(VIETVALUES) Audit and Consulting Co., Ltd
Member firm of JPA International
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REVIEW REPORTS ON INTERIM SEPARATE FINANCIAL INFORMATION

FOR THE ACCOUNTING PERIOD FROM JANUARY 01, 2026 TO JUNE 30, 2026

DAK LAK RUBBER JOINT STOCK COMPANY

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STATEMENT OF BOARD OF MANAGEMENT

The Board of Management of Dak Lak Rubber Joint Stock presents its report together with the Reviewed Interim Separate Financial Statements for the accounting period from January 01, 2026 to June 30, 2026.

1. Overview

Dak Lak Rubber Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company converted under Decision No.1126/QD-UBND dated April 22, 2016 issued by the People's Committee of Dak Lak province on the equitization of Dak Lak Rubber Company Limited. The Company is an independent accounting entity operating under the business registration No. 6000175829 first issued by the Dak Lak Authority for Planning and Investment dated 15/11/2010, the Law on Enterprises, the Company's Charter and other relevant current legal regulations. Since its establishment, the Company has adjusted the business registration certificate 9 times, and the last time was on January 17, 2025.

Charter capital:		VND 1,558,000,000,000
Actual contributed capital as of June 30, 2026	:	VND 1,558,000,000,000

2. Operating Headquarters

- Address : 30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province, Vietnam
- Telephone : (+84) (0262) 3865015
- Fax : (+84) (0262) 3865041
- Email : caosu@dng.vnn.vn; caosu@dakruco.com
- Website : http://www.dakruco.com

Subsidiaries: The Company has 8 subsidiaries (including 6 accounting reporting units and 02 dependent accounting units)

No.	Unit	Address
1.	19/8 Plantation Branch	Ea Mta A Hamlet, Ea Ktur Commune, Dak Lak Province
2.	Cu K'po Plantation Branch	Thong Nhat Hamlet, Krong Buk Commune, Dak Lak Province
3.	Cu Bao Plantation Branch	8 Hamlet, Cu Bao Ward, Dak Lak Province
4.	Phu Xuan Plantation Branch	Km 20, National Highway 14, Cuor Dang Commune, Dak Lak Province
5.	Cu M'gar Plantation Branch	Km 20, Provincial Road 8, Cu M'gar Commune, Dak Lak Province
6.	Rubber Latex Processing Factory	Doan Ket Hamlet, Cuor Dang Commune, Dak Lak Province
7.	Dakruco Hotel Branch	30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province
8.	Rubber Thread Processing Factory	Lot B35 - B36 Hoa Phu Industrial Zone, Hoa Phu Commune, Dak Lak Province

3. **Bussiness fields:** The company operates in the fields of rubber industry; cultivation of coffee and fruit trees; and restaurant and hotel services.

4. Business Activities

- Cultivation of rubber trees; cultivation of coffee trees; cultivation of fruit trees;…
- Manufacturing of plastics and primary synthetic rubber. Details: Rubber processing;
- Short-term accommodation services. Details: Hotel, guesthouse, and tourism area business;
- Other sporting activities. Details: Business of entertainment, cultural sports;
- Restaurants and mobile food services. Details: Restaurant business (food, beverages, alcohol, beer, cigarettes);
- Sauna, massage and similar health-enhancing services (except sports activities). Details: Massage business. Karaoke business;
- Motor vehicle rental. Details: transport vehicle rental.

5. Board of Management, Supervisory Board, Board of General Directors and Chief Accountant

The members of the Board of Management, Supervisory Board, Board of General Directors and Chief Accountant of the Company during the period and up to the date of this report include:

5.1 Board of Management

Name	Position	Appointed/Reappoointed date	Dismissed date
Mr. Nguyen Viet Tuong	Chairman	November 24, 2023	
Mr. Nguyen Minh	Member	November 24, 2023	
Mr. Nguyen Tran Giang	Member	November 24, 2023	
Mr. Nguyen Van Cuc	Member	November 24, 2023	
Mr. Ta Quang Tong	Member	November 24, 2023	
Mr. Nguyen Van Thong	Member	June 28, 2024	
Ms. Nguyen Thi Mai Quyen	Member	June 26, 2025	

5.2 Supervisory board

Name	Position	Appointed/Reappoointed date	Dismissed date
Mr. Nguyen Thac Hoanh	Head of the board	November 24, 2023	
Mr. Phan Thanh Tan	Member	November 24, 2023	
Mr. Au Qui Vinh	Member	June 26, 2025	

5.3 Board of General Directors and Chief Accountant

Name	Position	Appointed/Reappoointed date	Dismissed date
Mr. Nguyen Minh	General Director	August 15, 2024	
Mr. Nguyen Tran Giang	Vice General Director	January 01, 2025	
Mr. Nguyen Van Cuc	Vice General Director	August 15, 2025	
Mr. Le Thanh Binh	Chief Accountant	January 01, 2025	

6. Legal Representative

The legal representative of the Company during the period and up to the date of this report are:

Name	Position	Appointed/Reappointed date	Dismissed date
Mr. Nguyen Viet Tuong	Chairman	Novemeber 24, 2023	
Mr. Nguyen Minh	General Director	August 15, 2024	

7. Operational Performance Assessment

The operational results and financial situation of Dak Lak Rubber Joint Stock Company for the accounting period from January 01,2026 to June 30, 2026, are presented in the Interim Separate Financial Statements from page 07 to page 57.

8. Subsequent events

In the opinion of Board of General Directors, the Interim Separate Financial Statements of Dak Lak Rubber Joint Stock Company for the accounting period from January 01,2026 to June 30, 2026, will not be materially affected by any significant or unusual items, transactions, or events occurring from the end of the fiscal year to the date of this Report that would require adjustments or disclosures in the Interim Separate Financial Statements.

9. Auditor

Branch of ***VIETVALUES*** Audit and Consulting Co., Ltd in Danang City has performed the review on the Interim Separate Financial Statements for the accounting period from January 01,2026 to June 30, 2026 of the Company.

10. Responsibilities of the Board of General Directors

The Board of General Directors are responsible for preparing the interim separate financial statements to provide a true and fair view of the Company's separate financial position, separate operating results, and separate cash flows for the year. In preparing these interim separate financial statements, the Board of General Directors have:

- Selected appropriate accounting policies and applied them consistently.
- Made reasonable and prudent judgments and estimates.
- Stated whether applicable accounting standards have been followed and disclosed and explained all material departures in the financial statements.
- Prepared the financial statements on a going-concern basis unless it is inappropriate to presume that the Company will continue in business.
- Established and maintained an effective internal control system to ensure that material misstatements due to fraud or error in the preparation and presentation of the financial statements are minimized.

The Board of General Directors are responsible for ensuring that proper and adequate accounting records are kept to reflect the Company's interim separate financial position and performance with reasonable accuracy at any time and to ensure that the accounting records comply with applicable accounting regimes. The Board of General Directors are also responsible for safeguarding the Company's assets and, therefore, has implemented appropriate measures to prevent and detect fraud and other irregularities related to the preparation and presentation of the interim separate financial statements.

The Board of General Directors confirm compliance with the above requirements in the preparation of the accompanying interim separate financial statements.

11. Approval of the Financial Statements

The Board of Directors approves the accompanying Interim Separate Financial Statements for the six-month accounting period from January 01, 2026 to June 30, 2026. The Interim Separate Financial Statements for the accounting period from January 01, 2026 to June 30, 2026 give a true and fair view of the Company's interim separate financial position as at June 30, 2026, as well as its interim separate results of operations and interim separate cash flows for the accounting period from January 01, 2026 to June 30, 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant statutory regulations on the preparation and presentation of interim financial statements.

Mr. Nguyen Viet Tuong, Chairman of the Company's Board of Directors, authorized Mr. Nguyen Tran Giang, Member of the Board of Directors and Deputy General Director, to sign the interim separate financial statements pursuant to Authorization Letter No. 01/GUQ-HDQT dated 12 August 2026.

On behalf of the Board of Management,

CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK

NGUYEN TRAN GIANG
Member of the Board of Management
and Deputy General Director
Dak Lak, August 27, 2026

(**VIETVALUES**®) **Audit and Consulting Co., Ltd**
Member firm of JPA International
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Da Nang office : 16 Le Lai, Hai Chau Ward, Da Nang City
Email : contact@vietvalues.com **Website :** www.vietvalues.com

No: 33/2026/BCKT/AUD-DNVVALUES

REVIEW REPORTS ON INTERIM SEPARATE FINANCIAL INFORMATION

To: **SHAREHOLDERS, BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS**
DAK LAK RUBBER JOINT STOCK COMPANY

We have reviewed the accompanying Interim Separate Financial Statements of Dak Lak Rubber Joint Stock Company (hereinafter referred to as the "Company"), which were prepared on August 27, 2026, from page 07 to page 57, including the Interim Separate Statement of Financial Position as at June 30, 2026, the Interim Separate Statement of Income, the Interim Separate Statement of Cash Flows for the accounting period from January 01, 2026 to June 30, 2026, and the selected notes to the Interim Separate Financial Statements.

Responsibilities of the Board of General Director

The Board of General Directors are responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of interim separate financial statements, and for such internal control as the Board of General Directors determine is necessary to enable the preparation and presentation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

Our responsibility is to express a conclusion about these interim separate financial statements based on our review. We conducted our review in accordance with the Vietnamese Standard on review engagement No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim separate financial information consists of making inquiries, primary person 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 may 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 Separate Financial Statements do not present fairly, in all material respects, the Company's separate financial position as at June 30, 2026, and its separate results of operations and separate cash flows for the accounting period from January 01, 2026 to June 30, 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant statutory regulations on the preparation and presentation of interim financial statements.

Emphasis of Matter

We remind the readers of the of the Notes No I.8, according to which, from January 01, 2026, the Company applies the accounting regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance. Accordingly, the exchange rate applied to translate transactions denominated in foreign currencies and to revalue the period-end balances of monetary items denominated in foreign currencies into VND in the financial statements for the current period is the average of the transfer buying and selling rates. However, the exchange rate applied to translate transactions denominated in foreign currencies and to revalue the period-end balances of monetary items denominated in foreign currencies into VND in the comparative figures is the transfer buying/selling exchange rate in accordance with the guidance of Circular No. 200/2014/TT-BTC dated December 22, 2014.

Our review conclusion is not modified in respect of this matter.

Other matter

We remind the readers of the Review Report that the scope of these Interim Separate Financial Statements reflects only the interim separate financial position and investments using the historical cost method of Dak Lak Rubber Joint Stock Company as at June 30, 2026, as well as its interim separate results of operations and interim separate cash flows for the accounting period from January 01, 2026 to June 30, 2026. The consolidation of the Company's Interim Separate Financial Statements with those of its subsidiaries is not within the scope of this report.

Da Nang city, August 27, 2026

Vietvalues Audit and Consulting Co., Ltd – Da Nang Branch - VIETVALUES

Tran Quoc Bao – Vice Director of Branch
Audit Practice Certificate No: 5199-2026-071-1
Authorized Signature

Recipients:

- *As above.*
- *To be filed - **VIETVALUES**.*

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

ASSETS	Code	Note	Closing balance (as at 30/06/2026)	Opening balance (as at 01/01/2026)
1	2	3	4	5
A. SHORT-TERM ASSETS	**100**		**263,208,186,486**	**270,769,813,135**
I. Cash and cash equivalents	**110**		**61,171,039,406**	**99,192,416,571**
1. Cash	111	V.1	51,059,916,228	79,116,279,585
2. Cash equivalents	112	V.1	10,111,123,178	20,076,136,986
II. Short-term financial investments	**120**		**36,299,944,219**	**11,373,993,657**
1. Investments held to maturity	123	V.2	36,299,944,219	11,373,993,657
2. Provision for short-term investments held-to-maturity (*)	124		-	-
III. Short-term receivables	**130**		**27,324,719,021**	**21,940,588,929**
1. Short-term trade receivables	131	V.3	31,740,981,568	26,845,944,391
2. Short-term prepayments to suppliers	132	V.4	12,207,791,117	13,485,296,416
3. Other short-term receivables	135	V.5.1	5,679,696,716	3,357,378,502
4. Short-term provision for doubtful debts	136	V.6.1	(22,303,750,380)	(21,748,030,380)
IV. Inventories	**140**		**136,233,163,568**	**136,611,358,918**
1. Inventories	141	V.7	136,634,722,063	137,012,917,413
2. Allowances for decline in value of inventories (*)	142		(401,558,495)	(401,558,495)
V. Short-term biological assets	**150**		-	-
VI. Other short-term assets	**160**		**2,179,320,272**	**1,651,455,060**
1. Short-term expenses to be allocated	161	V.8.1	857,766,614	817,488,419
2. Deductible VAT	162		115,995,793	813,794,966
3. Taxes and other receivables to the State	163	V.17	1,205,557,865	20,171,675
B. LONG-TERM ASSETS	**200**		**2,114,887,612,538**	**2,136,510,161,967**
I. Long-term receivables	**210**		-	**2,100,000**
1. Other long-term receivables	215	V.5.2	2,709,418,671	2,711,518,671
2. Provision for doubtful long-term receivables (*)	216	V.6.2	(2,709,418,671)	(2,709,418,671)
II. Fixed assets	**220**		**886,299,156,361**	**737,777,696,397**
1. Tangible fixed assets	221	V.9	870,407,359,328	721,828,297,079
- Historical costs	222		*1,633,253,061,402*	*1,455,004,666,136*
- Accumulated depreciation	223		*(762,845,702,074)*	*(733,176,369,057)*
2. Intangible fixed assets	227	V.10	15,891,797,033	15,949,399,318
- Historical costs	228		*18,347,843,691*	*18,352,945,976*
- Accumulated depreciation	229		*(2,456,046,658)*	*(2,403,546,658)*
III. Long-term biological assets	**230**		**1,738,631,308**	**1,552,028,379**
1. Long-term seasonal crops or long-term crops harvested once	237	V.11	1,738,631,308	1,552,028,379
2. Provision for long-term biological asset losses (*)	238		-	-
IV. Investment property	**240**		-	-
V. Long-term assets in progress	**250**		**531,303,076,825**	**648,454,664,981**
1. Long-term work in progress	251		-	-
2. Construction in progress	252	V.12	531,303,076,825	648,454,664,981
VI. Long-term financial investments	**260**	V.13	**683,798,255,031**	**735,346,459,320**
1. Investments in subsidiaries	261		336,936,495,284	388,387,995,284
2. Investments in associates and joint ventures	262		339,120,808,995	339,120,808,995
3. Investments in equity of other entities	263		7,939,327,297	7,939,327,297
4. Provision for long-term investments in other entities (*)	264		(198,376,545)	(101,672,256)
VII. Other long-term assets	**270**		**11,748,493,013**	**13,377,212,890**
1. Long-term expenses to be allocated	271	V.8.2	11,710,084,569	13,294,681,720
2. Deferred income tax assets	272		38,408,444	82,531,170
TOTAL ASSETS (280 = 100 + 200)	**280**		**2,378,095,799,024**	**2,407,279,975,102**

