

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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 32/2026/ICBT - 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 discloses the reviewed consolidated financial statements 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 Consolidated Financial Statements 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

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

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

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The Board of Administrators of Daklak Rubber Investment Joint Stock Company has the pleasure in presenting this report and the reviewed Interim Consolidated Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

1. General information

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

The Parent Company's shares have been listed on the Upcom exchange under the stock code DRI since 23 May 2017:

- Type of shares	: Common shares
- Stock code	: DRI
- Par value per share	: VND 10,000/share
- Number of shares outstanding	: 73,200,000 shares
- Total par value	: VND 732,000,000,000

Registered office:

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

The Parent Company's business activities according to the Business Registration Certificate are:

- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals, details: Wholesale of rubber latex and agricultural products;
- Wholesale of rubber seedlings and other industrial plants, committed not to implement the content: "Exercising the right to export, the right to import, the right to distribute goods on the List of goods that foreign investors and economic organizations with foreign investment capital are not allowed to exercise the right to export, the right to import, the right to distribute: Cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar are excluded from the scope of commitment";
- Wholesale of automobiles and other motor vehicles, details: Wholesale of passenger cars and other motor vehicles;
- Wholesale of other construction materials and installation equipment, details: Wholesale of timber and processed wood;
- Rubber tree planting;
- Post-harvest service activities;
- Peat exploitation and collection;
- Fertilizer and nitrogen compound production, details: Fertilizer production;
- Other specialized wholesale not classified elsewhere, details: Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (except chemicals banned by the state) and materials for agriculture;
- Management consulting activities, details: Consulting on management of projects related to agricultural development, technical infrastructure, roads, irrigation works;
- Wholesale of other machinery, equipment and spare parts, details: Wholesale of machinery and equipment for rubber production and processing, agricultural production;
- Real estate business, land use rights owned, used or leased, committed not to implement the content: "Investing in building infrastructure for cemeteries and graveyards to transfer land use rights associated with infrastructure";
- Exploitation of stone, sand, gravel, clay, details: Exploitation of stone, sand, gravel for construction materials;

- Wholesale of food;
- Wholesale of fabrics, garments, footwear, details: Wholesale of footwear, labor protection equipment, ready-made clothing;
- Agents, brokers, auctions 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 Corporation's principal activity during the period was the trading of finished rubber latex.

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 Supervisors, the Board of General Directors of the Parent Company who held office during the period and to the date of this report are:

The Board of Administrators

Name	Position	Appointing/ Resigning Date
Mr. Nguyen Minh	Chairman	Appointing on 19 June 2026
Mr. Nguyen Viet Tuong	Chairman	Appointing on 16 September 2015 Resigning on 16 June 2026
Mr. Do Thien Nghia	Member	Appointing on 16 June 2026
Mr. Dang Thanh Nhan	Member	Appointing on 16 June 2026
Mr. Nguyen Do	Member	Appointing on 24 April 2025
Mr. Le Thanh Can	Member	Resigning on 24 April 2025
Mr. Le Dinh Huyen	Member	Appointing on 25 April 2024
Mr. Nguyen Minh	Member	Appointing on 15 April 2017
Mr. Nguyen Tran Giang	Member	Appointing on 05 April 2019
Mr. Ta Quang Tong	Member	Appointing on 19 April 2022
Mr. Tran Ngoc Duyen	Member	Appointing on 24 April 2025 Resigning on 16 June 2026

The Board of Supervisors

Name	Position	Appointing/ Resigning Date
Mr. Nguyen Thac Hoanh	Head of Supervisors	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
Mrs. Nguyen Thi Hai	Deputy General Director	Appointing on 15 May 2013

Legal representative

The Parent Company's legal representative during the period and at the date of this report are as follows:

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

3. The Corporation's financial position and operating results

The Corporation's financial position as at 30 June 2026 and its operating result for the period then ended are reflected in the accompanying reviewed Interim Consolidated financial statements.

4. Events subsequent to the end of the financial period

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

5. Auditors

AFC Vietnam Auditing Company Limited has been appointed to review the Interim Consolidated financial statements for the accounting period from 1 January 2026 to 30 June 2026 of the Corporation.

6. Statement of the Board of Administrators' responsibility in respect of the Interim Consolidated financial statements

The Board of General Directors is responsible for the preparation of these consolidated financial statements which give a true and fair view of the state of affairs of the Corporation and of its operations and cash flows for the accounting period from 01 January 2026 to 30 June 2026. In preparing those Interim Consolidated 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 Interim Consolidated financial statements;
- Prepare the Interim Consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business; and
- Design, implement and maintain the Corporation's internal control for prevention and detection of fraud and error in the preparation and presentation of Interim Consolidated 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 Corporation

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 Corporation 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 Corporation has complied with the above requirements in preparing the Interim Consolidated financial statements.

7. Publication of the interim financial statements

The Board of Administrators approves the accompanying Interim Consolidated financial statements which give a true and fair view of the financial position of the Corporation as at 30 June 2026 and the results of its operations and its cash flows for the six-month 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 Interim Consolidated financial statements.

On behalf of the Board of Administrators,



NGUYEN MINH
Chairman

Daklak, 14 August 2026



No. 198A/2026/BCSXHN-HCM.00895

REPORT ON REVIEWS OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

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

We have reviewed the accompanying interim Consolidated financial statements of Daklak Rubber Investment Joint Stock Company and its subsidiaries ("the Corporation"), prepared on 14 August 2026 as set out from page 06 to page 45, which comprise the Interim Consolidated Statement of Financial Position as at 30 June 2026, and the Interim Consolidated Statement of Profit and Loss, the Interim Consolidated Statement of Cash flows for the six-month period then ended, and Notes to the Interim Consolidated financial statements.

Responsibility of the Board of General Directors

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

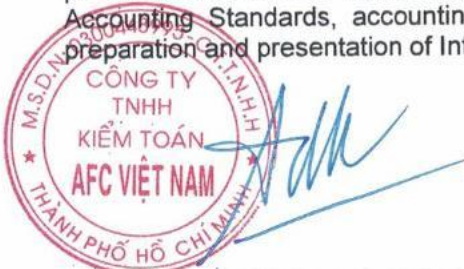
Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying Interim Consolidated 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.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated financial statements do not give a true and fair view of, in all material respects, the financial position of the Corporation as at 30 June 2026, and of its financial performance and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Consolidated financial statements.



TRANG DAC 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

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
CURRENT ASSETS	100		546,209,829,292	408,223,214,466
Cash and cash equivalents	110	5.1	61,089,562,074	93,074,794,505
Cash	111		61,089,562,074	93,074,794,505
Cash equivalents	112		-	-
Short-term financial investments	120		303,498,185,527	104,224,226,634
Trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Short-term held-to-maturity investments	123	5.2.1	303,498,185,527	104,224,226,634
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		31,441,966,447	32,721,706,572
Short-term trade receivables	131	5.3	17,543,283,443	29,441,062,164
Short-term advances to suppliers	132	5.4	9,647,572,336	2,527,617,833
Construction contract receivables based on scheduled progress	134		-	-
Other short-term receivables	135	5.5	4,251,110,668	753,026,575
Provision for doubtful debts	136		-	-
Shortages of assets awaiting resolution	137		-	-
Inventories	140	5.6	145,716,028,831	176,051,460,861
Inventories	141		145,716,028,831	176,051,460,861
Provision for devaluation of inventories	142		-	-
Short-term biological assets	150		-	-
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		4,464,086,413	2,151,025,894
Short-term prepaid expenses	161	5.7.1	3,524,303,714	786,183,776
Deductible value added tax (VAT)	162		753,975,588	1,180,413,955
Tax and other receivables from the State	163	5.14	185,807,111	184,428,163
Government bond repurchase transactions	164		-	-
Other current assets	165		-	-

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
NON-CURRENT ASSETS	200		484,989,128,381	544,405,271,023
Long-term receivables	210		-	-
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Other long-term receivables	215		-	-
Provision for doubtful long-term receivables	216		-	-
Fixed assets	220		356,480,116,794	380,757,564,918
Tangible fixed assets	221	5.8	351,083,815,949	375,361,264,073
Historical cost	222		819,865,653,081	832,510,377,395
Accumulated depreciation	223		(468,781,837,132)	(457,149,113,322)
Finance leasehold assets	224		-	-
Historical cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.9	5,396,300,845	5,396,300,845
Historical cost	228		5,922,776,364	5,929,992,551
Accumulated depreciation	229		(526,475,519)	(533,691,706)
Long-term biological assets	230		-	-
Livestock held for periodic production	231		-	-
Immature livestock held for periodic production	232		-	-
Mature livestock held for periodic production	233		-	-
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		-	-
Historical cost	241		-	-
Accumulated depreciation	242		-	-
Long-term assets in progress	250		66,134,718,190	58,945,723,966
Long-term work in progress	251		-	-
Construction in progress	252	5.10	66,134,718,190	58,945,723,966
Long-term financial investments	260		43,000,000,000	83,000,000,000
Investments in subsidiaries	261		-	-
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	40,000,000,000	80,000,000,000
Provision for held-to-maturity investments	266		-	-
Other long-term assets	270		19,374,293,397	21,701,982,139
Long-term prepaid expenses	271	5.7.2	18,870,843,507	20,285,449,964
Deferred income tax assets	272		503,449,890	1,416,532,175
Long-term tools, supplies and spare parts	273		-	-
Other long-term assets	274		-	-
Goodwill	279		-	-
TOTAL ASSETS	280		1,031,198,957,673	952,628,485,489

