

**DAKLAK RUBBER INVESTMENT
JOINT STOCK COMPANY
(DRI)**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness

No.:

Dak Lak, July ,2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL REPORTS

To: Hanoi Stock Exchange

In compliance with the regulations of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Dak Lak Rubber Investment Joint Stock Company hereby discloses its parent company's financial statements for Q2 2026 to the Hanoi Stock Exchange as follows:

1. Name of Organization: DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

- Stock code: **DRI**
- Address: 59 Cao Thang Street, Tan An Ward, Dak Lak Province
- Tel: (0262) 3867676 Fax: (0262) 3865303
- Email: dri@dri.com.vn Website: www.dri.com.vn

2. Disclosure Information:

- Financial Statements of the Parent Company for Q2 2026:

☒ Separate Financial Statements (The listed organization has no subsidiaries and its superior accounting unit has affiliated units);

☐ Consolidated Financial Statements (The listed organization has subsidiaries);

☐ General Financial Statements (The listed organization has dependent accounting units that have independent accounting structures)

- Cases requiring explanations:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for the financial statements (for the audited financial statements):

☐ Yes

☒ No

Explanatory documents in case of choosing Yes:

☐ Yes

☐ No

+ The after-tax profit in the reporting period has a difference of 5% or more before and after the audit, or shift from a loss to a profit or vice versa (for the audited financial statements):

☐ Yes

☒ No

Explanatory documents in case of choosing Yes:

☐ Yes

☐ No

+ The profit after corporate income tax in the business performance statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory documents in case of choosing Yes:

☒ Yes

☐ No

+ The after-tax profit in the reporting period is a loss, shift from a profit in the same period last year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory documents in case of choosing Yes:

☐ Yes

☐ No

This information was also disclosed on the official website of Dak Lak Rubber Investment Joint Stock Company on 28 July 2026, at <http://www.dri.com.vn>, under the section Investor Relations / Financial Statements.

Attached documents:

- Financial Statements of the Parent Company for Q2 2026;
- Explanatory document No. 46/CV-CT dated 28/07/2026.

**Organization representative
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**

Nguyen Thi Hai

**INVESTMENT JOINT STOCK COMPANY
DAKLAK RUBBER**



DRI

FINANCIAL STATEMENTS

Q2 - 2026

DakLak, July 2026



**INVESTMENT JOINT STOCK COMPANY
DAKLAK RUBBER**



DRI

**FINANCIAL STATEMENTS
Q2 - 2026**

DakLak, July 2026

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: No. 59 Cao Thang - Tan An Ward - DakLak Province

FINANCIAL STATEMENTS**INTERIM STATEMENT OF FINANCIAL POSITION**

As at 30 June 2026

Unit: VND

ITEMS		Code	Notes	31/12/2025	01/01/2025
A	CURRENT ASSETS	100		211.119.592.024	122.887.811.317
I	Cash and cash equivalents	110		13.266.737.934	33.894.410.407
1	Cash	111	5.1	13.266.737.934	33.894.410.407
2	Cash Equivalents	112		-	-
II.	Short-term financial investments	120		126.711.583.340	57.604.644.110
1	Trading securities	121		-	-
2	Provision for diminution in the value of trading securities (*)	122		-	-
3	Held to maturity investment	123	5.2	126.711.583.340	57.604.644.110
III	Short-term receivables	130		62.918.136.762	12.912.725.531
1	Short-term trade receivables	131	5.3	9.396.488.425	8.727.600.700
2	Short-term prepayments to suppliers	132	5.4	434.104.000	173.000.000
3	Short-term inter-company receivables	133		-	-
4	Receivable according to the progress of construction contract	134		-	-
5	Other short-term receivables	135	5.5	53.087.544.337	4.012.124.831
IV	Inventories	140		7.469.158.400	16.509.433.538
1	Inventories	141	5.6	7.469.158.400	16.509.433.538
2	Provision for decline inventories	142		-	-
V	Current biological assets	150		-	-
VI	Other current assets	160		753.975.588	1.966.597.731
1	Short-term deferred expenses	161	5.7	-	786.183.776
2	Value added tax deductibles	162		753.975.588	1.180.413.955
B	NON-CURRENT ASSETS	200		675.016.934.648	715.108.075.059
I	Long-term receivables	210		-	-
II	Fixed assets	220		10.568.296.602	10.238.955.560
1	Tangible fixed assets	221	5.8	5.171.995.757	4.842.654.715
	- Historical costs	222		8.500.182.550	7.911.768.910
	- Accumulated depreciation	223		(3.328.186.793)	(3.069.114.195)
2	Financial leasing fixed assets	224		-	-
3	Intangible fixed assets	227	5.9	5.396.300.845	5.396.300.845
	- Historical costs	228		5.649.620.520	5.649.620.520
	- Accumulated depreciation	229		(253.319.675)	(253.319.675)
III	Non-current biological assets	230			
IV	Investment property	240		-	-
V	Long-term asset in progress	250		-	19.820.000
1	Long-term work in progress	251		-	-
2	Construction in progress	252		-	19.820.000
VI	Long- term financial Investments	260		664.114.000.000	704.575.000.000
1	Investments in subsidiaries	261	5.10	564.750.000.000	564.750.000.000
2	Investments in joint ventures and associates	262		-	-
3	Investments in other entities	263	5.11	3.000.000.000	3.000.000.000
4	Allowance for impairment of long-term investments in other ent	264		-	-
5	Long-term held-to-maturity investments	265	5.12	96.364.000.000	136.825.000.000
VII	Other non-current assets	270		334.638.046	274.299.499
1	Long-term deferred expenses	271	5.13	334.638.046	274.299.499
2	Deferred income tax assets	272		-	-
	TOTAL ASSETS	280		886.136.526.672	837.995.886.376

