

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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 31/2026 /CBTT - DRI

Dak Lak, August 17, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

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 the reviewed interim Financial Statements of the Parent Company for the first six months of 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:

- Reviewed financial statements for the first six months of 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 reviewed 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 reviewed 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 has also been publicly disclosed in accordance with information disclosure regulations on the official website of Dak Lak Rubber Investment Joint Stock Company on August 17, 2026, at <http://www.dri.com.vn>, under the section Investor Relations / Financial Statements.

Attached documents:

- Reviewed Financial Statements of the Parent Company for the first six months of 2026;
- Explanatory document No. 52/CV-CT dated 17/08/2026.

**Organization representative
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**



Nguyen Thi Hai

DAK LAK RUBBER INVESTMENT JOINT STOCK COMPANY

**Reviewed Separate Interim Financial Statements
for the accounting period from 01 January 2026
to 30 June 2026**



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The Board of Administrators of Dak Lak Rubber Investment Joint Stock Company has the pleasure in presenting this report and the reviewed separate interim financial statements for the accounting period from 01 January 2026 to 30 June 2026.

1. General Information

Dak Lak Rubber Investment Joint Stock Company (the "Company") is a joint stock company established and operating under the 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 Finance (formerly the Dak Lak Province Department of Planning and Investment).

The Company's shares have been traded on the Upcom market under the stock code DRI since 23 May 2017. The details are as follows:

- | | |
|--------------------------------|-----------------------|
| - Type of shares | : Ordinary shares |
| - Stock code | : DRI |
| - Par value per share | : 10.000 VND/share |
| - Number of shares outstanding | : 73.200.000 shares |
| - Total par value | : 732.000.000.000 VND |

Registered office:

- Address : No. 59 Cao Thang Street, Tan An Ward, Dak Lak Province
- Telephone : (84-262) 3867676
- Fax : (84-262) 3865303
- Email : dri@dri.com.vn
- Tax code : 6001271719

Operating activities of the Company according to Enterprise Registration Certificate are:

- Wholesale of agricultural and forestry raw materials (excluding timber, bamboo and rattan) and live animals, details: Wholesale of natural 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 motor vehicles, details: Wholesale of passenger motor vehicles and other motor vehicles;
- Wholesale of construction materials and other installation supplies, details: Wholesale of logs and processed timber;
- Growing of rubber trees;
- Post-harvest activities;
- Extraction and collection of peat;
- Manufacture of fertilizers and nitrogen compounds, details: Manufacture of fertilizers;
- Other specialized wholesale. Details: Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (excluding chemicals prohibited by law), agricultural supplies and processed rubber;
- Management consultancy activities. Details: Consultancy services for projects relating to agricultural development, technical infrastructure, roads and irrigation works;
- Wholesale of other machinery, equipment and spare parts, details: Machinery and equipment for rubber processing and agricultural production;
- Real estate activities with own or leased property, committed not to implement the content: "Investing in building infrastructure for cemeteries and graveyards to transfer land use rights associated with infrastructure";

- Quarrying of stone, sand, gravel and clay, details: Quarrying of stone, sand and gravel for construction materials;
- Wholesale of food;
- Wholesale of textiles, clothing and footwear, details: Wholesale of footwear, personal protective equipment and ready-made garments;
- Agents involved in the sale of goods, details: Commercial brokerage;
- Silviculture and other forestry activities;
- Freight transport brokerage activities;
- Intermediary service activities for other business support service activities not elsewhere classified (excluding financial intermediation);
- Packaging services;
- Logging, details: Harvesting of liquidated rubberwood and plantation timber;
- Sawmilling and planing of wood;
- Manufacture of veneer sheets, plywood, laminboard, particle board and other panels and boards.;
- Manufacture of other products of wood;
- Manufacture of articles of bamboo, cane, straw and plaiting materials;
- Growing of coffee;
- Growing of fruit trees, details: Growing of other fruit trees;
- Retail sale of food;
- Wholesale of construction materials and other installation supplies, details: Wholesale of logs and processed timber.;
- Other specialized wholesale, details:
 - + Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (excluding chemicals prohibited by law), and agricultural supplies.
 - + Wholesale of processed rubber.
- Business and other management consultancy activities, details: Consultancy services for projects relating to agricultural development, technical infrastructure, roads and irrigation works.

The principal activity of the Company during the period was the trading of processed natural rubber.

2. The members of the Board of Administrators, the Board of Supervisors and the Board of General Directors

The Board of Administrators, the Board of General Directors and the Board of Supervisors of the Company during the period and up to the date of this report are as follows::

The Board of Administrators

Name	Position	Appointing/ Resigning Date
Mr. Nguyen Minh	Chairman	Appointed on 19 June 2026
Mr. Nguyen Viet Tuong	Chairman	Appointed on 16 September 2015 Resigned on 16 June 2026
Mr. Do Thien Nghia	Member	Appointed on 16 June 2026
Mr. Dang Thanh Nhan	Member	Appointed on 16 June 2026
Mr. Nguyen Do	Member	Appointed on 24 April 2025
Mr. Le Thanh Can	Member	Resigned on 24 April 2025
Mr. Le Dinh Huyen	Member	Appointed on 25 April 2024
Mr. Nguyen Minh	Member	Appointed on 15 April 2017
Mr. Nguyen Tran Giang	Member	Appointed on 5 April 2019
Mr. Ta Quang Tong	Member	Appointed on 19 April 2022
Mr. Tran Ngoc Duyen	Member	Appointed on 24 April 2025 Resigned on 16 June 2026

The Board of Supervisors

Name	Position	Appointing/ Resigning Date
Mr. Nguyen Thac Hoanh	Chief Supervisor	Appointing on 24 October 2012
Mr. Phan Thanh Tan	Member	Appointing on 26 September 2013
Mr. Tran Van Tinh	Member	Appointing on 19 April 2022

The Board of General Directors

Name	Position	Appointing/ Resigning Date
Mr. Nguyen Do	General Director	Appointing on 01 May 2025
Ms. Nguyen Thi Hai	Deputy General Director	Appointing on 15 May 2013

Legal representative

The legal representatives of the Company during the period and up to the date of this report are as follows:

Name	Position	Appointing/ Resigning Date
Mr. Nguyen Minh	Chairman	Appointed on 26 June 2026
Mr. Nguyen Viet Tuong	Chairman	Resigned on 26 June 2026

3. Financial position and operating results

The Company's financial position for the accounting period from 01 January 2026 to 30 June 2026 and its operating result for the period then ended are reflected in the accompanying reviewed separate interim financial statements.

4. Events subsequent to the end of the financial period date

From the end of the financial period to the date the separate interim financial statements were approved for issue, no material events occurred that require adjustment of the figures or disclosure in the separate interim financial statements.

5. Auditors

AFC Vietnam Auditing Company Limited has been appointed to review the Company's separate interim financial statements for the accounting period from 01 January 2026 to 30 June 2026.

6. Statement by the Board of General Directors responsibility in respect of the separate interim financial statements

The Board of General Directors is responsible for the preparation of these separate interim financial statements which give a true and fair view of the state of affairs of the Company and of its operations and cash flows for the accounting period from 01 January 2026 to 30 June 2026. In preparing those financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the separate interim financial statements;
- Prepare the separate interim financial statements on the going concern basic unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud and error in the preparation and presentation of separate interim financial statements.

The Board of General Directors is responsible for ensuring that the proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the Vietnamese Accounting Standards, Vietnamese Accounting system for enterprises and legal regulations relating to financial reporting. The Board of General Directors is also responsible for controlling the assets of the Company and therefore has taken the appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the separate interim financial statements.

7. Approval of the Separate Interim Financial Statements

The Board of Administrators approves the accompanying separate interim financial statements which give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of its operations and its cash flows of the Company for 06-month financial period ended 30 June 2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to preparation and presentation of separate interim financial statements.

On behalf of the Board of Administrators,



NGUYEN MINH

Chairman

Dak Lak, 14 August 2026



REPORT ON REVIEWS OF INTERIM FINANCIAL INFORMATION

**To: The Shareholders, The Board of Administrators and the Board of General Directors
DAK LAK RUBBER INVESTMENT JOINT STOCK COMPANY**

We have reviewed the accompanying separate interim financial statements of Daklak Rubber Investment Joint Stock Company, prepared on 14 August 2026 as set out from page 06 to page 38, which comprise the separate interim statement of financial position as at 30 June 2026, and the separate interim Statement of Profit and Loss, the separate interim Statement of Cash flows for the 06-month financial period then ended, and Notes to the separate interim financial statements.

Responsibility of the Board of General Directors

The Board of General Directors is responsible for the preparation and fair presentation of these separate interim financial statements in accordance with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to separate interim financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of these separate interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' conclusion

Based on our review, nothing has come to the attention that causes us to believe that the accompanying separate interim financial statements do not give a true and fair view of, in all material respects, the financial position of Daklak Rubber Investment Joint Stock Company as at 30 June 2026, and of its financial performance and cash flows for the six-month financial period then ended in accordance with Vietnamese Accounting Standards, Accounting Systems for enterprises and legal regulations to the preparation and presentation of separate interim financial statements.



