

EXTRAORDINARY INFORMATION DISCLOSURE

To: Hanoi Stock Exchange

1. Name of organization: Dak Lak Rubber Joint Stock Company
- Stock code : DRG
- Head Office Address : 30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province
- Phone : (0262) 3865015; fax : (0262) 3865041
- Website <http://www.dakruco.com>
- E-mail: caosu@dakruco.com

2. Contents of disclosure:

Dak Lak Rubber Joint Stock Company hereby discloses information regarding Board resolution No. 07/NQ-HĐQT dated March 31, 2026.”

3. This information was published on the Company’s website date 31/3 /2026 at the following link: <https://www.dakruco.com/index.php/shareholder>.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Attached documents:

- Board resolution No. 07/NQ-HĐQT dated 31/3/2026; Draft Regulation on Contractor Selection.

**LEGAL REPRESENTATIVE
CHAIRMAN OF THE BOD**



Nguyen Viet Tuong

No.: 07/NQ-HĐQT

Dak Lak, March 31 2026

RESOLUTION

The 07th Meeting of the Board of Directors in 2026, Term II (2023 – 2028)

Pursuant to the amended Charter of Dak Lak Rubber Joint Stock Company approved by the General Meeting of Shareholders on 24/11/2023;

Pursuant to Proposal No. 05/TTr-HĐQT dated 27/03/2026 of the Board of Directors regarding the solicitation of opinions from members of the Board of Directors for the 5th time in 2026;

Pursuant to the Minutes of vote counting for the Board of Directors' opinions dated 30/03/2026;

RESOLVES

Article 1: Regarding the plan for organizing the 2026 Annual General Meeting of Shareholders (AGM) and the contents to be prepared for submission to the AGM:

1. To agree on the extension of the time for organizing the 2026 Annual General Meeting of Shareholders in order to ensure that the Board of Directors can finalize quality proposals for submission to the AGM. The extended time for holding the 2026 Annual General Meeting of Shareholders shall be in June 2026, no later than June 30, 2026. The Board of Directors will notify shareholders of the specific time and contents later.

2. To assign the Board of Management, the Board of Supervisors, and the Secretary of the Board of Directors to prepare the Reports of the Board of Directors, the Board of Management, and the Board of Supervisors on the 2025 results and the directions and tasks for 2026; the Proposals on dismissal and additional election of members of the Board of Directors; the Proposals on amendment and supplementation of the Company's Charter, amendment and supplementation of the Internal Regulations on Corporate Governance, and the Operating Regulations of the Board of Directors; the Proposal on the production, business and investment plan for the 2026–2030 period; and the Proposals which must be submitted to the AGM in accordance with regulations for submission to the Board of Directors for approval before being submitted to the 2026 Annual General Meeting of Shareholders.

3. To assign the Chairman of the Board of Directors, based on the results of the preparation of contents, to determine the specific date for organizing the AGM; and at the same time to carry out the procedures for announcing the final registration date for closing the list of shareholders invited to attend the AGM in accordance with the provisions of law. The venue for the 2026 Annual General

Meeting of Shareholders shall be Dakruco Hotel, at 30 Nguyen Chi Thanh Street, Tan An Ward, Dak Lak Province.

Article 2: Regarding the plan for receiving and using the funds after adjustment of the investment capital structure from the Cambodia project (Dakmoruco) transferred back to Dakruco:

- Total amount of returned investment capital: USD 3,028,400 (In words: Three million twenty-eight thousand four hundred United States Dollars) to Dakruco.

- Time for receiving the capital:

 - + 1st time: USD 1,000,000 before March 30, 2026.

 - + 2nd time: USD 1,000,000 before June 30, 2026.

 - + 3rd time: USD 1,028,400 before December 31, 2026.

- Plan for using the capital: To be used for investment in projects being implemented at Dakruco in 2026 and 2027, ensuring counterpart capital for investment (implementing the use of cash flow according to Dakruco's investment plan for the 2026–2030 period).

- After completing the receipt of the funds from the adjustment of Dakmoruco's investment capital structure, the Board of Management shall carry out procedures for adjusting the overseas investment certificate for the Cambodia rubber development project and organize accounting in accordance with regulations.

- To assign the General Director of Dakruco to direct and guide Dakmoruco and relevant departments to implement.

Article 3: Regarding the contents for Dakruco's capital representative at DRI to vote on at meetings of the Board of Directors and the General Meeting of Shareholders:

1. To agree with the audited 2025 financial statements of DRI.

2. Regarding profit distribution in 2025

- Total profit after tax in 2025: VND 158,164,223,949, of which:

 - + Undistributed consolidated profit in 2025: VND 2,161,279,454.

 - + Undistributed consolidated profit as of December 31, 2025: VND 156,002,944,495.

- Fund appropriation: VND 65,421,631,076. Of which, appropriation to the financial reserve fund in Laos: VND 12,304,334,157 (equivalent to 10% of Daklaoruco's profit after tax); the investment and development fund in Laos: VND 36,913,002,470 (equivalent to 30% of Daklaoruco's profit after tax); welfare and bonus fund: VND 15,340,294,450; bonus fund for Managers: VND 864,000,000.

- Dividend tax distributed to the owner: VND 11,073,900,741.

- Remaining profit after fund appropriation: VND 79,507,412,678, which shall be used for dividend payment of 10% of charter capital, with the amount of VND 73,200,000,000; the form of dividend payment is in cash. The remaining profit after tax shall be carried forward to 2026: VND 6,307,412,678.

3. To agree to approve the policy and contents regarding the amendment and supplementation of a number of articles of the Charter and the Internal Regulations on Corporate Governance of Dak Lak Rubber Investment Joint Stock Company (DRI), as proposed by the General Director of Dakruco in Proposal No. 16/TTr-CT dated March 26, 2026.

Article 4: Regarding the contents for Dakruco's capital representative at Dakrutech to vote on at meetings of the Board of Directors and the General Meeting of Shareholders:

1. To agree with the audited 2025 financial statements of Dakrutech.

2. The distribution of accumulated profit after tax up to the end of 2025 of Dakrutech is as follows: Total profit after tax: VND 1,958,972,645; appropriation to the welfare and bonus fund: VND 220,905,645; bonus for Managers: VND 50,000,000. The remaining profit after fund appropriation shall be used for dividend payment of 9% of charter capital, with the amount of VND 1,688,067,000; the form of dividend payment is in cash.