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Code	Note	Closing balance VND	Opening balance VND
LIABILITIES	300		225,684,232,192	245,751,955,684
Current liabilities	310		203,020,761,118	224,707,108,793
Short-term trade payables	311	5.11	20,721,826,672	11,155,917,250
Short-term advances from customers	312	5.12	-	18,358,732,547
Dividends and profits payable	313	5.13	749,528,599	1,278,211,531
Taxes and amounts payable to the State budget	314	5.14	56,920,490,544	29,822,904,287
Payable to employees	315		28,325,540,508	67,581,931,723
Short-term accrued expenses	316		-	1,615,092,099
Construction contract payables based on scheduled progress	318		-	-
Short-term unearned revenue	319		-	-
Other short-term payables	320	5.15	878,621,312	1,395,745,010
Short-term borrowings and finance lease liabilities	321	5.16.1	77,222,476,530	83,799,363,791
Short-term provisions	322		-	-
Bonus and welfare funds	323	5.17	18,202,276,953	9,699,210,555
Price stabilisation fund	324		-	-
Government bond repurchase transactions	325		-	-
Long-term liabilities	330		22,663,471,074	21,044,846,891
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 unearned revenue	337		-	-
Other long-term payables	338		-	-
Long-term borrowings and finance lease liabilities	339	5.16.2	22,663,471,074	20,906,107,610
Convertible bonds	340		-	-
Preference shares	341		-	-
Deferred tax liabilities	342		-	138,739,281
Long-term provisions	343		-	-
Science and technology development fund	344		-	-
OWNER'S EQUITY	400		805,514,725,481	706,876,529,805
Owners' invested equity	411	5.18	732,000,000,000	732,000,000,000
<i>Shares with voting rights</i>	411a		732,000,000,000	732,000,000,000
<i>Preferred 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		(350,328,132,521)	(334,967,137,807)
Investment and development fund	418		98,991,055,247	61,939,185,581
Other funds belonging to owners' equity	419		12,304,334,156	-
Retained earnings	420		307,089,846,112	242,170,891,066
<i>Retained earnings accumulated to the end of the prior period</i>	420a		164,876,693,016	84,774,615,416
<i>Retained earnings for the current period</i>	420b		142,213,153,096	157,396,275,650
Non-controlling interest	429		5,457,622,487	5,733,590,965
TOTAL RESOURCES	440		1,031,198,957,675	952,628,485,489

NGUYEN THI THU HA
Prepared by

LE THANH CUONG
Chief Accountant



NGUYEN MINH
Legal Representative
Approved on 14 August 2026

INTERIM CONSOLIDATED 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
Gross sales of merchandise and services	01		489,918,475,931	303,462,316,756
Less deductions	02		-	-
Net sales	10	6.1	489,918,475,931	303,462,316,756
Cost of sales	11	6.2	290,837,654,412	183,804,635,350
Gross profit	20		199,080,821,519	119,657,681,406
Gain/(loss) from disposal of investment properties				
Financial income	21	6.3	21,405,645,036	10,209,455,176
Financial expenses	22	6.4	6,185,599,137	2,023,196,753
<i>In which: Interest expenses</i>	23		4,465,416,818	654,446,076
Selling expenses	25	6.5	14,825,626,622	13,939,762,024
General and administration expenses	26	6.6	23,609,187,020	19,435,864,436
Net profit in joint ventures and associates	24		-	-
Operating profit	30		175,866,053,776	94,468,313,369
Other income	31	6.7	1,546,900,006	-
Other expenses	32	6.8	57,841,911	1,640,582,576
Other profit	40		1,489,058,095	(1,640,582,576)
Profit before tax	50		177,355,111,871	92,827,730,793
Current corporate income tax expense	51		34,566,789,419	16,057,752,057
Deferred corporate income tax expense	52		774,343,004	(843,766,131)
Profit after corporate income tax	60		142,013,979,448	77,613,744,867
Net profit after tax of parent company	61		142,213,153,096	77,816,853,193
Net profit after tax of non-controlling interests	62		(199,173,648)	(203,108,326)
Basic earnings per share	70		1,943	1,037

NGUYEN THI THU HA
Prepared by

LE THANH CUONG
Chief Accountant



NGUYEN MINH

Legal Representative

Approved on 14 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOW

(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	177,355,111,871	92,827,730,793
Adjustments for :			
Depreciation and amortisation	02	26,203,404,129	23,661,487,221
Provisions	03	-	-
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04	(2,037,298,878)	(1,059,663,616)
(Gains)/losses from investing and financing activities	05	(14,243,433,767)	(3,594,070,198)
Interest expense	06 6.4	4,465,416,818	654,446,076
Other adjustments	07	-	-
Operating income before changes in working capital	08	191,743,200,173	112,489,930,276
(Increase)/decrease in receivables	09	9,004,190,186	4,915,923,617
(Increase)/decrease in inventories	10	28,646,045,782	(7,180,903,181)
(Increase)/decrease in payables (excluding accrued interest and corporate income tax payable)	11	(61,328,263,531)	(44,300,458,191)
(Increase)/decrease in prepaid expenses	12	(2,148,097,560)	93,780,630
(Increase)/decrease in trading securities			
Interest paid	14	(4,783,678,190)	(737,403,252)
Corporate income tax paid	15 5.14	(15,975,550,523)	(27,754,780,193)
Other cash inflow from operating activities	16	48,404,576	-
Other cash outflow from operating activities	17	(8,233,606,343)	(3,209,955,141)
Net cash flow from operating activities	20	136,972,644,570	34,316,134,565
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for acquisition and construction of fixed assets and other long-term assets	21	(19,540,202,597)	(15,769,550,903)
Proceeds from disposal of fixed assets and other long-term assets	22	1,149,362,378	1,622,803,472
Payments for loans granted, purchases of debt instruments	23	(430,167,971,102)	(10,000,000,000)
Proceeds from loans, sale of debt instruments	24	276,204,695,966	10,000,000,000
Payments for investments in other entities	25	-	-
Proceeds from investment in other entities	26	-	-
Interest and dividends received	27	7,151,260,366	4,699,287,602
Net cash flow from investing activities	30	(165,202,854,989)	(9,447,459,829)
CASH FLOW FROM FINANCIAL 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 7.1	79,272,319,763	50,348,942,611
Repayments of borrowings	34 7.2	(81,617,670,078)	(46,000,800,406)
Payment of finance lease liabilities	35	-	-
Dividends paid	36	(528,682,932)	(539,859,092)
Net cash flows from financing activities	40	(2,874,033,247)	3,808,283,113
NET INCREASE/DECREASE IN CASH	50	(31,104,243,666)	28,676,957,849
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	60	93,074,794,505	81,129,688,423
Impact of exchange rate fluctuation	61	(880,988,765)	5,481,281,024
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	70 5.1	61,089,562,074	115,287,927,296

NGUYEN THI THU HA
Prepared by

LE THANH CUONG
Chief Accountant



NGUYEN MINH
Legal Representative
Approved on 14 August 2026

NOTES TO THE INTERIM CONSOLIDATED 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 Interim Consolidated financial statements.

1. GENERAL INFORMATION

1.1. Ownership

Daklak Rubber Investment Joint Stock Company (the Parent Company) is a joint-stock company established and operates under initial Enterprise Registration Certificate No. 6001271719 dated 24 February 2012, and the latest amendment was the 10th amendment dated 26 June 2026 issued by the Department of Finance of Daklak Province.

1.2. Scope of operating activities

The Corporation operates in trading and investment.