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: No. 59 Cao Thang - Tan An Ward - DakLak Province

FINANCIAL STATEMENTS

	ITEMS	Code	Notes	31/12/2025	01/01/2025
C	LIABILITIES	300		6.656.866.475	12.560.826.303
I	Current liabilities	310		6.656.866.475	12.422.087.022
1	Short-term trade payables	311	5.14	226.202.933	8.547.848.473
2	Short-term advances from customers	312		-	-
3	Dividends and profit payable	313	5.15	749.528.599	778.211.531
4	Taxes and other obligations to the State Budget	314	5.16	1.713.692.780	398.609.590
5	Payables to employees	315	5.17	1.364.357.352	1.843.087.449
6	Short-term accrued expenses	316	5.18	-	180.000.000
7	Short-term inter-company payables	317		-	-
8	Payable according to the progress of construction contracts	318		-	-
9	Short-term deferred revenue	319		-	-
10	Other short-term payables	320	5.19	64.842.198	64.842.198
11	Short-term borrowings and financial leases	321		-	-
12	Provisions for short-term payables	322		-	-
13	Bonus and welfare funds	323	5.20	2.538.242.613	609.487.781
II	Non-current liabilities	330		-	138.739.281
1	Preferred shares	341		-	138.739.281
D	OWNER'S EQUITY	410		879.479.660.197	825.435.060.073
1	Capital	411	5.21	732.000.000.000	732.000.000.000
	- Ordinary shares with voting rights	411a		732.000.000.000	732.000.000.000
	- Preferred stock	411b			
2	Share premiums	412			
3	Bond conversion options	413			
4	Other sources of capital	414			
5	Treasury shares	415			
6	Differences on asset revaluation	416			
7	Foreign exchange differences	417			
8	Investment and development fund	418	5.21	38.731.219.629	38.731.219.629
9	Other funds	419			
10	Retained earnings	420	5.21	108.748.440.568	54.703.840.444
	Retained earnings being accumulated to the end of the prior year	420a		50.803.880.150	(38.670.716.993)
	Retained earnings of the current period	420b		57.944.560.418	93.374.557.437
11	Non-controlling interest	429			
	TOTAL EQUITY	440		886.136.526.672	837.995.886.376


 Nguyen Thi Thu Ha
 Preparer


 Le Thanh Cuong
 Chief Accountant




 Nguyen Do
 General Director
 Approved on 27 July 2026

INTERIM STATEMENT OF PROFIT OR LOSS

For the period from 01 April 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Notes	Q2-2026	Q2-2025	Cumulative from 01/01/2026 to 30/06/2026	Cumulative from 01/01/2025 to 30/06/2025
1. Revenue from sales of goods and services rendered	1	6.1	43.198.700.662	85.568.681.905	121.923.114.724	180.014.845.900
2. Less deductions	2		-	-	-	-
3. Net revenue (10 = 01 - 02)	10		43.198.700.662	85.568.681.905	121.923.114.724	180.014.845.900
4. Cost of goods sold	11	6.2	37.616.374.111	80.853.154.384	109.028.843.263	164.733.948.648
5. Gross profit (20 = 10 - 11)	20		5.582.326.551	4.715.527.521	12.894.271.461	15.280.897.252
6. Gain/(loss) from disposal and liquidation of investment	21				-	-
7. Financial income	22	6.3	55.728.756.103	85.051.736.817	59.385.713.536	92.428.924.535
8. Financial expenses	23	6.4	116.429.061	383.273.853	405.510.871	653.748.081
- In which: Interest expense	24		-	-	-	-
9. Selling expenses	25	6.5	1.890.616.088	4.368.843.867	7.017.607.241	8.626.081.842
10. General & administration expenses	26	6.6	2.730.679.556	2.020.072.119	5.470.946.606	3.975.341.590
11. Net operating profit/(loss) (30 = 20+(21-22)-25-26)	30		56.573.357.949	82.995.074.499	59.385.920.279	94.454.650.274
12. Other income	31		-	-	-	-
13. Other expenses	32		-	-	-	-
14. Profit from other activities (40 = 31 - 32)	40				-	-
15. Accounting profit before tax (50 = 30+40)	50		56.573.357.949	82.995.074.499	59.385.920.279	94.454.650.274
16. Current corporate income tax expenses	51	5.16	874.017.548	475.001.448	1.580.099.142	1.989.905.639
17. Deferred corporate income tax expenses	52		-	-	(138.739.281)	-
18. Net profit after tax (60 = 50 - 51 - 52)	60		55.699.340.401	82.520.073.051	57.944.560.418	92.464.744.635
19. Earning per share (*)	70					
20. Diluted earnings per share (*)	71					



Nguyen Thi Thu Ha
Preparer



Le Thanh Cuong
Chief Accountant



Nguyen Do
General Director
Approved on 27 July 2026

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: No. 59 Cao Thang - Tan An Ward - DakLak Province

FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

INTERIM STATEMENT OF CASH FLOWS*(Indirect method)*

For the period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS		Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	CASH FLOWS FROM OPERATING ACTIVITIES				
1.	Profit before tax	01		59.385.920.279	94.454.650.274
2.	Adjustments for:				
-	Depreciation of fixed assets and investment properties	02		259.072.598	229.908.833
-	Provisions and allowances	03		-	-
-	Exchange gain/ (loss) due to revaluation of monetary items in foreign currencies	04		(548.285.711)	(1.183.671.549)
-	Gain/ (loss) from investing activities	05		(58.380.339.138)	(87.901.732.561)
-	Borrowing costs	06		-	-
-	Others	07		-	-
3.	Operating profit/(loss) before changes of working capital	08		716.368.028	5.599.154.997
-	Increase/ (decrease) of receivables	09		184.180.012	(745.339.594)
-	Increase/ (decrease) of inventories	10		9.040.275.138	25.115.214.447
-	Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(8.951.744.949)	(31.060.599.136)
-	Increase/(decrease) in deferred expenses	12		725.845.229	1.173.214.452
-	Increase/ (decrease) of trading securities	13		-	-
-	Borrowing costs paid	14		-	-
-	Corporate income tax paid	15		(322.329.572)	(1.033.665.826)
-	Other cash inflows	16		-	-
-	Other cash outflows	17		(2.397.121.879)	(1.756.080.000)
	Net cash flows from operating activities	20		(1.004.527.993)	(2.708.100.660)
II.	CASH FLOWS FROM INVESTING ACTIVITIES				
1.	Purchases and construction of fixed assets and other non-current assets	21		(734.296.640)	(36.572.727)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		(117.500.000.000)	(11.000.000.000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		90.000.000.000	10.000.000.000
5.	Investments into other entities	25		-	-
6.	Withdrawals of investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27		8.614.500.029	7.303.200.999
	Net cash flows from investing activities	30		(19.619.796.611)	6.266.628.272

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: No. 59 Cao Thang - Tan An Ward - DakLak Province

FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

ITEMS		Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES					
1.	Proceeds from issuing stocks and capital contributions from owners	31		-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3.	Proceeds from borrowings	33		-	-
4.	Repayment for loan principal	34		-	-
5.	Payments for financial leased assets	35		-	-
6.	Dividends and profit paid to the owners	36		(28.682.932)	(39.859.092)
	Net cash flows from financing activities	40		(28.682.932)	(39.859.092)
	Net cash flows during the year (50=20+30+40)	50		(20.653.007.536)	3.518.668.520
	Beginning cash and cash equivalents	60	5.1	33.894.410.407	32.575.817.197
	Effects of fluctuations in foreign exchange rates	61		25.335.063	291.171.549
	Ending cash and cash equivalents (70=50+60+61)	70	5.1	13.266.737.934	36.385.657.266



Nguyen Thi Thu Ha
Preparer



Le Thanh Cuong
Chief Accountant



Nguyen Do
General Director
Approved on 27 July 2026

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

1. GENERAL INFORMATION

1.1. Ownership

Dak Lak Rubber Investment Joint Stock Company is a joint stock company operating under Enterprise Registration Certificate No. 6001271719, initially issued on 24 February 2012, and most recently amended for the 10th time on 26 June 2026 by the Dak Lak Province Department of Planning and Investment (currently the Dak Lak Province Department of Finance).

The Company's shares have been traded on the UPCoM market under the stock ticker DRI since 23 May 2017, with the following details:

- Type of shares: Ordinary shares
- Stock ticker: DRI
- Par value: VND 10,000 per share
- Number of listed shares: 73,200,000 shares
- Total par value of listed shares: VND 732,000,000,000.

1.2. Scope of operating activities

The Company operates in industrial manufacturing, services and trading.

1.3. Line of business

Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals, details:

- Wholesale of rubber latex and agricultural products;
- Wholesale of rubber seedlings and other industrial plants, committed not to implement the content: "Exercising the right to export, the right to import, the right to distribute goods on the List of goods that foreign investors and economic organizations with foreign investment capital are not allowed to exercise the right to export, the right to import, the right to distribute: Cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar are excluded from the scope of commitment";
- Wholesale of automobiles and other motor vehicles, details: Wholesale of cars and other motor vehicles;
- Wholesale of other construction materials and installation equipment, details: Wholesale of timber and processed wood;
- Rubber planting;
- Post-harvest service activities;
- Exploitation and collection of peat;
- Fertilizer and nitrogen compound production, details: Fertilizer production;
- Other specialized wholesale not classified elsewhere, details: Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (except chemicals banned by the state) and materials for agriculture;
- Management consulting activities, details: Management consulting for projects related to agricultural development, technical infrastructure, roads, irrigation works;
- Wholesale of other machinery, equipment and spare parts, details: Wholesale of machinery and equipment for rubber production and processing, agricultural production;

- Real estate business, land use rights owned, used or leased, committed not to implement the content: "Investing in building infrastructure for cemeteries and graveyards to transfer land use rights associated with infrastructure";
- Exploitation of stone, sand, gravel, clay, details: Exploitation of stone, sand, gravel for construction materials;
- Wholesale of food;
- Wholesale of fabrics, garments, footwear, details: Wholesale of footwear, labor protection clothing, ready-made clothing;
- Agents, brokers, auctions of goods, details: Commercial brokerage;
- Forestry, forest care and forestry tree nursery.

During the year, the Company's main activity is the import and export of raw rubber latex.

