	-	50.000.000
Tan Thanh Tai Rubber Company Limited	-	54.201.983
Total	19.772.017.650	3.600.674.264

5.16 Taxes and amounts payables to the State Budget

	01/01/2024		Movement in the year			31/12/2024	
	Taxes Payable VND	Taxes Receivable VND	Payable VND	Paid VND	Exchange rate difference VND	Taxes Payable VND	Taxes Receivable VND
Value added tax on domestic goods	-	-	53.338.268	4.800.000	-	48.538.268	-
Value added tax on imports	-	-	15.380.868.060	15.330.272.753	-	50.595.307	-
Special consumption tax	-	-	-	-	-	-	-
Corporate income tax	12.713.589.646	184.428.163	29.273.507.253	15.187.415.696	811.082.204	27.610.763.409	184.428.163
Personal income tax	886.780.838	-	11.214.500.197	10.827.875.678	54.864.204	1.328.269.562	-
Land rental fee	-	-	3.702.576.722	3.702.576.722	-	-	-
Profit Transfer Tax	-	-	5.408.319.434	4.334.585.502	-	1.073.733.932	-
Other taxes	35.736.579	-	3.856.390.438	2.399.270.520	2.527.964	1.495.384.461	-
Total	13.636.107.063	184.428.163	68.889.500.373	51.786.796.871	868.474.372	31.607.284.939	184.428.163

5.17 Payables to employees

	31/12/2024 VND	01/01/2024 VND
DakLak Rubber Investment Joint Stock Company	787.241.077	565.687.914
DRI High-Tech Agriculture Company Limited	520.706.638	840.982.321
DakLak Rubber Company Limited (Daklaoruco)	40.642.477.405	31.339.572.814
Total	41.950.425.120	32.746.243.049

5.18 Short-term accrued expenses payable

	31/12/2024	01/01/2024
	VND	VND
Management costs	369.197.357	218.543.165
FSC	-	1.700.564.250
Other costs	-	214.748.192
Total	369.197.357	2.133.855.607

5.19 Other long-term, short-term payables

	31/12/2024	01/01/2024
	VND	VND
Social Insurance, Trade Union Fund	181.500.112	28.147.022
Interest only for Daklaoruco	64.842.198	64.842.198
Dividend for 2017-2024	782.455.797	574.065.145
Other Payables	924.987.180	349.330.822
Total	1.953.785.287	1.016.385.187

5.20 Short-term, long-term loans and finance lease liabilities

5.20.1 Short-term loans and finance lease liabilities

	31/12/2024		01/01/2024	
	Carrying amount	Amount within repayment capacity	Carrying amount	Amount within repayment capacity
	VND	VND	VND	VND
Short-term loans from banks				
<i>Loan from VietinBank (Laos)</i>	15.444.574.444	15.444.574.444	17.936.111.577	17.936.111.577
<i>Loan from Lao-VietBank</i>	14.507.469.122	14.507.469.122	21.416.024.539	21.416.024.539
<i>Loan from VietinBank (DakLak)</i>	589.509.080	589.509.080	5.970.135.659	5.970.135.659
Total	30.541.552.646	30.541.552.646	45.322.271.775	45.322.271.775

5.20.2 Long-term borrowings and financial lease liabilities

The Group has no long-term borrowings and financial lease liabilities.

5.20.3 Overdue and unpaid financial lease liabilities

The Group has no overdue and unpaid financial lease liabilities.

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5.21 Bonus and welfare funds

	This year VND	Previous year VND
As at 01/01/2024	5.063.878.739	6.738.754.615
Increase by deduction from profits	7.301.620.684	3.643.705.138
Used in year	(4.839.683.674)	(3.615.521.923)
Other decrease		1.048.658
Exchange rate difference (*)	323.340.416	(1.704.107.748)
As at 31/12/2024	7.849.156.165	5.063.878.739

(*) Exchange rate differences arising from the conversion of Financial Statements of Foreign Subsidiaries.