3. Dakrutech's production and business plan for 2026 is as follows: Total rubber latex output exploited: 239.58 tons of dry rubber latex equivalent; Total revenue: VND 24,468,114,342; Profit after tax: VND 700,696,105; Dividend payout ratio from 3% or more.

Article 5: Regarding liquidation of rubber trees for construction of works serving coffee intercropping on the rubber plantation at Team 3 and Team 5 of Cu Mgar Farm Branch:

To agree on the policy of liquidating rubber trees at Team 3 and Team 5 of Cu Mgar Farm Branch to build a system of water reservoirs, power lines and lot roads serving coffee intercropping on the rubber plantation in 2026, with the total number of rubber trees to be liquidated being 1,792 trees (1,682 rubber trees planted in 2025 and 110 rubber trees planted in 2002). Of which: Liquidation for construction of water reservoirs: 1,160 trees; liquidation for construction of power lines: 632 trees.

Form and time of liquidation: For rubber trees planted in 2025, liquidation shall be in the form of destruction (1,682 trees); for rubber trees planted in 2002 (110 trees), liquidation shall be in the form of sale of rubber tree timber, with procedures for liquidation of assets in accordance with regulations. Implementation time is in Quarter II/2026.

To assign the General Director of the Company to organize implementation in accordance with regulations and report the implementation results to the Board of Directors.

Article 6: Regarding the addition of a clause to the Regulations on selection of procurement contractors in production and business activities and maintenance of regular operations:

To agree on the content of adding one more clause to the Regulations on selection of procurement contractors in production and business activities and maintenance of regular operations issued together with Decision No. 31/QĐ-HĐQT dated October 29, 2025 of the Company's Board of Directors (with the draft regulations attached). To assign the Chairman of the Board of Directors to approve the Decision promulgating the Regulations on selection of procurement contractors in production and business activities and maintenance of regular operations in accordance with regulations..

Article 7: This Resolution takes effect from the date of signing. Members of the Board of Directors and the General Director of Dak Lak Rubber Joint Stock Company are responsible for implementation of this Resolution./.

Recipients:

- As per Article 7;
- Board of Supervisors;
- Board of Management;
- Finance and Accounting Department;
- Technical Department;
- Business and Import-Export Department;
- Archived: Office – Secretary of the Board of Directors.

**ON BEHALF OF THE BOARD OF
DIRECTORS
CHAIRMAN**



Nguyễn Việt Tuong
Nguyễn Việt Tuong



**DAK LAK RUBBER JOINT
STOCK COMPANY
(DAKRUCO)**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

DRAFT

**REGULATION
ON CONTRACTOR SELECTION FOR PROCUREMENT IN
PRODUCTION AND BUSINESS ACTIVITIES AND THE
MAINTENANCE OF REGULAR OPERATIONS**

*(Issued together with Decision No.: /QĐ-HĐQT dated / /2026 of the Board
of Directors of Dak Lak Rubber Joint Stock Company)*

**CHAPTER I
GENERAL PROVISIONS**

Article 1. Scope of regulation and subjects of application

1. Scope of regulation:

a) This Regulation provides for the selection of contractors for procurement packages in order to ensure continuity of management, production and business activities, and to maintain regular operations using funds from production and business activities or the Company's annual business expenses.

b) The implementation of contractor selection for procurement packages not falling within the scope of this Regulation shall comply with the provisions of the Law on Bidding. Contents not specified in this Regulation shall be understood and implemented in accordance with the Law on Bidding.

2. Subjects of application:

- The Company, its affiliated branches, and organizations and individuals involved in the contractor selection process.

- Representatives of the Company's contributed capital in other enterprises.

- This Regulation serves as a basis for representatives of the Company holding more than 50% of charter capital in other enterprises to give opinions on the formulation and voting for the promulgation of regulations on contractor selection for procurement in production and business activities and maintenance of regular operations at the enterprises where they act as capital representatives.

- This Regulation does not apply to construction and installation activities, including works related to the construction and installation of projects or project components.

Article 2. Principles for formulation of the Regulation and procurement principles

a) Principles for formulation of the Regulation:

- This Regulation is developed on the basis of the Law on Bidding and its

guiding documents; in conformity with the Company's Charter, internal regulations and rules, the actual production and business activities, and management requirements of the Company; and in compliance with the law;

- During the course of implementation, this Regulation shall be amended and supplemented to ensure conformity with changes in State policies and laws, the actual production and business activities, as well as to meet the management requirements of the Company.

- Contents not specified in this Regulation shall be implemented in accordance with the prevailing laws.

b) Procurement principles:

- The procurement of goods/services (including planned procurement and ad-hoc procurement arising from demands for production and business activities) shall be conducted in a public and transparent manner, in compliance with the law, and in accordance with the decentralization or authorization of the Board of Directors and the General Director of the Company.

- The procurement of goods/services must be based on the Company's needs, functions, policies, financial capacity, standards and norms, and in compliance with legal provisions. The organization of procurement implementation must follow the plans, estimates, and lists of assets expected to be procured, repaired, maintained and serviced as approved by the competent authority.

- In special cases, in order to avoid interruption of production and business activities or to ensure economic efficiency, based on actual conditions, Company departments/branches shall report and propose for the competent authority to consider and decide on an appropriate procurement method, ensuring efficiency for the Company.

- The procurement of goods/services serving the Company's production and business activities, in addition to complying with this Regulation, must also comply with the Company's Financial Management Regulation, internal management regulations, and other relevant legal documents.

Article 3. Interpretation of terms

1. Law on Bidding: means the current Law on Bidding and its guiding documents for implementation, as well as amendments and supplements (if any);

2. Procurement Plan: means the overall list of goods, materials, assets and services, together with the planned estimates for each item to be procured for the planning year, in order to achieve certain procurement objectives;

3. Competent Authority: means the level authorized to decide on the procurement policy and estimates of goods, assets and services in accordance with the law and the Company's internal regulations. The Competent Authority under this Regulation is the Executive Board of the Company;

4. Authorized Person: means the person who decides procurement activities based on the annual production and business plan and investment plan approved

by the Competent Authority, in order to ensure continuous production and business operations, meet planned targets and achieve the highest efficiency. The Authorized Person under this Regulation is the General Director of the Company or a person authorized or assigned by the Authorized Person;

5. Annual production and business plan of the Company: includes the Company's annual investment plan, revenue plan and cost plan.