1.3. Line of business

The Parent Company's business activities according to the Enterprise Registration Certificate are:

- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals, details: Wholesale of rubber latex and agricultural products;
- Wholesale of rubber seedlings and other industrial plants, committed not to implement the content: "Exercising the right to export, the right to import, the right to distribute goods on the List of goods that foreign investors and economic organizations with foreign investment capital are not allowed to exercise the right to export, the right to import, the right to distribute: Cigarettes and cigars, books, newspapers and magazines, recorded items, precious metals and precious stones, pharmaceuticals, explosives, crude oil and processed oil, rice, cane sugar and beet sugar are excluded from the scope of commitment";
- Wholesale of automobiles and other motor vehicles, details: Wholesale of passenger cars and other motor vehicles;
- Wholesale of other construction materials and installation equipment, details: Wholesale of timber and processed wood;
- Rubber tree planting;
- Post-harvest service activities;
- Peat exploitation and collection;
- Fertilizer and nitrogen compound production, details: Fertilizer production;
- Other specialized wholesale not classified elsewhere, details: Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (except chemicals banned by the state) and materials for agriculture;
- Management consulting activities, details: Consulting on management of projects related to agricultural development, technical infrastructure, roads, irrigation works;
- Wholesale of other machinery, equipment and spare parts, details: Wholesale of machinery and equipment for rubber production and processing, agricultural production;
- Real estate business, land use rights owned, used or leased, committed not to implement the content: "Investing in building infrastructure for cemeteries and graveyards to transfer land use rights associated with infrastructure";
- Exploitation of stone, sand, gravel, clay, details: Exploitation of stone, sand, gravel for construction materials;
- Wholesale of food;
- Wholesale of fabrics, garments, footwear, details: Wholesale of footwear, labor protection equipment, ready-made clothing;
- Agents, brokers, auctions of goods, details: Commercial brokerage;
- Silviculture and other forestry activities;
- Freight transport brokerage activities;

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

- 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 Corporation during the period was the trading of processed natural rubber.

1.4. Normal business and production cycle

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

1.5. Structure of the Corporation

Subsidiaries

Company name	Address of head office	Main business activity	Capital contribution ratio	Voting rights ratio	Ratio interest
Dak Lak 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. Employees

As at 30 June 2026, the Corporation has 2,466 people (31 December 2025: 2,537 people).

1.7. Comparative information on the interim Consolidated financial statements

The corresponding figures for the prior period are comparable with those of the current period.

During the period, the entities within the Corporation prepared their separate financial statements for the first time in accordance with the Vietnamese Enterprise Accounting Regime issued under Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, replacing Circular No.200/2014/TT-BTC dated 22 December 2014. In addition, the Corporation applied Circular No.43/2026/TT-BTC dated 20 April 2026, which amends and supplements Circular No.202/2014/TT-BTC and other circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the consolidated financial statements. Accordingly, certain items in the interim consolidated financial statements have been reclassified and renamed in accordance with the new regulations to ensure comparability.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1.8. Other information

The Parent 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 financial year of the Corporation begins on 1 January and ends on 31 December annually.

2.2. Accounting Currency

The Corporation maintains its accounting records in Vietnamese Dong ("VND") as the Corporation's revenues and expenditures are primarily denominated in VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1. Applicable accounting regime

The interim Consolidated financial statements are prepared and presented in accordance with the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202"), Circular No. 43/2026/TT-BTC dated 20 April 2026 ("Circular 43") amends and supplements Circular 202/2014/TT-BTC and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in preparing and presenting the Consolidated financial statements.

The Corporation applies the Vietnamese enterprise accounting regime issued under Circular No. 99, Circular No. 202, Circular No. 43 amending and supplementing Circular 202/2014/TT-BTC other circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of the Consolidated financial statements.

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

The Board of General Directors confirms compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No. 99, Circular No. 202, Circular No. 43 as well as the guiding circulars of the Ministry of Finance on the implementation of accounting standards, in preparing and presenting the Interim Consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 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 Corporation 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 Corporation maintains its foreign currency deposit accounts.

Foreign exchange differences arising during the period 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 INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

When converting the financial statements of a subsidiary prepared in a currency different from the reporting currency of the parent company, the Corporation must convert the financial statement items according to the following exchange rates:

- The assets, liabilities of the subsidiary, and goodwill arising from the acquisition of the overseas subsidiary are converted using the actual exchange rate at the end of the period (the average buying and selling exchange rate of the commercial bank where the enterprise regularly conducts transactions at the end of the accounting period).
- The net asset value of the subsidiary held by the parent company on the date of acquisition is converted using the book exchange rate on the date of acquisition;
- Undistributed after-tax profit arising after the date of acquisition of the subsidiary is converted by calculating it according to the revenue and expense items of the Statement of Profit or Loss;
- Dividends paid are converted using the actual exchange rate on the date of dividend payment.

Items in the Statement of Profit or Loss and Statement of Cash Flows are converted using the actual exchange rate at the time the transaction occurs. If the average exchange rate for the reporting period is approximately equal to the actual transaction exchange rate at the time the transaction occurs (the difference does not exceed the spot exchange rate band as stipulated by the State Bank of Vietnam), then the average exchange rate may be applied.

The exchange rates applied for translation are as follows:

- Statement of Financial Position as at 30 June 2026: 1.1806 VND/LAK (as at 01 January 2026: 1.2118 VND/LAK).
- Statement of Profit or Loss and Statement of Cash Flows for the period from 01 January 2026 to 30 June 2026: 1.2041 VND/LAK (for the period from 01 January 2025 to 30 June 2025: 1.1289 VND/LAK).

4.2 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.

4.3 Financial investments**Held-to-maturity investments**

An investment is classified as held-to-maturity when the Corporation 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.

NOTES TO THE INTERIM CONSOLIDATED 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 Corporation 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 Corporation'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.

4.4 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 Corporation and buyers that are independent of the Corporation, 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.

4.5 Inventories

Inventories are presented at the lower of cost and net realizable value.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

The cost of inventories is determined as follows:

- Raw materials and merchandise: comprise the purchase price and other costs directly attributable to bringing the inventories to their present location and condition.
- Finished goods: comprise the cost of raw materials, direct labour, and directly attributable production overheads allocated based on the normal level of operating capacity.
- Work in progress: comprises only the cost of the principal raw materials

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

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 financial period are recognised in cost of sales.

4.6 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 financial statements.

The Corporation'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 3 years.

Cost of repairs

The cost of repair to fixed assets, when completed and put into use, is allocated using the straight-line method to production and business expenses over 3 years.

Cost of operating leases of fixed assets

Prepaid operating lease costs for land use rights used in production and business activities are allocated to expenses using the straight-line method over the period of prepayment.

4.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The historical cost of tangible fixed assets includes all the expenses that the Corporation incurs to get fixed assets by the time the asset is put into a state ready for use.

Costs incurred after initial recognition are only recorded as increase in cost of fixed assets if these costs are sure to increase economic benefits in the future by using these assets. Costs that do not satisfy these conditions are recognized as an expense in the period.

When selling or liquidating assets, their cost and accumulated depreciation of the assets are written off in the financial statements and any gain or loss arising from disposal are recorded in the statement of profit or loss.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Depreciation of tangible fixed assets which is calculated using the straight-line method over the useful lives of the assets. The useful lives and depreciation methods are reviewed at least at the end of each financial year and adjusted if necessary. The depreciation periods for tangible fixed assets are as follows:

<u>Type of fixed asset</u>	<u>Year</u>
Buildings, structures	05 - 25 years
Machinery and equipment	05 - 15 years
Vehicles	05 - 15 years
Office equipment	03 - 05 years
Perennial plantations	According to mining output

4.8 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

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 in the statement of profit or loss, except for costs which are related to the specific intangible assets and increase the economic benefits from these assets.

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

The Corporation's intangible fixed assets include:

Land use rights

Land use rights are all actual costs that the Corporation has spent directly related to the land used, including: money spent to obtain land use rights, costs for compensation, site clearance, site leveling, registration fees, etc.

The land use rights of the Corporation are legally transferred, the land use rights have indefinite term so they are not depreciated.

ISO Certificate

ISO certification includes costs directly related to building the system and obtaining ISO certification. This cost is amortized over 10 years.

4.9 Biological assets

Biological assets are living assets (plants and animals) managed and controlled by the Corporation through the process of biological transformation for use in production and business activities or held for sale, comprising plants and livestock capable of growth, procreation, degeneration, or production of new biological assets or agricultural produce.

Perennial plants that yield periodic produce and working animals do not fall within the scope of biological assets and are accounted for as tangible fixed assets.

4.10 Construction in progress

Construction in progress costs reflect expenses directly attributable to assets under construction or machinery and equipment undergoing installation, including capitalized borrowing costs in accordance with the Corporation's accounting policies. These assets are recorded at cost and are not depreciated until they are completed, handed over, and put into use. Upon completion, the total costs are transferred to the appropriate account based on the actual intended use such as tangible fixed assets, intangible fixed assets, investment property, or inventory and depreciation commences from the time the asset is put into use.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Costs associated with the upgrading and renovation of fixed assets currently under construction are accumulated separately; upon completion and handover of the fixed asset for use, the corresponding original cost of the fixed asset is increased.

4.11 Payables and accrued expenses

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, internal payables, 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 Corporation, 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 financial period.

4.12 Capital

Owner's equity

Owner's equity is recorded according to the amount actually invested by shareholders.

4.13 Profit distribution

Net profit after tax is distributed to the owners/shareholders/members after appropriations to funds in accordance with the Corporation'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.