5.22 Owners' equity**5.22.1 The table of equity fluctuation**

	Owners' invested capital VND	Exchange rate difference VND	Financial reserve fund VND	Retained earnings VND	Total VND
As at 01/01/2023	732.000.000.000	(297.193.049.690)	38.731.219.629	92.949.653.848	566.487.823.787
-Interest income in year	-			73.671.476.667	73.671.476.667
-Setting up fund	-		5.622.451.099	(9.266.156.237)	(3.643.705.138)
-Dividend payment during the year	-			(21.960.000.000)	(21.960.000.000)
-Corporate income tax exempted from previous years				113.806.152	113.806.152
-Profit transfer tax				(1.253.114.979)	(1.253.114.979)
-Exchange rate difference (*)	-	(79.685.141.660)	(1.166.823.691)	-	(80.851.965.351)
As at 31/12/2023	732.000.000.000	(376.878.191.350)	43.186.847.037	134.255.665.451	532.564.321.138
As at 01/01/2024	732.000.000.000	(376.878.191.350)	43.186.847.037	134.255.665.451	532.564.321.138
-Interest income in year	-			109.017.165.434	108.674.309.808
-Setting up fund	-		6.105.244.460	(12.888.502.320)	(6.783.257.860)
-Dividend payment during the year	-			(73.200.000.000)	(73.200.000.000)
-Profit transfer tax				(4.334.585.502)	(4.334.585.502)
-Exchange rate difference (*)	-	26.745.121.436	919.129.309		27.664.250.745
As at 31/12/2024	732.000.000.000	(350.133.069.914)	50.211.220.806	152.849.743.063	584.927.893.955

(*) Exchange rate differences arising from the conversion of Financial Statements of Foreign Subsidiaries.

5.22.2 Detail of owners' invested capital

Shareholders / Members				31/12/2024		01/01/2024	
				VND	Rate (%)	VND	Rate (%)
DakLak Rubber Joint Stock Company				445.375.000.000	60,84%		66,60
Other shareholders				286.625.000.000	39,16%	487.500.000.000	
Total				732.000.000.000	100,00	732.000.000.000	100,00

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5.22.3 Shares

	31/12/2024 VND	01/01/2024 VND
Registered number of issued shares	73.200.000	73.200.000
Number of shares sold to the public	73.200.000	73.200.000
<i>Ordinary shares</i>	73.200.000	73.200.000
<i>Preferred shares</i>	-	-
Number of repurchased shares	-	-
<i>Ordinary shares</i>	-	-
<i>Preferred shares</i>	-	-
Number of shares in circulation	73.200.000	73.200.000
<i>Ordinary shares</i>	73.200.000	73.200.000
<i>Preferred shares</i>	-	-

Par value of shares in circulation is VND 10.000

5.22.4 Profits distribution

During the year, the Company has distributed profits under the Resolution of the Annual shareholders Meeting No 01/NQ-DHĐCD dated April 25, 2024. Details are as follows:

	VND
+ Dividends / profits to shareholders / members	43.920.000.000
+ Development and Investment funds	6.105.244.460
+ Bonus and welfare fund deduction	6.583.257.860
<i>In which:</i>	
- Allocated to Dak Lak Rubber Company Limited	5.189.457.791
- Allocated to Dak Lak Rubber Investment Joint Stock Company	1.393.800.069

In addition, the Company distributed in advanced the dividends in the year 2024 to shareholders to the resolution of the board of directors No: 10/NQ-HĐQT dated November 12, 2024.

+ Dividends / profits to shareholders / members	29.280.000.000
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6. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT**6.1 Gross sales of merchandise and services**

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Rubber revenue	143.501.789.075	144.574.557.550
Cashew revenue	-	-
Banana revenue	471.248.500	811.935.900
Durian revenue	3.100.952.000	2.144.431.000
Total	147.073.989.575	147.530.924.450

6.2 Cost of goods sold

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Cost of rubber latex	65.758.085.740	79.310.125.826
Cost of cashew nuts	245.314.779	434.616.968
Cost of bananas	624.130.487	1.326.913.824
Cost of durian	1.461.067.698	365.402.568
Total	68.088.598.704	81.437.059.186

The company did not incur sales transactions and provided services to the related parties.