6. Contractor: means an entity providing goods/services to the Company/its branches and directly signing and performing the contract if selected.

7. Procuring Unit: means the Company's departments/branches that carry out procurement of goods/services to serve production and business activities and maintain regular operations in accordance with their functions and duties;

8. Procurement cost estimate (Procurement Plan): means the estimated funding source for procurement within the scope of the Company's production and business plan and investment plan.

9. Procurement package: means a part or the whole of a procurement cost estimate; it may include similar procurement contents under multiple procurement cost estimates or procurement volumes for a single occasion or for a period in the case of regular procurement;

10. Bid price: means the price offered by the contractor in the bid/application/quotation, including all costs required to perform the procurement package in accordance with the requirements of the bidding documents/request documents.

11. Procurement activities using production and business funds: include the procurement of goods, assets, consulting services, non-consulting services and other activities of a similar nature using funds from production and business activities;

12. Procurement packages in production and business activities, investment activities and maintenance of regular operations include: Procurement of goods to serve and maintain the Company's regular operations, where procurement costs are either fully expensed at once or allocated gradually into the Company's business or investment costs. Regular procurement contents of the Company include one of the following cases:

a) Raw rubber materials (latex, cup lump), firewood, and other agricultural and forestry products,...

b) Finished rubber products (block rubber, centrifuged/concentrated latex, ribbed smoked sheets, etc.) ...)

c) Procurement of agricultural and forestry materials that have been preliminarily processed to serve production or trading needs such as raw rubber, coagulated rubber, finished rubber, latex; firewood and other agricultural and forestry products ...;

d) Procurement of materials serving production and business activities, such as:

- Fertilizers, plant protection products (PPP), materials for maintaining rubber plantations, high-tech fruit crops and coffee;
- Materials and chemicals serving processing, packing and export of finished rubber, high-tech fruit crops and coffee;
- Various materials, chemicals, tools and instruments serving quality inspection;
- e) Procurement of assets, equipment, vehicles, consumables, tools and office supplies for office operations and employees of the Company and its affiliated branches;
- f) Procurement of machinery and equipment serving occupational safety and fire prevention and fighting;
- g) Procurement of uniforms for employees, including uniforms for indirect staff; labor protection equipment (PPE) for workers; uniforms for security personnel;
- h) Procurement of information technology products, including machinery, equipment, components, software, network equipment, transmission lines, stations; leasing of software; leasing of domain names, servers and electronic data storage services; warranty support services, operation of hardware/software systems, user support services (call center); and other IT products and services serving regular management and business activities, including installation, commissioning, warranty and technical support (if any);
- i) Consulting services, including environmental impact assessment consulting, waste treatment consulting, product promotion campaign consulting, and other procurement-related consulting services such as training, auditing, technology selection and transfer consulting, legal consulting, financial consulting, bidding consulting, certification consulting (ISO, FSC, Vietnam Rubber brand, etc.), and other consulting services as defined by the Law on Bidding;
- j) Non-consulting services, including insurance, installation, maintenance and servicing;
- k) Procurement of fuels (gasoline, oil, gas, lubricants, coal, etc.), chemicals, consumables, tools and instruments serving production and business activities;
- l) Logistics-related services (including forwarding, transportation, warehousing, storage, customs clearance, documentation procedures, customer consulting, packaging, labeling, delivery, and other related services);
- m) Procurement of materials, goods, equipment and services directly from foreign countries.
- n) Branch clearing and land plowing for preparation of replanting investment of rubber and other crops;
- o) Repairs that do not increase fixed assets, including repair of equipment, processing lines, structures, means of latex exploitation and transportation, including installation and procurement of replacement machinery and equipment for:

- Repair and maintenance when damage or deterioration occurs in certain parts or components to restore their condition and quality;

- Major repairs when damage or deterioration occurs or to prevent deterioration in multiple parts/components, in order to restore the original condition/quality of fixed assets;

p) Other outsourced services such as website development, customer care, organization of conferences, seminars, meetings, training sessions, air ticket purchase for domestic and international business trips; services for accommodation and catering for delegates; rental of halls and meeting rooms and related services such as decoration, reception and beverages; printed products (documents, forms, publications, labels, tags), cultural products, books, materials, films, and other services for communication, brand promotion and product/service advertising;

q) Other goods and services serving production and business activities and maintenance of regular operations (including procurement of PPE and in-kind allowances such as sugar, milk, etc. in accordance with standards)

r) Electricity, water, fixed telephone and other telecommunications services;

s) Assets, goods and services serving restaurant and hotel business activities, including room equipment, catering equipment, kitchen equipment, audio equipment; main and auxiliary ingredients for food preparation (meat, fish, shrimp, chicken, vegetables, fish sauce, cooking oil, garlic, etc.); beverages; desserts; fruits.

t) Materials, goods and main chemicals used in the production of elastic thread, including:

- D.M.A; T.E.A; A cid Oleic; A cid Oleic; Lactic casein; Bentonite; Dawan 7; Dispersing agent; ZMBT; ZDBC; Sulphur; Antioxidant; Black; Blue; Violet; Merarnid-FC; Talc powder;

- KOH; NH₃ (>10%); T.E.A; Oxyt kềm ZnO; Silicon; Oxyt TiO₂; Snowithe 86; Proventol(sorbate); Acid acetic;

- Grinding media (mill balls); Extruded plastic pipes (5×7); Extruded plastic pipes (10×14); Double clamp type 38; Compound filter bags; Filter mesh (40×40); Rubber gaskets; Tube plugging sticks (TT type); Cleaning pads; Cleaning brushes for fiber extrusion nozzles; Scrubbing brushes for acid troughs; Firewood; Gasoline; Diesel oil;

- Carton boxes; PE bags; White strapping bands; Black strapping bands; Label printing paper; Bigin labels; End labels; Adhesive tapes; Carton staples; Utility knives; Large thread-cutting scissors; Small thread-cutting scissors;

- Personal protective equipment (PPE) clothing; Fabric caps; Shoes; Rubber boots; Rubber gloves; Medical gloves; Activated carbon masks; Fabric gloves; Wool gloves.

u) Other goods and services serving the Company's production and business operations.