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	Main business activities	Capital contribution ratio	Voting rights ratio	Proportion of interests
Daklak Rubber Co., Ltd.	Tha Luong, Pākse District, Chāmpasāk Province, Laos	Rubber Planting	100%	100%	100%
DRI High-tech Agriculture Co., Ltd.	59 Cao Thang Street, Tan An Ward, Daklak Province	Durian Planting	83.87%	83.87%	83.87%

1.6. The number of the employees

As at 30 June 2026, the Company had 16 employees (as at 30 June 2025: 15 employees).

1.7. Statement of comparability of information in the Financial Statements

The figures presented in the financial statements for the accounting period ended 30 June 2026 are comparable with the corresponding figures of the previous year.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Fiscal year

The financial year of the Company is from 01 January to 31 December 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 STANDARD 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. 99/2025/TT-BTC dated 27 October 2025 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 System and the current legal regulations relating to the Circular No. 99/2025/TT-BTC dated 27 October 2025 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. Basic of preparation the financial statements

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

4.2. Transactions in foreign currencies

Transactions denominated in foreign currencies are translated at the actual exchange rates at the transaction dates or the book exchange rates at the dates of the transactions. Monetary items denominated in foreign currencies at the end of the financial period are translated at the exchange rates prevailing at that date.

- The actual exchange rate at the transaction date is the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions.

- The book exchange rate includes specific identification rates or weighted average rates.

+ Specific identification exchange rate is the rate determined upon collection of receivables, other assets, or settlement of payables in foreign currencies, based on the actual exchange rate at each transaction date (if no revaluation has been performed) or the revalued rate at the end of the previous period for each item (if revaluation has been performed).

+ Weighted average exchange rate is determined based on the average of the translated values in the accounting currency at actual transaction exchange rates for debit entries of cash, receivables, and other assets, or credit entries of payables, divided by the foreign currency balances at the beginning of the period and increases during the period for each item. The weighted average exchange rate may be determined at the end of the period or at each settlement date.

Exchange differences arising during the period from foreign currency transactions are recognized in financial income or financial expenses. Exchange differences arising from the revaluation of monetary items denominated in foreign currencies at the end of the financial year, after offsetting gains and losses, are recognized in financial income or financial expenses.

The actual exchange rates applied to foreign currency transactions are determined as follows:

- For purchases and sales of foreign currencies (spot, forward, futures, options, and swap contracts), the exchange rate is the rate agreed upon in the contracts between the Company and the commercial bank.

- Where the contract does not specify the settlement exchange rate, the actual exchange rate shall be applied in the following cases:

+ For accounts reflecting revenue and other income. In cases where goods are sold, services are rendered, or income relates to advance receipts from customers, the revenue corresponding to the advance received is translated at the exchange rate at the date of receipt (not at the rate at the revenue recognition date).

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from 1 January 2026 to 30 June 2026

+ For accounts reflecting production and business costs and other expenses. In cases where prepaid expenses are allocated to expenses during the period, such expenses are recognized at the exchange rate at the prepayment date (not at the rate at the allocation date).

+ For accounts reflecting assets. Where assets are acquired in relation to advance payments to suppliers, the asset value corresponding to the advance is translated at the exchange rate at the prepayment date (not at the rate at the asset recognition date).

+ Debit side of cash and other asset accounts; debit side of receivable accounts; debit side of payable accounts when advance payments are made to suppliers.

+ Credit side of payable accounts; credit side of receivable accounts when advances are received from customers.

+ Equity accounts.

Exchange rates used for revaluation of monetary items denominated in foreign currencies at the end of the financial year are determined as follows:

- For foreign currencies deposited at banks: the average transfer buying and selling rate of the bank where the Company maintains its foreign currency accounts.
- For receivables and payables: the average transfer buying and selling rate of Vietnam Joint Stock Commercial Bank for Industry and Trade - Dak Lak Branch as at 30 June 2026, which was VND 26,208/USD.

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 reports 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).

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 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 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.
- 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. 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

4.7. 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.

4.8. 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.

4.9. 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.
- Other payables reflects the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

4.10. 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".

4.11. 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.

4.12. Borrowing costs

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

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.

4.13. 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. When the contract stipulates that the buyer is entitled to return the products and goods purchased under specific conditions, the Company may only record revenue when such specific conditions no longer exist and the buyer is not entitled to return the products or goods (except for cases where customers have the right to return goods in exchange for goods, other services);
- 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. When the contract stipulates that the buyer is entitled to return the purchased services under specific conditions, the revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the services provided;
- 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.

4.14. 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.

4.15. 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.

4.16. 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.

4.17. 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	Major Shareholder
Daklak Rubber Co., Ltd (Laos)	Subsidiary
DRI High-tech Agriculture Co., Ltd	Subsidiary
Board of Administrator, the Board of Supervisors, the Board of General Directors	Executive Board

5. ADDITIONAL INFORMATION TO ITEMS IN THE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	46.604.352	70.136.133
Cash in banks (*)	13.220.133.582	33.824.274.274
Cash in transit		
	13.266.737.934	33.894.410.407

(*) In particular, as at 30 June 2026, the balance of Cash in banks in foreign currencies is:

	Original	Equivalent to VND
Dollar (USD)	320.515,89	8.406.109.703

5.2 Held-to-maturity investments

	30/06/2026		01/01/2026	
	Cost VND	Provison VND	Cost VND	Provison VND
Other investments:				
Term deposits: DAKRUFUND (1)	70.000.000.000		50.000.000.000	
Term deposits: Agribank (2)	35.000.000.000		-	
Term deposits: VietinBank (3)	10.000.000.000			
Accrued interest	1.010.508.000	-	492.740.000	-
Related parties:				
DRI High-Tech Agriculture Co., Ltd. - Loan (4)	8.500.000.000		5.000.000.000	
DRI High-Tech Agriculture Co., Ltd. - Loan interest	934.294.519		630.356.164	
Dak Lak Rubber JSC (Dakruco) - Loan interest	1.266.780.821		1.481.547.946	
	126.711.583.340	-	57.111.904.110	-

(1) Term deposits at Dak Lak Rubber People's Credit Fund with a term of 6 months; interest rates ranging from 6% to 8,5% per annum.