TRANG DẠC NHA

Deputy General Director

Audit Practicing Registration Certificate No. 2111-2023-009-1

Authorized representative

AFC VIETNAM AUDITING COMPANY LIMITED

Ho Chi Minh City, 14 August 2026

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
ASSETS				
CURRENT ASSETS	100		211,119,592,024	122,887,811,317
Cash and cash equivalents	110	5.1	13,266,737,934	33,894,410,407
Cash	111		13,266,737,934	33,894,410,407
Cash equivalents	112		-	-
Short-term financial investments	120		126,711,583,340	57,604,644,110
Trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Short-term held-to-maturity investments	123	5.2.1	126,711,583,340	57,604,644,110
Provision for held-to-maturity investments	124		-	-
Other short-term investments	125		-	-
Provision for impairment of other short-term investments	126		-	-
Short-term receivables	130		62,918,136,762	12,912,725,531
Short-term trade receivables	131	5.3	9,396,488,425	8,727,600,700
Short-term advances to suppliers	132	5.4	434,104,000	173,000,000
Short-term internal receivables	133		-	-
Construction contract receivables based on scheduled progress	134		-	-
Other short-term receivables	135	5.5	53,087,544,337	4,012,124,831
Provision for doubtful debts	136		-	-
Shortages of assets awaiting resolution	137		-	-
Inventories	140	5.6	7,469,158,400	16,509,433,538
Inventories	141		7,469,158,400	16,509,433,538
Provision for devaluation of inventories	142		-	-
Short-term biological assets	150		1,507,951,176	3,933,195,462
Short-term livestock held for single-cycle production	151		-	-
Short-term seasonal crops or plants held for single-cycle production	152		-	-
Provision for impairment of short-term biological assets	153		-	-
Other current assets	160		753,975,588	1,966,597,731
Short-term prepaid expenses	161	5.7.1	-	786,183,776
Deductible value added tax (VAT)	162		753,975,588	1,180,413,955
Tax and other receivables from the State	163		-	-
Government bond repurchase transactions	164		-	-
Other current assets	165		-	-

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
ASSETS				
NON-CURRENT ASSETS	200		675,016,934,648	715,108,075,059
Long-term receivables	210		-	-
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Working capital provided to dependent units	213		-	-
Long-term internal receivables	214		-	-
Other long-term receivables	215		-	-
Provision for doubtful long-term receivables	216		-	-
Fixed assets	220		10,568,296,602	10,238,955,560
Tangible fixed assets	221	5.8	5,171,995,757	4,842,654,715
Cost	222		8,500,182,550	7,911,768,910
Accumulated depreciation	223		(3,328,186,793)	(3,069,114,195)
Fixed assets under finance lease	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.9	5,396,300,845	5,396,300,845
Cost	228		5,649,620,520	5,649,620,520
Accumulated amortisation	229		(253,319,675)	(253,319,675)
Long-term biological assets	230		-	-
Livestock held for periodic production	231		-	-
	232		-	-
Immature livestock held for periodic production			-	-
	233		-	-
Mature livestock held for periodic production			-	-
Long-term livestock held for single-cycle production	236		-	-
Long-term seasonal crops or plants held for single-cycle production	237		-	-
Provision for impairment of long-term biological assets	238		-	-
Investment property	240		-	-
Cost	241		-	-
Accumulated depreciation	242		-	-
Long-term assets in progress	250		-	19,820,000
Long-term work in progress	251		-	-
Construction in progress	252	5.10	-	19,820,000
Long-term financial investments	260		664,114,000,000	704,575,000,000
Investments in subsidiaries	261	5.2.2	564,750,000,000	564,750,000,000
Investments in joint ventures and associates	262		-	-
Investments in other entities	263	5.2.2	3,000,000,000	3,000,000,000
Provision for impairment of long-term investments	264		-	-
Long-term held-to-maturity investments	265	5.2.1	96,364,000,000	136,825,000,000
Provision for held-to-maturity investments	266		-	-
Other long-term assets	270		334,638,046	274,299,499
Long-term prepaid expenses	271	5.7.2	334,638,046	274,299,499
Deferred tax assets	272		-	-
Long-term tools, supplies and spare parts	273		-	-
Other long-term assets	274		-	-
TOTAL ASSETS	280		886,136,526,672	837,995,886,376

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
RESOURCES				
LIABILITIES	300		6,656,866,475	12,560,826,303
Current liabilities	310		6,656,866,475	12,422,087,022
Short-term trade payables	311	5.11	226,202,933	8,547,848,473
Short-term advances from customers	312		-	-
Dividends and profits payable	313	5.12	749,528,599	778,211,531
Taxes and amounts payable to the State budget	314	5.13	1,713,692,780	398,609,590
Payable to employees	315		1,364,357,352	1,843,087,449
Short-term accrued expenses	316	5.14	-	180,000,000
Short-term internal payables	317		-	-
Construction contract payables based on scheduled progress	318		-	-
Short-term unearned revenue	319		-	-
Other short-term payables	320	5.15	64,842,198	64,842,198
Short-term borrowings and finance lease liabilities	321		-	-
Short-term provisions	322		-	-
Bonus and welfare funds	323	5.16	2,538,242,613	609,487,781
Price stabilisation fund	324		-	-
Government bond repurchase transactions	325		-	-
Long-term liabilities	330		-	138,739,281
Long-term trade payables	331		-	-
Long-term advances from customers	332		-	-
Long-term taxes and amounts payable to the State budget	333		-	-
Long-term accrued expenses	334		-	-
Long-term internal payables for working capital	335		-	-
Long-term internal payables	336		-	-
Long-term unearned revenue	337		-	-
Other long-term payables	338		-	-
Long-term borrowings and finance lease liabilities	339		-	-
Convertible bonds	340		-	-
Preference shares	341		-	-
Deferred tax liabilities	342		-	138,739,281
Long-term provisions	343		-	-
Science and technology development fund	344		-	-

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
OWNER'S EQUITY	400		879,479,660,197	825,435,060,073
Owners' equity	410	5.17	879,479,660,197	825,435,060,073
Owners' contributed capital	411		732,000,000,000	732,000,000,000
<i>Ordinary shares with voting rights</i>	411a		732,000,000,000	732,000,000,000
<i>Preference shares</i>	411b		-	-
Share premium	412		-	-
Convertible bond options	413		-	-
Other contributed capital	414		-	-
Treasury shares	415		-	-
Asset revaluation reserve	416		-	-
Foreign exchange differences reserve	417		-	-
Investment and development fund	418		38,731,219,629	38,731,219,629
Other funds belonging to owners' equity	419		-	-
Retained earnings	420		108,748,440,568	54,703,840,444
<i>Retained earnings accumulated to the end of the prior period</i>	420a		50,803,880,150	(38,670,716,993)
<i>Retained earnings for the current period</i>	420b		57,944,560,418	93,374,557,437
TOTAL RESOURCES	440		886,136,526,672	837,995,886,376



NGUYEN THI THU HA
Preparer



LE THANH CUONG
Chief Accountant



NGUYEN MINH
Legal Representative
Approved on 14 August 2026

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

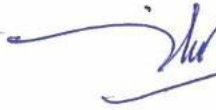
No. 59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

SEPARATE INTERIM STATEMENT OF PROFIT OR LOSS

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Current period VND	Prior period VND
Revenue from sales of goods and rendering of service	01		121,923,114,724	180,014,845,900
Revenue deductions	02		-	-
Net sales	10	6.1	121,923,114,724	180,014,845,900
Cost of sales	11	6.2	109,028,843,263	164,733,948,648
Gross profit	20		12,894,271,461	15,280,897,252
Gain/ loss from disposal of investment property	21			
Financial income	22	6.3	59,385,713,536	92,428,924,535
Financial expenses	23	6.4	405,510,871	653,748,081
In which: Interest expenses	24		-	-
Selling expenses	25	6.5	7,017,607,241	8,626,081,842
General and administrative expenses	26	6.6	5,470,946,606	3,975,341,590
Operating profit	30		59,385,920,279	94,454,650,274
Other income	31		-	-
Other expenses	32		-	-
Other profit/(loss)	40		-	-
Profit before tax	50		59,385,920,279	94,454,650,274
Current corporate income tax expense	51	5.13	1,580,099,142	1,989,905,639
Deferred corporate income tax expense	52		(138,739,281)	-
Net profit after tax	60		57,944,560,418	92,464,744,635