Dividend distributions are recognised as a liability when the Corporation has no right to avoid the obligation to pay dividends under securities law

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/profits payable in cash are recorded under "Dividends and profits payable" and presented as a liability in the 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 Corporation 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:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

- The Corporation has transferred to the buyer the significant risks and rewards of ownership of the product or goods.
- The Corporation 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 Corporation 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 Corporation 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 Corporation.
- The stage of completion of the transaction at the end of the financial period can be measured.
- The costs incurred for the transaction, and the costs to complete the service transaction, can be measured.

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 Corporation 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 Consolidated interim financial statements

4.15 Borrowing costs

Borrowing costs comprise interest on borrowings and other costs directly incurred in connection with borrowings.

Borrowing costs are recognised as an expense in the period in which they are incurred, unless they qualify for capitalisation.

Borrowing costs directly attributable to the construction or production of a qualifying asset in progress, being an asset that necessarily takes a substantial period of time (over 12 months) to get ready for its intended use or sale, are capitalised as part of the cost of that asset when it is probable that the enterprise will obtain future economic benefits from the asset and the borrowing costs can be measured reliably.

Capitalisation of borrowing costs commences when all three of the following conditions are simultaneously satisfied:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during extended periods in which the construction or production is interrupted abnormally. Capitalisation ceases when substantially all the activities necessary to prepare the asset for its intended use or sale are complete.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

For a borrowing specifically taken out to finance the construction or production of a qualifying asset, the borrowing costs capitalised are the actual borrowing costs incurred less any income earned from the temporary investment of that borrowing.

For general borrowings used, in part, to finance the construction or production of a qualifying asset, the borrowing costs capitalised are determined by applying a capitalisation rate to the weighted average accumulated expenditure on the construction or production of that asset. The capitalisation rate is the weighted average of the interest rates applicable to the enterprise's outstanding borrowings during the period, other than borrowings specifically taken out for the purpose of obtaining a specific asset.

4.16 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 Corporation 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.

4.17 Corporate income tax

The Corporation'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 Corporation determines and recognises the provisional corporate income tax payable in accordance with the tax return. At the end of the financial period, the Corporation 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.

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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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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 financial period 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 financial period.

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

- The Corporation 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 Corporation 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 Corporation'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.

4.18 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 Corporation'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 Corporation'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.

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

4.19 Principles and methods for the preparation of the interim consolidated financial statements

The interim consolidated financial statements are prepared on the accrual basis of accounting, except for information relating to cash flows.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

The consolidated financial statements comprise the financial statements of the parent company and its subsidiaries. A subsidiary is an entity controlled by the parent company. Control exists when the parent company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain economic benefits from its activities. When assessing control, potential voting rights that are currently exercisable or convertible are taken into consideration.

The results of operations of subsidiaries acquired or disposed of during the year are presented in the Consolidated Statement of Profit or Loss from the date of acquisition or up to the date of disposal of the investment in the respective subsidiaries.

Where the accounting policies of a subsidiary differ from those adopted consistently by the Corporation, appropriate adjustments are made to the subsidiary's financial statements before they are used for the preparation of the consolidated financial statements.

Balances of accounts in the statements of financial position between entities within the same Corporation, intragroup transactions and unrealised gains arising from these transactions are eliminated in the preparation of the consolidated financial statements. Unrealised losses arising from intragroup transactions are also eliminated unless the costs giving rise to the losses are not recoverable.

Non - controlling interests in the net assets of consolidated subsidiaries are identified as a separate component of equity in the consolidated statement of financial position. Non-controlling interests comprise the amount of those interests at the date of the initial business combination and the non-controlling interests' share of changes in total equity since the date of the business combination. Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership interests, even if such allocation results in the non-controlling interests having a deficit balance in the subsidiary's net assets.

Business combinations

The assets, liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the purchase consideration over the aggregate fair value of the identifiable assets acquired is recognised as goodwill. Any shortfall of the purchase consideration below the aggregate fair value of the identifiable assets acquired is recognised in the consolidated Statement of Profit or Loss in the accounting period in which the acquisition of the subsidiary takes place.

Non-controlling interests at the date of the initial business combination are determined based on the proportion of the non-controlling interests in the aggregate fair value of the recognised assets, liabilities and contingent liabilities.

4.20 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 Corporation's related parties comprise:

- Individuals holding, directly or indirectly, voting rights that give them significant influence over the Corporation (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 Corporation'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 Corporation, comprising: spouse, natural children, adopted children, stepchildren, and dependants of that individual or their spouse.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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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 Corporation's related parties:

Company	Relationship
Daklak Rubber J.S.C	Significant shareholder
Board of Administrator, the Board of Supervisors, the Board of General Directors	Key management members

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

5.1 Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash on hand	8,095,613,950	15,867,923,445
Cash in banks		
+ Vietnam Joint Stock Commercial Bank For Industry And Trade	11,524,665,751	30,083,270,624
+ Vietnam Industrial and Commercial Bank Limited in Laos	9,484,730,204	21,951,674,029
+ Lao - Viet Bank	15,426,878,346	19,325,334,076
+ Saigon Treasure Commercial Joint Stock Bank	14,353,777,959	-
+ Other banks, organizations	2,203,895,864	5,846,592,331
	61,089,562,074	93,074,794,505

Details of foreign currency balances as of 30 June 2026:

	Original foreign currency	Equivalent VND
Cash on hand		
- LAK	580,176,498.00	684,978,156
- USD	274,065.00	7,267,090,714
Cash in banks		
- LAK	5,824,330,949.00	6,876,423,789
- USD	1,224,093.13	40,795,110,610
- THB	469.53	378,434
		55,623,981,703

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.2 Financial investments

The Corporation's financial investments comprise held-to-maturity investments and investments in other entities. Information on the Corporation'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	303,498,185,527	303,498,185,527	-	104,224,226,634	104,224,226,634	-
<i>Term deposits</i>						
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	-	-	-	-
Lao - Vietinbank - Champasak Branch	159,095,631,641	159,095,631,641	-	26,025,206,011	26,025,206,011	-
Lao - Viet Bank – Champasak Branch	27,125,265,065	27,125,265,065	-	26,224,732,677	26,224,732,677	-
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	-
Long-term	40,000,000,000	40,000,000,000	-	80,000,000,000	80,000,000,000	-
<i>Loans</i>						
Dak Lak Rubber Joint Stock Company	40,000,000,000	40,000,000,000	-	80,000,000,000	80,000,000,000	-
	343,498,185,527	343,498,185,527	-	184,224,226,634	184,224,226,634	-

NOTES TO THE INTERIM CONSOLIDATED 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	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Investments in other entities						
Dak Lak Rubber People's Credit Fund	3.000.000.000	(*)	-	3.000.000.000	(*)	-
	3.000.000.000		-	3.000.000.000		

This is the Corporation's capital contribution to Dak Lak Rubber People's Credit Fund under Capital Contribution Agreement No. 263/HĐGV-QTDCS dated 19 January 2018.

(*) The Corporation has not yet determined the recoverable amount of its investment in Dak Lak Rubber Credit Fund due to the lack of reliable financial information. The Corporation will reassess the recoverable amount when sufficient information becomes available.

5.3 Short-term trade receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Trade receivables – other customers				
An Khai Nguyen Co., Ltd	8,146,795,018	-	-	-
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	-
China - Base Petrochemical Corporation	-	-	20,713,461,464	-
Others	-	-	2,060,376,080	-
	17,543,283,443	-	29,441,062,164	-

5.4 Short-term advances to suppliers

	Closing balance	Opening balance
	VND	VND
Other organizations and individuals		
Duc Dat Mechanical Manufacturing and Trading Service Co., Ltd.	5,474,223,320	-
Truong An Mechanical and Electrical Equipment Co., Ltd.	1,539,546,192	-
Dai Phat Tay Nguyen Co., Ltd.	119,272,727	546,291,808
Le Van Yen	-	599,820,843
Workit Joint Stock Company	-	382,892,026
Xom Phu Sylattana	-	332,040,717
Others	2,514,530,097	666,572,439
	9,647,572,336	2,527,617,833

5.5 Other short-term receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Receivables from other organizations and individuals				
Deposit	3,973,079,221	-	614,990,669	-
Employee advances	159,388,694	-	135,233,310	-
Other short-term receivables	118,642,753	-	2,802,596	-
	4,251,110,668	-	753,026,575	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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5.6 Inventories

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	22,273,713,872	-	16,612,878,544	-
Work in progress	58,447,920,038	-	6,261,691,899	-
Finished goods	64,994,394,921	-	153,176,890,418	-
	145,716,028,831	-	176,051,460,861	-

5.7 Short-term and long-term deferred expenses

5.7.1 Short-term deferred expenses

	Closing balance VND	Opening balance VND
Repair costs		
- Plantation No. 1	149,757,299	-
- Plantation No. 2	1,922,103,719	-
- Plantation No. 4	1,452,442,696	-
Transportation costs attributable to natural rubber latex inventories	-	592,566,560
Wooden pallet packaging costs	-	193,617,216
	3,524,303,714	786,183,776