(2) Term deposits at the Bank for Agriculture and Rural Development of Vietnam (Agribank) with a term of 6 months; interest rate of 7.2% per annum.

(3) Term deposit with VietinBank, with a 6-month term and an interest rate of 7.9% per annum.

(4) This represents a loan granted to DRI High-Tech Agriculture Company Limited under Loan Agreement No. 02/2023/HĐVV dated 20 July 2023: loan amount of VND 14 billion, interest rate of 8% per annum, and loan term of 36 months. The outstanding loan balance as at 30 June 2026 was VND 9 billion, of which the current portion of long-term loan due was VND 8.5 billion.

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5.3 Short-term trade receivables

	30/06/2026 VND	01/01/2026 VND
Trade receivables – other customers		
CORRIE MACCOLL EUROPE B.V.	1.253.151.245	3.044.793.640
UKKO CORPORATION	4.750.252.416	1.879.718.400
MALAYA INTERNATIONAL COMPANY PTE.LTD	3.393.084.764	1.742.712.580
R1 INTERNATIONAL PTE.LTD		1.039.066.560
WEBER AND SCHAEER GMBH & CO.KG		1.021.309.520
	9.396.488.425	8.727.600.700

5.4 Short-term advances to suppliers

	30/06/2026 VND	01/01/2026 VND
Other suppliers	434.104.000	173.000.000
	434.104.000	173.000.000

5.5 Other short-term receivables

	30/06/2026 Cost VND	Provison VND	01/01/2026 Cost VND	Provison VND
Advances to suppliers – related parties				
DakLak Rubber Co., Ltd (Payment on behalf)	1.192.645.945		1.245.972.110	
DakLak Rubber Co., Ltd (Net Profit After Tax)	51.756.213.646	-		-
DRI High-Tech Agriculture Co.,Ltd (Net Profit After Tax)		-	2.600.000.000	-
Advances to suppliers – other suppliers				
Contract performance deposit	120.000.000		120.000.000	
Employee advances	18.684.746	-	46.152.721	-
	53.087.544.337	-	4.012.124.831	-

5.6 Inventories

	30/06/2026 Cost VND	Provison VND	01/01/2026 Cost VND	Provison VND
Finished goods	7.469.158.400	-	16.509.433.538	-
	7.469.158.400	-	16.509.433.538	-

5.7 Short-term deferred expenses

	30/06/2026 VND	01/01/2026 VND
Transportation costs of ending rubber inventory		592.566.560
Palletizing costs of ending rubber inventory		193.617.216
		786.183.776

5.8 Increase/decrease of tangible fixed assets

	Building, structures VND	Transportation VND	Office equipment VND	Total VND
Cost				
As at 01/01/2026	5.565.936.183	2.268.000.000	77.832.727	7.911.768.910
New acquisition	330.178.000	127.170.000	131.065.640	588.413.640
As at 30/06/2026	5.896.114.183	2.395.170.000	208.898.367	8.500.182.550
Accumulated				
As at 01/01/2026	1.164.479.196	1.852.200.000	52.434.999	3.069.114.195
Depreciation in year	139.577.144	113.400.000	6.095.454	259.072.598
As at 30/06/2026	1.304.056.340	1.965.600.000	58.530.453	3.328.186.793
Residual value				
As at 01/01/2026	4.401.456.987	415.800.000	25.397.728	4.842.654.715
As at 30/06/2026	4.592.057.843	429.570.000	150.367.914	5.171.995.757

5.9 Increase/decrease of intangible fixed assets

	Land use rights VND	Total VND
Cost		
As at 01/01/2026	5,649,620,520	5,649,620,520
As at 30/06/2026	5,649,620,520	5,649,620,520
Accumulated depreciation		
As at 01/01/2026	253,319,675	253,319,675
As at 30/06/2026	253,319,675	253,319,675
Residual value		
As at 01/01/2026	5,396,300,845	5,396,300,845
As at 30/06/2026	5,396,300,845	5,396,300,845

5.10 Investments in subsidiaries

	30/06/2026			01/01/2026		
	Cost VND	Provision VND	Fair value VND	Cost VND	Provision VND	Fair value VND
DakLak Rubber Company Limited (1)	538,750,000,000	-	(*)	538,750,000,000	-	-
DRI High-Tech Agriculture Company Limited (2)	26,000,000,000	-	(*)	26,000,000,000	-	-
	564,750,000,000	-		564,750,000,000	-	-

Information about investments in subsidiaries:

(1) According to decision No. 2488/GP dated 22 June 2005 of the Minister of Planning and Investment of the Socialist Republic of Vietnam and Foreign Investment License No. 111/UBH dated 6

December 2004 issued by the Ministry of Planning and Investment - Lao People's Democratic Republic, Dak Lak Rubber One Member Co., Ltd. invested in Dak Lak Rubber Co., Ltd. in Laos 25,000,000 USD, equivalent to 100% of charter capital.