NGUYEN THI THU HA
 Preparer


LE THANH CUONG
 Chief Accountant


NGUYEN MINH
 Legal Representative
 Approved on 14 August 2026



SEPARATE INTERIM STATEMENT OF CASH FLOWS

(indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

	Code	Note	Current period VND	Prior period VND
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax	01		59,385,920,279	94,454,650,274
Adjustments for:				
Depreciation and amortisation	02	6.8	259,072,598	229,908,833
Provisions	03		-	-
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		(548,285,711)	(1,183,671,549)
(Gains)/losses from investing and financing activities	05		(58,380,339,138)	(87,901,732,561)
Interest expense	06		-	-
Other adjustments	07		-	-
Operating profit before changes in working capital	08		716,368,028	5,599,154,997
(Increase)/decrease in receivables	09		(436,122,337)	(741,426,197)
(Increase)/decrease in inventories	10		9,040,275,138	25,115,214,447
(Increase)/decrease in payables (excluding accrued interest and corporate income tax payable)	11		(8,923,062,017)	(31,060,599,136)
(Increase)/decrease in prepaid expenses	12		725,845,229	1,173,214,452
(Increase)/decrease in trading securities	13		-	-
Interest paid	14		-	-
Corporate income tax paid	15	5.13	(322,329,572)	(1,033,665,826)
Other cash inflow from operating activities	16		-	-
Other cash outflow from operating activities	17		(1,971,205,462)	(1,756,080,000)
Net cash flows from operating activities	20		(1,170,230,993)	(2,704,187,263)
CASH FLOW FROM INVESTING ACTIVITIES				
Payments for acquisition and construction of fixed assets and other long-term assets	21		(568,593,640)	(36,572,727)
Proceeds from disposal of fixed assets and other long-term assets	22		-	-
Payments for loans granted, purchases of debt instruments	23		(117,500,000,000)	(11,000,000,000)
Proceeds from loans, sale of debt instruments	24		90,000,000,000	10,000,000,000
Payments for investments in other entities	25		-	-
Proceeds from investment in other entities	26		-	-
Interest and dividends received	27		8,614,500,029	7,299,287,602
Net cash flows from investing activities	30		(19,454,093,611)	6,262,714,875
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of shares, capital contributions from owners	31		-	-
Payments for return of capital to owners, repurchases of issued shares	32		-	-
Proceeds from borrowings	33		-	-
Repayments of borrowings	34		-	-
Payment of finance lease liabilities	35		-	-
Dividends paid	36		(28,682,932)	(39,859,092)
Net cash flows from financing activities	40		(28,682,932)	(39,859,092)
NET INCREASE/DECREASE IN CASH	50		(20,653,007,536)	3,518,668,520
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	60	5.1	33,894,410,407	32,575,817,197
Impact of exchange rate fluctuation	61		25,335,063	291,171,549
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	70	5.1	13,266,737,934	36,385,657,266

NGUYEN THI THU HA
Preparer

LE THANH CUONG
Chief Accountant



NGUYEN MINH
Legal Representative
Approved on 14 August 2026

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

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

1. CORPORATE INFORMATION

1.1. Form of capital ownership

Daklak Rubber Investment Joint Stock Company ("the Company") is a joint-stock company established and operating under Enterprise Registration Certificate No. 6001271719 initially issued on 24 February 2012, and the latest amendment was the 10th dated 26 June 2026 issued by the Department of Planning and Investment of Dak Lak Province (now the Department of Finance of Dak Lak Province).

1.2. Line of business

The Company operates in trading and investment.

1.3. Principal activities

Operating activities of the Company according to Enterprise Registration Certificate are:

- Wholesale of agricultural and forestry raw materials (excluding timber, bamboo and rattan) and live animals, details: Wholesale of natural 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 motor vehicles, details: Wholesale of passenger motor vehicles and other motor vehicles;
- Wholesale of construction materials and other installation supplies, details: Wholesale of logs and processed timber;
- Growing of rubber trees;
- Post-harvest activities;
- Extraction and collection of peat;
- Manufacture of fertilizers and nitrogen compounds, details: Manufacture of fertilizers;
- Other specialized wholesale. Details: Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (excluding chemicals prohibited by law), agricultural supplies and processed rubber;
- Management consultancy activities. Details: Consultancy services for projects relating to agricultural development, technical infrastructure, roads and irrigation works;
- Wholesale of other machinery, equipment and spare parts, details: Machinery and equipment for rubber processing and agricultural production;
- Real estate activities with own or leased property, committed not to implement the content: "Investing in building infrastructure for cemeteries and graveyards to transfer land use rights associated with infrastructure";
- Quarrying of stone, sand, gravel and clay. Details: Quarrying of stone, sand and gravel for construction materials;
- Wholesale of food;
- Wholesale of textiles, clothing and footwear, details: Wholesale of footwear, personal protective equipment and ready-made garments;
- Agents involved in the sale of goods, details: Commercial brokerage;
- Silviculture and other forestry activities;
- Freight transport brokerage activities;
- Intermediary service activities for other business support service activities not elsewhere classified (excluding financial intermediation);

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

- Packaging services;
- Logging, details: Harvesting of liquidated rubberwood and plantation timber;
- Sawmilling and planing of wood;
- Manufacture of veneer sheets, plywood, laminboard, particle board and other panels and boards.;
- Manufacture of other products of wood;
- Manufacture of articles of bamboo, cane, straw and plaiting materials;
- Growing of coffee;
- Growing of fruit trees, details: Growing of other fruit trees;
- Retail sale of food;
- Wholesale of construction materials and other installation supplies, details: Wholesale of logs and processed timber.;
- Other specialized wholesale, details:
 - + Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (excluding chemicals prohibited by law), and agricultural supplies.
 - + Wholesale of processed rubber.
- Business and other management consultancy activities, details: Consultancy services for projects relating to agricultural development, technical infrastructure, roads and irrigation works.

The principal activity of the Company during the period was the trading of processed natural rubber.

1.4. Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

1.5. Corporate structure

Subsidiaries

Company name	Address of head office	Principal business activity	Capital contribution ratio	Voting rights ratio	Ratio interest
Daklak Rubber Limited Company	Tha Luang Village, Pakse City, Champasak Province, Laos	Rubber Planting	100.00%	100.00%	100.00%
DRI High-Tech Agriculture Limited Company	59 Cao Thang Street, Tan An Ward, Daklak Province	High-tech Agricultural Planting	83.87%	83.87%	83.87%

1.6. Number of employees

As at 30 June 2026, the Company has 16 people (as at 31 December 2025: 16 people).

1.7. Statement on the comparability of information in the separate interim financial statements

The corresponding figures for the previous period are comparable with those of the current period. During the period, the Company adopted for the first time the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), which superseded Circular No. 200/2014/TT-BTC dated 22 December 2014. Accordingly, certain line items in the separate interim financial statements have been reclassified and renamed to comply with the new requirements. The figures presented in the "Opening balance" and "Previous period" columns of the separate interim financial statements have been restated in accordance with the classification and terminology prescribed by Circular 99 to ensure comparability. These changes have no impact on the Company's total assets, total liabilities, equity or profit after tax.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

1.8. Other information

The Company's shares were registered for trading on the UPCoM market of the Hanoi Stock Exchange under the ticker symbol "DRI" pursuant to Decision No. 265/QĐ-SGDHN dated 12 May 2017 issued by the Stock Exchange. The first trading date was 23 May 2017.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Accounting period

The Company's annual accounting period begins on 01 January and ends on 31 December.

2.2. Accounting currency

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

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1. Applicable accounting regime

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), together with the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in preparing and presenting the separate interim financial statements.

3.2. Statement of compliance with accounting standards and the accounting regime

The Board of Administrators confirms compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular 99, as well as the guiding circulars of the Ministry of Finance on the implementation of accounting standards, in preparing and presenting the separate interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED

4.1. Basis of preparation of the financial statements

The financial statements are prepared on an accrual basis (except for cash flow information) and under the historical cost convention.

4.2. Types of exchange rates applied in accounting

Transactions arising in foreign currencies are translated at the rate ruling at the date of the transaction.

Monetary items denominated in foreign currencies at the end of the accounting period (except for foreign-currency receivables for which a provision for doubtful debts has been made) are retranslated at the average transfer buying and selling rate of Vietinbank – Dak Lak Branch (the bank with which the Company regularly transacts).

Demand deposits denominated in foreign currencies are retranslated at the end of the accounting period using the average transfer buying and selling exchange rates quoted by the commercial bank at which the Company maintains its foreign currency deposit accounts.

Foreign exchange differences arising during the year from transactions in foreign currencies are recognised in financial income (if a gain) or financial expenses (if a loss). Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period are presented in the statement of profit or loss on a net basis between the total gains and total losses arising from the retranslation of such monetary items.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTSFor the accounting period from 01 January 2026 to 30 June 2026

4.3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks and cash in transit. Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment (from the date of purchase to the maturity date), that are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date. Cash and cash equivalents whose use is restricted are not presented under this item but are presented under "Other current assets" or "Other long-term assets", depending on the duration of the restriction.

4.4. Financial investments**Held-to-maturity investments**

An investment is classified as held-to-maturity when the Company has both the intent and the ability to hold it to maturity. Held-to-maturity investments include term deposits at banks and loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments of a similar nature, and do not include derivative instruments.