RESOURCES	Code	Note	Closing balance (as at 30/06/2026)	Opening balance (as at 01/01/2026)
1	2	3	4	5
C. LIABILITIES	**300**		**679,482,745,880**	**719,462,608,658**
I. Short-term liabilities	**310**		**331,938,525,444**	**279,960,054,489**
1. Short-term trade payables	311	V.14	51,673,198,194	44,296,027,961
2. Short-term advances from customers	312	V.15	11,751,120,815	15,400,615,661
3. Dividends and profits payable	313	V.16	26,333,772,475	5,552,940
4. Taxes and other payables to Government budget	314	V.17	15,662,098,253	23,666,025,674
5. Payables to employees	315	V.18	42,038,200,840	70,912,375,420
6. Short-term accrued expenses	316	V.19	8,102,362,802	7,007,508,417
7. Short-term revenue to be allocated	319	V.20	27,200,124,270	29,109,561,375
8. Other short-term payables	320	V.21.1	33,769,095,626	30,542,143,485
9. Short-term borrowings and finance lease liabilities	321	V.22.1	43,200,000,000	22,500,000,000
10. Bonus and welfare fund	323	V.23	72,208,552,169	36,520,243,556
II. Long-term liabilities	**330**		**347,544,220,436**	**439,502,554,169**
1. Other long-term payables	338	V.21.2	17,736,033,562	76,106,864,008
2. Long-term borrowings and finance lease liabilities	339	V.22.2	325,750,194,400	359,337,697,687
3. Scientific and technological development fund	344		4,057,992,474	4,057,992,474
D. OWNER'S EQUITY	**400**		**1,698,613,053,144**	**1,687,817,366,444**
1. Contributed capital	411	V.24	1,558,000,000,000	1,558,000,000,000
- Ordinary shares with voting rights	*411a*		*1,558,000,000,000*	*1,558,000,000,000*
2. Development investment funds	418		76,185,301,491	53,247,622,491
3. Undistributed profit after tax	420		64,427,751,653	76,569,743,953
- Undistributed profit after tax brought forward	*420a*		*116,503,020*	*110,813,425*
- Undistributed profit after tax for the current period	*420b*		*64,311,248,633*	*76,458,930,528*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2,378,095,799,024**	**2,407,279,975,102**

Dak Lak, approved on August 27, 2026

Preparer	Chief Accountant	Legal representative General Director
		CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK M.S.D.N:6000175829-C.T.C.P TP.BUÔN MA THUỘT-T.ĐẮK LẮK
HOANG THI THU SUONG	**LE THANH BINH**	**NGUYEN MINH**

CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK

Digitally signed by CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK
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INTERIM SEPARATE INCOME STATEMENT
For the accounting period from January 1, 2026, to June 30, 2026

ĐVT: VNĐ

ITEMS	Code	Note	Current period	Previous period
1	2	3	4	5
1. Revenues from sales and services rendered	**01**	VI.1	**328,649,970,343**	**241,800,053,291**
2. Revenue deductions	02	VI.2	-	93,333,450
3. Net revenues from sales and services rendered	**10**		**328,649,970,343**	**241,706,719,841**
4. Costs of goods sold	11	VI.3	310,948,917,460	224,096,264,971
5. Gross revenues from sales & services rendered	**20**		**17,701,052,883**	**17,610,454,870**
6. Gain/(loss) on disposal of investment property	**21**		-	-
7. Financial income	22	VI.4	80,324,781,452	65,890,403,988
8. Financial expenses	23	VI.5	18,470,619,963	8,223,942,713
- In which: Interest expenses	*24*		*17,520,975,717*	*7,967,312,683*
9. Selling expenses	25	VI.6	5,192,911,988	4,624,997,392
10. General administration expenses	26	VI.7	14,151,299,164	13,592,870,851
11. Net profits from operating activities	**30**		**60,211,003,220**	**57,059,047,902**
12. Other income	31	VI.8	4,677,384,652	8,319,242,165
13. Other expenses	32	VI.9	533,016,513	306,820,608
14. Other profits	**40**		**4,144,368,139**	**8,012,421,557**
15. Total net profit before tax	**50**		**64,355,371,359**	**65,071,469,459**
16. Current corporate income tax expenses	51	V.16	-	11,652,936,503
17. Deferred corporate income tax expenses	52		44,122,726	216,306,867
18. Profits after corporate income tax	**60**		**64,311,248,633**	**53,202,226,089**
19. Earnings per Share	**70**		-	-
20. Diluted Earnings per Share	**71**		-	-

Dak Lak, approved on August 27, 2026

Preparer	Chief Accountant	Legal representative General Director
HOANG THI THU SUONG	**LE THANH BINH**	**NGUYEN MINH**

M.S.D.N: 60001758 C.T.C.P CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK TP. BUÔN MA THUỘT - T. ĐẮK LẮK

INTERIM SEPARATE STATEMENT OF CASH FLOW

(Direct method)

For the accounting period from January 1, 2026, to June 30, 2026

Unit: VND

ITEMS	Code	Note	Current period	Previous period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales of merchandise, services rendered and others	01		327,472,698,177	238,381,074,872
2. Expenditures paid to suppliers	02		(186,689,763,444)	(120,642,091,042)
3. Expenditures paid to employees	03		(101,691,359,109)	(63,569,157,326)
4. Paid interests	04		(17,495,548,318)	(9,154,837,391)
5. Paid corporate income tax	05	V.17	(11,000,000,000)	(2,600,000,000)
6. Other proceeds from operating activities	06		23,067,405,245	10,727,333,335
7. Other expenditures on operating activities	07		(104,874,234,405)	(168,827,692,127)
Net cash flows from operating activities	***20***		***(71,210,801,854)***	***(115,685,369,679)***
II. CASH FLOWS FROM INVESTING ACTIVITIES			-	-
1. Expenditures on purchase, construction of fixed assets and other long-term assets	21		(62,696,939,580)	(44,850,066,181)
2. Proceeds from disposal of fixed assets, construction and other long-term assets	22		352,830,018	10,962,761,060
3. Expenditures on loans and purchase of debt instruments from other entities	23		(65,001,000,000)	(46,911,432)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		40,000,000,000	184,547,381
5. Expenditures on equity investments in other entities	25		(1,000,000,000)	(250,000)
6. Proceeds from equity investment in other entities	26		52,451,500,000	179,150,520,000
7. Proceeds from interest, dividends, and distributed profits□	27		79,634,119,244	1,570,090,925
Net cash flows from investing activities	***30***		***43,740,509,682***	***146,970,691,753***
III. CASH FLOWS FROM FINANCING ACTIVITIES			-	-
1. Proceeds from borrowing	33	V.22	41,000,000,000	328,216,985,907
2. Repayment of loan principal	34	V.22	(51,250,000,000)	(308,530,204,416)
3. Dividends and profits paid to owners	36	VI.4	(1,980,465)	(38,323,364,610)
Net cash flows from financing activities	***40***		***(10,251,980,465)***	***(18,636,583,119)***
Net cash flows during the fiscal year (50=20+30+40)	**50**		**(37,722,272,637)**	**12,648,738,955**
Cash and cash equivalents at beginning of the fiscal year	**60**		**99,192,416,571**	**67,896,735,043**
Effect of exchange rate fluctuations	61		(299,104,528)	547,318,898
Cash and cash equivalents at end of the fiscal period	**70**		**61,171,039,406**	**81,092,792,896**

Dak Lak, approved on August 27, 2026

Preparer	**Chief Accountant**	**Legal representative** **General Director**
HOANG THI THU SUONG	**LE THANH BINH**	**NGUYEN MINH**

M.S.D.N:6000175829-C.T.C.P
CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK
TP.BUÔN MA THUỘT-T.ĐẮK LẮK

THE SELECTED INTERIM SEPARATE FINANCIAL STATEMENT NOTES

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

These notes are an integral part of and should be read in conjunction with the reviewed Interim Separate Financial Statements for the accounting period from January 01, 2026 to June 30, 2026 Dak Lak Rubber Joint Stock Company (hereinafter referred to as "the Company").

I. NATURE OPERATIONS

1. Form of ownership

Dak Lak Rubber Joint Stock Company is a Joint Stock Company converted under Decision No.1126/QD-UBND dated April 22, 2016 issued by the People's Committee of Dak Lak province on the equitization of Dak Lak Rubber Company Limited. The Company is an independent accounting entity operating under the business registration No. 6000175829 first issued by the Dak Lak Authority for Planning and Investment dated November 15, 2010, the Law on Enterprises, the Company's Charter and other relevant current legal regulations. Since its establishment, the Company has adjusted the business registration certificate 9 times and the last time was on January 17, 2025.

The Company's shares have been registered for trading on the UpCom of the Hanoi Stock Exchange under Decision No. 764/QD-SGDHN dated November 15, 2019. Stock code is DRG.

2. Principal scope of bussiness

The company operates in the fields of rubber industry; cultivation of coffee and fruit trees; and restaurant and hotel services.

3. Operating activities

The Comapany's business sectors are:

- Cultivation of rubber trees; cultivation of coffee trees; cultivation of fruit trees;...
- Manufacturing of plastics and primary synthetic rubber. Details: Rubber processing;
- Short-term accommodation services. Details: Hotel, guesthouse, and tourism area business;
- Other sporting activities. Details: Business of entertainment, cultural sports;
- Restaurants and mobile food services. Details: Restaurant business (food, beverages, alcohol, beer, cigarettes);
- Sauna, massage and similar health-enhancing services (except sports activities). Details: Massage business. Karaoke business;
- Motor vehicle rental. Details: transport vehicle rental.

4. Normal production and business cycle

The Company's normal course of the business cycle is 12 months. Particularly, the production and business cycle of acacia forest cultivation activities is longer than 12 months.

5. Characteristics of the Company's operations during the period affecting the interim separate financial statements

According to Resolution No. 27/NQ-HĐQT of the Board of Directors dated December 04, 2025, the Board of Directors approved in principle the authorization for the Company's Board of Management to enter into a memorandum of understanding and a capital contribution agreement with two other partners to establish Tay Nguyen Agricultural Testing and Export Company Limited, with the Company's capital contribution ratio being 33.33% of the charter capital, equivalent to VND 7 billion. However, pursuant to Resolution No. 09/NQ-HĐQT dated April 24, 2026, the Company's Board of Directors approved the plan to convert Tay Nguyen Agricultural Testing and Export Company Limited into a subsidiary wholly owned by the Company.

In the first six months of the current year, revenue for the current period increased by 36%, while profit decreased by 1%, mainly due to a significant increase in bank loan interest rates compared to the previous period and the absence of fixed asset disposals during the period, resulting in lower other income.

Apart from the above, there were no other legal, market, operational, managerial, financial, merger, division, or restructuring events that had any impact on the Company's separate financial statements for the period.

6. Corporate structure

As of June 30, 2026, the Company has 03 subsidiaries, 03 associates, 01 other long-term investment companies, and 08 dependent units. General information about the Company's subsidiaries, associates, long-term investment companies, and dependent units is as follows:

Subsidiaries

No.	Company	Address	Main business activities	As at June 30, 2026			As at January 01, 2026		
				Owner-ship ratio	Benefit ratio	Voting ratio	Owner-ship ratio	Benefit ratio	Voting ratio
1.	Daknoruco Rubber Joint Stock Company	Dac Kim Hamlet, Thuan An Commune, Lam Dong Province, Vietnam	Planting, caring for rubber trees and processing rubber latex.	73.37%	73.37%	73.37%	73.37%	73.37%	73.37%
2.	Dak Lak Mondulkiri Rubber Development Co., Ltd	Phun Chrey Sen, Sangkat Monorom, Mondulkiri, Cambodia	Planting and caring for rubber trees; exploiting and processing rubber latex	100%	100%	100%	100%	100%	100%
3.	Tay Nguyen Agricultural Testing and Export Company Limited	Km 20, National Highway No. 14, Cuôr Đăng Commune, Dak Lak Province, Vietnam.	Testing and inspection of agricultural products; wholesale of vegetables and fruits; packaging of agricultural products.	100%	100%	100%	0.00%	0.00%	0.00%

Associates

No.	Company	Address	Main business activities	As at June 30, 2026			As at January 01, 2026		
				Owner-ship ratio	Benefit ratio	Voting ratio	Owner-ship ratio	Benefit ratio	Voting ratio
1.	Dak Lak Rubber Investment JSC	59 Cao Thang, Tan An Ward, Dak Lak Province	Industrial crop cultivation and processing	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
2.	Rubber Technical Joint Stock Company	Km 18, Doan Ket village, Cuor Dang Commune, Dak Lak Province	Technical consulting services, application of technology in rubber planting, care, harvesting, & rubber latex processing; Production of bottled drinking water; Other related technical consulting activities	28.79%	28.79%	28.79%	28.79%	28.79%	28.79%
3.	Dak Lak Ruber Wood Processing Joint Stock Company	Km19, National Highway 14, Cuor Dang Commune, Dak Lak Province	Wood harvesting; Processing of wood products; Refining of household wooden furniture	45.13%	45.13%	45.13%	45.13%	45.13%	45.13%

Other long-term investment companies

No.	Company	Address	Main business activities	As at June 30, 2026			As at January 01, 2026		
				Owner-ship ratio	Benefit ratio	Voting ratio	Owner-ship ratio	Benefit ratio	Voting ratio
1.	Dak Lak Rubber People's Credit Fund	68 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province	Credit activities and other banking services.	9.57%	9.57%	9.57%	9.77%	9.77%	9.77%

Dependent units operate under the reporting accounting/dependent accounting system.

