
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