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and costs directly attributable to the purchase transaction (transaction fees, brokerage commissions, etc.). Accrued interest from the prior period up to the date of purchase is deducted from the cost of the investment at initial recognition. After initial recognition, these investments are carried at cost. Interest income after the purchase date is recognised in financial income on an accrual basis.

Where there is objective evidence that all or part of an investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognised in financial expenses in the period and is deducted directly from the value of the investment. Where the evidence of impairment subsequently decreases or no longer exists, the impairment loss previously recognised is reversed and recognised in financial income in the period.

Subsidiaries

A subsidiary is an enterprise controlled by the Company. Control is achieved when the Company has the ability to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Investments in subsidiaries are initially recognised at cost, comprising the purchase price or the capital contribution plus costs directly attributable to the investment (transaction, brokerage, advisory, and audit costs, fees, taxes, and bank charges, etc.). Where the investment is made in non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the date the transaction arises. After initial recognition, these investments are carried at cost.

Dividends and profits relating to periods prior to the purchase of the investment are recorded as a reduction in the value of that investment. Dividends and profits relating to periods after the purchase of the investment are recognised in financial income. Stock dividends received are tracked only in terms of the additional number of shares received; no value is recognised for the shares received.

A provision for impairment of investments in subsidiaries is made when the subsidiary incurs a loss, or when the investment in the other entity is impaired such that the investor may lose its capital. The provision is measured as the difference between the actual capital contributed by the parties in the subsidiary and its actual owner's equity, multiplied by the Company's actual ownership ratio of the charter capital contributed in the subsidiary. Where the subsidiary is required to prepare consolidated financial statements, the basis for determining the impairment provision is the consolidated financial statements.

Increases or decreases in the provision for impairment of investments in subsidiaries, joint ventures, and associates required to be made at the end of the accounting period are recognised in financial expenses.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise equity investments over which the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognised at cost, comprising the purchase price or the capital contribution plus costs directly attributable to the investment activity. After initial recognition, these investments are carried at cost. Dividends and profits relating to periods prior to the purchase of the investment are recorded as a reduction in the value of that investment. Dividends and profits relating to periods after the purchase of the investment are recognised in financial income. Stock dividends received are tracked only in terms of the additional number of shares received; no value is recognised for the shares received.

A provision for impairment of investments in equity instruments of other entities is made as follows:

- For investments in listed shares, or investments whose fair value can be reliably determined: the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined at the reporting date: the provision is made based on the losses of the investee, at a level equal to the difference between the owners' actual contributed capital and the owners' equity at the end of the accounting period, multiplied by the Company's ownership ratio of the charter capital relative to the total charter capital actually contributed in the other entity.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities required to be made at the end of the accounting period are recognised in financial expenses.

4.5. Receivables

Receivables are presented at their carrying amount less provision for doubtful debts.

The classification of receivables into trade receivables and other receivables is made in accordance with the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase-sale transactions between the Company and buyers that are independent of the Company, including receivables for proceeds from entrusted export sales made on behalf of other entities.
- Other receivables reflect receivables that are not of a commercial nature and are not related to purchase-sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

A provision for doubtful debts is made for each doubtful receivable based on the overdue age of the debt after offsetting against any payable to the same counterparty (if any), or based on the estimated loss expected to arise, specifically as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from 6 months to under 1 year.
 - 50% of the value for receivables overdue from 1 year to under 2 years.
 - 70% of the value for receivables overdue from 2 years to under 3 years.
 - 100% of the value for receivables overdue 3 years or more.
- For receivables not yet overdue but unlikely to be collectible: the provision is made based on the estimated loss expected to arise.

Increases or decreases in the provision for doubtful debts required to be made at the end of the accounting period are recognised in general and administrative expenses.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTSFor the accounting period from 01 January 2026 to 30 June 2026

4.6. Inventories

Inventories are stated at the lower of cost and net realisable value.

The cost of merchandise inventories comprises the purchase price and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventories issued is determined using the weighted average method, and inventories are accounted for under the perpetual inventory system.

Net realisable value is the estimated selling price of inventories in the normal course of production and business less the estimated costs to complete and the estimated costs necessary to make the sale.

A provision for devaluation of inventories is made for each item of inventory or service in progress whose cost is greater than its net realisable value. Increases or decreases in the provision at the end of the accounting period are recognised in cost of sales.

4.7. Prepaid expenses

Prepaid expenses comprise costs actually incurred that relate to the results of production and business activities of multiple accounting periods. Prepaid expenses are allocated to expenses using the straight-line method over the period consistent with the period over which the related economic benefits are generated. Long-term prepaid expenses are not reclassified as short-term prepaid expenses when preparing the separate interim financial statements.

The Company's principal amortisation periods for prepaid expenses are as follows:

Cost of tools and supplies

Tools and supplies put into use are allocated to expenses using the straight-line method over a period not exceeding 03 years.

Cost of repair and maintenance of fixed assets

The cost of periodic repair and maintenance of fixed assets, when completed and put into use, is allocated using the straight-line method to production and operating expenses over a period not exceeding 03 years.

4.8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use.

Costs incurred after initial recognition are capitalised to the cost of the fixed asset only if they will probably increase the future economic benefits from the use of that asset. Costs that do not meet this condition are recognised as an expense of production and business in the period.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognised, and any gain or loss arising from the disposal is recognised in income or expense for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The useful lives and depreciation method are reviewed at least at the end of each fiscal year and adjusted if necessary. The number of years for tangible fixed assets are as follows:

Type of fixed assets	Years
Buildings and structures	25
Machinery and equipment	07
Motor vehicles	10
Management tools and equipment	03 - 04

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

4.9. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

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 economic benefits from these assets.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are derecognised and any gain or loss arising from the disposal is recognised in income or expense for the period.

The Company's intangible fixed assets comprise:

Land use rights

Land use rights comprise all actual costs incurred by the Company directly relating to the land used, including: amounts paid to obtain the land use right, compensation, site clearance, and levelling costs, registration fees, and other directly attributable costs. Land use rights with an indefinite term are not amortised.

4.10. Construction in progress

Construction in progress reflects costs directly relating to assets under construction and machinery and equipment being installed, including borrowing costs capitalised in accordance with the Company's accounting policy. These assets are recognised at cost and are not depreciated until completed and handed over for use. On completion, the entire cost is transferred to the appropriate item depending on its actual intended use, comprising tangible fixed assets, intangible fixed assets, investment property, or inventories, and is considered for depreciation from the date it is brought into use.

Costs of upgrading and renovating a fixed asset in progress are accumulated separately and, on completion and handover of the fixed asset for use, are capitalised to the cost of the corresponding fixed asset.

4.11. Payables

Payables and accrued expenses are recognised for amounts payable in the future in respect of goods and services already received. Accrued expenses are recognised on the basis of reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses and other payables is made in accordance with the following principles:

- Trade payables reflect payables of a commercial nature arising from transactions to purchase goods, services, or assets, where the seller is an entity independent from the Company, including payables arising from imports made through an entrusted importer.
- Dividend and profit distributions payable represent dividends and profit distributions declared by the Company and payable to its shareholders.
- Accrued expenses reflect costs actually incurred or reasonably estimated but for which adequate documentation is not yet available for formal recognition, including: amounts payable for goods and services received but not yet invoiced; provisions for production and business expenses such as accrued annual leave pay, warranty costs, and other accruals as required.
- Other payables reflect payables that are not of a commercial nature and are not related to transactions to purchase, sell, or supply goods or services.

Payables and accrued expenses are classified as short-term and long-term in the statement of financial position based on their remaining term at the end of the accounting period.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

4.12. Owners' equity

Owners' contributed capital

Owners' contributed capital is recognised at the amount actually contributed by the shareholders.

4.13. Distribution of profit

Net profit after tax is distributed to the shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws, and after approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into account non-monetary items within retained earnings that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognised as a liability when the Company no longer has the discretion to avoid the obligation to pay dividends to its shareholders in accordance with applicable laws and regulations.

Preference dividends are treated according to the classification of the preference shares: where preference shares are classified as a liability, the corresponding dividend is not recognised as a deduction from retained earnings. Where classified as equity, preference dividends are treated in the same manner as ordinary share dividends. When the obligation to pay is recognised, dividends payable in cash are recorded under "Dividends and profits payable" and presented as a liability in the separate interim statement of financial position.

4.14. Revenue and income recognition

Revenue from sales of goods and finished products

Revenue from sales of goods and finished products is recognised when the Company has satisfied its performance obligation under the contract by transferring control of the goods or finished products to the customer, and when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the product or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods.
- Revenue can be measured with reasonable certainty.
- The Company has obtained or will obtain economic benefits from the sale transaction.
- The costs relating to the sale transaction can be identified.

Revenue from rendering of services

Revenue from rendering of services is recognised when the Company has satisfied its performance obligation under the contract, and when all of the following conditions are simultaneously satisfied:

- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the service purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- It is probable that the economic benefits from the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the fiscal year can be measured.
- The costs incurred for the transaction, and the costs to complete the service transaction, can be measured.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Where a service is performed over multiple periods, revenue recognised in a period is based on the results of the portion of work completed at the end of the accounting period.