No.	Units	Accounting	Address
1.	19/8 Plantation Branch	Reporting	Ea Mta A Hamlet, Ea Ktur Commune, Dak Lak Province
2.	Cu K'po Plantation Branch	Reporting	Thong Nhat Hamlet, Krong Buk Commune, Dak Lak Province
3.	Cu Bao Plantation Branch	Reporting	8 Hamlet, Cu Bao Ward, Dak Lak Province
4.	Phu Xuan Plantation Branch	Reporting	Km 20, National Highway 14, Cuor Dang Commune, Dak Lak Province
5.	Cu M'gar Plantation Branch	Reporting	Km 20, Provincial Road 8, Cu M'gar Commune, Dak Lak Province
6.	Rubber Latex Processing Factory	Reporting	Doan Ket Hamlet, Cuor Dang Commune, Dak Lak Province
7.	Dakruco Hotel Branch	Dependent	30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province
8.	Rubber Thread Processing Factory	Dependent	Lot B35 - B36 Hoa Phu Industrial Zone, Hoa Phu Commune, Dak Lak Province

7. Employees

As at the end of the accounting period, the Company had 2,033 employees working. (As of December 31, 2025, there were 2,081 employees).

8. Declaration of the comparability of information in the interim separate financial statements

From January 01, 2026, the Company applies the accounting regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, which replaces Circular No. 200/2014/TT-BTC dated December 22, 2014. Accordingly, the exchange rate applied to translate transactions denominated in foreign currencies and to revalue the prior period-end balances of monetary items denominated in foreign currencies in the current year's Financial Statements is the average of the transfer buying and selling rates. The opening balances are carried forward from the closing balances as at December 31, 2025 under the accounting regime prescribed by Circular No. 200/2014/TT-BTC. The comparative figures for 2025 were prepared in accordance with Circular No. 200/2014/TT-BTC. For other items presented in the Interim Statement of Financial Position and the Interim Statement of Cash Flows, the Company has restated the changes in account codes and the comparative figures in accordance with the provisions of the new accounting regime for enterprises, as presented in Section VIII.2 – Comparative Figures.

II. THE FISCAL YEAR, THE CURRENCY USED IN ACCOUNTING

9. The fiscal year

The Company's fiscal year begins on 01 January and ends on 31 December anual.

This financial statement is the Interim Separate Financial Statement for the accounting period from January 01, 2026 to June 30, 2026.

10. The currency used in accounting

The currency used in accounting and financial statements is Vietnam Dong (VND) because receipts and payments are mainly used in Vietnam Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting standards and system

The Company's Interim Separate Financial Statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, and relevant prevailing statutory regulations.

Accordingly, the accompanying Interim Separate Statement of Financial Position as at June 30, 2026, the Interim Separate Statement of Income, the Interim Separate Statement of Cash Flows and the selected notes to the financial statements for the accounting accounting period from January 01, 2026 to June 30, 2026 are presented for the purpose of reporting on the Company's interim separate financial position, results of operations and cash flows. The use of these financial statements is not intended for users who are not familiar with the accounting procedures, principles and practices generally accepted in Vietnam, nor are they intended to present the Company's financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and territories other than Vietnam.

2. Declaration of compliance with accounting standards and system

The Board of Directors of the Company confirms that the Interim Separate Financial Statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, and other relevant prevailing legal regulations in Vietnam.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of preparing the financial statements

These interim separate financial statements were prepared on an accrual basis (excluding information relating to cash flows).

The Company's dependent units maintain separate accounting records and operate under the Company's dependent accounting system. The Company's Interim Separate Financial Statements are prepared by aggregating the Interim Separate Financial Statements of its dependent units. Inter-unit revenue and balances between the dependent units are eliminated when preparing the Interim Separate Financial Statements.

2. Applicable exchange rates

Transactions arising in foreign currencies are translated using the average of the transfer buying and selling rates (the "average rate") at the transaction date. Monetary items denominated in foreign currencies at the end of the financial year are translated using the average rate at that date.

All foreign exchange differences arising are immediately recognized in finance income (if gain) or finance costs (if loss) to determine the results of operations for the period. Foreign exchange differences arising from the revaluation of monetary items denominated in foreign currencies at the end of the period are presented in the Statement of Income based on the net amount between total gains and total losses arising from the revaluation of monetary items denominated in foreign currencies.

The exchange rate used to translate transactions denominated in foreign currencies is the actual transaction exchange rate at the date of the transaction. The actual transaction exchange rate for foreign currency transactions is determined as follows:

- Actual transaction exchange rate for foreign currency purchases and sales (spot foreign exchange contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate agreed in the foreign currency purchase or sale contract between the Company and the bank.
- If the contract does not specify the settlement exchange rate:

- For capital contributions or receipt of capital contributions: the average of the transfer buying and selling rates of the bank where the Company maintains the account for receiving capital from investors at the date of capital contribution.
- For receivables: the average of the transfer buying and selling rates of the commercial bank designated by the Company for the customer to make payment at the transaction date.
- For payables: the average of the transfer buying and selling rates of the commercial bank with which the Company expects to conduct the transaction at the transaction date.

The exchange rate used to revalue monetary items denominated in foreign currencies at the end of the financial year is determined based on the following principles:

- For foreign currency deposits at banks: the average of the transfer buying and selling rates of the bank where the Company maintains its foreign currency account.
- For monetary items denominated in foreign currencies classified as other assets: the average of the transfer buying and selling rates of the bank with which the Company conducts payment transactions.
- For monetary items denominated in foreign currencies classified as payables: the average of the transfer buying and selling rates of the bank with which the Company conducts payment transactions.

3. Cash and cash equivalents

Cash comprises cash on hand, cash at bank, cash in transit and cash equivalents.

Cash equivalents are short-term investments which are collectable or mature within 3 months at the date of purchase, readily convertible to known amounts of cash and which are subject to an in the insignificant risk of changes in value

4. Financial investments

Held to maturity investments

Investments are classified as held to maturity when the Company has the intention and ability to hold until the maturity date. Held-to-maturity investments include term deposits with banks, negotiable instrument, bonds and preferred stocks that must be repurchased by issuers at a certain time in the future and held to maturity loans for the purpose of earning periodic interest and other held to maturity investments.

Held-to-maturity investments are initially stated at historical cost, which includes the purchase price and expenses associated with the purchase of investments. After initial receipt, these investments are recorded at recoverable value.

Income from held-to-maturity investments is recognised in finance income on an accrual basis in accordance with the holding period and the effective interest rate of the investment. Interest earned before the holding of the Company is recorded as a deduction at historical cost at the time of purchase.

At the end of the accounting period, when there is objective evidence that part or all of an investment may be impaired, the Company recognises a provision for investment impairment corresponding to the estimated impairment loss. The provision recognised or reversed is recognised in finance costs/finance income for the period.

Investments held to maturity denominated in foreign currencies are recognized and revalued in accordance with the regulations applicable to monetary items denominated in foreign currencies.

Loans

Loans are initially recognized at cost. Subsequently, loans and advances are stated at their recoverable amount.

Interest income from loans is recognized as financial income on an accrual basis in accordance with the loan term and the effective interest rate.

At the end of the accounting period, when there is objective evidence that part or all of a loan may not be recoverable, the Company recognizes a provision for impairment corresponding to the estimated loss. The provision made or reversed is recognized in financial expenses/financial income for the period. Loans denominated in foreign currencies are initially recognized and subsequently revalued in accordance with the regulations applicable to monetary items denominated in foreign currencies.

Investments in subsidiaries, joint ventures, associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control exists when the Company has the power to govern the financial and operating policies of the investee in order to obtain economic benefits from its activities.

Associates

An associate is an entity over which the Company has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the power to participate in decisions regarding the financial and operating policies of the investee but not to control those policies.

Investments in subsidiaries and associates are initially recognized at cost, including the purchase price or capital contribution plus directly attributable costs related to the investment. In cases where the investment is made in the form of non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the date of the transaction.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are only recorded in terms of the increase in the number of shares and no value is recognized for the shares received.

Provision for impairment of investments in subsidiaries and associates is recognized when the subsidiary or associate incurs losses. The provision is measured as the difference between the actual contributed capital of the parties in the subsidiary or associate and its actual equity multiplied by the Company's ownership interest in relation to the total actual contributed capital of the parties in the subsidiary or associate. Where the subsidiary or associate is required to prepare consolidated financial statements, the consolidated financial statements are used as the basis for determining the provision for impairment.

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

Investments in equity instruments of other entities

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

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus directly attributable costs related to the investment.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are only recorded in terms of the increase in the number of shares, and no value is recognized for the shares received (except for State-owned enterprises, which shall comply with prevailing laws and regulations).

Provision for impairment of investments in equity instruments of other entities is recognized 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 based on the losses incurred by the investee. The provision is measured as the difference between the actual contributed capital of the parties in the other entity and its actual equity multiplied by the Company's ownership interest in relation to the total actual contributed capital of the parties in the other entity.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities required to be recognized at the end of the financial year are recognized in financial expenses.

5. Receivables

Receivables are presented at cost less allowance for doubtful debts. The Company maintains detailed records of receivables by individual debtor, receivable maturity and receivable currency in accordance with its management requirements.

The classify of trade receivables, internal receivables and other receivables is presented following this principle:

- Trade receivables represent amounts receivable of a commercial nature arising from transactions involving the sale of goods, provision of services, liquidation or disposal of assets between the Company and buyers that are independent entities from the Company, including receivables from the proceeds of goods exported under entrustment arrangements on behalf of other entities.
- Internal receivables reflect receivables between the Company and its dependent units;
- Other receivables represent receivables that are non-commercial in nature and do not arise from sales or purchase transactions.

Receivables denominated in foreign currencies are recognized and revalued in accordance with the regulations applicable to foreign currency-denominated monetary items.

At the date of preparation of the Financial Statements, based on the remaining maturity of receivables, the Company classifies and presents them as current or non-current assets in accordance with prevailing regulations.

An allowance for doubtful receivables is recognised for receivables that are overdue for payment or not yet due for payment but for which there is evidence that part or all of the receivable may not be recoverable.

The allowance rate for overdue receivables is determined as follows:

- 30% of the value for receivables overdue for more than 6 months to less than 1 year;
- 50% of the value for receivables overdue for 1 year to less than 2 years;
- 70% of the value for receivables overdue for 2 years to less than 3 years;
- 100% of the value for receivables overdue for 3 years or more.

For receivables that are not yet due for payment but where the debtor has become insolvent, is undergoing dissolution, is missing, has absconded, or where there is evidence indicating that the debtor is unlikely or unable to make payment, the Company determines the appropriate allowance based on the estimated loss that may occur.

Where the Company has more reliable evidence or a more appropriate basis for determining the recoverable amount, the Company may apply another method to determine the allowance for doubtful receivables in accordance with prevailing regulations.

The recognition or reversal of the allowance for doubtful receivables is made at the date of preparation of the financial statements. The allowance recognised or reversed is recognised in administrative expenses for the period.

For doubtful receivables that have been written off but are subsequently recovered, the amount recovered is recognised as other income.

6. Inventories

- **Principles for Recognition of Inventories**

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

The historical cost of inventories are determined as follows:

- Raw materials and merchandise: comprise purchase costs, non-refundable taxes, transportation, loading and unloading, storage costs incurred during the purchase process, and other directly attributable costs incurred to bring inventories to their present location and condition.
- Finished goods: comprise direct material costs, direct labor costs, and manufacturing overheads allocated based on normal operating capacity. For completed real estate properties, cost comprises land use rights costs, construction costs, direct costs, and other related costs incurred during the investment and completion of the properties.
- Work in progress: comprises direct material costs, direct labor costs, and manufacturing overheads incurred in connection with the production and provision of services as at the date of preparation of the financial statements. Where appropriate to the nature of the Company's operations, work in progress may comprise only direct material costs or other direct costs appropriate to the Company's production and business activities.

Net realisable value is the estimated selling price of inventories in the ordinary course of production and business less (-) the estimated costs of completion and the estimated costs necessary to make the sale.

- **Method of determining the value and accounting for inventories**

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

- **Method of making provision for decline in value of inventories**

At the date of preparation of the financial statements, when there is evidence that the net realisable value of inventories is lower than their cost, the Company makes provision for decline in value of inventories in accordance with prevailing regulations.

Provision for decline in value of inventories is made for each type of inventory where cost is higher than net realisable value. For work in progress relating to services provided, provision for decline in value of inventories is determined for each type of service with a separate price.

Provision for decline in value of inventories is determined as the difference between the cost of inventories and their net realisable value.

Increases or decreases in the provision for decline in value of inventories required to be made at the end of the financial year are recognised in cost of sales for the period.

- **Basis for allocation of raw materials and supplies**

Costs of raw materials, supplies, tools and equipment, and production overheads are allocated based on criteria appropriate to the nature of the Company's production and business activities and are applied consistently between accounting periods. Production overheads are allocated based on normal operating capacity.

- **Accounting policy for inventories related to contracts with significant risks**

For contracts with significant risks or indications of impairment, the Company assesses the recoverability of the related inventories. Where the net realizable value is lower than the cost, or where the estimated costs of fulfilling the contract exceed the expected economic benefits, the Company recognizes a provision for impairment in accordance with prevailing regulations and Vietnamese Accounting Standards.

7. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises the purchase price and all directly attributable costs incurred to bring the assets to the location and condition necessary for them to be ready for their intended use by the Company, such as transportation, loading and unloading, installation, testing, registration fees and other directly attributable costs. Trade discounts, purchase rebates and refundable taxes are deducted from the cost of the assets.

For tangible fixed assets constructed from capital construction projects, cost comprises the final settlement value of the construction project and other directly attributable costs incurred up to the date the assets are put into use. Borrowing costs directly attributable to the construction of qualifying assets are capitalised in accordance with prevailing regulations.

Where tangible fixed assets are acquired under deferred payment or instalment arrangements, the cost of the assets is determined based on the cash purchase price at the date of acquisition. The difference between the total amount payable and the cash purchase price is recognised as finance costs over the payment period, except where capitalised in accordance with regulations.

Subsequent expenditure is added to the cost of tangible fixed assets when such expenditure increases the future economic benefits expected to be obtained from the use of the assets, such as upgrades or improvements that increase capacity, extend useful lives or improve product quality. Repairs and routine maintenance costs incurred to maintain the assets in normal operating condition are recognised as production and business expenses in the period.