All of the aforementioned goods, assets, consulting services, and non-consulting services shall hereinafter be collectively referred to as Goods/Services.

13. HDQT: the Board of Directors of the Company;

14. SXKD: Production and Business Activities;

15. KHLCNT: Contractor Selection Plan;

16. KQLCNT: Contractor Selection Result;

17. BHLĐ: Labor protection;

18. BVTV: plant protection products.

Other terms and abbreviations shall be construed and interpreted in accordance with the Company's Charter, the Company's decentralization regulations, the Civil Code, the Law on Enterprises, the Law on Bidding, and other applicable legal documents issued by the State and remaining in force.

Article 4: Principles of Application

1. The contractor selection for procurement packages funded by production and business operation costs and investment capital shall be carried out in accordance with the provisions of this Regulation.

2. In cases where procedures are not specified in this Regulation, they shall be implemented in accordance with the Law on Bidding.

CHAPTER II

PROCUREMENT PLAN AND CONTRACTOR SELECTION PLAN

Article 5: Procurement Plan.

1. Preparation of Annual Procurement Plan

a) On an annual basis, based on the key targets and orientations of the production and business plan, the Company's departments shall be responsible for preparing the production and business plan for the following fiscal year, submitting it to the General Director for review and onward submission to the Board of Directors prior to submission to the General Meeting of Shareholders for approval and implementation.

b) The annual production and business plan shall be prepared in the fourth quarter of the preceding year and, at the latest, in the first quarter of the plan year, the State capital representative at the Company must seek the owner's opinion from the Provincial People's Committee; and, at the latest, in the second quarter of the plan year, such plan must be approved by the General Meeting of Shareholders.

c) Based on the production and business plan and investment expenditure plan of the year immediately preceding the plan year as approved by the Annual General Meeting of Shareholders, and the projected production and business plan and investment plan of the plan year submitted by the State capital representative to the

valuation consulting services for the Company's existing assets; procurement of asset insurance; selection of auction service providers for asset disposal; accounting software maintenance services; and other goods/services within the functions and duties of the department, except for those items directly authorized to branches for procurement.

d) Technical Department:

Acts as the focal point for coordinating with the Company's departments and affiliated branches to develop procurement plans for fertilizers; latex tapping materials; materials for fruit harvesting; branch clearing and land preparation for rubber replanting; seedlings; plant protection chemicals, fruit-nourishing products, Vitamin B1; consulting and non-consulting services; and other goods/services within the functions and duties of the department, except for those items directly authorized to branches for procurement.

e) Quality Management Department:

Responsible for developing plans for the use of chemicals, tools, equipment serving quality inspection activities; services related to ISO, FSC, rubber trademarks, VietGAP, GlobalG.A.P., area codes, factory codes, barcodes; environmental monitoring and control, waste treatment; calibration/verification and repair of laboratory machinery and equipment; and other goods/services within the functions and duties of the department, except for those items directly authorized to branches for procurement.

f) Import-Export Sales Department:

- Develops procurement plans for raw materials including agro-forestry products and semi-processed agricultural products serving production or trading activities such as raw rubber latex, finished rubber products, coagulated rubber latex, etc.

- Acts as the focal point in coordination with rubber processing plants to develop procurement plans for chemicals and materials used in processing and packaging finished rubber products, except for those items directly authorized to branches for procurement.

- Acts as the focal point in coordination with high-tech agricultural branches to develop procurement plans for chemicals and materials used in preliminary processing and packaging of fruit products, except for those items directly authorized to branches for procurement.

- Consolidates the Company's annual procurement plan based on procurement plans prepared and registered by each department, and submits it to the General Director for review and approval for implementation.

2.2. At the Company's Affiliated Branches

Based on the approved annual production and business plan and the authorization of the General Director, or in accordance with the authority prescribed in the regulations on management and operation of each branch regarding the procurement of assets such as machinery, equipment, materials,

goods, and services, the Directors of affiliated branches shall be responsible for preparing and approving procurement plans for materials and goods within their authority to serve the production and business activities of the branch, and shall report to the Company for inspection and supervision.

3. **Procurement Cost:** Refers to the detailed total cost of a procurement package (hereinafter referred to as the "Procurement cost estimate"). Such cost includes contingency expenses. Contingency expenses are reserved funds for the General Director to address arising procurement needs which could not be fully anticipated at the time of preparation and approval of the production and business plan, or due to price fluctuations. Contingency expenses shall not exceed 5% of the total approved cost.

4. **Responsibilities of the Board of Directors:** The Board of Directors shall review and submit to the General Meeting of Shareholders for approval the key targets of the annual business plan based on the proposal of the General Director. On such basis, the Board of Directors shall assign the General Director to organize the preparation and approval of the overall procurement plan and detailed contractor selection plan for each procurement package, based on the breakdown of quantities and unit prices for each package in the detailed production and business plan.

5. Additional Procurement and Procurement Costs

a) The General Director shall decide on procurement and additional costs arising outside the approved production and business plan in cases within his/her authority, and on the basis of self-balancing financial resources to ensure no adverse impact on business performance and investment efficiency as approved by the Board of Directors.

b) The General Director shall submit to the Board of Directors for consideration and approval in principle any procurement and additional costs arising outside the production and business plan prior to implementation.

c) The General Director may authorize other individuals or affiliated branches to decide on the procurement of goods, assets, and services within the scope of his/her authority in accordance with the Company's financial management regulations, this Regulation, and other relevant rules and regulations of the Company.