Interest

Interest income is recognised on a time basis using the effective interest rate for each period.

Dividends and profits distributed

Dividends and profits distributed are recognised when the Company is notified of its entitlement to receive the dividend or profit distribution from the investment. Only the portion of the dividend or profit relating to the period after the investment date is recognised in revenue; the portion relating to the period before the investment date is recorded as a reduction of the cost of the investment. Stock dividends received are not recognised in revenue and do not increase the recorded value of the investment; only the additional number of shares received is tracked in the notes to the separate interim financial statements

4.15. Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Company recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

4.16. Corporate income tax

The Company's accounting policy for corporate income tax is implemented in accordance with the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing certain articles of the Law on Corporate Income Tax, guiding documents of the Ministry of Finance, and other relevant legal regulations. Corporate income tax expense comprises current tax expense and deferred tax expense.

Current corporate income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the year and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and losses carried forward.

Quarterly, the Company determines and recognises the provisional corporate income tax payable in accordance with the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable in accordance with the finalisation tax return and adjusts for the difference against the amount provisionally recognised during the year.

Deferred tax

Deferred tax is the amount of corporate income tax that will be payable or recoverable in the future arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

Deferred tax liabilities are recognised for all taxable temporary differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that does not affect either accounting profit or taxable income at the time of the transaction.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised, and are also recognised for unused tax losses and unused tax incentives to the extent that it is probable that future taxable profit will be available. Deferred tax assets and deferred tax liabilities arising from transactions recognised directly in owners' equity are not recognised in deferred corporate income tax expense.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the fiscal year when the asset is realised or the liability is settled, based on the tax rates and tax laws that have been enacted as at the end of the accounting period.

In preparing the statement of financial position, deferred tax assets and deferred tax liabilities are offset against each other when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same taxation authority:
 - On the same taxable entity; or
 - The Company intends to settle current tax liabilities and current tax assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws to various types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

4.17. Segment reporting

A business segment is a distinguishable component of an enterprise engaged in the production or supply of an individual product or service, or a group of related products or services, that is subject to risks and returns different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise engaged in the production or supply of products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

The nature of risks and returns is the primary basis for determining whether the Company's primary segment reporting format is business segments or geographical segments. If risk and rate of return are predominantly affected by differences in products and services, the primary reporting format is by business segment and the secondary format is by geographical segment. Conversely, if risk and rate of return are predominantly affected by differences in geographical area, the primary reporting format is by geographical segment and the secondary format is by business segment. The Company's organisational and management structure and its internal financial reporting system form the principal basis for determining the primary or secondary segment reporting format.

A segment is reportable when a majority of its revenue is derived from sales and services provided to external customers, and it satisfies at least one of the following thresholds: its revenue represents 10% or more of the total revenue of all segments; its result represents 10% or more of the combined result of all segments in profit, or of the combined result of all segments in loss, whichever is greater in absolute amount; or its total assets represent 10% or more of the total assets of all segments.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Segment information is prepared and presented consistent with the accounting policies applied in preparing and presenting the Company's financial statements.

4.18. Related parties

Parties are considered related if one party has the ability to control, or exercise significant influence over, the other party in making decisions on financial and operating policies. Parties are also considered related if they are subject to common control.

The Company's related parties comprise:

- The subsidiaries.
- Individuals holding, directly or indirectly, voting rights that give them significant influence over the Company (including members of the Board of Administrators and close family members of such individuals).
- Key management personnel who have the authority and responsibility for planning, managing, and controlling the Company's activities (including the Board of General Directors and their close family members).
- Enterprises controlled by, or subject to significant influence from, individuals within the groups referred to above.

Close members of the family of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the Company, comprising: spouse, natural children, adopted children, stepchildren, and dependants of that individual or their spouse.

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

In considering related party relationships, substance is given greater weight than legal form.

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

Related parties	Relationship
Dak Lak Rubber Joint Stock Company	Significant shareholder
Dak Lak Rubber Limited Company	Subsidiary
DRI High-Tech Agriculture Limited Company	Subsidiary
Board of Administrators, the Board of Supervisors, the Board of General Directors	Key management members

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPERATE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash on hand	46,604,352	70,136,133
Demand deposits at banks		
- Demand deposits at banks - VND		
+ Joint Stock Commercial Bank for Industry and Trade of Vietnam	4,642,404,595	1,473,251,737
+ Other banks and institutions	171,619,284	1,199,596,611
- Demand deposits at banks - USD		
+ Joint Stock Commercial Bank for Industry and Trade of Vietnam	6,374,249,744	26,505,335,836
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Dak Lak Branch	2,031,859,959	4,646,090,090
	13,266,737,934	33,894,410,407

Details of the balances of cash denominated in foreign currencies as at 30 June 2026:

	Original foreign currency USD	Equivalent VND
Demand deposits at banks	320,515.89	8,406,109,703
	320,515.89	8,406,109,703

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

No. 59 Cao Thang Street, Tan An Ward, Dak Lak Province, Vietnam

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5.2. Financial investments

The Company's financial investments comprise held-to-maturity investments and investments in other entities. Information on the Company's financial investments is as follows:

5.2.1. Held-to-maturity investments

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term	126,711,583,340	126,711,583,340	-	57,604,644,110	57,604,644,110	-
Term deposits						
Dak Lak Rubber People's Credit Fund	70,000,000,000	70,000,000,000	-	50,000,000,000	50,000,000,000	-
Agribank – Buon Ma Thuot Branch	25,000,000,000	25,000,000,000	-	-	-	-
Agribank – Gia Lai Branch	10,000,000,000	10,000,000,000	-	-	-	-
VietinBank – Dak Lak Branch	10,000,000,000	10,000,000,000	-	-	-	-
Loans						
DRI High-Tech Agriculture Limited Company	8,500,000,000	8,500,000,000	-	5,000,000,000	5,000,000,000	-
Accrued interest on bank deposits	1,010,508,000	1,010,508,000	-	492,740,000	492,740,000	-
Accrued interest on loans						
Dak Lak Rubber Joint Stock Company	1,266,780,821	1,266,780,821	-	1,481,547,946	1,481,547,946	-
DRI High-Tech Agriculture Limited Company	934,294,519	934,294,519	-	630,356,164	630,356,164	-
Long-term	96,364,000,000	96,364,000,000	-	136,825,000,000	136,825,000,000	-
Loans						
Dak Lak Rubber Joint Stock Company	40,000,000,000	40,000,000,000	-	80,000,000,000	80,000,000,000	-
DRI High-Tech Agriculture Limited Company	10,500,000,000	10,500,000,000	-	11,500,000,000	11,500,000,000	-
Dak Lak Rubber Limited Company	45,864,000,000	45,864,000,000	-	45,325,000,000	45,325,000,000	-
	223,075,583,340	223,075,583,340	-	194,429,644,110	194,429,644,110	-

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

No. 59 Cao Thang Street, Tan An Ward, Dak Lak Province, Vietnam

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5.2.2. Investments in other entities

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Investments in subsidiaries	564,750,000,000	564,750,000,000	-	564,750,000,000	564,750,000,000	-
Dak Lak Rubber Limited Company (1)	538,750,000,000	538,750,000,000	-	538,750,000,000	538,750,000,000	-
DRI High-Tech Agriculture Limited Company (2)	26,000,000,000	26,000,000,000	-	26,000,000,000	26,000,000,000	-
Investments in other entities	3,000,000,000	(*)	-	3,000,000,000	(*)	-
Dak Lak Rubber People's Credit Fund (3)	3,000,000,000	(*)	-	3,000,000,000	(*)	-
	567,750,000,000		-	567,750,000,000		-

- (1) Pursuant to Decision No. 2488/GP dated 22 June 2005 issued by the Minister of Planning and Investment of the Socialist Republic of Vietnam and Foreign Investment Licence No. 111/UBH dated 6 December 2004 issued by the Ministry of Planning and Investment of the Lao People's Democratic Republic, Dak Lak Rubber One Member Company Limited invested USD 25,000,000 in Dak Lak Rubber Company Limited in Laos, representing 100% of its charter capital.

On 25 December 2014, the Ministry of Planning and Investment of the Socialist Republic of Vietnam issued the Amended Investment Registration Certificate No. 2488/BKHĐT-ĐTRNN-ĐC3, replacing Amended Investment Registration Certificate No. 2488/BKHĐT-ĐTRNN-ĐC2 dated 9 January 2012. The amendment certified that Dak Lak Rubber Investment Joint Stock Company replaced Dak Lak Rubber One Member Company Limited as the investor implementing the investment project in the Lao People's Democratic Republic through the established economic organisation, namely Dak Lak Rubber Company Limited. The investor's total outbound investment capital was USD 36,040,366, equivalent to VND 750,000,000,000.