On 13 February 2017, the Ministry of Planning and Investment of the Socialist Republic of Vietnam issued the Overseas Investment Registration Certificate (4th amendment), No. 201700282, replacing the Adjusted Investment Certificate No. 2488/BKHĐT-ĐTRNN-ĐC3 dated 25 December 2014. Total foreign investment capital of the investor: USD 36,040,366, equivalent to VND 750,000,000,000.

- (2) DRI High-Tech Agriculture Company Limited was established and operates under Business Registration Certificate No. 6001605111 dated 1 March 2018. The Company's investment capital in DRI High-Tech Agriculture Company Limited is VND 26,000,000,000, accounting for 83.87% of charter capital. The main activity of DRI High-Tech Agriculture Company Limited is growing high-tech agricultural crops.

(*) The Company does not have information on the fair value of these investments as of the reporting date.

5.11 Investments in another entities

Is a capital contribution to Dak Lak Rubber People's Credit Fund according to capital contribution contract No. 263/HDGV-QTDCS dated 19 January 2018.

5.12 Long-term held-to-maturity investments

	30/06/2026 VND	01/01/2026 VND
<i>Long-term loans receivable - related parties</i>		
Dak Lak Rubber Joint Stock Company (1)	40.000.000.000	80.000.000.000
DakLak Rubber Company Limited (2)	45.864.000.000	45.325.000.000
DRI High-Tech Agriculture Company Limited (3)	10.500.000.000	11.500.000.000
	96.364.000.000	136.825.000.000

- (1) Contract No. 01/2023/HĐVV dated 22 May 2023, with the following basic contents: loan amount of VND 40,000,000,000, interest rate of 9%/year, loan term of 60 months. The loan collateral is 6,000,000 DRI shares issued by Dak Lak Rubber Investment Joint Stock Company owned by Dak Lak Rubber Joint Stock Company, currently deposited at Vietnam Development Investment Bank Securities Joint Stock Company.

- (2) Loan amount to subsidiary Dak Lak Rubber Company Limited (Laos), equivalent to 1,750,000 USD under loan contract No. 02/HDVV-2024-DRI dated 30 December 2024. Loan term from the date of signing the contract to December 2027.

- (3) Including 3 contracts, details:

- Contract No. 02/2023/HĐVV dated 20 July 2023: loan amount of VND 14 billion, interest rate of 8% per annum, and loan term of 36 months. The outstanding loan balance as at 30 June 2026 was VND 9 billion, of which the current portion of long-term loan due was VND 8.5 billion.
- Contract No. 01/2025/HĐVV dated 10 June 2025, with the following basic contents: loan amount of VND 7.500.000.000, interest rate of 8%/year, loan term of 36 months.
- Contract No. 01/2026/HĐVV dated 4 May 2026: Credit limit of VND 16 billion, bearing interest at 9.5% per annum, with a term of 36 months. Amount disbursed: VND 2.5 billion.

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5.13 Long-term deferred expenses

	30/06/2026 VND	01/01/2026 VND
FSC system development		10.497.315
Tools and equipment	212.110.783	98.030.005
Office repair expenses	122.527.263	165.772.179
	334.638.046	274.299.499

5.14 Short-term Trade Accounts Payable

	30/06/2026		01/01/2026	
	Value VND	Able-to-pay amount VND	Value VND	Able-to-pay amount VND
Related parties				
DakLak Rubber Co., Ltd	-	-	8.323.568.323	8.323.568.323
Payables to other suppliers				
U&I Logistics JSC	89.070.581	89.070.581	80.964.718	80.964.718
Thai Binh Transport Services Co., Ltd	137.132.352	137.132.352		
Other suppliers			143.315.432	143.315.432
	226.202.933	226.202.933	8.547.848.473	8.547.848.473

5.15 Dividends payable

This item reflects unpaid dividends from 2017 to 2024 payable to shareholders who have not deposited their shares as of the end of the reporting period.

5.16 Taxes and amounts payables to the State Budget

	01/01/2026	Movement in the year		30/06/2026
	Taxes Payable VND	Payable VND	Paid VND	VND
Import VAT	-	159.479.119	159.479.119	--
Output VAT	-	126.750.400	126.750.400	--
Corporate income tax	322.329.572	1.580.099.142	322.329.572	1.580.099.142
Personal income tax	76.280.018	308.488.351	251.174.731	133.593.638
	398.609.590	2.174.817.012	859.733.822	1.713.692.780

Value Added Tax (VAT)

The Company declares and pays value-added tax (VAT) under the credit method, applying the applicable tax rates in accordance with prevailing tax regulations..

Corporate income tax

The company is required to pay corporate income tax on taxable income at a tax rate of 20%. The estimated corporate income tax liability for the year is as follows:

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	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Accounting profit before tax	59.385.920.279	94.454.650.274
Adjustments to increase, decrease accounting profit before tax to determine taxable income:		
- Adjustments to increase	1.104.074.789	41.176.000
- Adjustments to decrease	(548.285.711)	(1.183.671.549)
Assessable income	59.941.709.357	93.312.154.725
Tax exempt income	(285.000.000)	(2.885.780.822)
Taxable income	59.656.709.357	90.426.373.903
Corporate income tax rate	20%	20%
Corporate income tax payable under ordinary tax rate	11.931.341.871	18.085.274.781
Corporate income tax paid overseas	10.351.242.729	16.095.369.142
Corporate income tax expense	1.580.099.142	1.989.905.639