Article 6: Contractor Selection Plan

1. Principles for Preparation of the Contractor Selection Plan

a) The contractor selection plan shall be prepared for the entire annual procurement plan of goods/services. In cases where conditions are not yet sufficient to prepare the plan for all procurement activities, a contractor selection plan may be prepared for one or several procurement packages for prior implementation.

b) The contractor selection plan must clearly specify the number of procurement packages and the contents of each package.

c) The approval of the contractor selection plan shall be based on technical characteristics and implementation sequence, ensuring consistency with the procurement plan.

d) The contractor selection plan shall be prepared after the procurement plan is available or concurrently with the preparation of the procurement plan.

e) For ad hoc procurement cases:

- The requesting unit shall prepare a draft submission/proposal to the competent authority or authorized person for decision, depending on the procurement scale;

- Based on the approved submission/proposal, the requesting unit shall prepare the procurement plan and contractor selection plan and submit them to the focal department (for the Company: Import-Export Sales Department; for branches: Accounting Department; for rubber processing plants: Import-Export Sales Department of the branch) for consolidation and preparation of the decision on approval of the procurement plan and contractor selection plan for submission to the competent authority for approval.

2. Basis for Preparation of the Contractor Selection Plan

a) The annual production and business plan and investment plan approved by the Board of Directors, or approved additional procurement plan, or ad hoc procurement plan to maintain production and business operations;

b) The procurement plan.

c) The procurement plan and contractor selection plan of a procurement package shall be adjusted or supplemented where the package price at the time of procurement exceeds the approved package price in the procurement plan and contractor selection plan, or where the cumulative actual procurement value exceeds the total approved annual procurement value for such goods/services.

3. Contents of the Contractor Selection Plan

a) Name of procurement package: Reflecting the nature, content, and scope of work of the package, consistent with the contents stated in the procurement cost estimate or procurement plan. In case the package consists of multiple separate parts, the contractor selection plan must specify the basic contents of each part.

b) Package price: The value of the procurement package as approved in the contractor selection plan, calculated to fully include all costs required for implementation, including contingency costs, fees, charges, and taxes. The basis for determining the package price shall comply with the prevailing Decree guiding the implementation of the Law on Bidding regarding contractor selection.

c) Source of funds: The funding source for each procurement package must be clearly specified as determined or approved.

d) Form and method of contractor selection: For each procurement package, the form and method of contractor selection must be clearly defined in accordance with this Regulation.

e) Time for commencement of contractor selection: Calculated from the issuance of bidding documents or requests for proposals, and specified by month or quarter of the year.

f) Type of contract: The contractor selection plan must clearly specify the contract type (lump-sum contract/fixed unit price contract/adjustable unit price contract/time-based contract) as a basis for preparing bidding documents or requests for proposals and contract execution. Provisions on contract types are set out in Article 64 of the Law on Bidding. For procurement packages not subject to open bidding, competitive offering, or direct appointment, the preparing unit may select an appropriate contract type depending on the nature of the package.

g) Contract performance period: Calculated from the effective date of the contract to the date of acceptance of completed goods/services; expressed in days, weeks, months, or years, excluding warranty obligations and consultancy supervision period (if any).

h) Optional additional procurement (if any): Implemented in accordance with Clause 8, Article 39 of the Law on Bidding; applicable only to open bidding and competitive offering methods.

i) Procuring unit: The Company's departments/branches assigned to directly carry out procurement activities for the package in accordance with their respective functions and duties.

CHAPTER III

FORMS AND PROCEDURES FOR CONTRACTOR SELECTION

Article 7: Forms of Contractor Selection

1. Open bidding
2. Competitive offering
3. Direct contracting
4. Small-scale procurement
5. Direct contract negotiation

Article 8: Open Bidding

1. Open bidding is a form of contractor selection in which the number of participating contractors is not limited.

2. The procedures for contractor selection under open bidding shall comply with the Law on Bidding and relevant guiding Decrees and Circulars.

Article 9: Competitive Offering

1. Competitive offering shall be applied to procurement packages with a package value exceeding VND 2 billion and not exceeding VND 10 billion.

2. The applicable cases, procedures, and processes for contractor selection



under competitive offering shall comply with the Law on Bidding and relevant guiding Decrees and Circulars.

Article 10: Direct Contracting

1. Direct contracting shall be applied to procurement packages with a package value exceeding VND 300 million and not exceeding VND 2 billion (for consulting service packages, from over VND 300 million to not exceeding VND 800 million).

2. Procedures for Contractor Selection under Direct Contracting:

a) Preparation of Request for Proposal:

- The contents of the Request for Proposal include: summary information of the procurement package (requirements on technical specifications, quality, quantity, payment, schedule, etc.); instructions for the preparation and submission of proposals; evaluation criteria for the contractor's capacity and experience (if any); technical evaluation criteria and determination of the lowest price; and contract conditions..

- A pass/fail method shall be applied to evaluate capacity, experience, and technical aspects. The Request for Proposal must clearly specify codes, trademarks, origin of goods, technical requirements, and related services (if any).

- The procuring unit shall submit the Request for Proposal to the competent authority for approval.

b) Preparation of the list of contractors to be invited to receive the Request for Proposal:

- Based on the scale and nature of the procurement package and preliminary information on contractors capable of performing the package (which may be based on the list of suppliers who have performed similar packages in the past), the procuring unit shall identify at least three (03) contractors to be invited to receive the Request for Proposal. Such contractors must be reputable, capable of supply, and ensure competition, fairness, and transparency.

- The Request for Proposal shall be issued to the contractors included in the list of invited contractors;

c) Evaluation of proposals:

- Contractors shall prepare and submit proposals based on the Request for Proposal;

- The evaluation of proposals shall be based on the evaluation criteria for proposals and other requirements specified in the Request for Proposal.

- The contractor proposed for direct contracting (ranked first) must meet all of the following conditions: having a valid proposal; having sufficient capacity and experience; having a technical proposal that meets the requirements of the Request for Proposal; and offering the lowest proposed winning price (the winning price shall not exceed the approved package price or the total actual cumulative procurement value shall not exceed the approved annual procurement

value for such goods/services under the procurement plan and contractor selection plan).

d) Submission, approval, and disclosure of contractor selection results:

- The procuring unit shall prepare a draft decision on approval of contractor selection results and submit it to the competent authority for approval,
- The approved decision on contractor selection results shall be sent to relevant departments and contractors and shall be publicly disclosed on the Company's website.

e) Finalization, signing, and management of contract implementation:

- The contract signed between the parties must be consistent with the approved contractor selection results, the Request for Proposal, the proposal, and other relevant documents.