- (2) DRI High-Tech Agriculture Company Limited was established and operates under Enterprise Registration Certificate No. 6001605111 initially issued on 1 March 2018 and most recently amended for the fifth time on 17 September 2025. The Company's investment in DRI High-Tech Agriculture Company Limited amounted to VND 26,000,000,000, representing 83.87% of its charter capital.
- (3) This is the Company's capital contribution to Dak Lak Rubber People's Credit Fund under Capital Contribution Agreement No. 263/HĐGV-QTDCS dated 19 January 2018.

Recoverable amount

- (*) The Company does not have sufficient information to determine the recoverable amount of this investment. Accordingly, the recoverable amount of the investment may differ from its carrying amount.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Operating status of subsidiaries

The Company's other subsidiaries operated normally during the period, with no significant changes compared to the beginning of the period.

Transactions with subsidiaries

Significant transactions between the Company and its subsidiaries are disclosed in Note 8.1.2.

5.3. Short-term trade receivables

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
	VND	VND	VND	VND
Receivables from other customers				
Ukko Corporation	4,750,252,416	-	1,879,718,400	-
Malaya International Company Pte.Ltd	3,393,084,764	-	1,742,712,580	-
Corrie Maccoll Europe B.V	1,253,151,245	-	3,044,793,640	-
R1 International Pte.Ltd	-	-	1,039,066,560	-
Weber And Schaer GmbH & Co.Kg	-	-	1,021,309,520	-
	9,396,488,425	-	8,727,600,700	-

5.4. Short-term advances to suppliers

	Closing balance	Opening balance
	VND	VND
Advances to other suppliers		
Viettourist Jsc	423,104,000	-
Other suppliers	11,000,000	173,000,000
	434,104,000	173,000,000

5.5. Other short-term receivables

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
	VND	VND	VND	VND
Receivables from related parties				
Dak Lak Rubber Company Limited				
- Payments made on behalf	1,192,645,945	-	1,245,972,110	-
- Profit distributions receivable	51,756,213,646	-	-	-
DRI High-Tech Agriculture Company Limited				
- Profit distributions receivable	-	-	2,600,000,000	-
Receivables from other organisations and individuals				
Security deposits	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

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Merchandise	7,469,158,400	-	16,509,433,538	-
	7,469,158,400	-	16,509,433,538	-

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5.7 Short-term and long-term prepaid expenses

5.7.1 Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Transportation costs attributable to natural rubber latex inventories	-	592,566,560
Wooden pallet packaging costs	-	193,617,216
	<u>-</u>	<u>786,183,776</u>

5.7.2 Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and supplies	212,110,783	98,030,005
Office repair costs	122,527,263	165,772,179
Consultancy costs for the implementation of the FSC certification system	-	10,497,315
	<u>334,638,046</u>	<u>274,299,499</u>

5.8 Movements in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Management tools and equipment VND	Total VND
Cost					
Opening balance	5,565,936,183	-	2,268,000,000	77,832,727	7,911,768,910
Purchases during the period	-	127,170,000	-	77,489,000	77,489,000
Completed capital construction investment	330,178,000	-	-	53,576,640	510,924,640
Closing balance	<u>5,896,114,183</u>	<u>127,170,000</u>	<u>2,268,000,000</u>	<u>208,898,367</u>	<u>8,500,182,550</u>
Accumulated					
Opening balance	1,164,479,196	-	1,852,200,000	52,434,999	3,069,114,195
Depreciation for the period	118,395,073	7,461,507	113,400,000	19,816,018	259,072,598
Closing balance	<u>1,282,874,269</u>	<u>7,461,507</u>	<u>1,965,600,000</u>	<u>72,251,017</u>	<u>3,328,186,793</u>
Net book value					
Opening balance	4,401,456,987	-	415,800,000	25,397,728	4,842,654,715
Closing balance	<u>4,613,239,914</u>	<u>119,708,493</u>	<u>302,400,000</u>	<u>136,647,350</u>	<u>5,171,995,757</u>

Cost of tangible fixed assets that are fully depreciated but still in use:

Opening balance	-	-	41,260,000	41,260,000
Closing balance	-	-	<u>41,260,000</u>	<u>41,260,000</u>

Certain tangible fixed assets with a carrying amount of VND 4,613,239,914 have been mortgaged or pledged as security for the borrowings of DRI High-Tech Agriculture Company Limited from VietinBank – Dak Lak Branch.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

The list of tangible fixed assets as at the end of the financial period was as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Office building	5,896,114,183	1,282,874,269	4,613,239,914
Other tangible fixed assets	2,604,068,367	2,045,312,524	558,755,843
Total	8,500,182,550	3,328,186,793	5,171,995,757

5.9 Movements in intangible fixed assets

	Right of land use VND	Total VND
Cost		
Opening balance	5,649,620,520	5,649,620,520
Closing balance	5,649,620,520	5,649,620,520
Accumulated depreciation		
Opening balance	253,319,675	253,319,675
Closing balance	253,319,675	253,319,675
Net book value		
Opening balance	5,396,300,845	5,396,300,845
Closing balance	5,396,300,845	5,396,300,845

Certain intangible fixed assets with a carrying amount of VND 5,272,702,500 have been mortgaged or pledged as security for the borrowings of DRI High-Tech Agriculture Company Limited from VietinBank – Dak Lak Branch.

The list of intangible fixed assets as at the end of the financial period was as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Land use rights – Office premises	5,272,702,500	-	5,272,702,500
Other land use rights	376,918,020	253,319,675	123,598,345
Total	5,649,620,520	253,319,675	5,396,300,845

5.10 Construction in progress

	Opening balance VND	Costs incurred during the period VND	Transferred to fixed assets during the period VND	Closing balance VND
Acquisition of fixed assets	-	53,576,640	(53,576,640)	-
Construction in progress				
Office building renovation costs	19,820,000	310,358,000	(330,178,000)	-
Solar power system	-	127,170,000	(127,170,000)	-
	19,820,000	491,104,640	(510,924,640)	-

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5.11 Trade payables

5.11.1 Short-term trade payables

	Closing balance VND	Opening balance VND
Payables to related parties		
Dak Lak Rubber Company Limited	-	8,323,568,323
Payables to other suppliers		
Thai Binh Transport Services One Member Company Limited	137,132,352	-
Other suppliers	89,070,581	224,280,150
	<u>226,202,933</u>	<u>8,547,848,473</u>

5.11.2 Overdue payables

The Company had no overdue, unpaid trade payables.

5.12 Dividends and profits payable

	Closing balance VND	Opening balance VND
Dividends payable to other shareholders		
Dividends payable to non-depository individual shareholders (*)	749,528,599	778,211,531
	<u>749,528,599</u>	<u>778,211,531</u>

(*) These dividends payable relate to shareholders whose shares have not been deposited with VSDC. Although the Company has duly notified the dividend payment in accordance with applicable regulations, these shareholders had not yet claimed their dividends as at the date of these financial statements.

5.13 Short-term and long-term taxes and amounts payable to the State

	Opening balance Payable VND	Amount arising during the period			Closing balance Payable VND
		Amount payable VND	Amount paid VND	Amount deducted VND	
Value added tax on domestic sales	-	126,750,400	-	(126,750,400)	-
Value added tax on imported goods	-	159,479,119	(159,479,119)	-	-
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
	<u>398,609,590</u>	<u>2,174,817,012</u>	<u>(732,983,422)</u>	<u>(126,750,400)</u>	<u>1,713,692,780</u>

All tax obligations and other amounts payable to the State are settled in the short term.

Value-added tax

The Company accounts for VAT under the credit method. The applicable VAT rate is 0% for exported goods and 5% for goods sold domestically. Goods under merchanting transactions are not subject to VAT.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Corporate income tax ("CIT")

Income from other activities is subject to corporate income tax at a rate of 20%.

The applicable corporate income tax ("CIT") rate for the calculation and declaration of tax on income derived from foreign sources is 20%. Where the Company has paid CIT or a tax of a similar nature outside Vietnam, the amount of such tax paid may be credited against the CIT payable in Vietnam, provided that the credit does not exceed the CIT payable for the relevant tax year in accordance with applicable regulations.

Corporate income tax expenses for the period is estimated as follows:

	Current period VND	Prior period VND
Accounting profit before tax	59,385,920,279	94,454,650,274
Adjustments to increase/decrease accounting profit to determine profit subject to corporate income tax:		
- Adjustments to increase	1,104,074,789	41,176,000
- Adjustments to decrease	(548,285,711)	(1,183,671,549)
Taxable income	59,941,709,357	93,312,154,725
Tax-exempt income	(285,000,000)	(2,885,780,822)
Assessable income	59,656,709,357	90,426,373,903
Corporate income tax rate	20%	20%
CIT payable at the standard tax rate	11,931,341,871	18,085,274,781
Foreign corporate income tax paid	(10,351,242,729)	(16,095,369,142)
Total corporate income tax payable	1,580,099,142	1,989,905,639

Other taxes

The Company declares and pays in accordance with regulations.