5.7.2 Long-term deferred expenses

	Closing balance VND	Opening balance VND
Tools and equipment of the Parent Company's	334,638,046	98,030,005
Land rental in High-Tech	3,543,936,770	3,257,458,767
Land rental in Laos		
- Plantation No. 1	557,382,875	609,017,621
- Plantation No. 3	2,187,361,589	2,356,892,773
Repair costs		
- Company Office in Laos	2,940,732,228	2,106,108,669
- Plantation No. 1	1,388,981,089	1,861,121,904
- Plantation No. 2	1,492,137,733	2,065,716,728
- Plantation No. 3	1,454,729,818	1,903,744,187
- Plantation No. 4	3,552,111,649	4,562,928,303
- Durian plantation	737,900,970	683,914,426
- Rubber Latex Processing Factory	428,657,080	596,447,087
Other expenses	252,273,660	184,069,494
	18,870,843,507	20,285,449,964

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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5.8 Increase/decrease of tangible fixed assets

	Building, structures VND	Machinery and equipment VND	Vehicles VND	Office equipment VND	Perennial plantations VND	Total VND
Cost						
Opening balance	147,142,131,498	46,734,355,377	37,322,318,705	156,181,005	601,155,390,810	832,510,377,395
Increase in period	-	-	-	77,489,000	-	77,489,000
Transferring from construction in progress	3,295,559,616	443,891,148	3,541,049,970	53,576,640	3,935,973,416	11,270,050,790
Disposal in period	-	-	-	-	(3,637,113,082)	(3,637,113,082)
Exchange rate difference (*)	(3,377,589,361)	(1,209,013,987)	(914,556,900)	(2,016,520)	(14,851,974,254)	(20,355,151,022)
Closing balance	147,060,101,753	45,969,232,538	39,948,811,775	285,230,125	586,602,276,890	819,865,653,081
Accumulated depreciation						
Opening balance	82,040,169,540	38,347,261,981	24,599,534,302	103,380,832	312,058,766,667	457,149,113,322
Depreciation in period	4,609,425,818	1,254,977,188	2,220,667,949	28,377,126	17,735,106,052	25,848,554,133
Disposal in period	-	-	-	-	(2,429,908,793)	(2,429,908,793)
Exchange rate difference (*)	(1,920,883,344)	(1,011,280,189)	(577,810,284)	(1,478,014)	(8,274,469,699)	(11,785,921,530)
Closing balance	84,728,712,014	38,590,958,980	26,242,391,967	130,279,944	319,089,494,227	468,781,837,132
Net book value						
Opening balance	65,101,961,958	8,387,093,396	12,722,784,403	52,800,173	289,096,624,143	375,361,264,073
Closing balance	62,331,389,739	7,378,273,558	13,706,419,808	154,950,181	267,512,782,663	351,083,815,949

Cost of fully depreciated fixed assets that are still in use as at 30 June 2026 was VND 70,866,479,718 (as at 01 January 2026: VND 65,949,888,698).

The net book value of tangible fixed assets pledged or mortgaged as collateral for bank loans as at 30 June 2026 was VND 220,767,607,239 (as at 01 January 2026: VND 261,381,298,545).

(*) Exchange rate differences arising from the conversion of financial statements of foreign subsidiaries.

The Corporation does not have any tangible fixed assets whose remaining value exceeds 10% of the value of all tangible fixed assets as of the reporting date.

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5.9 Increase/decrease in intangible fixed assets

	Land use rights VND	ISO Certificate VND	Total VND
Cost			
Opening balance	5,649,620,520	280,372,031	5,929,992,551
Exchange rate difference (*)	-	(7,216,187)	(7,216,187)
Closing balance	5,649,620,520	273,155,844	5,922,776,364
Accumulated depreciation			
Opening balance	253,319,675	280,372,031	533,691,706
Exchange rate difference (*)	-	(7,216,187)	(7,216,187)
Closing balance	253,319,675	273,155,844	526,475,519
Net book value			
Opening balance	5,396,300,845	-	5,396,300,845
Closing balance	5,396,300,845	-	5,396,300,845

Intangible fixed assets include land use rights with indefinite term, which are not subject to amortization.

(*) Exchange rate differences arising from the conversion of financial statements of foreign subsidiaries.

The net book value of intangible fixed assets with a carrying amount of VND 5,272,702,500 has been pledged and mortgaged as collateral for the loans of DRI High-Tech Agriculture Company Limited at 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
Rights land use	5,272,702,500	-	5,272,702,500
Other intangible fixed assets	650,073,864	526,475,519	123,598,345
Total	5,922,776,364	526,475,519	5,396,300,845

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5.10 Construction in progress

	Opening balance VND	Costs incurred during the period VND	Transferred to fixed assets during the period VND	Other transfers (decrease) VND	Exchange rate difference (*) VND	Closing balance VND
Acquisition of fixed assets	-	53,576,640	(53,576,640)	-	-	-
Construction in progress						
Durian plantation	30,038,721,806	8,152,626,910	-	-	(259,007,198)	37,932,341,518
Rubber plantation	26,902,847,441	4,871,513,884	(3,935,973,415)	-	(710,647,571)	27,127,740,339
Others	2,004,154,719	6,766,717,699	(6,823,152,735)	(381,721,535)	(34,013,815)	1,074,636,333
	58,945,723,966	19,844,435,133	(11,270,050,790)	(381,721,535)	(1,003,668,584)	66,134,718,190

Details of projects representing 10% or more of the total value of construction in progress.

	Cost VND
Durian plantation planted in 2020	29,120,613,558
Rubber plantation planted in 2022	14,842,228,186
Durian plantation planted in 2025	8,621,832,577
Rubber plantation planted in 2018	8,277,100,098
Others	5,272,943,771
Total	66,134,718,190

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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5.11 Trade payables

5.11.1 Short-term trade payables

	Closing balance VND	Opening balance VND
Payables to other suppliers		
Thirachay Laobandit	3,100,018,991	5,026,652,788
999 Trading and Service Company Limited	3,329,878,600	1,591,006,423
The Dak Lak branch of Song Gianh Corporation Joint Stock Company	6,775,037,190	266,333,010
Other suppliers	7,516,891,891	4,271,925,029
	<u>20,721,826,672</u>	<u>11,155,917,250</u>

5.11.2 Overdue payables

The Corporation had no overdue, unpaid trade payables.

5.12 Short-term advances from customers

	Closing balance VND	Opening balance VND
Other advances from customers		
Quang Giang Transport Company Limited	-	18,358,732,547
	<u>-</u>	<u>18,358,732,547</u>

5.13 Dividends and profits payable

	Closing balance VND	Opening balance VND
Dividends payable to other shareholders		
Binh Duong High-Tech Agri Dev & Import Export Co., Ltd	-	400,000,000
Mr. Dang Huu Minh	-	50,000,000
Mrs. Nguyen Thi Ngoc Lan	-	50,000,000
Dividends payable to non-depository individual shareholders (*)	749,528,599	778,211,531
	<u>749,528,599</u>	<u>1,278,211,531</u>

(*) These dividends payable relate to shareholders whose shares have not been deposited with VSDC. Although the Corporation 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.

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5.14 Taxes and amounts payable/ (receivable) to the State budget

	Opening balance		Amount arising during the period			Closing balance	
	Payable VND	Receivable VND	Amount payable VND	Amount paid / deduction VND	Exchange rate (*) VND	Payable VND	Receivable VND
Value added tax on domestic sales	-	-	396,376,637	(320,223,313)	(1,483,506)	74,669,818	-
Value added tax on imported goods	85,333,079	-	2,292,134,965	(2,325,809,882)	(1,540,290)	50,117,872	-
Import duties	-	-	61,168,008	(62,574,353)	27,397	-	(1,378,948)
Corporate income tax	25,128,968,506	(184,428,163)	34,566,789,419	(15,975,550,523)	(976,135,742)	42,744,071,660	(184,428,163)
Personal income tax	2,768,946,535	-	10,112,525,693	(10,478,573,339)	(58,277,600)	2,344,621,289	-
Real estate tax, land rent	-	-	2,325,925,965	(2,325,925,965)	-	-	-
Tax and other payables	1,839,656,167	-	12,589,586,431	(2,477,902,963)	(244,329,730)	11,707,009,905	-
	29,822,904,287	(184,428,163)	62,344,507,118	(33,966,560,338)	(1,281,739,471)	56,920,490,544	(185,807,111)

(*) Exchange rate differences arising from the conversion of financial statements of foreign subsidiaries.

All tax obligations due to the State are settled in the short term.