5.17 Payables to employees	30/06/2026	01/01/2026
	VND	VND
Employees' salaries and wages	987.094.194	1.569.494.042
BOD & SB remuneration	377.263.158	273.593.407
	1.364.357.352	1.843.087.449

5.18 Accrued expenses payable	30/06/2026	01/01/2026
	VND	VND
Accrued selling and administrative expenses	-	180.000.000
	-	180.000.000

5.19 Other payables	30/06/2026	01/01/2026
	VND	VND
Interest payable on borrowed funds	64.842.198	64.842.198
Other payables		
	64.842.198	64.842.198

5.20 Bonus and welfare funds	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Beginning balance:	609.487.781	525.713.268
Increase by deduction from profits	3.899.960.294	2.214.171.513
Used in year	(1.971.205.462)	(1.756.080.000)
Ending balance	2.538.242.613	983.804.781

5.21 Owners' equity

5.21.1 The table of equity fluctuation

	Owners' invested capital VND	Development investment fund VND	Undistributed after-tax profit VND	Total VND
As at 01/01/2025	732.000.000.000	38.731.219.629	143.454.520	770.874.674.149
Profit for the first 6 months of 2025	-	-	92.464.744.635	92.464.744.635
Provision for funds	-	-	(2.214.171.513)	(2.214.171.513)
Interim dividend for 2024			(36.600.000.000)	(36.600.000.000)
As at 30/06/2025	732.000.000.000	38.731.219.629	53.794.027.642	824.525.247.271
As at 01/07/2025	732.000.000.000	38.731.219.629	53.794.027.642	824.525.247.271
Profit for the last 6 months of 2025	-	-	909.812.802	909.812.802
As at 31/12/2025	732.000.000.000	38.731.219.629	54.703.840.444	825.435.060.073
As at 01/01/2026	732.000.000.000	38.731.219.629	54.703.840.444	825.435.060.073
Profit for the first 6 months of 2026	-	-	57.944.560.418	57.944.560.418
Provision for funds			(3.899.960.294)	(3.899.960.294)
As at 30/06/2026	732.000.000.000	38.731.219.629	108.748.440.568	879.479.660.197

5.21.2 Detail of owners' invested capital

	30/06/2026		01/01/2026	
	Value (VND)	Rate (%)	Value (VND)	Rate (%)
DakLak Rubber Joint Stock Company	329.400.000.000	45,00	329.400.000.000	45,00
Other shareholders	402.600.000.000	55,00	402.600.000.000	55,00
	732.000.000.000	100,00	732.000.000.000	100,00

5.21.3 Shares

	30/06/2026	01/01/2026
Registered number of issued shares	73,200,000	73,200,000
Number of shares sold to the public	73,200,000	73,200,000
- Ordinary shares	73,200,000	73,200,000
- Preferred shares	-	-
Number of repurchased shares	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of shares in circulation	73,200,000	73,200,000
- Ordinary shares	73,200,000	73,200,000
- Preferred shares	-	-

Par value of shares in circulation is VND 10.000.

6. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

6.1 Gross sales of merchandise and services

	Q2-2026	Q2-2025
	VND	VND
Revenue from sales of goods	43.198.700.662	85.568.681.905
	43.198.700.662	85.568.681.905

6.2 Cost of goods sold

	Q2-2026	Q2-2025
	VND	VND
Cost of rubber sales	37.616.374.111	80.853.154.384
	37.616.374.111	80.853.154.384

6.3 Financial income

	Q2-2026	Q2-2025
	VND	VND
Interest income on loans	1.920.260.273	2.141.616.438
Interest income on bank deposits	1.440.918.000	152.924.753
Dividend income	51.756.213.646	80.476.845.712
Foreign exchange gains	63.078.473	2.120.428.365
Exchange rate differences during the period	548.285.711	159.921.549
	55.728.756.103	85.051.736.817

6.4 Financial expenses

	Q2-2026	Q2-2025
	VND	VND
Losses in selling foreign currency	116.429.061	383.273.853
	116.429.061	383.273.853

6.5 Selling expenses

	Q2-2026	Q2-2025
	VND	VND
Transportation expenses	1.357.114.080	3.029.999.408
Pallet packaging fees	192.741.120	874.850.404
Bonded warehouse service expenses	100.302.840	
Other costs	240.458.048	463.994.055
	1.890.616.088	4.368.843.867

6.6 General and administrative expenses

	Q2-2026	Q2-2025
	VND	VND
Staff cost	1.802.498.633	1.255.231.499
Depreciation expenses	182.160.102	147.105.813
FSC		134.789.895
Other costs	746.020.821	482.944.912
	2.730.679.556	2.020.072.119

6.7 Basic earnings per share

The Company does not calculate this item in the separate financial statements because, according to the provisions of Vietnamese Accounting Standard No. 30 'Earnings per Share,' if the company prepares both separate and consolidated financial statements, information on earnings per share as per the requirements of this standard must only be presented in the consolidated financial statements.