6.3 Financial income

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Related parties		
Interest on loans	1.810.232.880	1.867.479.454
Financial income		
Interest on deposits	149.868.958	251.193.791
Dividends and profit shared	-	-
Interest on foreign exchange differences	3.663.815.181	3.594.210.738
Total	5.623.917.019	5.712.883.983

6.4 Financial expenses

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Interest expenses	1.123.267.906	1.250.282.404
Losses in selling foreign currency	31.341.168	35.850.701
Other financial costs	1.831.644.411	2.227.993.478
Total	2.986.253.485	3.514.126.583

6.5 Selling expenses

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Staff cost	1.259.115.726	1.071.266.212
Cost of materials, packaging	4.375.475.052	2.219.744.542
Depreciation cost	66.428.398	69.315.245
Outside services rendered	3.339.371.431	7.690.051.558
Other costs	784.014.570	995.280.954
	9.824.405.177	12.045.658.512

6.6 General and administrative expenses

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Staff cost	8.070.549.965	6.332.248.397
Stationary cost	300.032.771	179.434.355
Depreciation cost	488.612.358	158.992.194
FSC	546.796.355	566.854.750
Outside services rendered	2.756.603.032	530.640.709
Other costs	4.936.928.019	5.997.178.047
Total	17.099.522.500	13.765.348.452

6.7 Other income

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Interest on disposal or sale of fixed assets	349.019.048	
Other income	-	598.354.510
	349.019.048	598.354.510

6.8 Other expenses

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Loss on disposal or sales of fixed assets	484.117.148	
Tax penalty, tax collection	1.073.296.449	6.509.028.863
Other costs	277.296	464.702.186
	1.557.690.893	3.102.695.442

6.9 Basic earnings per share

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Income after tax	38.088.775.048	31.137.063.810
The adjusted increase of accounting profit to determine profit attributable to shareholders holding ordinary shares:	(343.634.680)	159.528.471
Setting up bonus and welfare fund		
Profit used to calculate basic earnings per share	38.432.409.728	30.977.535.339
Weighted average number of ordinary shares circulating during the year	73.200.000	73.200.000
Earnings per share	525	423

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: 59 Cao Thang Street, Tan An Ward, Buon Ma Thuot City, Daklak Province

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Ordinary shares circulating on average during the year is calculated as follows:

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Ordinary shares circulating at the beginning of the year	73.200.000	73.200.000
Effect of ordinary shares repurchase	-	-
Ordinary shares circulating on average during the year	73.200.000	73.200.000

7. OTHER INFORMATION**7.1. Transactions and balances with other related parties**

	From 01/10/2024 to 31/12/2024 VND	From 01/10/2024 to 31/12/2024 VND
Dak Lak Rubber Joint Stock Company		
Dividends paid	17.815.000.000	
Loan payments	40.000.000.000	
Loan collection	40.000.000.000	
Loan interest	1.810.232.880	1.867.479.454

The balances receivable and payable to related parties are as follows:

	31/12/2024 VND	01/01/2024 VND
Dak Lak Rubber Joint Stock Company		
Loan principal	80.000.000.000	73.000.000.000
Loan interest	1.617.657.534	2.313.849.314
Total	81.617.657.534	75.313.849.314

7.2. Income of key management members

Income of key management members includes only salary with the amount of VND 694.620.000 in year (last year was VND 487.940.399).

7.3. Events occurring after the balance sheet date:

There are no events occurring after the balance sheet date that require adjustment to or disclosure in the interim consolidated financial statements.


NGUYEN THI THU HA
Preparer

LE THANH CUONG
Chief accountant**LE THANH CAN**
Director

Buon Ma Thuot, date 23/01/2025