When tangible fixed assets are disposed of, sold or no longer in use, their cost and accumulated depreciation are written off. The difference between the carrying amount of the assets and proceeds from disposal or sale is recognised as other income or other expenses in the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation periods are reviewed periodically by the Company and adjusted when there are significant changes in the manner in which the economic benefits from the assets are expected to be recovered.

The estimated useful lives of the asset groups are as follows:

Kind of assets	Depreciation period (year)
Buildings, Architectures	05 – 30
Machinery and equipment	05 – 15
Means of transportation	05 – 15
Equipment and management tools	04 – 09
Perennial plants	20

The depreciation of fixed assets for rubber plantations is carried out based on Official Dispatch No. 1937/BTC-TCDN dated February 9, 2010, issued by the Corporate Finance Department – Ministry of Finance regarding the depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated April

27, 2010, issued by the Vietnam Rubber Group on the promulgation of depreciation rates for rubber plantations over a 20-year exploitation cycle. Specifically, as follows:

Year of tapping	Depreciation rate (%)	Year of tapping	Depreciation rate (%)
Year 1	2.5	Year 11	7.0
Year 2	2.8	Year 12	6.6
Year 3	3.5	Year 13	6.2
Year 4	4.4	Year 14	5.9
Year5	4.8	Year 15	5.5
Year 6	5.4	Year 16	5.4
Year 7	5.4	Year 17	5.0
Year 8	5.1	Year 18	5.5
Year 9	5.1	Year 19	5.2
Year 10	5.0	Year 20	

The annual depreciation amount is determined by multiplying the historical cost of the rubber plantation by the depreciation rate applicable for that year.

The depreciation amount for the final year (20th year) is determined based on the remaining value of the rubber plantation in the last year of exploitation.

8. Intangible fixed assets

Intangible fixed assets are stated at initial cost less accumulated amortization.

The cost of intangible fixed assets comprises all costs incurred by the Company to acquire the intangible assets up to the date they are brought to the condition necessary for their intended use. including purchase price. non-refundable taxes and other directly attributable costs.

Subsequent expenditure relating to intangible fixed assets is recognised as production and business expenses in the period. unless such expenditure simultaneously meets the conditions of increasing the future economic benefits of the assets and can be reliably determined. in which case it is added to the cost of the intangible fixed assets.

When intangible fixed assets are disposed of or sold. their cost and accumulated amortisation are written off. The difference between the carrying amount of the assets and the proceeds from disposal or sale (if any) is recognised as other income or other expenses in the period.

Intangible fixed assets of the Company are:

Software program

Costs related to computer software programs that are not an integral part of the related hardware are capitalized. The historical cost of computer software includes all expenses incurred by the Company up to the point when the software is ready for use. Computer software is depreciated using the straight-line method over a period of 10 years.

Present value of liquidation value of rubber plantation in business

According to Clause 4. Article 10 of Circular 17/2015/TTLT/BNNPTNT-BTC dated April 22. 2015 of the Ministry of Agriculture and Rural Development. the current value of the liquidation value of the rubber plantation in operation is recorded as an intangible fixed asset. The current value of the liquidation value of the rubber plantation in operation is not depreciated during the period of use of the rubber plantation in operation and will be depreciated once at the time of liquidation of the rubber plantation.

9. Biological fixed assets

Biological assets are recognized at cost less (-) provision for impairment of assets (if any). Cost includes all actual costs directly attributable to the formation. cultivation and development of biological assets up to the point at which they are ready for harvest or reach a condition ready for use for the Company's intended purposes.

Biological assets include crops. livestock and agricultural produce associated with biological transformation processes under the Company's management. Agricultural produce at the point of harvest is recognized as inventory and accounted for in accordance with the Company's accounting policy for inventories.

Classification of biological assets

Crops and livestock producing products once or seasonally: include short-term crops. timber trees. seasonal agricultural crops. and livestock raised for meat or products harvested once. These assets are recognized as biological assets during the formation and development process up to the point of harvest.

Recognition and determination of cost

The cost of biological assets includes costs of seeds. purchase costs. cultivation and care costs. direct labor and directly attributable production overheads related to the formation and development of biological assets.

Costs that do not increase future economic benefits or are not directly attributable to biological assets are recognized as production and business expenses in the period.

Agricultural produce

Agricultural produce harvested from biological assets at the point of harvest is recognized as inventory at cost and thereafter accounted for in accordance with the Company's accounting policy for inventories.

Provision for impairment of biological assets

A provision for impairment of biological assets is recognized at the date of preparation of the Financial Statements when there is evidence that the net realizable value is lower than the carrying amount of the biological assets. The provision is determined as the difference between the carrying amount and the net realizable value and is recognized in cost of goods sold for the period. The provision is reversed when it is no longer required or when the required amount of provision decreases.

Presentation in the Financial Statements

Biological assets are classified as current or non-current assets in the Statement of Financial Position depending on their harvesting cycle. The Company maintains detailed records for each type of biological asset and discloses material information in accordance with prevailing regulations.

10. Construction in progress

Construction expenses in progress reflect the cost directly attributing including relevant interest Construction in progress reflects all costs of construction investment. purchase. installation. major repairs. upgrades and improvements of fixed assets and investment properties. which are recognised at cost and tracked in detail by each project and work item. Only necessary direct costs that meet the capitalisation criteria are added to the cost. including borrowing costs if the conditions under the relevant standards are met; foreign exchange differences are not capitalised. Project management costs and general costs are allocated reasonably based on appropriate allocation criteria; where the costs cannot be recovered or the project is cancelled. the difference between the costs and the recoverable amount is recognised as other expenses. Upon completion and acceptance of the construction project. the entire amount is transferred to fixed assets or investment properties according to the intended use. During the construction-in-progress stage. the assets are not depreciated. Where a project has been completed but its final settlement has not yet been approved. the Company recognises the assets at provisional cost and adjusts the amount when the official final settlement is approved.

11. Expenses to be allocated

Expenses to be allocated represent actual costs incurred that relate to the production and business results of several accounting periods and are allocated to production and business expenses of the respective periods based on the matching principle between revenue and expenses.

The Company's expenses to be allocated mainly comprise the following:

Tools and instruments

The cost of tools and instruments issued for use in production and business activities is recognized as costs pending allocation and allocated gradually to production and business expenses using the straight-line method over the estimated period of economic benefits.

Repair costs of fixed assets

One-off repair costs of fixed assets with significant amounts are allocated to expenses over the estimated period of economic benefits.

Advantage of prepaid land rental

The advantage of prepaid land rental represents the value of the advantage arising from land rental payments made for the land currently used by the Company. which was re-determined at the time of enterprise valuation for equitization as at September 30. 2016. in accordance with the conclusion of the State Audit Office of Vietnam – Region XII. The advantage of prepaid land rental is allocated to expenses using the straight-line method over the remaining lease term of 315 months. from the date the Company officially converted into a joint stock company (from October 01. 2018 to December 31. 2044).

12. Trade payables and accrued expenses

Trade payables reflect commercial liabilities arising from the purchase of goods. services. fixed assets and construction contracts. A payable is recognized when the Company has a present obligation to make payment and is monitored in detail by individual counterparty. including advances made for goods. services or completed work not yet received. Discounts. rebates and returns are deducted from the corresponding payables when incurred.

Accrued expenses reflect expenses incurred during the period for which sufficient supporting documents are not yet available or which have not yet been paid. including costs of goods and services received. salaries. annual leave. planned production stoppage costs and accrued interest payable. Accrued expenses are recognized when the Company has a present obligation and the amount payable can be reliably determined. ensuring the matching of revenue and expenses.

Liabilities and accrued expenses are recognized at the amounts payable in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables. accrued expenses. internal payables and other payables based on the following principles:

- Trade payables reflect commercial payables arising from transactions for the purchase of goods. services and assets from suppliers that are independent of the Company. including payables arising from imports through entrusted importers.
- Accrued expenses reflect payables for goods and services received from suppliers or goods and services provided to customers but not yet paid due to invoices or sufficient accounting records and supporting documents not yet being available. as well as amounts payable to employees for annual leave and production and business expenses that are required to be accrued.
- Internal payables reflect payables between the parent unit and its dependent subordinate units that do not have legal status and use dependent accounting.

Other payables reflect non-commercial payables that are not related to transactions for the purchase. sale or provision of goods and services.

13. Dividends and profit payable

Dividends and profit payable reflect the Company's obligations to shareholders and capital-contributing members in respect of dividends and profits approved for distribution but not yet paid. The payable is recognized when the Company no longer has the right to refuse the payment obligation pursuant to a decision of the competent authority or in accordance with applicable laws and the Company's Charter.

14. Loans and finance lease liabilities

Loans and finance lease liabilities reflect the Company's loans. finance lease liabilities and related payment obligations.

Loans are classified as current or non-current based on the remaining term (≤ or > 12 months) and the payment obligations at the reporting date.

Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset.

Costs directly attributable to loans. such as arrangement fees. appraisal fees and documentation fees. are amortized over the loan term; borrowing costs are capitalized in accordance with the relevant accounting standards.

The Company maintains detailed records of each loan. loan agreement. lender and repayment term for management purposes and financial statement presentation.

15. Recognition and capitalization of loan costs

Loan costs are recognized as finance costs in the period. except when they qualify for capitalization. Loan costs are capitalized only when the loans are directly attributable to the investment in. construction or production of qualifying assets under construction or production and are expected to generate future economic benefits. Capitalized loan costs include interest expenses and directly attributable costs related to the loans. such as arrangement fees. appraisal fees and loan documentation fees. Capitalization is carried out during the construction or production period and ceases when the assets are ready for their intended use or sale. Loans that do not qualify for capitalization are fully recognized as finance costs in the period on an accrual basis.

16. Owners' equity

The owner's contributed capital

The owner's contributed capital reflects the amount of capital actually contributed by the shareholders.

Capital surplus

Capital surplus is recognized by the difference between the issuing price and the denomination of shares at the first issue. additional issuance. the difference between the reissue price and the book value of treasury shares and the Capital portion of convertible bonds at maturity. Direct expenses related to the additional issuance of shares and re-issuance of treasury shares are recorded to reduce the capital surplus.

The owner's other funds

The owner's other funds are formed by supplementing from the results of business operations. asset revaluation and the remaining value between the fair value of donated. gifted. or sponsored assets after subtracting payable tax (if any) related to these assets.

Investment and development fund

The development investment fund is set aside from profits after corporate income tax and is used to invest in expanding the scale of production. business or in-depth investment of the enterprise.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating funds in accordance with the Company's Charter and applicable laws and regulations. and upon approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into consideration non-monetary items included in undistributed post-tax profit that may affect cash flows and the ability to distribute profits. such as gains from the revaluation of assets contributed as capital. gains from the revaluation of monetary items. financial instruments. and other non-monetary items.

Dividends are recognized as liabilities upon approval by the General Meeting of Shareholders

17. Recognition of revenue

Revenue is recognized when the Company has the ability to receive certain economic benefits that can be reliably determined. Revenue are determined at the fair value of the amounts collected or to be earned after deduction of trade discounts. sales devaluation and sales returns. Revenue excludes indirect taxes payable, such as value-added tax, special consumption tax, export tax, and amounts collected on behalf of third parties.

Revenue from selling goods and finished products

Revenue from sales is recognized when all of the following conditions are met:

- The Company has transferred most of risks and benefits associated with ownership of products. goods to the buyer.
- The Company no longer hold the right to manage goods as owners or the right to control goods.
- Revenue is determined with relative certainty.
- The Company has gained or will gain economic benefits from the good sale transaction.
- Costs related to sale transactions may be determined.

Revenue from services rendered

Revenue of a service provision transaction is recognized when the outcome of that transaction is determined reliably. In case the service is performed for many periods. the revenue recorded during the period is based on the results of the work completed on the end of the fiscal year date. The outcome of the service provision transaction is determined when all of the following conditions are satisfied:

- Revenue is determined relatively reliably.
- It is possible to obtain economic benefits from the service provision.
- Determine the completed work portion at the end of the fiscal year.
- Determine the costs incurred for the transaction and the cost to complete the transaction to provide that service.

Revenue from lease operating assets

Revenue from lease operating assets is recorded on a straight-line method over the term of the lease. Revenue received in advance of many periods are allocated to revenue in accordance with the rental period.

Interest

Interest is recognized on an accrual basis. determined on the balance of deposit accounts and actual interest rates for each period.

Dividends and shared profit

Dividends and shared profit are recognized when shareholders are entitled to receive dividends or profits from the capital contribution. Received dividends are shares. that are only monitored for the increase in the number of shares. do not recognize the value of shares received.

18. Revenue deductions

Revenue deductions are amounts deducted from revenue arising during the period. including trade discounts. sales discounts and sales returns. Revenue deductions are recognised consistently with the revenue from sales and service transactions arising during the period.

19. Cost of goods sold

Cost of goods sales comprises the cost of goods. investment properties. production cost of finished goods sold. direct costs of services provided and other costs included in or deducted from cost of sales. Cost of sales is recognised consistently with the corresponding revenue based on the matching principle between revenue and expenses.

Provision for decline in value of inventories. inventory shortages and losses. and abnormal costs are recognised in cost of sales based on the prudence principle. Reversals of provisions and related reductions in costs are deducted from cost of sales.

20. Financial expenses

Finance costs reflect expenses and losses related to the Company's financing activities. including non-capitalised borrowing costs. losses on disposal of financial investments. transaction costs on the sale of securities and financial investments. costs of purchasing trading securities. provision for decline in value of trading securities. provision for investment losses in other entities. foreign exchange losses arising from the sale of foreign currencies or remeasurement of monetary items denominated in foreign currencies at the end of the period. cash discounts granted to customers. and other finance costs incurred during the period. Finance costs are recognised in the Income Statement when incurred. except for amounts capitalised in accordance with regulationsSelling expenses and General administration expenses.

21. Selling expenses and General administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products. goods. rendering of services and general administration expenses of the Company.

22. Borrowing costs

Borrowing costs include interest expenses and other costs directly attributable to loans.

Borrowing costs are recognized as expenses in the period when incurred. except for those eligible for capitalization in accordance with applicable regulations. Where borrowing costs are directly attributable to the investment in. construction or production of qualifying assets that require a substantial period of time to be completed and ready for their intended use or sale. such borrowing costs are capitalized as part of the cost of those assets. Income earned from the temporary investment of specific loans is deducted from the borrowing costs eligible for capitalization.