7. ADDITIONAL INFORMATION TO ITEMS IN THE CASH FLOW

7.1 Transactions with related parties

The transactions that occurred during the year between the Company and related parties are as follows:

	Q2-2026 VND	Q2-2025 VND
<i>DakLak Rubber Joint Stock Company</i>		
Repayment of borrowings	40.000.000.000	
Interest on loans	1.574.246.575	1.844.931.507
<i>DakLak Rubber Company Limited (Laos)</i>		
Purchase of finished rubber	30.404.270.070	78.419.150.695
Payment on behalf	1.192.645.945	1.622.793.300
Dividend distribution	51.756.213.646	80.476.845.712
<i>DRI High-Tech Agriculture Company Limited</i>		
Loans disbursed	2.500.000.000	1.000.000.000
Interest on loans	346.013.698	296.684.931

The receivables and payables with related parties are disclosed in Notes 5.2, 5.5, 5.12 and 5.14

7.2 The income of key management personnel and related individuals for the year is as follows:

		Q2-2026 VND	Q2-2025 VND
The Board of Management			
Nguyen Viet Tuong	Chairman	152.537.245	76.045.735
Bui Quang Ninh	Former Vice Chairman		12.068.768
Tran Le	Former Member		9.283.668
Nguyen Minh	Member	106.975.010	50.697.157
Le Dinh Huyen	Member	105.547.172	41.413.489
Ta Quang Tong	Member	105.547.172	50.697.157
Nguyen Tran Giang	Member	105.547.172	50.697.157
Dang Thanh Nhan	Member	3.926.554	
Do Thien Nghia	Member	3.926.554	
Tran Ngoc Duyen	Member	51.121.249	15.164.835
Bui Thi Tuyet Nhung	Secretary	92.019.167	23.205.721
Board of Executive			
Le Thanh Can	Former CEO	24.791.966	68.638.535
Nguyen Do	CEO	204.509.365	81.575.064
Nguyen Thi Hai	Vice CEO	169.459.488	141.423.362
Le Thanh Cuong	Chief Accountant	144.752.895	116.198.723
Board of Supervisors			
Nguyen Thac Hoanh	Supervisory Board	122.175.731	65.906.304
Phan Thanh Tan	Member	85.037.738	40.557.725
Tran Van Tinh	Member	117.073.902	25.348.578
Total		1.594.948.381	868.921.977

7.3 Impact of the adoption of Circular No. 99/2025/TT-BTC dated 27 October 2025 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, changes in accounting policies and correction of errors on the comparative figures as at January 1, 2026 in the financial statements as follows:

ITEMS	Code	Before adjustment (VND)	Adjustments (VND)	After adjustment (VND)	Notes
INTERIM STATEMENT OF FINANCIAL POSITION					
Held to maturity investment	123	50.000.000.000	7.604.644.110	57.604.644.110	Combining loans and interest income, deposit interest
Short-term loan receivables		5.000.000.000	(5.000.000.000)	-	Presented under code 123
Other short-term receivables	135	6.616.768.941	(2.604.644.110)	4.012.124.831	Interest receivable presented under code 123
Long-term held-to-maturity investments	265	-	136.825.000.000	136.825.000.000	Reclassified according to Circular No. 99
Long-term loan receivables		136.825.000.000	(136.825.000.000)	-	Presented under code 265
Dividends payable	313		778.211.531	778.211.531	Separated from code 320
Other short-term payables	320	843.053.729	(778.211.531)	64.842.198	Dividends payable presented under code 313

7.4 Subsequent events after the balance sheet date

There are no subsequent events occurring after the reporting period that require adjustments to the financial statements or disclosure in the financial statements.

 

NGUYEN THI THU HA
Preparer

LE THANH CUONG
Chief accountant





NGUYEN DO
General Director

DakLak, 27 July 2026



DakLak, July 2026

No.:
“V/v: *Explanation of profit discrepancies*”

To: - **STATE SECURITIES COMMISSION OF VIETNAM;**
 - **HANOI STOCK EXCHANGE**

Daklak Rubber Investment Joint Stock Company was established under Business Registration Certificate No. 6001 271719 first issued by Department of Planning and Investment of Daklak Province (now the Department of Finance) on 24/02/2012, with the 10th amendment registered on 26/06/2026.

We would like to provide an explanation regarding the profit discrepancies in the parent company’s financial statements and the consolidated financial statements for the second quarter of 2026 compared to the same period in 2025.

1. Financial Statements of the Parent Company:

Profit after tax for the second quarter of 2026 in the Company’s separate financial statements reached VND 55,699,340,401, decreasing by VND 26,820,732,650, equivalent to a decrease of 32.5% compared to the same period of 2025 (reaching VND 82,520,073,051). The main reason was the decrease in financial income, particularly the remaining after-tax profit distributed by the subsidiary in Laos and transferred to the Parent Company in 2026, which was VND 39.32 billion lower than the after-tax profit for 2024 transferred in 2025.

2. Consolidated Financial Statements:

Profit after tax according to the consolidated financial statements for Q2/2026 reached VND 68,185,000,611, increasing by VND 47,273,693,848, equivalent to an increase of 226% compared to the same period of 2025 (reaching VND 20,911,306,763). The main reason was the strong growth in sales revenue, which increased by 85.45% due to a 59.82% increase in sales volume. Meanwhile, cost of goods sold increased by only 56.14%, lower than the growth rate of revenue, resulting in an improved gross profit margin and being the key factor contributing to the significant increase in consolidated profit after tax compared with the same period last year.

The above presents the main factors affecting the fluctuation in profit for the second quarter of 2026 compared to the same period in 2025 of the Company. The Company respectfully reports to the State Securities Commission, the Hanoi Stock Exchange, and all shareholders of the Company.

Sincerely!

Recipients:

- As above;
- Board of Directors, Executive Board, Supervisory Board;
- Filed in the archives.

**DAKLAK RUBBER INVESTMENT
JOINT STOCK COMPANY
GENERAL DIRECTOR**

Nguyen Do