Value-added tax

- Parent 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.
- Dak Lak Rubber Co., Ltd. has not registered for, declared, or paid value-added tax (VAT) under deduction method. All input VAT is fully included in the cost of purchased goods, services, or recognized as expenses incurred during the period. The applicable output VAT rate is 0% for export sales and 10% for domestic sales.
- DRI High-Tech Agriculture Co., Ltd. applies the deduction method for VAT declaration and payment, with a VAT rate of 10% and is not subject to tax.

Corporate income tax

- The parent company is required to pay corporate income tax on taxable income at a tax rate of 20%. The corporate income tax rate applied for calculating and declaring tax on income earned from abroad is 20%. If the Corporation has already paid corporate income tax or a tax equivalent to corporate income tax in a foreign country, the amount of foreign tax paid may be credited, but not exceeding the amount of corporate income tax payable in the period in accordance with regulations.

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- For Dak Lak Rubber Co., Ltd., pursuant to the Memorandum of Understanding dated 19 November 2004 regarding the Rubber Plantation Development Project in four southern provinces of the Lao People's Democratic Republic, the subsidiary is exempt from corporate income tax (CIT) for two years after latex tapping begins. Thereafter, it is subject to a CIT rate of 20%. Other industrial crops are subject to tax in accordance with regulations from the date products are generated.
- DRI High-Tech Agriculture Co., Ltd.:
 - + The Company is liable for corporate income tax on taxable income at a rate of 17%.
 - + Income derived from products cultivated by the Company itself falls under the category of tax-exempt items as stipulated in Article 4 of Decree No. 320/2025/ND-CP dated December 15, 2025.
 - + Income generated in Krong Buk Commune, Dak Lak Province—an area classified as having exceptionally difficult socio-economic conditions under the Government's Decree No. 31/2021/ND-CP dated March 26, 2021 (as amended and supplemented by Clause 37, Article 1 of the Government's Decree No. 239/2025/ND-CP dated September 3, 2025)—is eligible for a tax exemption for four years starting from the first year of generating taxable income, followed by a 50% reduction in payable tax for the subsequent nine years.

Land rent

Dak Lak Rubber Company Limited must pay land rent at the rate of 6 USD/ha/year. The subsidiary is exempted from land rent for the first 07 years of project development from the date of signing the land lease contract with relevant departments of the Government of the Lao People's Democratic Republic. 2012 is the first year the subsidiary is obliged to pay land rent.

Other taxes

The Corporation declared and paid according to regulations.

5.15 Other short-term payables

	Closing balance VND	Opening balance VND
Payables to other organisations and individuals		
Social insurance	122,453,955	178,785,143
Deposits	121,015,348	-
Other payables	635,152,009	1,216,959,867
	878,621,312	1,395,745,010

Overdue payables

The Corporation had no overdue unpaid debts.

5.16 Loans and finance lease liabilities

5.16.1 Short-term loans and finance lease liabilities

	Closing balance VND	Opening balance VND
Short-term bank loans		
Lao - Viet Bank – Champasak Branch (1)	36,708,983,471	38,904,826,709
Vietinbank - Champasak Branch (2)	26,173,472,255	40,488,914,203
Vietinbank - Dak Lak Branch (3)	8,985,215,609	-
Current portion of long-term bank loans		
Vietinbank - Champasak Branch (see Note 5.16.2)	5,354,805,195	4,405,622,879
	77,222,476,530	83,799,363,791

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

- (1) Loans from Lao -Viet Bank - Champasak Branch under Contract No. 24/SPR-TLV/2026 dated 06 February 2026, as follows:

Loans amount	:	LAK 50,000,000,000
Loans purpose	:	Supplementing working capital for production and business activities
Loans term	:	According to the actual short-term debt acknowledgment agreement, with a maximum term not exceeding 6 months
Interest rate	:	10.95%/year
Collateral	:	- The value of rubber trees at Plantation No. 1, Ba Chieng District, Champasak Province, under State Land Use Rights Certificate No. 291 (area of 113 ha) and No. 293 (area of 372 ha), issued by the Land Management Authority of Champasak Province on 31 March 2009, owned by Daklak Rubber Co., Ltd - The value of rubber trees at Plantation No. 3, Pathumphone District, Champasak Province, under State Land Use Rights Certificate No. 03/2009 (area of 1,083 ha), issued by the Land Management Authority of Champasak Province on 24 August 2009, owned by Daklak Rubber Co., Ltd. - All buildings, structures, machinery, and equipment belonging to the Rubber Latex Processing Plant of Daklak Rubber Co., Ltd.

As at 30 June 2026 : VND 36,708,983,471, equivalent to LAK 31,092,509,000

- (2) Loans from Vietinbank - Champasak Branch under Contract No. 61/2025-HDCVHM/CPS dated 28 June 2025 as follows:

Loans amount	:	40,000,000,000 LAK
Loans purpose	:	Supplementing working capital for production and business activities
Loans term	:	According to each debt recognition note, but not exceeding 6 months
Interest rate	:	11.00%/year for LAK, and 6.00%/year for USD
Collateral	:	Pledged under Security Contract No. 06/HDBD/2024/KHDN dated 29 March 2014 and Security Contract No. 07/HDBD/2024/KHDN dated 29 March 2014, mortgaging the rubber plantation with a value of: LAK 156,567,474,749.

As at 30 June 2026 : VND 26,173,472,255 equivalent to LAK 22,168,931,000

- (3) Loans from Joint Stock Commercial Bank for Industry and Trade of Vietnam - Dak Lak Branch under Contract No. 26.85.0109/2026-HDCV/NHCT502-DRI dated 26 January 2026 are as follows:

Loans amount	:	VND 10,000,000,000
Loans purpose	:	Supplementing working capital for the cultivation and husbandry of rubber plantation
Loans term	:	From 26 January 2026 to 26 January 2027, the loan term for each debt acknowledgment note shall be determined individually but shall not exceed a maximum of 9 months.
Interest rate	:	Under each debt acknowledgment note (9.0%/year - 9.5%/year)
Collateral	:	Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. CM 279670, issued by the Department of Natural Resources and Environment of Dak Lak Province on 16 May 2018, under GCN issuance book No. CT 02213, owned by Daklak Rubber Investment Joint Stock Company.
As at 30 June 2026	:	VND 8,985,215,609

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

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Details of movements in short-term borrowings and finance lease liabilities during the period are as follows:

	Opening balance VND	Amount of loans arising during the period VND	Amount of loans repaid during the period VND	Transferred from long-term loans and borrowings VND	Exchange rate (*) VND	Closing balance VND
Short – term bank loans						
Lao - Viet Bank – Champasak Branch (1)	38,904,826,709	37,438,301,023	(38,656,547,863)	-	(977,596,398)	36,708,983,471
Vietinbank - Champasak Branch (2)	44,894,537,082	26,693,475,015	(42,961,122,215)	3,814,280,554	(912,892,986)	31,528,277,450
Vietinbank - Dak Lak Branch	-	8,985,215,609	-	-	-	8,985,215,609
	83,799,363,791	73,116,991,647	(81,617,670,078)	3,814,280,554	(1,890,489,384)	77,222,476,530

(*) Exchange rate differences arising from the conversion of financial statements of foreign subsidiaries.

5.16.2 Long - term loans and finance lease liabilities

	Closing balance VND	Opening balance VND
Long – term bank loans		
Vietinbank – Champasak Branch	28,018,276,269	25,311,730,490
Current portion of long-term bank loans		
Vietinbank – Champasak Branch	(5,354,805,195)	(4,405,622,880)
	22,663,471,074	20,906,107,610

Loans from VietinBank Lao - Champasak Branch under Contract No. 65/2025-HDCVDADT/CPS dated 26 August 2025 is detailed as follows:

Loans amount	:	LAK 35,000,000,000
Loans purpose	:	The loan was obtained to finance the capital expenditure plan for machinery and equipment during 2024 - 2025, and the investment costs for the rubber plantation.
Loans term	:	72 months from 29/08/2025 to 29/08/2031
Interest rate	:	12.6%/year
Collateral	:	Pledged under Security Contracts No. 06/HĐBĐ/2024/KHDN dated 29 March 2014 and No. 07/HĐBĐ/2024/KHDN dated 29 March 2014.
As at 30 June 2026	:	VND 28,018,276,269 equivalent to LAK 23,731,480,000

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Details of movements in long-term loans and borrowings:

	Opening balance VND	Amount of loans arising during the period VND	Transferred from long-term loans and borrowings VND	Exchange rate (*) VND	Closing balance VND
Long – term bank loans					
Vietinbank – Champasak Branch	20,906,107,610	6,155,328,115	(3,814,280,554)	(583,684,097)	22,663,471,074
	20,906,107,610	6,155,328,115	(3,814,280,554)	(583,684,097)	22,663,471,074

(*) Exchange rate differences arising from the conversion of financial statements of foreign subsidiaries.