For general loans used for the purpose of investing in. constructing or producing qualifying assets. the amount of borrowing costs eligible for capitalization is determined by applying the capitalization rate to the weighted average accumulated expenditures incurred on qualifying assets during the period. The capitalization rate is determined based on the weighted average interest rate applicable to the Company's outstanding loans during the year. excluding specific loans obtained for the purpose of financing the construction or production of a specific asset.

23. Corporate income tax

Corporate income tax during the period includes current income tax and deferred income tax.

Current income tax

Current corporate income tax is the amount of corporate income tax payable calculated on taxable income for the year and the current corporate income tax rate in accordance with tax laws. Current corporate income tax expense also includes top-up corporate income tax under the global minimum tax regulations. if any. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting. non-deductible expenses. non-taxable income and tax losses carried forward in accordance with tax laws.

Deferred corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable in future periods arising from temporary differences between the carrying amounts of assets and liabilities and their respective tax bases.

Deferred tax liabilities are recognised for taxable temporary differences. Deferred tax assets are recognised only when it is probable that sufficient taxable profits will be available in the future against which the deductible temporary differences can be utilised.

Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply when the assets are recovered or the liabilities are settled. Deferred income tax is recognised in profit or loss. except where it relates directly to items recognised in equity.

Current corporate income tax expense and deferred corporate income tax expense are not offset when recognised in the Income Statement.

24. Related parties

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

When considering the relationship of related parties. the nature of the relationship is much paid attention to rather than its legal form.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

Unit: VND

1. Cash

The cash and cash equivalents held by the enterprise are not subject to restrictions on use	Closing balance	Opening balance
Cash on hand	2,705,418,330	1,300,567,095
Cash at bank	48,354,497,898	77,815,712,490
- Vietnam Joint Stock Commercial Bank for Industry and Trade	26,107,462,015	30,817,920,818
- Vietnam Bank for Agriculture and Rural Development	15,251,580,576	21,743,080,218
- JSC Bank for Investment and Development of Vietnam	6,109,191,602	22,364,535,976
- Other banks	886,263,705	2,890,175,478
Cash equivalents (*)	10,111,123,178	20,076,136,986
Total	**61,171,039,406**	**99,192,416,571**

(*) Details of cash equivalents are as follows:

	Closing balance			Opening balance		
	Original Cost	Accrued Profit	Total	Original Cost	Accrued Profit	Total
1-month term deposit	**10,078,904,000**	**32,219,178**	**10,111,123,178**	**10,000,000,000**	**50,219,178**	**10,050,219,178**
- Dak Lak Rubber People's Credit Fund	10,078,904,000	32,219,178	10,111,123,178	10,000,000,000	50,219,178	10,050,219,178
3-month term deposit	-	-	-	**10,000,000,000**	**25,917,808**	**10,025,917,808**
- Dak Lak Rubber People's Credit Fund	-	-	-	10,000,000,000	25,917,808	10,025,917,808
Total	**10,078,904,000**	**32,219,178**	**10,111,123,178**	**20,000,000,000**	**76,136,986**	**20,076,136,986**

2. Held-to-maturity investments

Items	Closing balance					Opening balance				
	History Cost			Recoverable value	Allowance	History Cost			Recoverable value	Allowance
	Original Cost	Accrued Profit	Total			Original Cost	Accrued Profit	Total		
- 6-month term deposits										
+ JSC Bank for Foreign Trade of Vietnam	10,000,000,000	14,575,342	10,014,575,342	10,014,575,342	-	-	-	-	-	-
+ Dak Lak Rubber People's Credit Fund	15,000,000,000	17,465,754	15,017,465,754	15,017,465,754	-	-	-	-	-	-
- 12-month term deposits										
+ JSC Bank for Investment and Development of Vietnam	-	-	-	-	-	10,000,000,000	171,232,877	10,171,232,877	10,171,232,877	-
+ JSC Bank for Foreign Trade of Vietnam	1,202,760,780	12,294,522	1,215,055,302	1,215,055,302	-	1,202,760,780	-	1,202,760,780	1,202,760,780	-
+ Dak Lak Rubber People's Credit Fund	10,000,000,000	51,835,616	10,051,835,616	10,051,835,616	-	-	-	-	-	-
+ Other banks	1,000,000	12,205	1,012,205	1,012,205	-	-	-	-	-	-
Total	**36,203,760,780**	**96,183,439**	**36,299,944,219**	**36,299,944,219**	**-**	**11,202,760,780**	**171,232,877**	**11,373,993,657**	**11,373,993,657**	**-**

3. Short-term trade receivables

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties (Refer to Note VIII.1.2)	**3,757,574,500**	**3,757,574,500**	**3,757,574,500**	**3,757,574,500**
Dak Lak Rubber Wood Processing JSC	3,757,574,500	3,757,574,500	3,757,574,500	3,757,574,500
Receivables from other customers	**27,983,407,068**	**11,350,982,800**	**23,088,369,891**	**9,989,067,800**
Nhat Thong Agriculture Co., Ltd.	9,989,067,800	9,989,067,800	9,989,067,800	9,989,067,800
Hai Hien Garment Materials and Accessories Manufacturing Co., Ltd.	2,900,000,000	-	3,028,241,700	-
Quan Quan Production, Trading and Service Co., Ltd.	2,023,352,029	-	1,832,587,367	-
Other customers	13,070,987,239	1,361,915,000	8,238,473,024	-
Total	**31,740,981,568**	**15,108,557,300**	**26,845,944,391**	**13,746,642,300**

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Advances to related parties	-	-
Advances to other parties	**12,207,791,117**	**13,485,296,416**
Truc Pho Co., Ltd.	4,443,540,077	4,443,540,077
Tran Thai Linh Co., Ltd.	-	3,496,743,600
CEEBEE CHEMICALS SDN BHD	647,032,003	1,604,815,740
Le Vu Construction Co., Ltd.	1,176,293,056	1,176,293,056
Other parties	5,940,925,981	2,763,903,943
Total	**12,207,791,117**	**13,485,296,416**

As at June 30, 2026, included in advances to suppliers is an amount of VND 6,160,872,731 outstanding since before the Company's equitization, which has not yet been recovered. The Company has fully provided for these doubtful receivables at 100%.

5. Other receivables

5.1. Short-term

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	**5,679,696,716**	**1,034,320,349**	**3,357,378,502**	**1,034,320,349**
Nong Huu Thuan Sinh Joint Stock Company	1,026,820,349	1,026,820,349	1,026,820,349	1,026,820,349
Receivables from employees social insurance	1,922,442,485	-	893,864,399	-
Advances	2,021,568,711	7,500,000	964,135,323	7,500,000
Deposits	55,100,000	-	53,000,000	-
Other parties	653,765,171	-	419,558,431	-
Total	**5,679,696,716**	**1,034,320,349**	**3,357,378,502**	**1,034,320,349**

5.2. Long-term

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	**2,709,418,671**	**2,709,418,671**	**2,711,518,671**	**2,709,418,671**
Rubber joint venture investment (*)	-	-	-	-
- Cu M'gar Plantation Branch	2,314,690,364	2,314,690,364	2,314,690,364	2,314,690,364
- Phu Xuan Plantation Branch	394,728,307	394,728,307	394,728,307	394,728,307
Deposits	-	-	2,100,000	-
Total	**2,709,418,671**	**2,709,418,671**	**2,711,518,671**	**2,709,418,671**

These receivables represent investments in rubber plantations associated with households. Accordingly, the Company invests initial costs during the basic construction period of the rubber plantations under each contract. The contract term commences from the date of signing the contract and continues until the investment amount has been fully recovered or the rubber plantation is liquidated.

In certain cases, where the productivity of the rubber trees does not meet the required harvesting standards, the recipient households are unable to repay the invested costs. In such cases, the investment amount is provided for as a provision for doubtful receivables.

6. Allowance for doubtful debts

6.1. Short-term

	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Truc Pho Co., Ltd.	4,443,540,077	-	4,443,540,077	-
Le Vu Construction Co., Ltd.	1,176,293,056	-	1,176,293,056	-
Nong Huu Thuan Sinh Joint Stock Company	1,026,820,349	-	1,026,820,349	-
Dak Lak Rubber Wood Processing JSC	3,757,574,500	-	3,757,574,500	-
Nhat Thong Agriculture Co., Ltd.	9,989,067,800	-	9,989,067,800	-
Agritechco Co., Ltd.	762,810,000	-	762,810,000	-
Other entities	1,147,644,598	-	591,924,598	-
Total	**22,303,750,380**	**-**	**21,748,030,380**	**-**

Changes in provision for short-term doubtful receivables:

	Current period	Previous period
Opening balance	(21,748,030,380)	(22,381,360,380)
Additional provision	(555,720,000)	-
Reversal of provision	-	633,330,000
Closing balance	**(22,303,750,380)**	**(21,748,030,380)**

6.2. Long-term

	Closing balance		Opening balance	
	Historical cost	**Recoverable value**	**Historical cost**	**Recoverable value**
Cu M'gar Plantation Branch	2,314,690,364	-	2,314,690,364	-
Phu Xuan Plantation Branch	394,728,307	-	394,728,307	-
Total	**2,709,418,671**	**-**	**2,709,418,671**	**-**

Changes in provision for long-term doubtful receivables:

	Current period	**Previous period**
Opening balance	(2,709,418,671)	(2,984,024,025)
Additional provision	-	-
Reversal of provision	-	184,547,381
Closing balance	**(2,709,418,671)**	**(2,799,476,644)**

7. Inventories

	Closing balance		Opening balance	
	History cost	**Allowance**	**History cost**	**Allowance**
Raw materials, materials	31,305,361,392	(401,558,495)	13,829,603,984	(401,558,495)
Tools, equipment	8,032,777,665	-	7,059,835,476	-
Work in progress	31,798,109,342	-	14,268,605,687	-
Finished products	61,704,028,645	-	97,614,057,497	-
Merchandise	2,693,566,763	-	198,525,679	-
Goods sent for sale	1,100,878,256	-	4,042,289,090	-
Total	**136,634,722,063**	**(401,558,495)**	**137,012,917,413**	**(401,558,495)**

Details of the ending work-in-process production and business costs are as follows:

	Closing balance	**Opening balance**
Rubber business value	14,358,293,903	9,376,064,160
Durian production and business costs	17,288,501,098	4,799,440,302
Other work-in-progress production and business costs	151,314,341	93,101,225
Total	**31,798,109,342**	**14,268,605,687**

- Raw materials and supplies at the end of the period include additives used for rubber latex processing. packaging materials for finished products. as well as various types of plant protection chemicals. fertilizers. and other raw materials.
- Tools and equipment consist of labor protection gear. tapping cups. latex collection cups. girder wires. and latex collection strings.
- Work-in-progress production costs represent the value of raw latex at the processing plant as of June 30,2026. that has not yet been processed into finished products.
- Finished products include various types of rubber latex products such as SVR 5. SVR 10. SVR 20. SVR 3L. SVR CV60.

- Goods consists of beer. soft drinks. and souvenirs at Dakruco Hotel.
- Certain inventories that are subject to decline in value, substandard quality, or stagnant have been provided for as at June 30, 2026. In addition, the Company had no other substandard or stagnant inventories as at June 30, 2026.
- The Company had no inventories pledged or mortgaged as security for loans as at June 30, 2026.

8. Short-term/long-term expenses to be allocated

8.1. Short-term

	Closing balance	Opening balance
Deferred expenses for tools and instruments	184,716,427	292,590,873
Insurance expenses	187,451,202	255,721,674
Repair and replacement expenses	222,440,728	147,645,013
Other short-term deferred expenses	263,158,257	121,530,859
Total	**857,766,614**	**817,488,419**

Changes in Short-term expenses to be allocated:

	Current period	Previous period
Opening balance	817,488,419	548,181,742
Increase during the period	885,596,886	995,207,246
Allocation during the period	(845,318,691)	(629,337,205)
Closing balance	**857,766,614**	**914,051,783**

8.2. Long-term

	Closing balance	Opening balance
Repair and replacement costs	5,251,224,825	6,362,087,147
Prepaid land lease advantage based on enterprise value valuation (*)	4,517,104,529	4,637,693,099
Tools and equipment awaiting allocation	1,684,440,652	1,388,434,390
Other long-term deferred charges	257,314,563	906,467,084
Total	**11,710,084,569**	**13,294,681,720**

(*) The prepaid land rental advantage is amortized to expenses on a straight-line basis over the remaining lease term of 309 months, from the date the Company officially converted into a joint stock company (from January 1, 2018 to December 31, 2044).

Changes in Long-term expenses to be allocated:

	Current period	Previous period
Opening balance	13,294,681,720	9,589,790,424
Increase during the period	1,334,309,172	1,473,236,424
Allocation during the period	(2,918,906,323)	(1,966,247,893)
	-	-
Closing balance	**11,710,084,569**	**9,096,778,955**

9. Tangible fixed assets

	Buildings, structures	Machinery equipment	Mean of transportation, transmitters	Office equipment, furniture	Perennial plants	Other fixed assets	Total
Historical cost							
Opening balance	325,929,827,975	282,593,283,262	86,310,853,707	3,689,395,269	755,793,430,287	687,875,636	1,455,004,666,136
Increase in the year	3,645,341,458	864,081,481	81,332,222	45,000,000	175,615,588,164	-	180,251,343,325
- Purchase	*149,361,111*	*864,081,481*	-	*45,000,000*	-	-	*1,058,442,592*
- Construction completed	*3,495,980,347*	-	*81,332,222*	-	*175,615,588,164*	-	*179,192,900,733*
Decreasing	-	(525,394,055)	(1,404,409,000)	(34,000,000)	(39,145,004)	-	(2,002,948,059)
- Liquidation, sale	-	*(525,394,055)*	*(1,404,409,000)*	*(34,000,000)*	*(39,145,004)*	-	*(2,002,948,059)*
Closing balance	**329,575,169,433**	**282,931,970,688**	**84,987,776,929**	**3,700,395,269**	**1,106,946,316,607**	**687,875,636**	**1,633,253,061,402**
Of which:							
- Fully depreciated but still in use	*117,722,767,637*	*181,312,798,325*	*34,006,573,362*	*2,551,819,511*	*7,525,967,176*	*111,902,000*	*343,231,828,011*
- Awaiting disposal	-	-	-	-	-	-	-
Depreciation							
Opening balance	211,738,006,816	269,020,453,227	48,521,834,303	2,688,524,509	200,839,247,051	368,303,151	733,176,369,057
Depreciation	4,150,088,679	5,319,934,554	2,087,507,171	31,960,959	20,022,710,550	42,221,460	31,654,423,373
Decreasing	-	(518,894,054)	(1,400,327,737)	(34,000,000)	(31,868,565)	-	(1,985,090,356)
- Liquidation, sale	-	*(518,894,054)*	*(1,400,327,737)*	*(34,000,000)*	*(31,868,565)*	-	*(1,985,090,356)*
Closing balance	**215,888,095,495**	**273,821,493,727**	**49,209,013,737**	**2,686,485,468**	**220,798,220,471**	**-**	**762,845,702,074**
Net book value							
Opening balance	114,191,821,159	13,572,830,035	37,789,019,404	1,000,870,760	554,954,183,236	319,572,485	721,828,297,079
Closing balance	**113,687,073,938**	**9,110,476,961**	**35,778,763,192**	**1,013,909,801**	**886,148,096,136**	**687,875,636**	**870,407,359,328**

- Cost of fixed assets that have depreciated fully are still using as of June 30, 2026: VND 343,231,828,011
- No tangible fixed assets pending liquidation as of June 30, 2026.
- Carrying amount of fixed assets mortgaged for loans as of June 30, 2026 is 685,367,596,737 VND (Refer to Notes No. V.22).