Article 11: Small-scale Procurement

1. Small-scale procurement refers to procurement activities serving production and business operations or routine procurement where each purchase does not exceed VND 300 million.

2. For routine procurement activities, applicable to expenditures such as purchase of automobile spare parts; fuel for business trips; periodic oil replacement, tire replacement, and maintenance; consumables in accordance with technical and economic norms; low-value and easily damaged materials; electrical and water materials; repair of computers, printers, photocopiers, and ink refilling; air-conditioner maintenance; purchase of air tickets for business trips; EM products, biofic, peanut oil, herbicides, hoes, shovels, grinding stones, cutting discs, welding rods, latex tapping knives; plant protection products; and other procurements with a value not exceeding VND 20 million per purchase (equivalent to one procurement package), it is not mandatory to sign a contract with the supplier, provided that invoices and supporting documents are fully maintained in accordance with the law (no requirement to prepare, appraise, or approve a contractor selection plan, which may be replaced by an approved procurement proposal). Such procurement activities must ensure the principles of economy and efficiency, and the procuring unit shall be fully responsible for its decisions.

3. Procedures for contractor selection for small-scale procurement:

- a) The procuring unit shall request quotations from several suppliers (*for packages valued under VND 100 million, only one quotation is required*).
- b) The procuring unit shall prepare a submission/report for approval by the competent authority.
- c) A contract shall be signed with the contractor (*for packages valued under VND 20 million, this step may be omitted*).

Article 12: Direct Contract Negotiation

1. Direct contract negotiation shall be applied to procurement packages

where contractor selection cannot be conducted in accordance with Articles 8, 9, 10, and 11 of this Regulation.

2. The competent authority shall directly appoint one or several contractors meeting the criteria, conditions, and requirements of the procurement package for negotiation and contract signing, based on proposals from the relevant departments assigned to carry out procurement.

3. The relevant departments/branches assigned to procurement shall be responsible for evaluating each specific case and proposing the competent authority to approve the application of direct contract negotiation in strict compliance with the conditions specified in Clause 4, Article 12 of this Regulation.

4. Cases and conditions for application of direct contract negotiation (regardless of package value) include:

a) Raw rubber latex (field latex, scrap latex), firewood, and other agro-forestry products,...

b) Finished rubber products (block rubber, centrifuged/concentrated latex, smoked sheets, etc.);

c) Procurement of fuels (gasoline, diesel, gas, lubricants, coal, etc.)

d) Specialized chemicals requiring specific types/suppliers to ensure product quality; or goods/services available from only one supplier in the market.

e) Electricity, water supply, fixed-line telephone services, and other telecommunications services;

f) Outsourced services such as website development, customer care, organization of conferences, seminars, meetings, training sessions; catering, accommodation, venue and meeting room rental, decoration, event services, beverages; branding, advertising, and promotion services serving production and business activities; media services, publication of information on mass media such as radio, newspapers, television;

g) Printing products (documents, forms, publications, vouchers, stamps, labels, carton boxes, etc.), cultural products, books, documents, translation, films, etc.

h) Urgent procurement such as plant protection products to prevent disease spread in rubber plantations, fruit trees, or coffee crops; fertilizers to ensure timely crop development; urgent materials for crop protection; emergency replacement materials and repairs to maintain production lines; and other urgent procurement cases;

i) Goods and services produced or recycled internally by the Company's branches for internal use;

j) Goods and services provided by joint stock companies in which the Company holds shares, where such companies were formerly affiliated branches/centers of the Company and their assets were originally invested by the Company for internal use;

k) Training, coaching, and periodic health check-ups for employees;

l) Domestic and international transportation services for rubber and fruit products;

m) Logistics services, quarantine, import-export procedures related to goods provided by shipping lines, shipping agents, ports, and relevant authorities,...

n) Procurement of goods, materials, equipment, and services directly from overseas;

o) Implementation of one or several stages in land clearing for replanting and investment preparation;

p) Seedlings and plant varieties;

q) Consulting services for the care of fruit trees and coffee crops and supply of related materials, fertilizers, and plant protection products;

r) Specialized consulting and non-consulting services where it is not possible to standardize and compare values related to brand, capacity, experience, qualifications, and advantages of contractors; or where a competent state authority designates a specific contractor or as required by a competent court;

s) Services of spraying plant protection products and fertilizing by unmanned aerial vehicles to timely prevent pests and diseases, limit large-scale spread, ensure proper timing, and support stable and uniform crop growth;

t) Main and auxiliary food ingredients (meat, fish, shrimp, chicken, vegetables, fish sauce, cooking oil, onions, garlic, etc.); beverages; desserts; fruits;

u) Fertilizers, materials, chemicals, plant protection products with specific types, formulas, brands, and origins as required by consulting units for crop care;

v) Inspection, analysis, and testing services for plant protection product residues in fruit products;

w) Fertilizers, materials, chemicals, plant protection products required by the Company in terms of brand and origin to improve crop quality, productivity, and yield;

x) Other goods/services necessary to ensure uninterrupted production and business operations of the Company. In such cases, the General Director shall approve based on the proposal of the requesting unit.

5. Procedures for contractor selection under the form of direct contract negotiation:

a) Preparation for contractor selection:

-The procuring unit shall, based on the objectives, scope of work, procurement plan, and contractor selection plan approved by the competent authority, prepare the Request for Proposal specifying detailed criteria and requirements of the procurement package.

-The Request for Proposal shall be issued to the contractor(s) on the list approved by the competent authority (the number may be one or more contractors).

b) Evaluation of proposals:

The proposals submitted by contractors shall be evaluated based on the criteria specified in the Request for Proposal. A contractor shall be considered qualified when its proposal meets the requirements, and its bid price does not exceed the approved package price or the total actual cumulative procurement value does not exceed the approved annual procurement value for such goods/services under the procurement plan and contractor selection plan. (In case there is more than one proposal, the evaluation shall be conducted similarly to the direct contracting method as prescribed in Point c, Clause 2, Article 10 of this Regulation.)

c) Submission, approval, and disclosure of contractor selection:

- The procuring unit shall prepare a draft decision on approval of contractor selection results and submit it to the competent authority for approval.
- The approved decision shall be sent to relevant departments and contractors and posted on the Company's website.

d) Finalization, signing, and management of contract implementation:

The contract signed between the parties must be consistent with the approved contractor selection results, the Request for Proposal, the proposal, and other relevant documents.