5.14 Short-term accrued expenses

	Closing balance VND	Opening balance VND
Payables to other organisations and individuals		
Other short-term accrued expenses	-	180,000,000
	-	180,000,000

5.15 Other short-term payables

	Closing balance VND	Opening balance VND
Payables to other organisations and individuals		
Loan interest payable on behalf of others	64,842,198	64,842,198
	64,842,198	64,842,198

Overdue payables

The Company had no overdue unpaid debts.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5.16 Bonus and welfare funds

	Opening balance VND	Increase by deduction from profits VND	Used in period VND	Closing balance VND
Bonus and welfare funds	512,159,267	3,035,960,294	(1,081,831,000)	2,466,288,561
Executive and Administrations reward fund	97,328,514	864,000,000	(889,374,462)	71,954,052
	609,487,781	3,899,960,294	(1,971,205,462)	2,538,242,613

5.17 Owner's equity
5.17.1 Statement of changes in owners' equity

	Owners' contributed capital VND	Investment & development fund VND	Undistributed profit VND	Total VND
From 1 January 2025 to 30 June 2025				
Opening balance	732,000,000,000	38,731,219,629	143,454,520	770,874,674,149
Profit for the period	-	-	92,464,744,635	92,464,744,635
Appropriation to funds	-	-	(2,214,171,513)	(2,214,171,513)
Dividends paid	-	-	(36,600,000,000)	(36,600,000,000)
Closing balance	732,000,000,000	38,731,219,629	53,794,027,642	824,525,247,271
From 1 July 2025 to 31 December 2025				
Opening balance	732,000,000,000	38,731,219,629	53,794,027,642	824,525,247,271
Profit for the period	-	-	909,812,802	909,812,802
Closing balance	732,000,000,000	38,731,219,629	54,703,840,444	825,435,060,073
From 1 January 2026 to 30 June 2026				
Opening balance	732,000,000,000	38,731,219,629	54,703,840,444	825,435,060,073
Profit for the period	-	-	57,944,560,418	57,944,560,418
Appropriation to funds	-	-	(3,899,960,294)	(3,899,960,294)
Closing balance	732,000,000,000	38,731,219,629	108,748,440,568	879,479,660,197

5.17.2 Details of shareholders' contributed capital

Shareholders	Closing balance			Opening balance		
	Shares	Amount (VND)	Rate (%)	Shares	Amount (VND)	Rate (%)
Dak Lak Rubber Investment Joint Stock Company	32,940,000	329,400,000,000	45.00	32,940,000	329,400,000,000	45.00
Other shareholders	40,260,000	402,600,000,000	55.00	40,260,000	402,600,000,000	55.00
	73,200,000	732,000,000,000	100.00	73,200,000	732,000,000,000	100.00

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

5.17.3 Shares

	Closing balance Shares	Opening balance Shares
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
- Preference shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preference shares	-	-
Number of shares outstanding	73,200,000	73,200,000
- Ordinary shares	73,200,000	73,200,000
- Preference shares	-	-

Par value of outstanding shares: VND 10,000 per share.

5.17.4 Distribution of profit

During the period, the Company appropriated profit in accordance with the Resolution of the General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ dated 16 June 2026 as follows:

	VND
• Appropriation to the bonus and welfare fund	3,035,960,294
• Appropriation to the management bonus fund	864,000,000

In addition, pursuant to the Resolution of the General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ dated 16 June 2026, the Company approved a cash dividend of 10% (equivalent to VND 73,200,000,000). The dividend is expected to be paid between 1 October 2026 and 30 October 2026.

5.18 Off-balance sheet items of the separate interim statement of financial position

5.18.1 Assets pledged or mortgaged

	Carrying amount		Period of the pledge or mortgage	Party holding the pledge or mortgage
	Closing balance VND	Opening balance VND		
Tangible fixed assets (see Note 5.8)	4,613,239,914	4,401,456,987	From the date of execution of the mortgage agreement until all secured obligations have been fully discharged and the mortgage has been released.	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch
Intangible fixed assets (see Note 5.9)	5,272,702,500	5,272,702,500	From the date of execution of the mortgage agreement until all secured obligations have been fully discharged and the mortgage has been released.	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch
	<u>9,885,942,414</u>	<u>9,674,159,487</u>		

5.18.2 Foreign currencies

	Closing balance	Opening balance
US Dollar (USD)	320,515.89	1,200,683.42

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

6 ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INTERIM STATEMENT OF PROFIT OR LOSS

6.1 Revenue from sales of goods and rendering of services

6.1.1 Gross revenue

	Current period VND	Prior period VND
Revenue from sales of goods	120,666,058,924	180,014,845,900
Revenue from rendering of services	1,257,055,800	-
	<u>121,923,114,724</u>	<u>180,014,845,900</u>

6.1.2 Revenue from sales of goods and rendering of services to related parties

Sales and service transactions with related parties are presented in Notes 7.1.

6.2 Cost of sales

	Current period VND	Prior period VND
Cost of goods sold	108,166,641,534	164,733,948,648
Cost of services rendered	862,201,729	-
	<u>109,028,843,263</u>	<u>164,733,948,648</u>

6.3 Financial income

	Current period VND	Prior period VND
Interest on bank deposits	2,268,728,233	279,407,397
Interest on loans provided	4,070,397,259	4,259,698,630
Dividends and profits distributed	52,041,213,646	83,362,626,534
Realised foreign exchange gains	457,088,687	3,343,520,425
Unrealised foreign exchange gain from the revaluation of monetary items denominated in foreign currency	548,285,711	1,183,671,549
	<u>59,385,713,536</u>	<u>92,428,924,535</u>

6.4 Financial expenses

	Current period VND	Prior period VND
Realised foreign exchange loss	405,510,871	653,748,081
	<u>405,510,871</u>	<u>653,748,081</u>

6.5 Selling expenses

	Current period VND	Prior period VND
Transportation expenses	3,904,870,880	6,239,406,297
Palletising fees	1,104,793,354	1,375,998,582
Other selling expenses	2,007,943,007	1,010,676,963
	<u>7,017,607,241</u>	<u>8,626,081,842</u>

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

6.6 General and administrative expenses

	Current period VND	Prior period VND
Staff costs	3,601,931,425	2,504,269,390
Depreciation expenses of fixed assets	259,072,598	229,908,833
Other general and administrative expenses	1,609,942,583	1,241,163,367
	5,470,946,606	3,975,341,590

6.7 Earnings per share

Information on earnings per share is presented in the consolidated financial statements.

6.8 Production cost according to factors

	Current period VND	Prior period VND
Cost of goods purchased and sold	109,028,843,263	164,733,948,648
Raw materials	105,364,453	332,866,674
Labor costs	3,601,931,425	2,504,269,390
Depreciation and amortisation expenses	259,072,598	229,908,833
Outsourced service expenses	7,419,832,362	8,899,450,777
Other expenses	1,102,353,009	634,927,758
	121,517,397,110	177,335,372,080

7. OTHER INFORMATION

7.1 Transactions and balances with related parties

The Company's related parties comprise: key management personnel, individuals related to key management personnel, and other related parties.

7.1.1 Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel comprise members of the Board of Administrators, the Board of Supervisors and members of the Board of Executive. Individuals related to key management personnel are close family members of key management personnel.

Transactions with key management personnel and individuals related to key management personnel

The Company had no transactions involving sales of goods and rendering of services, or other transactions, with key management personnel and individuals related to key management personnel.

Balances with key management personnel and individuals related to key management personnel

As at the end of the financial period, the Company had no balances with key management personnel and individuals related to key management personnel.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

Remuneration of key management personnel

	Position	Current period VND	Prior period VND
Mr. Nguyen Viet Tuong	Chairman of the Board of Administrators until 16 June 2026	182,958,298	145,860,701
Mr. Bui Quang Ninh	Vice Chairman of the Board of Administrators until 25 April 2024	-	24,137,536
Mr. Tran Le	Member of the Board of Administrators until 31 March 2024	-	18,567,335
Mr. Le Dinh Huyen	Member of the Board of Administrators	126,494,541	78,673,132
Mr. Ta Quang Tong	Member of the Board of Administrators	126,494,541	97,240,467
Mr. Nguyen Tran Giang	Member of the Board of Administrators	126,494,541	97,240,467
Mr. Nguyen Minh	Chairman from 19 June 2026		
	Member of the Board of Administrators until 19 June 2026	127,922,378	97,240,467
Mr. Tran Ngoc Duyen	Member of the Board of Administrators until 16 June 2026	59,437,038	15,164,835
Mr. Dang Thanh Nhan	Member of the Board of Administrators from 16 June 2026	3,926,554	-
Mr. Do Thien Nghia	Member of the Board of Administrators from 16 June 2026	3,926,554	-
Ms. Nguyen Thi Hai	Corporate Governance Officer	23,559,322	20,769,231
	Deputy General Director	251,225,955	260,000,568
Ms. Bui Thi Tuyet Nhung	Secretary to the Board of Administrators	161,474,263	46,477,376
Mr. Nguyen Do	Member of the Board of Administrators from 16 June 2026		
	General Director from 1 May 2025	312,415,098	81,575,064
Mr. Le Thanh Can	General Director until 1 May 2025	24,791,966	218,852,134
Mr. Le Thanh Cuong	Chief Accountant	229,877,272	229,494,742
Mr. Nguyen Thac Hoanh	Head of the Board of Supervisors	148,807,310	126,412,607
Mr. Phan Thanh Tan	Member of the Board of Supervisors	102,195,633	77,792,374
Mr. Tran Van Tinh	Member of the Board of Supervisors	192,024,550	48,620,233
		2,204,025,813	1,684,119,269

7.1.2 Transactions and balances with other related parties

The Company's other related parties comprise: subsidiaries, individuals with direct or indirect voting rights in the Company and their close family members, and enterprises controlled by key management personnel and individuals with direct or indirect voting rights in the Company and their close family members.