10. Intangible fixed assets

	Computer software	Quality control technology	Current liquidation value of rubber plantation (*)	Total
Historical cost				
Opening balance	2,727,596,658	300,000,000	15,325,349,318	18,352,945,976
Liquidation, sale	-	-	(5,102,285)	(5,102,285)
Closing balance	**2,727,596,658**	**300,000,000**	**15,320,247,033**	**18,347,843,691**
Of which:	-	-	-	-
- Fully depreciated but still in use	*1,394,509,116*	*300,000,000*	-	*1,694,509,116*
- Awaiting disposal	-	-	-	-
Depreciation				
Opening balance	2,103,546,658	300,000,000	-	2,403,546,658
Depreciation	52,500,000	-	-	52,500,000
Liquidation, sale	-	-	-	-
Closing balance	**2,156,046,658**	**300,000,000**	**-**	**2,456,046,658**
Net book value				
Opening balance	624,050,000	-	15,325,349,318	15,949,399,318
Closing balance	**571,550,000**	**-**	**15,320,247,033**	**15,891,797,033**

(*) When determining the enterprise value for the equitization of state-owned enterprises. the company has assessed the value of rubber plantations in operation in accordance with the provisions of Circular 17/2015/TTLT/BNNPTNT-BTC of the Ministry of Agriculture and Rural Development and the Ministry of Finance. The actual value of rubber plantations in operation is determined based on the actual value of rubber plantations in operation is determined based on. The classification coefficient of the plantation. and the present value of the liquidation value of the rubber plantation in operation.

According to Clause 4. Article 10 of Circular 17/2015/TTLT/BNNPTNT-BTC of the Ministry of Agriculture and Rural Development and the Ministry of Finance. the present value of the liquidation value of rubber plantations in operation is recognized as an intangible fixed asset. This value is not subject to depreciation during the operation of the rubber plantation but will be fully depreciated at the time of plantation liquidation.

- The original cost of fully depreciated intangible fixed assets still in use as of June 30, 2026 is VND 1,694,509,116.
- The remaining value of intangible fixed assets pledged or mortgaged for loans as of June 30, 2026 is VND 15,320,247,033 (Refer to Notes No. V.22).

11. Long-term seasonal crops or long-term crops harvested once

Items	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Long-term crops harvested once	**446,838,105**	**446,838,105**	**446,838,105**	**446,838,105**
Forestry Garden FSC	1,291,793,203	1,291,793,203	1,105,190,274	1,105,190,274
Acacia (for timber)	446,838,105	446,838,105	446,838,105	446,838,105
Total	**1,738,631,308**	**1,738,631,308**	**1,552,028,379**	**1,552,028,379**

(*) The recoverable amount is determined as the cost less the provision for doubtful receivables.

As at June 30, 2026:

- The Company had no biological assets pledged, mortgaged, or used as security for its liabilities.
- The Company had no commitments to invest in or purchase biological assets.

- *Method of allocating care and cultivation costs incurred during the period for parent biological assets, newly generated biological assets, agricultural products, etc.:*

The Company recognizes costs of caring for and cultivating crops based on actual costs incurred in accordance with technical requirements.

- *Provisions for impairment of biological assets (if any):*

The Company did not incur any such provisions.

- *Changes in fair value less costs to sell of biological assets that the Company can observe and measure (if any):*

The Company did not have any such changes.

12. Construction in progress

	Area (ha)	Opening balance	Expenses incurred during the period	Transfer to fixed assets during the period	Transfer to deferred expense for the period	Other reductions (transfer)	Closing balance
Investment in rubber plantation		**646,780,048,298**	**54,529,708,857**	**(175,615,588,164)**	**-**	**(539,076,045)**	**525,155,092,946**
Phu Xuan farm		***324,416,200,585***	***14,115,633,720***	***(131,070,358,034)***	***-***	***(3,000,000)***	***207,458,476,271***
Rubber garden planted in 2016		60,676,494,144	24,916,219	(60,701,410,363)	-	-	-
Rubber garden planted in 2017	89.00	72,545,083,795	1,118,243,496	(54,488,868,168)	-	-	19,174,459,123
Rubber garden planted in 2018	180.34	48,739,564,762	1,945,067,468	(15,880,079,503)	-	(3,000,000)	34,801,552,727
Rubber garden planted in 2019	182.90	29,415,696,786	1,950,191,290	-	-	-	31,365,888,076
Rubber garden planted in 2020	321.63	52,566,418,340	3,971,475,485	-	-	-	56,537,893,825
Rubber garden planted in 2021	416.20	60,472,942,758	5,105,739,762	-	-	-	65,578,682,520
Cu K'po farm		***224,670,253,417***	***10,192,877,280***	***(40,645,803,565)***	***-***	***(2,629,288)***	***194,214,697,844***
Rubber garden planted in 2016		40,628,570,833	17,232,732	(40,645,803,565)	-	-	-
Rubber garden planted in 2017	321.55	70,182,316,568	3,397,850,201	-	-	-	73,580,166,769
Rubber garden planted in 2018	287.87	50,568,534,317	2,640,567,622	-	-	-	53,209,101,939
Rubber garden planted in 2019	261.49	44,162,958,624	2,762,122,358	-	-	(2,629,288)	46,922,451,694
Rubber garden planted in 2020	146.64	19,127,873,075	1,375,104,367	-	-	-	20,502,977,442
19/8 farm		***8,812,664,800***	***-***	***-***	***-***	***-***	***8,812,664,800***
Rubber garden planted in 2017 (*)	85.82	8,812,664,800	-	-	-	-	8,812,664,800

(*) This represents the value of the rubber plantation for which a land recovery decision was issued under Decision No. 1903/QD-UBND dated August 20, 2020, by the People's Committee of Dak Lak Province, and the Company has ceased investment and maintenance activities. Nguyen Hoang Development Investment Joint Stock Company, the project investor, made an advance compensation payment of VND 10,000,000,000 to the Company.

However, Nguyen Hoang Development Investment Joint Stock Company did not meet the conditions to implement the project and has therefore not fully paid the compensation to the Company in accordance with the approved compensation plan. Accordingly, the Company has not yet handed over the land to the State and continues to monitor the construction in progress and advances from customers (Refer to Note No V.15).

	Area (ha)	Opening balance	Expenses incurred during the period	Transfer to fixed assets during the period	Transfer to deferred expense for the period	Other reductions (transfer)	Closing balance
Cu M'gar farm		***82,399,707,013***	***23,007,009,217***	***(3,899,426,565)***	-	***(533,446,757)***	***100,973,842,908***
Rubber garden planted in 2019		3,897,208,111	2,218,454	(3,899,426,565)	-	-	-
Rubber garden planted in 2020	92.54	17,311,378,999	1,320,015,401	-	-	-	18,631,394,400
Rubber garden planted in 2022	121.57	16,064,028,319	1,346,633,357	-	-	(300,000)	17,410,361,676
Rubber garden planted in 2024	27.80	1,998,345,309	289,230,597	-	-	(1,200,000)	2,286,375,906
Rubber garden planted in 2025	763.79	27,178,643,374	6,662,003,262	-	-	(196,525,868)	33,644,120,768
Coffee plantation with intercropping in 2025		15,368,237,248	7,785,276,845	-	-	(335,420,889)	22,818,093,204
Coffee plantation with intercropping in 2026		-	5,601,631,301	-	-	-	5,601,631,301
New planting in 2025 - Areca palm		581,865,653	-	-	-	-	581,865,653
High-tech agricultural project		***6,481,222,483***	***7,214,188,640***	-	-	-	***13,695,411,123***
New durian garden planted in 2024	11.73	1,741,431,607	316,501,677	-	-	-	2,057,933,284
New durian garden planted in 2025	50.05	3,467,724,235	1,551,345,825	-	-	-	5,019,070,060
Coffee plantation with intercropping in 2025		1,272,066,641	481,462,175	-	-	-	1,753,528,816
Coffee plantation with intercropping in 2026		-	4,287,174,929	-	-	-	4,287,174,929
New durian garden planted in 2026	23.47	-	577,704,034	-	-	-	577,704,034
Other construction in progress		**1,674,616,683**	**9,700,600,620**	**(3,495,980,347)**	**(589,418,518)**	**(1,141,834,559)**	**6,147,983,879**
Company Office		1,674,616,683	9,700,600,620	(3,495,980,347)	(589,418,518)	(1,141,834,559)	6,147,983,879
Total		**648,454,664,981**	**64,230,309,477**	**(179,111,568,511)**	**(589,418,518)**	**(1,680,910,604)**	**531,303,076,825**

The value of unfinished construction costs used as collateral or mortgage as of June 30. 2026. is VND 15.320.247.033 (Refer to Note No. V.22).

13. Long-term financial investments

	Closing balance			Opening balance		
	History cost	Fair value	Allowance	History cost	Fair value	Allowance
- Investment in subsidiary company	**336,936,495,284**	**373,367,735,543**	**(96,704,289)**	**388,387,995,284**	**507,436,224,681**	**-**
- Daknoruco Rubber Joint Stock Company (*)	19,775,566,455	37,057,831,047	-	19,775,566,455	38,862,653,475	-
- Dak Lak - Mondulkiri Rubber Development Co., Ltd. (*)	316,160,928,829	335,406,608,786	-	368,612,428,829	468,573,571,206	-
- Central Highlands Agricultural Products Testing and Export Co., Ltd. (TNAE) (*) (i)	1,000,000,000	903,295,711	(96,704,289)	-	-	-
- Investment in associate company	**339,120,808,995**	**446,632,670,842**	**(101,672,256)**	**339,120,808,995**	**435,969,627,033**	**(101,672,256)**
- Dak Lak Rubber Investment Joint Stock Compa	331,155,361,846	438,102,000,000	-	331,155,361,846	428,220,000,000	-
- Dak Lak Rubber Wood Processing Joint Stock	101,672,256	-	(101,672,256)	101,672,256	-	(101,672,256)
- Rubber Engineering Joint Stock Company (*)	7,863,774,893	8,530,670,842	-	7,863,774,893	7,749,627,033	-
- Investment in other entities	**7,939,327,297**	**7,329,137,965**	**-**	**7,939,327,297**	**9,344,686,560**	**-**
- Dak Lak Rubber People's Credit Fund (*)	7,939,327,297	7,329,137,965	-	7,939,327,297	9,344,686,560	-
Total	**683,996,631,576**	**827,329,544,351**	**(198,376,545)**	**735,448,131,576**	**952,750,538,275**	**(101,672,256)**

(*) As at the reporting date, the Company has not yet determined the fair value of these investments for disclosure in the Interim Separate Financial Statements because there are no quoted market prices for these investments, and the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises currently do not provide guidance on determining fair value using valuation techniques. The fair value of these investments may differ from their carrying amounts. The provision for impairment of investments in subsidiaries is determined based on the losses incurred by the investees.

(i) According to Resolution No. 27/NQ-HĐQT dated December 4, 2025, the Board of Directors approved the policy for the Company's Executive Board to enter into a memorandum of understanding and a capital contribution agreement with two other partners to establish Tay Nguyen Agricultural Testing and Export Company Limited, with the Company's capital contribution representing 33.33% of the charter capital (equivalent to VND 7 billion). However, under Resolution No. 09/NQ-HĐQT dated April 24, 2026, the Company's Board of Directors approved the plan to convert Tay Nguyen Agricultural Testing and Export Company Limited into a subsidiary wholly owned by the Company.

As at June 30, 2026, the Company had made a provision for impairment of its investment in Tay Nguyen Agricultural Testing and Export Company Limited amounting to VND 96,704,289.

(ii) The fair value of the investment in Dak Lak Rubber Investment Joint Stock Company, which is listed on the UPCOM market, is determined based on the closing price of the Company's shares as at June 30, 2026 of VND 13,300 per share. The market value of the shares was higher than the original cost of the investment. In addition, according to the financial statements of the investee as at June 30, 2026, the Company's equity interest in the investee remained intact, and the Company continued to receive dividends from the investee. Therefore, no provision for impairment of the investment in another entity was recognized.

(iii) Dak Lak Rubber Wood Processing Joint Stock Company is pending dissolution, and its equity according to its financial statements has become negative. The Company has fully provided 100% for impairment of this investment.