6. Other provisions:

a) For cases specified in Points a, b, e, n, u, v, Clause 4, Article 12 of this Regulation: procurement procedures shall include a submission/proposal for procurement, quotation(s) (if any), and contract.

b) For cases specified in Points m and t, Clause 4, Article 12 of this Regulation: the purchase and sale relationship may be evidenced solely by invoices or lists of purchased goods/services without invoices in accordance with the form issued by the Ministry of Finance, without requiring a sales contract.

c) For procurement packages under Clause 4, Article 12 of this Regulation, procuring units are encouraged to obtain more than one proposal.

CHAPTER IV

RIGHTS, OBLIGATIONS, AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS, THE GENERAL DIRECTOR, AND PROCURING UNITS IN CONTRACTOR SELECTION

Article 13: Rights and Responsibilities of the Board of Directors

1. To promulgate the Regulation on contractor selection in production and business activities and in maintaining the Company's regular operations; to amend and supplement such Regulation.

2. To approve the key targets of the Company's annual production and

business plan, including investment plans, annual revenue and cost plans, after approval by the General Meeting of Shareholders.

3. To approve procurement policies and procurement cost estimates for cases where procurement falls under the decision-making authority of the Board of Directors as prescribed in the Company's internal regulations and rules.

Article 14: Rights and Responsibilities of the General Director

1. Based on the annual business plan approved by the Board of Directors, the General Director shall be responsible for organizing the preparation and overall approval of the annual procurement plan, the contractor selection plan, approving documents related to the contractor selection process, approving contractor selection results, and signing as well as organizing the implementation of contracts.

2. To decide on and approve dossiers and templates related to bidding packages in accordance with the contractor selection procedures prescribed by the Law on Bidding; to decide on the handling of situations arising during the bidding process and issues related to contractor selection results.

3. To decide on the establishment of the Expert Team and the Appraisal Team, comprising members from relevant departments of the Company who meet the conditions prescribed by the Law on Bidding; such teams shall operate independently to implement bidding packages in accordance with the contractor selection procedures.

4. To approve procurement policies, cost estimates, and procurement plans in cases where such procurement falls under the decision-making authority of the General Director in accordance with this Regulation and the Company's Financial Management Regulation.

5. The General Director may authorize other persons to approve the above-mentioned matters in accordance with the law. Such authorization must be made in writing and on a case-by-case basis. The General Director shall remain legally responsible for any authorization granted.

Article 15: Rights and Obligations of Company Departments/Branches

1. To be responsible for formulating procurement plans and contractor selection plans as assigned, and submitting them to the focal unit for consolidation and submission to the competent authority for approval in accordance with regulations.

2. To coordinate with the procurement unit (in cases where the procurement unit is different from the requesting department) in preparing the bidding documents for each bidding package.

Article 16: Rights and Obligations of the Procurement Unit

1. To be responsible for the contractor selection process, the contents of the request for proposal dossier, and the results of contractor selection for each procurement package in accordance with the provisions of this Regulation.

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2. To be responsible for the content of contracts, to enter into contracts with selected contractors, and to implement all contractual commitments under the signed contracts.

3. To ensure the confidentiality of all dossiers and documents related to the contractor selection process.

CHAPTER V

QUALITY CONTROL OF PROCURED GOODS

Article 17: Mechanism for quality control of input goods whose quality cannot be assessed by visual inspection

1. Types of goods subject to quality inspection upon procurement

a) Chemicals used for the production of natural rubber; Chemicals used for environmental monitoring equipment; Chemicals used for quality testing; and other chemicals serving the Company's production and business activities.

b) Plant protection products, fertilizers, and biological products used for rubber plantations, fruit trees, coffee plants, etc.

c) Rubber sheet bags, labels, PE plastic packaging, and other materials used for packaging finished rubber products, in cases where it is necessary to inspect technical specifications that cannot be accurately determined by visual inspection, such as melting temperature or other parameters.

d) Other types of goods where the procuring unit or the using unit deems it necessary to conduct inspection to ensure quality in accordance with contractual requirements and actual usage.

e) With respect to goods directly procured and utilized by Rubber Thread Processing Factory: due to their specific nature, the Executive Board shall issue a separate notice prescribing applicable regulations for implementation.

2. Contents of quality inspection requirements

a) For goods specified at Points a and b, Clause 1, Article 16a of this Regulation: Inspection of active ingredients, main components, content, concentration, or key quality indicators in accordance with the contract or applicable declared standards.

b) For goods specified at Point c, Clause 1, Article 16a of this Regulation: inspection of melting temperature or other technical specifications as required under the contract.

c) For other cases: the procuring unit shall be responsible for determining the inspection contents to ensure compliance with contractual quality requirements as a basis for acceptance, use, and handling of the supplier's responsibilities when necessary.

3. Cases where quality inspection shall be applied

The procuring unit shall carry out quality inspection of goods within the scope of this Article in the following cases:

- a) Goods procured for the first time.
- b) Goods reaching the value threshold subject to inspection as prescribed in Clause 4 of this Article.
- c) Change in supplier.
- d) Change in origin, labeling, specifications, packaging, etc., compared to previously used goods.
- e) Goods showing abnormal signs in terms of appearance, packaging, labeling, storage condition, or where there are feedbacks or suspicions regarding quality.
- f) Occurrence of incidents during production or use that show signs related to the quality of input goods.
- g) Other necessary cases as proposed by the procuring unit or the using unit.