Transactions with other related parties

Transactions between the Company and other related parties, were as follows:

	Current period VND	Prior period VND
Dak Lak Rubber Joint Stock Company		
Dividend distribution	-	16,470,000,000
Collection of loan principal	40,000,000,000	-
Collection of loan interest	3,613,671,234	-
Loan interest income	3,398,904,109	3,669,589,041
Services received	92,391,000	-

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

	Current period VND	Prior period VND
Dak Lak Rubber Company Limited		
Purchase of finished rubber products	93,848,285,993	139,618,734,201
Profit distribution	51,756,213,646	80,476,845,712
Payments made on behalf	2,422,208,195	5,186,420,600
Collections made on behalf	2,475,534,360	-
Revenue from rendering of services	1,257,055,800	-
DRI High-Tech Agriculture Company Limited		
Profit distribution	-	2,600,000,000
Collection of dividends	2,600,000,000	-
Loans granted	2,500,000,000	1,000,000,000
Collection of loan interest	367,554,795	-
Loan interest income	671,493,150	590,109,589
Payments made on behalf	32,400,000	32,400,000

Balances with other related parties

Balances with other related parties are presented in the notes at 5.2, 5.5 and 5.11.

Guarantee commitments

The Company pledged its fixed assets as security for the borrowings of DRI High-Tech Agriculture Company Limited from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch, with a maximum secured amount of VND 9,179,526,317, including outstanding principal, interest and other financial obligations arising from such borrowings.

8.1 Segment reporting

The Company presents segment information in the consolidated financial statements.

8.2 Comparative figures

8.2.1 Application of changes in accounting policies and new accounting regulations

The accounting period from 01 January 2026 to 30 June 2026 is the first accounting period in which the Company has applied the Enterprise Accounting Regime under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 has been applied as follows:

- For changes in accounting policies for which Circular 99 provides specific transition guidance, the Company has applied such guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective application or simplified retrospective application, the Company has applied the prospective method.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

8.2.2 Effect of applying the new accounting regulation, changing accounting policy

The effect of applying the new regulation and changing accounting policy on the comparative figures in the separate interim financial statements was as follows:

	Code	Figures before adjustment VND	Adjustments VND	Figures after adjustment VND
Statement of financial position				
Short-term held to maturity investments	123	50,000,000,000	7,604,644,110	57,604,644,110
Other short-term receivables	135	6,616,768,941	(2,604,644,110)	4,012,124,831
Long-term held to maturity investments	265	-	136,825,000,000	136,825,000,000
Dividends and profits payable	313	-	778,211,531	778,211,531
Other short-term payables	320	843,053,729	(778,211,531)	64,842,198
Cash flow statement				
(Increase)/decrease in receivables	09	(745,339,594)	3,913,397	(741,426,197)
Interest and dividends received	27	7,303,200,999	(3,913,397)	7,299,287,602
Notes to the separate financial statements				
Production cost according to factors				
Cost of goods purchased and sold		-	164,733,948,648	164,733,948,648
Raw materials		332,866,674	-	332,866,674
Labor costs		2,504,269,390	-	2,504,269,390
Depreciation and amortisation expenses		229,908,833	-	229,908,833
Outsourced service expenses		8,899,450,777	-	8,899,450,777
Other expenses		634,927,758	-	634,927,758
		12,601,423,432	164,733,948,648	177,335,372,080

8.3 Significant accounting judgements and estimates

In preparing the financial statements, the Board of General Directors has made assumptions and estimates that affect the figures for assets, liabilities, revenue, and expenses. Actual results may differ from these estimates. Significant assumptions and estimates are assessed and updated regularly by the Board of General Directors based on historical experience and other relevant factors..

Estimation of the useful life and recoverable amount of fixed assets

The Company estimates the useful life of fixed assets based on technical assessment and actual usage experience. Uncertainty arises from changes in technology, intensity of use, and actual maintenance conditions differing from initial assumptions, meaning the actual useful life may be shorter or longer than estimated.

Management assesses the likelihood of the actual useful life differing significantly from the estimate as low/normal for the majority of assets, except for certain specialised machinery and equipment operating in harsh conditions, which carry a higher degree of uncertainty.

Management applies the following measures:

- Review and adjust the useful life annually.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

- Carry out periodic maintenance in accordance with the correct technical procedures.
- Assess indicators of asset impairment at each reporting date as required.
- Prepare a timely asset replacement investment plan to avoid disruption to production and business operations.

Estimation of corporate income tax

Determining corporate income tax expense requires Administrator to make assumptions about the applicability of current tax regulations, the ability to generate future taxable profit to utilise deferred tax assets, and the risk of adjustment by the tax authority upon tax finalisation inspection.

Management assesses the likelihood of actual taxable income being significantly lower than planned as low/possible, based on business results in recent years and the approved business plan.

Management applies the following measures:

- Conduct an annual periodic review of the recoverability of the deferred tax asset.
- Consult tax experts on the application of tax regulations to complex transactions.
- Maintains adequate supporting documentation and records to support explanations to the tax authorities when required.
- Closely monitor developments in tax policy and adjust estimates in a timely manner.

8.4 Events subsequent to the date of statement of financial position

From the end of the financial period to the date the separate interim financial statements were approved for issue, no material events occurred that require adjustment of the figures or disclosure in the separate interim financial statements.



NGUYEN THI THU HA
Preparer



LE THANH CUONG
Chief accountant



NGUYEN MINH
Legal Representative
Approved on 14 August 2026

DakLak, 17 August 2026

No.: 52./CV-CT

*“V/v: Explanation of profit differences
for the first half of 2026”*

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

Daklak Rubber Investment Joint Stock Company was established under Business Registration Certificate No. 6001271719 first issued by Department of Planning and Investment of Daklak Province (now the Department of Finance) on 24/02/2012, and amended for the tenth time on 26/06/2026.

We would like to provide an explanation regarding the differences in profit in the Parent Company's and Consolidated financial statements for the first six months of 2026 compared to the same period in 2025, as well as the differences in profit between the reviewed financial statements and the self-prepared financial statements, as follows:

1. The difference in profit for the first half of 2026 compared to the same period in 2025:

Profit after tax for the first six months of 2026 in the Parent Company's financial statements recorded a profit of VND 57,944,560,418, compared to a profit of VND 92,464,744,635 in the same period of 2025, representing a decrease of VND (34,520,184,217), equivalent to a decrease of 62.7%. The primary reason for this decrease was that financial income arising from the remaining profit after tax for 2025 remitted by the Company's subsidiary in Laos during the period was lower than the profit after tax for 2024 remitted to the Parent Company in 2025.

The consolidated profit after tax for the first six months of 2026 was VND 142,013,979,448, compared to VND 77,613,744,867 for the corresponding period of 2025, representing an increase of VND 64,400,234,581, equivalent to an increase of 82.98%. The primary reason for this increase was the significant 61.44% increase in revenue from sales. Meanwhile, cost of goods sold increased by only 58.23%, which was lower than the growth rate of revenue, resulting in an improvement in the gross profit margin. This was the key factor contributing to the significant increase in consolidated profit after tax compared to the corresponding period of the previous year.

2. Differences in profit between reviewed and self-prepared financial statements:

Profit after tax in the reviewed Parent Company's financial statements for the first six months of 2026 showed no difference compared to the Company's self-prepared financial statements.

The profit after tax reported in the reviewed consolidated semi-annual financial statements for 2026 was VND 4,495,545,192 lower, equivalent to a decrease of (3.07%), compared to the Company's self-prepared financial statements. The primary reason was an adjustment to the cost of goods sold arising from intercompany purchase

and sales transactions within the Group, resulting in an increase in cost of goods sold and a corresponding decrease in profit after tax.

The above explanation sets out the main factors affecting the changes in profit for the first six months of 2026 compared to the same period in 2025, as well as the differences in profit between the reviewed and self-prepared financial statements. The Company respectfully reports this to the State Securities Commission of Vietnam, the Hanoi Stock Exchange, and all of our esteemed shareholders.

Sincerely!

Recipients:

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

**DAKLAK RUBBER INVESTMENT
JOINT STOCK COMPANY**
CHAIRMAN OF THE BOARD



Nguyen Minh