Additional information

		Closing balance			**Opening balance**		
	Operational status	**Number of shares**	**Capital ratio**	**Voting ratio**	**Number of shares**	**Capital ratio**	**Voting ratio**
- Investment in subsidiary company							
- Daknoruco Rubber Joint Stock Company	Active	2,568,100	73.37%	73.37%	2,568,100	73.37%	73.37%
- Dak Lak - Mondulkiri Rubber Development Co., Ltd.	Active	-	100.00%	100.00%	-	100.00%	100.00%
- Central Highlands Agricultural Products Testing and Export Co., Ltd. (TNAE)	Active	-	100.00%	100.00%	-	100.00%	100.00%
- Investment in associate company							
- Dak Lak Rubber Investment Joint Stock Company	Active	32,940,000	45.00%	45.00%	-	45.00%	45.00%
- Dak Lak Rubber Wood Processing Joint Stock Company	Pending Dissolution	301,998	45.13%	45.13%	301,998	45.13%	45.13%
- Rubber Engineering Joint Stock Company	Active	540,000	28.79%	28.79%	540,000	28.79%	28.79%
- Investment in other entities							
- Dak Lak Rubber People's Credit Fund	Active	-	9.57%	9.57%	-	9.77%	9.77%

The main transactions between the Company and its subsidiaries and associates during the period are presented in Note No. VIII.1.2

The number of shares of Dak Lak Rubber Investment Joint Stock Company pledged as collateral for loans as of June 30. 2026. is 6.000.000 shares (Refer to Notes No. V.22).

The movement in the provision for long-term investment losses in other entities is as follows:

	Current period	Previous period
Opening balance	(101,672,256)	(101,672,256)
Additional provision	(96,704,289)	-
Reversal of provision	-	-
Closing balance	**(198,376,545)**	**(101,672,256)**

14. Short-term trade payables

	Closing balance	Opening balance
Payables to related parties (Refer to Note VIII.1.2)	**1,335,488,606**	**211,940,125**
Rubber Technology Joint Stock Company	1,335,488,606	211,940,125
Payables to other suppliers	**50,337,709,588**	**44,084,087,836**
Van Chuc Co., Ltd.	7,595,059,213	11,738,125,622
Vuong Khai Single Member Co., Ltd.	-	6,394,585,500
Song Gianh Corporation Joint Stock Company	1,487,415,000	5,510,062,751
Minh Tan Fertilizer Import-Export Joint Stock Company	7,102,880,850	540,163,000
T2T Rubber Co., Ltd.	5,856,195,450	-
999 Production-Trading-Service Co., Ltd.	4,349,018,153	672,487,500
Other parties	23,947,140,922	19,228,663,463
Total	**51,673,198,194**	**44,296,027,961**

As of June 30. 2026. there were no outstanding liabilities that were due but not yet paid.

15. Short-term advances from customers

	Closing balance	Opening balance
Advances from related parties	-	-
Advances from other customers	**11,751,120,815**	**15,400,615,661**
Nguyen Hoang Investment and Development JSC (*)	10,000,000,000	10,000,000,000
Quang Giang Transport Co., Ltd.	-	4,889,947,650
T2T Rubber Co., Ltd.	1,236,126,942	-
Advances from other parties	514,993,873	510,668,011
Total	**11,751,120,815**	**15,400,615,661**

(*) Advance payment for compensation of assets on land to implement the project: International Education City Dak Lak. Currently. this project is suspended due to incomplete legal procedures.

As of June 30. 2026. the Company has no past due short-term advances from customers.

16. Dividends and profits payable

	Closing balance	Opening balance
Dividends payable to shareholders	26,333,772,475	5,552,940
Total	**26,333,772,475**	**5,552,940**

Pursuant to the Annual General Meeting of Shareholders' Resolution No. 01/NQ-DHDCD dated June 30, 2026, the Company approved the payment of cash dividends at a rate of 1.69% per share, equivalent to VND 26,330,200,000.

17. Taxes and other receivables. payables to States budget

	Opening balance		Transactions during the period		Closing balance	
	Payables	**Receivables**	**Payable amounts**	**Paid amounts**	**Payables**	**Receivables**
VAT on domestic sales	371,487	-	2,354,362,664	(2,354,292,775)	441,376	-
VAT on imports	-	-	581,814,942	(581,814,942)	-	-
Export and import duties	-	-	649,947	(649,947)	-	-
Corporate income tax	9,817,628,456	-	-	(11,000,000,000)	-	(1,182,371,544)
Personal income tax	12,480,467	-	1,431,274,363	(511,331,213)	932,423,617	-
Natural resource tax	5,723,134	-	16,974,313	(21,401,021)	4,311,072	(3,014,646)
Housing and land tax	-	(20,171,675)	-	-	-	(20,171,675)
Land lease payments	13,829,178,760	-	22,107,222,906	(21,213,768,025)	14,722,633,641	-
Other taxes	643,370	-	7,713,465	(6,068,288)	2,288,547	-
Total	**23,666,025,674**	**(20,171,675)**	**26,500,012,600**	**(35,689,326,211)**	**15,662,098,253**	**(1,205,557,865)**

The Company's tax reports will be subject to examination by the Tax Authority. the amount of tax presented on these financial statements may change as determined by the Tax Authority.

Value added tax

The Company has paid value added tax (VAT) in accordance with deduction method. The tax rate apply for activities are as follows:

- Rubber latex. elastic thread. exported agricultural products: apply 0% tax rate
- Rubber latex for domestic consumption: apply 5% tax rate
- Elastic thread products for domestic consumption. hotel and accommodation services: apply 10% tax rate

Some of the Company's goods and services groups currently subject to a 10% tax rate will be reduced to 8% in accordance with Decree 174/2025/ND-CP dated June 30, 2025 effective from January 1, 2025 to December 31, 2026.

Import and Export Tax

The company declares and pays taxes according to the notification from the Customs authority.

Corporate income tax

The company is required to pay corporate income tax on taxable income at a tax rate of 20%.

The corporate income tax payable for the period is determined as follows:

	Current period	Previous period
Total accounting profits before CIT	**64,355,371,359**	**65,071,469,459**
Adjustments to determine profit subject to corporate income tax payable	730,185,739	(3,653,120,522)
Increasing adjustment	6,286,008,931	7,626,343,282
- Non-deductible expenses	*909,799,367*	*247,271,647*
- Remuneration for non-executive board of directors	*41,000,000*	*40,800,000*
- Revenue from shipments cleared but not yet delivered this period	*1,292,920,474*	*3,921,156,400*
- Cost of goods corresponding to shipments cleared but not yet delivered previous year	*4,042,289,090*	*3,417,115,235*
Decreasing adjustment	(5,555,823,192)	(11,279,463,804)
- Cost of goods corresponding to shipments cleared but not yet delivered this period	*(1,100,878,256)*	*(4,035,959,185)*
- Revenue from shipments cleared but not yet delivered previous year	*(4,454,944,936)*	*(4,498,649,568)*
- Reversal of interest expense excluded in the previous year	-	*(2,744,855,051)*
Taxable income	**65,085,557,098**	**61,418,348,937**
Tax-exempt income	(79,399,478,627)	(1,355,389,663)
Losses carried forward from previous years	-	(1,798,276,758)
Assessable income	**(14,313,921,529)**	**58,264,682,516**
Corporate income tax rate	20%	20%
Corporate income tax payable at the standard rate	-	**11,652,936,503**
Corporate income tax difference due to the application of a rate other than the standard rate	-	-
Exempt or reduced corporate income tax	-	-
Corporate income tax payable	-	**11,652,936,503**
Adjustments to CIT payable for previous years	-	-
Total corporate income tax payable	-	**11,652,936,503**

Land rent

The Company must pay land rent for the land area being used including production and business land and non-agricultural land. Every location has a distinct price for a land rent unit. Paying land rent complies with the notice issued by the tax office.

Land tax

The land rent is paid according to the notification from the tax authority.

Other taxes

The company declares and pays in accordance with regulations.

18. Payables to employees

	Closing balance	Opening balance
Salary payables	42,038,200,840	70,912,375,420
Total	**42,038,200,840**	**70,912,375,420**

The annual salary fund is determined in accordance with Decree No. 248/2025/ND-CP dated September 15, 2025, issued by the Government, providing regulations on labor, salaries, remuneration and bonuses for companies in which the State holds controlling shares or capital contributions.

19. Short-term accrued expenses

	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other organizations and individuals	**8,102,362,802**	**7,007,508,417**
Office and dependent accounting branches	***7,890,766,981***	***6,732,194,839***
- Advance provision for interest expense	3,039,350,688	3,013,923,289
- Intercropping management expense	-	1,360,834,000
- Other payable expenses	4,851,416,293	2,357,437,550
Dakruco Hotel Complex	***15,643,744***	***21,639,665***
- Other payable expenses	15,643,744	21,639,665
Rubber Thread Processing Factory	***195,952,077***	***253,673,913***
- Uniform and product introduction expenses	18,000,000	78,000,000
- Hazardous waste and post-production wastewater treatment	15,305,455	30,788,969
- Other payable expenses	162,646,622	144,884,944
Total	**8,102,362,802**	**7,007,508,417**

20. Short-term revenue to be allocated

	Closing balance	Opening balance
Revenue to be allocated related to related parties	-	-
Revenue to be allocated related to other organizations and individuals	**27,200,124,270**	**29,109,561,375**
Revenue from leasing land for intercropping	26,633,306,067	29,032,288,637
Revenue from leasing premises	566,818,203	77,272,738
Total	**27,200,124,270**	**29,109,561,375**

21. Short-term/long-term other payables

21.1. Short-term

	Closing balance	Opening balance
Payables to related parties (Refer to Note VIII.1.2)	**1,718,853,330**	**2,047,405,190**
Dak Lak - Mondulkiri Rubber Development Co., Ltd.	1,718,853,330	2,047,405,190
Payables to other entities	**32,050,242,296**	**28,494,738,295**
Payables for equitization	-	24,446,403,457
Welfare bonus fund payable to employees (pre-equitization period)	27,759,561,185	-
Union funds	1,609,543,556	1,370,330,706
Other payables	2,681,137,555	2,678,004,132
Total	**33,769,095,626**	**30,542,143,485**

21.2. Long-term

	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other entities	**17,736,033,562**	**76,106,864,008**
Welfare bonus fund payable to employees (pre-equitization period)	-	54,655,211,872
Bui Thi Kim Anh (*)	3,943,490,000	3,943,490,000
Ho Lak Tobacco Joint Stock Company (*)	1,192,586,000	1,801,626,000
Luu Thanh Diep (*)	1,178,520,000	1,178,520,000
Hong Thuan High-Tech Agriculture Co., Ltd. (*)	744,216,499	1,098,324,499
Duong Duc Cuong (*)	-	873,000,000
Saigon - Ban Me Agricultural Products Joint Stock Company	813,097,400	813,097,400
Tam An Dak Lak Joint Stock Company (*)	6,000,000	6,000,000
Other entities	9,858,123,663	11,737,594,237
Total	**17,736,033,562**	**76,106,864,008**

(*) Received deposit under a high-tech agricultural business cooperation contract. with a term of 4 to 5 years.

22. Short-term/long-term borrowings and finance lease liabilities

22.1. Short-term

	Closing balance		Opening balance	
	Value	Able amount to pay	Value	Able amount to pay
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other parties	**43,200,000,000**	**43,200,000,000**	**22,500,000,000**	**22,500,000,000**
Long-term loan due to be repaid	***43,200,000,000***	***43,200,000,000***	***22,500,000,000***	***22,500,000,000***
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	43,200,000,000	43,200,000,000	22,500,000,000	22,500,000,000
Total	**43,200,000,000**	**43,200,000,000**	**22,500,000,000**	**22,500,000,000**

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

	Opening balance	Loans incurred during the year	Loans repaid during the year	Other reductions	Transfer from long-term loans	Closing balance
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other parties	**22,500,000,000**	-	**(11,250,000,000)**	-	**31,950,000,000**	**43,200,000,000**
Long-term loan due to be repaid	**22,500,000,000**	-	**(11,250,000,000)**	-	**31,950,000,000**	**43,200,000,000**
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	*22,500,000,000*	-	*(11,250,000,000)*	-	*31,950,000,000*	43,200,000,000
Total	**22,500,000,000**	-	**(11,250,000,000)**	-	**31,950,000,000**	**43,200,000,000**

22.2. Long-term

	Closing balance		Opening balance	
	Value	Able amount to pay	Value	Able amount to pay
Long-term borrowings and finance lease liabilities payable to related parties (Refer to Note VIII.1.2)	**40,000,000,000**	**40,000,000,000**	**80,000,000,000**	**80,000,000,000**
- Dak Lak Rubber Investment Joint Stock Company (i)	40,000,000,000	40,000,000,000	80,000,000,000	80,000,000,000
Long-term borrowings and finance lease liabilities payable to other parties	**285,750,194,400**	**285,750,194,400**	**279,337,697,687**	**279,337,697,687**
Long-term bank loans	***285,650,000,000***	***285,650,000,000***	***276,600,000,000***	***276,600,000,000***
- Vietnam JSC Bank for Industry and Trade – Dak Lak Branch (ii)	285,650,000,000	285,650,000,000	276,600,000,000	276,600,000,000
Long-term loans from other parties	***100,194,400***	***100,194,400***	***2,737,697,687***	***2,737,697,687***
- Long-term loans from employees (iii)	100,194,400	100,194,400	2,737,697,687	2,737,697,687
Total	**325,750,194,400**	**325,750,194,400**	**359,337,697,687**	**359,337,697,687**

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

	Opening balance	Loans incurred during the year	Loans repaid during the year	Other reductions	Transfer to short-term loans	Closing balance
Long-term borrowings and finance lease liabilities payable to related parties (Refer to Note VIII.1.2)	**80,000,000,000**	-	**(40,000,000,000)**	-	-	**40,000,000,000**
- Dak Lak Rubber Investment Joint Stock Company (i)	80,000,000,000	-	(40,000,000,000)	-	-	40,000,000,000
Long-term borrowings and finance lease liabilities payable to other parties	**279,337,697,687**	**41,000,000,000**	-	**(2,637,503,287)**	**(31,950,000,000)**	**285,750,194,400**
Long-term bank loans	***276,600,000,000***	***41,000,000,000***	-	-	***(31,950,000,000)***	***285,650,000,000***
- Vietnam JSC Bank for Industry and Trade – Dak Lak Branch (ii)	276,600,000,000	41,000,000,000	-	-	(31,950,000,000)	285,650,000,000
Long-term loans from other parties	***2,737,697,687***	-	-	***(2,637,503,287)***	-	***100,194,400***
- Long-term loans from employees (iii)	2,737,697,687	-	-	(2,637,503,287)	-	100,194,400
Total	**359,337,697,687**	**41,000,000,000**	**(40,000,000,000)**	**(2,637,503,287)**	**(31,950,000,000)**	**325,750,194,400**

(i) Long-term loan from Dak Lak Rubber Investment Joint Stock Company under loan contracts::

- Loan contract No. 01/2023/HDVV. signed on May 22. 2023: The maximum loan amount is VND 40,000,000,000 used for business operations and investment. The interest rate is 10.5% per annum at the time of lending. adjusted based on the floating interest rate of VietinBank throughout the loan term. The loan term is 24 months from the disbursement date for each loan. The borrower pledges 6,000,000 shares of Dak Lak Rubber Investment Joint Stock Company held by Dak Lak Rubber Joint Stock Company. These shares are listed and traded on UPCOM and deposited at BIDV Securities Joint Stock Company (BSC).