4. Criteria for determining the level and frequency of inspection

4.1. For goods specified at Points a and c, Clause 1 of this Article:

h) Where the procurement value is VND 50 million or more per item per procurement batch, the procurement unit shall conduct quality inspection in accordance with regulations.

i) Where the procurement value is below VND 50 million per item per procurement batch, the procurement unit shall ensure that such goods are inspected at least once per year, based on appropriate selection criteria considering risk level, frequency of use, and necessary management requirements in cases where there are suspicions regarding quality based on visual inspection.

j) For contracts for procurement of chemicals used for quality testing, the procurement unit shall take the lead and coordinate with the using unit to select at least 30% of the items under the contract for quality inspection where deemed necessary, based on the nature of the goods and usage requirements.

4.2. For goods specified at Points b and d, Clause 1 of this Article:

a) Where the procurement value is VND 100 million or more per item per procurement batch, the procurement unit shall conduct quality inspection in accordance with regulations.

b) Where the procurement value is below VND 100 million per item per procurement batch, the procurement unit shall ensure that such goods are inspected at least once per year, based on appropriate selection criteria considering risk level, frequency of use, and necessary management requirements in cases where there are suspicions regarding quality based on visual inspection.

c) For goods under technical consultancy contracts (such as durian plantations, coffee plantations, or other crops managed by the Company), which are designated and supplied by the consulting unit under the contract, the

procurement unit shall coordinate with the Company's Technical Department to select at least 30% of the items in each procurement batch for quality inspection.

d) For plant protection products and foliar fertilizers used for plantation maintenance, where procurement is delegated to authorized branches:

- Quality inspection shall be conducted for goods with a value of VND 50 million or more per procurement batch.

- Where the value of each procurement batch is below VND 50 million, but the total annual procurement value for the same type of goods exceeds VND 50 million, quality inspection shall be conducted at least once per year.

4.3. Inspection of 100% of all batches is not mandatory. Inspection shall be conducted based on the principle of representative sampling or random inspection, as appropriate to each group of goods, risk level, and the supplier's supply history.

4.4. Where goods show abnormal signs in terms of appearance, packaging, or labeling, or where there are feedbacks regarding quality, the using unit shall have the right to propose inspection regardless of the procurement package value.

4.5. Where a supplier has a stable supply history, with at least three (03) consecutive satisfactory supplies within a year and no complaints, claims, or quality incidents arising, the procurement unit may consider applying random inspection; however, the minimum inspection frequency of once per year as prescribed in this Article must still be ensured.

5. Methods of inspection and sampling

a) Quality inspection shall be conducted through sampling representative of the batch; the sampling method, sample quantity, and sampling ratio shall be determined based on the nature of the goods or contractual requirements.

b) Samples shall be collected randomly or by appropriate methods to ensure representativeness of the batch.

c) Each sample shall be divided into three (03) parts of equivalent volume, sealed, labeled, and recorded in minutes containing full information (*including time, location, name of goods, batch quantity, condition, representatives of participating parties, and other necessary information for traceability and verification when required*), of which: 01 part shall be retained by the procurement unit, 01 part shall be retained by the supplier and 01 part shall be sent to a competent and legally established testing/inspection entity; or in accordance with the provisions of the contract.

6. Retention of reference samples

a) Reference samples shall be sealed and clearly labeled with identification information of the batch.

b) The retention period of samples shall be at least until the buyer has fully used up the batch or until the expiry date of the goods.

c) Retained samples shall serve as a basis for comparison and verification in the event of disputes, complaints, or incidents related to product quality.

7. Inspection and Testing Entities

a) The buyer shall have the right to select the inspection and testing entity.

b) The inspection and testing entity must be independent, possessing adequate professional capacity, operational functions, and conditions as prescribed by law.

c) Test results issued by the inspection entity shall constitute one of the bases for acceptance, payment, handling of the batch, and evaluation of the supplier.

d) Inspection and testing costs: shall be implemented in accordance with the agreement set forth in the sale and purchase contract.

8. Handling of non-conforming goods

a) Acceptance, use, or payment shall be temporarily suspended for batches that fail to meet inspection requirements or where there are grounds to determine non-compliance with quality requirements.

b) The supplier shall be notified to provide explanations and to carry out recall, replacement, supplementation, remediation, or other handling measures in accordance with the contract.

c) Where non-conforming goods cause damage to production activities, product quality, equipment, environment, or give rise to related costs, the supplier shall be liable in accordance with the contractual agreement and applicable laws.

d) The handling of batches of goods that fail to meet testing requirements (whether such goods have not yet been used or have already been used due to seasonal demand) must be expressly stipulated in the contract, in order to ensure a legal basis and to safeguard the rights and interests of the parties during contract performance.

CHAPTER VI IMPLEMENTATION

Article 18. Provisions on Implementation

1. This Regulation consists of six Chapters and eighteen Articles and replaces the Regulation on contractor selection for procurement in production and business activities and for maintaining regular operations of the Company, promulgated under Decision No. 31/QĐ-HĐQT dated October 29, 2025 of the Board of Directors of Dak Lak Rubber Joint Stock Company. Matters not provided for in this Regulation shall be governed by the Company's Charter, the Financial Management Regulation, prevailing internal regulations of the Company, and the applicable laws on bidding.

2. The Board of Directors of the Company shall have the authority to amend

and supplement this Regulation.

3. The Board of Directors of the Company assigns the General Director to promulgate detailed implementation procedures and relevant templates for contractor selection of the Company.

4. All previous regulations of the Company that are inconsistent with this Regulation are hereby repealed.

5. The General Director, Deputy General Directors, Chief Accountant, functional departments of the Company; Directors of affiliated branches of the Company; and representatives of the Company's capital in other enterprises shall be responsible for the implementation of this Regulation.

6. During the course of implementation, if any difficulties or issues arise requiring supplementation or amendment, the Company's departments and branches shall report to the Company for consideration and appropriate revision or supplementation.

7. This Regulation shall take effect from/..... 2026.

8. Bidding packages for which contracts have been signed prior to the effective date of this Regulation shall continue to be implemented in accordance with the Regulation promulgated under Decision No. 31/QĐ-HĐQT dated October 29, 2025 of the Board of Directors of Dak Lak Rubber Joint Stock Company.

9. Bidding packages for which contractor selection plans have been approved prior to the effective date of this Regulation but for which procurement procedures have not yet been implemented shall require the procurement unit to prepare adjusted contractor selection plans in accordance with this Regulation (if applicable).

**ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN**

Nguyen Viet Tuong