5.17 Bonus and welfare fund

	Opening balance VND	Increase due to appropriation from profit VND	Fund utilised during the period VND	Other increases VND	Exchange rate (*) VND	Closing balance VND
Bonus and welfare fund	9,601,882,041	15,816,422,395	(7,344,231,881)	48,404,576	7,845,770	18,130,322,901
Bonus fund for the management and executive board	97,328,514	864,000,000	(889,374,462)	-	-	71,954,052
	9,699,210,555	16,680,422,395	(8,233,606,343)	48,404,576	7,845,770	18,202,276,953

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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5.18 Owner's equity**5.18.1 Comparison schedule for changes in owner's equity**

	Owners' invested equity	Foreign exchange differences reserve	Investment and development fund	Other contributed capital	Retained earnings	Non- controlling interest	Total
	VND	VND	VND		VND	VND	VND
From 01/01/2025 to 30/06/2025							
Opening balance	732,000,000,000	(350,539,300,581)	50,211,220,807	-	152,881,999,866	6,040,678,230	590,594,598,322
Profit for the period	-	-	-	-	77,816,853,193	(203,108,326)	77,613,744,867
Appropriation to bonus and welfare fund	-	-	-	-	(11,479,328,357)	(75,035,564)	(11,554,363,922)
Appropriation to investment and development fund	-	-	10,999,070,293	-	(10,999,070,293)	-	-
Dividend for the period	-	-	-	-	(36,600,000,000)	(500,000,000)	(37,100,000,000)
Withholding tax	-	-	-	-	(9,028,985,800)	-	(9,028,985,800)
Exchange differences due to translation of Financial Statements of Foreign Subsidiaries	-	24,010,507,316	622,351,058	-	-	-	24,632,858,374
Closing balance	732,000,000,000	(326,528,793,265)	61,832,642,158	-	162,591,468,609	5,262,534,340	635,157,851,842
From 01/07/2025 to 31/12/2025							
Opening balance	732,000,000,000	(326,528,793,265)	61,832,642,158	-	162,591,468,609	5,262,534,340	635,157,851,842
Profit for the period	-	-	-	-	79,579,422,457	971,056,625	80,550,479,082
Dividend for the period	-	-	-	-	-	(500,000,000)	(500,000,000)
Exchange differences due to translation of Financial Statements of Foreign Subsidiaries	-	(8,438,344,542)	106,543,423	-	-	-	(8,331,801,119)
Closing balance	732,000,000,000	(334,967,137,807)	61,939,185,581	-	242,170,891,066	5,733,590,965	706,876,529,805
From 01/01/2026 to 30/06/2026							
Opening balance	732,000,000,000	(334,967,137,807)	61,939,185,581	-	242,170,891,066	5,733,590,965	706,876,529,805
Profit for the period	-	-	-	-	142,213,153,096	(199,173,648)	142,013,979,448
Distributed to bonus and welfare fund	-	-	-	-	(16,603,627,566)	(76,794,830)	(16,680,422,396)
Distributed to Investment and development fund	-	-	37,312,335,585	-	(37,312,335,585)	-	-
Appropriation to financial reserve fund in Laos	-	-	-	12,304,334,156	(12,304,334,156)	-	-
Withholding tax	-	-	-	-	(11,073,900,743)	-	(11,073,900,743)
Exchange differences due to translation of Financial Statements of Foreign Subsidiaries	-	(15,360,994,714)	(260,465,919)	-	-	-	(15,621,460,633)
Closing balance	732,000,000,000	(350,328,132,521)	98,991,055,247	12,304,334,156	307,089,846,112	5,457,622,487	805,514,725,481

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.18.2 Details of owner's equity

Shareholders	Closing balance			Opening balance		
	Shares	Value (VND)	Rate (%)	Shares	Value (VND)	Rate (%)
DakLak Rubber 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

5.18.3 Shares

	Current period Shares	Prior period 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
- Preferred shares	-	-
Number of repurchased shares	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of shares in circulation	73,200,000	73,200,000
- Ordinary shares	73,200,000	73,200,000
- Preferred shares	-	-

Par value of shares in circulation is VND 10,000.

5.19 Items off the Interim Consolidated Statement of Financial Position

5.19.1 Operating lease asset

As at the end of the accounting period, the future minimum lease payments under non-cancellable land operating leases are as follows:

	Closing balance VND	Opening balance VND
Less than 1 year	3,446,146,467	3,309,046,242
From 1 to 5 years	16,659,378,765	16,588,593,094
Over 5 years	87,240,716,531	76,658,039,517
	107,346,241,763	96,555,678,853

The operating lease payments above include:

- Total lease payments for 141.94 hectares of land at Cu Kpo Rubber Farm Branch, Dak Lak Province, with a rental rate of VND 110,000,000/ha/year. The lease contract was entered into for a term of 22 years starting from 2018.
- Land rental at Ta Beng, Ka Tuot and Na Xe villages, Lao Ngam district, Salavan province, Laos for rubber plantation with an area of 301 ha 6,845 m² at a rental rate of USD 40/ha/year; and an area for office and employee guesthouse construction of 5 ha 4,033 m² at a rental rate of USD 500/ha/year, which will subsequently increase by 5% of the land rental value every 5 years. The lease contract was entered into for a term of 32 years starting from 2022.
- Land rental in Champasak and Salavan provinces for rubber plantation with an area of 2,676 ha in Bachieng district, 3,700 ha in Lao Ngam district, and 1,611 ha in Pathoumphone district, and for cashew plantation with an area of 360 ha in Khong district at a rental rate of USD 6/ha/year, which will subsequently increase by USD 1 every 5 years, effective from 2012 onwards. The lease contract was entered into for a term of 50 years starting from 19 November 2004.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.19.2 Assets mortgaged

	Net book value		Mortgage term	Mortgagee
	Closing balance VND	Opening balance VND		
Tangible fixed assets (see Note 5.8)	4,613,239,914	4,401,456,987	From the signing date of the mortgage contract until the full completion of the secured obligations and the fulfillment of release procedures.	VietinBank - Dak Lak Branch
Intangible fixed assets (see Note 5.9)	5,272,702,500	5,272,702,500	From the signing date of the mortgage contract until the full completion of the secured obligations and the fulfillment of release procedures.	VietinBank - Dak Lak Branch
Tangible fixed assets (see Note 5.16)	46,582,432,485	41,013,328,806	From the signing date of the mortgage contract until the full completion of the secured obligations and the fulfillment of release procedures.	VietinBank - Champasak Branch
Tangible fixed assets (see Note 5.16)	169,571,934,838	215,966,512,753	From the signing date of the mortgage contract until the full completion of the secured obligations and the fulfillment of release procedures.	LaoVietBank - Champasak Branch
	<u>226,040,309,737</u>	<u>266,654,001,046</u>		

5.19.3 Foreign currencies

	Closing balance	Opening balance
US Dollar (USD)	1,818,674.02	3,264,639.75
Lao Kip (LAK)	6,404,507,447.00	1,537,710,117.15
Thai Baht (THB)	469.53	1,058.87

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS

6.1 Net sale of merchandise and services

6.1.1 Gross revenue

	Current period VND	Prior period VND
Revenue from rubber latex products	489,918,475,931	300,918,320,756
Other revenue	-	2,543,996,000
	<u>489,918,475,931</u>	<u>303,462,316,756</u>

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

The Corporation had no sales or service transactions with related parties.

6.2 Cost of goods sold

	Current period VND	Prior period VND
Cost of goods sold	289,975,452,683	182,451,028,963
Others	862,201,729	1,353,606,387
	<u>290,837,654,412</u>	<u>183,804,635,350</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

6.3 Financial income

	Current period VND	Prior period VND
Interest on bank deposits	3,988,553,753	383,747,453
Interest on loans provided	3,398,904,109	3,669,589,041
Dividends and profits distributed	285,000,000	285,780,822
Realised foreign exchange gain	11,695,888,296	4,810,674,244
Unrealised foreign exchange gain from the revaluation of monetary items denominated in foreign currency	2,037,298,878	1,059,663,616
	21,405,645,036	10,209,455,176

6.4 Financial expenses

	Current period VND	Prior period VND
Borrowing costs	4,465,416,818	654,446,076
Realised foreign exchange loss	1,279,757,179	1,017,751,651
Other financial expenses	440,425,140	350,999,026
	6,185,599,137	2,023,196,753

6.5 Selling expenses

	Current period VND	Prior period VND
Staff cost	1,614,967,426	1,137,210,006
Materials and packaging expense	1,511,717,072	777,165,093
Depreciation expense	137,818,483	128,160,434
Pallet packaging fees	1,104,793,354	1,375,998,582
Shipping costs for goods sold	7,559,850,493	6,239,406,297
Other expense	2,896,479,794	4,281,821,612
	14,825,626,622	13,939,762,024

6.6 General and administration expenses

	Current period VND	Prior period VND
Staff cost	12,169,493,900	8,496,324,269
Office supplies expense	771,421,698	627,965,401
Depreciation expense	843,178,566	513,582,981
Taxes, fees and charges	588,772,319	1,184,623,738
Other expenses	9,236,320,537	8,613,368,047
	23,609,187,020	19,435,864,436

6.7 Other income

	Current period VND	Prior period VND
Revenue from sale of cashew nuts	1,546,900,006	-
	1,546,900,006	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

6.8 Other expenses

	Current period VND	Prior period VND
Loss on disposal or sale of fixed assets	57,841,911	745,047,118
Tax fines and late payment interest	-	895,535,458
	57,841,911	1,640,582,576

6.9 Basic earnings per share

	Current period	Prior period
Net profit after tax (VND)	142,213,153,096	77,816,853,193
The adjusted increase of accounting profit to determine profit attributable to shareholders holding ordinary shares:		
Appropriation to bonus and welfare fund (*)	-	(1,928,143,702)
Profit attributable to common stockholders (VND)	142,213,153,096	75,888,709,491
Average outstanding common shares of parent company during the period (shares)(**)	73,200,000	73,200,000
Earnings per share (VND/Share)	1,943	1,037

(*) The profit used to calculate basic earnings per share for the six-month period ended 30 June 2025 has been restated compared to the figures presented in the 2025 six-month financial statements to reflect the full-year 2025 appropriation to funds of VND 3,899,960,294 from the 2025 net profit, in accordance with the General Meeting of Shareholders' Resolution No. 01/NQ-DHDCD dated 16 June 2026. The prior period's bonus and welfare fund and management bonus fund were adjusted to VND 1,928,143,702 for the purpose of calculating basic earnings per share.

Basic earnings per share for the accounting period from 1 January 2025 to 30 June 2025 have been restated as follows:

	Before adjustment	Adjustments	After adjustment
Profit attributable to ordinary equity holders used to calculate basic earnings per share	VND 77,816,853,193	(1,928,143,702)	75,888,709,491
Weighted average number of ordinary shares of the Parent Company outstanding during the period	CP 73,200,000	-	73,200,000
Basic earnings per share	VND/CP 1,063	(26)	1,037

(*) Average outstanding common shares during the period are calculated as follows:

	Closing balance	Opening balance
Ordinary shares outstanding at the beginning of the period	73,200,000	73,200,000
Effect of ordinary shares issued during the period	-	-
Weighted average number of ordinary shares outstanding during the period	73,200,000	73,200,000

6.10 Production cost according to factors

	Current period VND	Prior period VND
Purchase price of goods sold	10,615,145,844	19,440,144,213
Raw materials expenses	97,308,606,793	47,182,178,460
Staff expenses	123,575,339,459	98,918,494,014
Fixed assets depreciation expenses	24,494,216,530	21,871,760,958
External services expenses	28,555,098,604	12,795,605,602
Other expenses	44,724,060,824	16,972,078,563
	329,272,468,054	217,180,261,810

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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7. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

7.1 Proceeds from borrowings

	Current period VND	Prior period VND
Proceeds from borrowings under normal contract	79,272,319,763	50,348,942,611

7.2 Repayments of borrowings

	Current period VND	Prior period VND
Repayments of borrowings under normal contract	81,617,670,078	46,000,800,406

8. OTHER INFORMATION

8.1 Transactions and balances with related parties

Related parties of the Corporation include key management members, individuals related to key management members and other related parties.

8.1.1 Transactions and balances with key management members and individuals related to key management members

Key management members include members of the Board of Administrators, the Board of General Directors and Board of Supervisors. Individuals related to key management members include close members of the family of key management members.

Transactions with key management members, the individuals involved with key management members

The Corporation had no incurred sales and services rendered transactions as well as other transactions with key management member and individuals related to key management members.

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

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

Income of key management members received during the period is as follows:

	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

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	Position	Current period VND	Prior period VND
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

8.1.2 Transactions and balances with other related parties

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

Significant transactions with other related parties

The transactions incurred during the period between the Corporation and related parties are 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
Revenue from rendering of services	92,391,000	-
Land rental	641,328,000	641,328,000

Balances with other related parties

Receivables and payables to other related parties are presented in Notes in 5.2.

8.2 Segment reporting

By Business Segment

The Corporation operates in two business segments:

1. Rubber tree cultivation and latex processing in Champasak Province, Laos.
2. Durian cultivation and durians sold in Dak Lak Province, Vietnam.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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Details of revenue from external sales by business segment are as follows:

	Current period VND	Prior period VND
Rubber revenue	489,918,475,931	300,918,320,756
Cashew sales revenue	-	2,543,996,000
	489,918,475,931	303,462,316,756

By geographic area

For finished rubber products, the Corporation directly exports from the factory in Laos and partly exports from Vietnam. Sales revenue by region for each product type is as follows:

	Current period VND	Prior period VND
Rubber		
Export from Vietnam	120,666,058,924	180,014,845,900
Export from factory (Laos)	369,252,417,007	120,903,474,856
Cashew		
For sale in Laos	-	2,543,996,000
Total	489,918,475,931	303,462,316,756

8.3 Comparative figures

8.3.1 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 Corporation has applied the Enterprise Accounting Regime under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014, and Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements Circular No. 202/2014/TT-BTC and other circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance, in the preparation and presentation of the consolidated financial statements.

The transition to Circular 99 has been applied as follows:

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

8.3.2 Effect of applying the new accounting regulations and changes in accounting policies

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

	Code	Figures before adjustment VND	Adjustments VND	Figures after adjustment VND
Consolidated interim statement of financial position				
Short-term held-to-maturity investments	123	102,249,938,688	1,974,287,946	104,224,226,634
Other short-term receivables	135	2,727,314,521	(1,974,287,946)	753,026,575
Long-term held-to-maturity investments	265	-	80,000,000,000	80,000,000,000
Dividends and profits payable	313	-	1,278,211,531	1,278,211,531
Other short-term payables	320	2,673,956,541	(1,278,211,531)	1,395,745,010

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

	Code	Figures before adjustment VND	Adjustments VND	Figures after adjustment VND
Interim Consolidated Statement of Cash flows				
Depreciation and amortisation	02	23,306,637,220	354,850,001	23,661,487,221
(Increase)/decrease in receivables	09	4,807,670,163	108,253,454	4,915,923,617
(Increase)/decrease in prepaid expenses	12	(192,697,369)	286,477,999	93,780,630
Payments for acquisition and construction of fixed assets and other long-term assets	21	(15,128,222,903)	(641,328,000)	(15,769,550,903)
Interest and dividends received	27	4,807,541,055	(108,253,453)	4,699,287,602
Impact of exchange rate fluctuation	61	5,481,281,025	(1)	5,481,281,024
Notes to the Interim Consolidated Financial Statements				
<i>Production cost according to factors</i>				
Purchase price of goods sold		-	19,440,144,213	19,440,144,213
Raw materials expenses		62,915,688,324	(15,733,509,864)	47,182,178,460
Staff expenses		100,445,117,629	(1,526,623,615)	98,918,494,014
Fixed assets depreciation expenses		23,306,637,220	(1,434,876,262)	21,871,760,958
External services expenses		12,771,709,102	23,896,500	12,795,605,602
Other expenses		17,830,335,166	(858,256,603)	16,972,078,563
		217,269,487,441	(89,225,631)	217,180,261,810

8.4 Changes in accounting estimates

In preparing the financial statements, the Board of Administrators makes assumptions and estimates that affect the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Critical assumptions and estimates are continuously evaluated and updated by the Board of General Directors based on historical experience and other relevant factors.

Estimation of the useful lives and residual values of fixed assets

The Corporation estimates the useful lives of fixed assets based on technical evaluations and actual operational experience. Uncertainties arise from technological changes, operating intensity, and actual maintenance conditions that differ from the initial assumptions, which may result in the actual useful lives being shorter or longer than estimated.

The Board of General Directors assesses that the probability of actual useful lives differing significantly from the estimates is normal for the majority of assets, except for certain specialized machinery and equipment operating in harsh environments, which are subject to a higher degree of uncertainty.

Board of General Directors implements the following measures:

- Reviewing and adjusting the useful lives on an annual basis.
- Performing regular maintenance in accordance with technical procedures.
- Assessing indicators of asset impairment at each reporting date in compliance with regulations.
- Scheduling timely asset replacement investment plans to mitigate business interruption

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Estimation of corporate income tax

The determination of corporate income tax expense requires the Board of Administrator to make assumptions regarding the applicability of current tax regulations and the risk of tax adjustments upon tax audit and finalization.

The Board of General Directors assesses that the risk of actual taxable profit being significantly lower than planned is low, based on recent years' business performance and the approved business plan.

The Board of General Directors implements the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis.
- Consulting with tax experts regarding the application of tax regulations to complex transactions.
- Maintains adequate supporting documentation and records to support explanations to the tax authorities when required.
- Monitoring tax policy developments closely and adjusting estimates in a timely manner.

8.5 Events subsequent to the date of statement of financial position

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