(ii) Long-term loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch under the following agreements:

- Investment Project Loan Agreement No. 25.85.1003/2025-HĐCVTL/NHCT502-CAOSUDAKLAK dated March 19, 2025: The maximum loan amount is VND 300,000,000,000. The purpose of the loan is to finance the payment of eligible investment costs of the project, including reimbursement of investment costs for replanting and newly planting and caring for rubber trees (5,617.8 hectares) in Krong Buk District and Cu M'gar District, Dak Lak Province, for which the Company was the investor during the period from 2015 to 2024. The lending interest rate is 8.5% per annum at the time of disbursement and is adjusted according to VietinBank's floating lending rate throughout the loan term. The loan term is 120 months, commencing from the day following the date of the first loan disbursement. The collateral comprises land use rights and assets attached to land under Land Use Rights Certificate No. CT 03866 issued by the Department of Natural Resources and Environment of Dak Lak Province on December 2, 2021, relating to land parcel No. 51, map sheet No. 2; the rights to exploit rubber latex and rubber wood, together with other rights and benefits arising from rubber plantations owned by Dak Lak Rubber Joint Stock Company located on land parcels and map sheets No. 1, 2, 4–9 and 11–15 in Chu Kpo Commune, Krong Buk District, Dak Lak Province; and rubber plantations located on land parcels and map sheets No. 44, 45, 46, 47 and 48 in Ea Drong Commune, Cu M'gar District, Dak Lak Province.
- Investment Project Loan Agreement No. 26.85.1002/2026-HĐCVTL/NHCT502-CAOSUDAKLAK dated March 9, 2026: The maximum loan amount is VND 235,000,000,000. The purpose of the loan is to finance eligible investment costs of the project, including reimbursement of costs incurred for the investment in the project for newly planting and caring for rubber trees intercropped with coffee (729.17 hectares) at Cu M'gar Plantation, Dak Lak Province. The lending interest rate is 9.5% per annum at the time of disbursement and is adjusted according to VietinBank's floating lending rate throughout the loan term. The loan term is 144 months, commencing from the day following the date of the first loan disbursement. The collateral comprises Land Use Rights Certificate and Ownership of Assets Attached to Land Certificate No. AA03382945 issued by the Dak Lak Provincial Land Registration Office on September 16, 2025, covering 41 land parcels on map sheets No. 77 and 78, with a total area of 6,653,786.0 m², including 6,250,957.3 m² of perennial crop land, 256,718.5 m² of other annual crop land, and 146,110.2 m² of agricultural production land and internal roads serving production activities, located in Dray Bhăng Commune, Dak Lak Province.

(iii) Long-term Employee Loans: According to Decision No. 126/QĐ-CT dated March 29. 2013. there is no specific loan term. The purpose of the loan is to provide working capital for Dak Lak Rubber Thread Joint Stock Company (now Dak Lak Rubber Joint Stock Company) to support business operations. The interest rate follows the bank's rate at the time of borrowing.

23. Bonus and welfare fund

	Opening balance	Increased due to appropriation of profit	Additional increase	Expenditures for the period	Closing balance
Reward and welfare fund	36,520,243,556	27,185,361,933	17,757,852,080	(9,254,905,400)	72,208,552,169
Total	**36,520,243,556**	**27,185,361,933**	**17,757,852,080**	**(9,254,905,400)**	**72,208,552,169**

24. Owner's equity

24.1. Statement of changes in owners' equity

	Contributed capital	Investment and development fund	Undistributed profit after tax	Total
Balance as of January 1, 2025	**1,558,000,000,000**	**38,093,910,491**	**88,936,870,024**	**1,685,030,780,515**
Profit for the period	-	-	53,202,226,089	53,202,226,089
Allocation to the investment and development fund	-	15,153,712,000	(15,153,712,000)	-
Allocation to the reward and welfare fund	-	-	(21,790,944,599)	(21,790,944,599)
Dividend distribution to shareholders	-	-	(38,326,800,000)	(38,326,800,000)
Balance as of June 30, 2025	**1,558,000,000,000**	**53,247,622,491**	**66,867,639,514**	**1,678,115,262,005**
Balance as of January 1, 2026	**1,558,000,000,000**	**53,247,622,491**	**76,569,743,953**	**1,687,817,366,444**
Profit for the period	-	-	64,311,248,633	64,311,248,633
Allocation to the investment and development fund	-	22,937,679,000	(22,937,679,000)	-
Allocation to the reward and welfare fund	-	-	(27,185,361,933)	(27,185,361,933)
Dividend distribution to shareholders	-	-	(26,330,200,000)	(26,330,200,000)
Balance as of June 30, 2026	**1,558,000,000,000**	**76,185,301,491**	**64,427,751,653**	**1,698,613,053,144**

Profit distribution according to Resolution of the Annual General Meeting of Shareholders No. 01/NQ-DHDCD dated June 30. 2026. Reserve funds with the amount: VND 50,123,040,933 specifically:

- Allocation for investment and development fund: VND 22,937,679,000
- Allocation for bonus and welfare fund: VND 26,957,913,000
- Allocation for bonus fund for Company managers: VND 227,448,333

Dividend payment from after-tax profit in 2025 VND 26,330,000,000

24.2. Details of investment capital

	Closing balance		Opening balance	
	Value	Ratio	Value	Ratio
The People's Committee of Dak Lak province	1,541,416,000,000	98.94%	1,541,416,000,000	98.94%
Other shareholders	16,584,000,000	1.06%	16,584,000,000	1.06%
	1,558,000,000,000	**100.00%**	**1,558,000,000,000**	**100.00%**

24.3. Capital transactions with owners and dividend. profit distribution

	Current period	Previous period
- Contributed capital		
+ Opening balance	*1,558,000,000,000*	*1,558,000,000,000*
+ Increasing in the period	-	-
+ Decreasing in the period	-	-
+ Closing balance	*1,558,000,000,000*	*1,558,000,000,000*
- Distributed dividend	(1,980,465)	(51,881,400,000)

24.4. Shares

	Closing balance	Opening balance
The number of shares subscribed to issue	155,800,000	155,800,000
The number of shares issued	155,800,000	155,800,000
- Ordinary shares	*155,800,000*	*155,800,000*
- Preference shares	-	-
The number of treasury shares	-	-
- Ordinary shares	-	-
- Preference shares	-	-
The number of shares circulated	155,800,000	155,800,000
- Ordinary shares	*155,800,000*	*155,800,000*
- Preference shares	-	-
Par values shares cirulated (VND/share)	10,000	10,000

24.5. Undistributed profit after tax

	Closing balance	Opening balance
Profits brought forward	76,569,743,953	88,936,870,024
Adjustments for previous year's profit	-	-
Profits after corporate income tax of current period	64,311,248,633	76,458,930,528
Profit distribution	**(76,453,240,933)**	**(88,826,056,599)**
Previous year profit distribution	(53,515,561,933)	(73,672,344,599)
- Allocation to the Development Investment Fund	(22,937,679,000)	(15,153,712,000)
- Allocation to the Bonus and Welfare Fund	(26,957,913,600)	(21,470,079,317)
- Allocation for bonus fund for Company managers	(227,448,333)	(320,865,282)
- Distribute dividends to shareholders	(26,330,200,000)	(51,881,400,000)
Profit distribution for the current period	-	-
Undistributed profit after tax	**64,427,751,653**	**76,569,743,953**

25. Off-balance sheet accounts

25.1. Foreign currency

	Closing balance	Opening balance
Dollar USA (USD)	187,139.89	767,001.07
Dollar Canada (CAD)	20.00	20.00

25.2. Assets under agreement on keeping

Item	Closing balance		
Unused assets handed over to local authorities	Historical cost	Depreciation	Net book value
- Collective house	*273,368,165*	*(273,368,165)*	-
Total	**273,368,165**	**(273,368,165)**	**-**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE INCOME STATEMENTS

Unit: VND

1. Revenues

1.1. Total revenue

	Current period	Previous period
Revenue from related parties	**1,389,600**	**496,595,036**
Revenue from other parties	**328,648,580,743**	**241,303,458,255**
Revenue from rubber latex sales	219,369,420,028	142,640,223,803
Revenue from restaurant, motel and tourism services	10,005,497,610	10,641,082,600
Revenue from rubber thread	82,225,924,993	61,205,892,619
Revenue from banana sales	-	9,224,790,322
Revenue from jackfruit and pineapple sales	-	1,458,562,400
Revenue from leasing land for intercropping	14,527,512,219	14,847,726,471
Revenue from other	2,520,225,893	1,285,180,040
Total	**328,649,970,343**	**241,800,053,291**

1.2. Revenue with related parties (Refer to Notes No. V.III.1.2)

	Current period	Previous period
Revenue from leasing land for intercropping	-	246,789,643
Revenue from other	1,389,600	249,805,393
Total	**1,389,600**	**496,595,036**

2. Revenue deductions

	Current period	Previous period
Sales returns	-	93,333,450
Total	**-**	**93,333,450**

3. Cost of goods sold

	Current period	Previous period
Cost of rubber latex	215,179,444,363	141,359,312,093
Cost of restaurant, motel and tourism services	12,174,200,383	12,412,862,753
Cost of finished rubber thread	82,324,041,066	58,752,719,478
Cost of goods sold – bananas	-	5,216,989,630
Cost of goods sold – jackfruit, pineapples	-	1,734,595,059
Cost of other operations	1,271,231,648	1,004,178,384
Provision for inventory	-	3,615,607,574
Total	**310,948,917,460**	**224,096,264,971**

4. Financial income

	Current period	Previous period
Dividends, distributed profits	79,399,623,093	1,355,389,663
Profits from divestment of investment in subsidiaries	-	62,213,002,359
Gain on exchange rate differences	717,630,554	527,868,999
Interest on time deposits and loans	159,591,179	367,697,569
Interest on demand deposits	35,777,209	92,461,232
Other financial income	12,159,417	1,333,984,166
Total	**80,324,781,452**	**65,890,403,988**

5. Financial expenses

	Current period	Previous period
Interest expense	17,520,975,717	7,967,312,683
Realized foreign exchange loss	384,757,779	282,955,440
Unrealized foreign exchange loss	299,104,528	(184,547,381)
Other financial expenses	265,781,939	158,221,971
Total	**18,470,619,963**	**8,223,942,713**

6. Selling expenses

	Current period	Previous period
Cost of sales staff	179,334,724	55,552,037
Cost of materials and packaging	798,782,060	782,430,822
Costs of outsourcing services	2,779,836,917	2,100,246,323
Other cash expenses	1,434,958,287	1,686,768,210
Total	**5,192,911,988**	**4,624,997,392**

7. General administration expenses

	Current period	Previous period
Expenses of administrative staffs	10,891,646,687	10,646,344,205
Expenses of administrative materials	528,748,021	327,303,651
Depreciation expenses of fixed assets	892,949,503	521,172,736
Expenses of outsourced services	348,025,070	319,797,094
Allowance for doubtful debts	555,720,000	-
Returning provision for bad debts	-	(588,000,000)
Other explicit expenses	934,209,883	2,366,253,165
Total	**14,151,299,164**	**13,592,870,851**

8. Other income

	Current period	Previous period
Gain on rubber tree liquidation and asset disposal	341,472,316	7,339,066,262
Proceeds from rubber tree compensation	862,463,430	-
Rubber export insurance fund support	363,952,396	478,863,753
Other income	3,109,496,510	501,312,150
Total	**4,677,384,652**	**8,319,242,165**

9. Other expenses

	Current period	Previous period
Tax penalties, back taxes, and late payment interest	1,240,683	38,833,416
Other expenses	531,775,830	267,987,192
Total	**533,016,513**	**306,820,608**

10. Operating expenses according to elements

	Current period	Previous period
Cost of goods sold	7,968,514,852	4,544,809,541
Cost of fuel, materials	163,909,403,486	111,696,127,420
Employees cost	103,446,304,992	73,464,956,123
Fixed asset depreciation	35,620,827,981	26,025,081,010
Costs of outsourced services	8,656,913,862	15,102,590,437
Other explicit expenses	10,135,443,439	8,452,961,110
Provisioning expenses	555,720,000	3,027,607,574
Total	**330,293,128,612**	**242,314,133,214**

11. Basis earnings per share. Diluted earnings per share

According to Sections 3.20 and 3.21, Section 2 of Appendix IV to Circular No. 99/2025/TT-BTC, the indicators "Basic earnings per share" and "Diluted earnings per share" are presented in the financial statements of a joint stock company that is an independent entity. For a parent company that is a joint stock company, these indicators are only presented in the consolidated financial statements and are not presented in the separate financial statements of the parent company. As these are the separate financial statements of the Parent Company, the figures for these two indicators are therefore not presented.

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

Unit: VND

1. Proceeds from borrowings

	Current period	Previous period
Proceeds from borrowing under normal contracts	41,000,000,000	328,216,985,907
Total	**41,000,000,000**	**328,216,985,907**

2. Payment of loan principal

	Current period	Previous period
Repayments of principal under normal contracts	(51,250,000,000)	(308,530,204,416)
Total	**(51,250,000,000)**	**(308,530,204,416)**

3. Cash receipts from interest on loans, dividends and profits distributed

Of the total cash receipts from interest on loans, dividends and profits distributed during the current period, VND (43,917,808) represents the difference in accrued interest on cash equivalents between the beginning and end of the current period, which had not been actually received in cash during the reporting period.

Of the total cash receipts from interest on loans, dividends and profits distributed during the previous period, VND 76,136,986 represents the difference in accrued interest on cash equivalents between the beginning and end of the previous period, which had not been actually received in cash during the previous period.

VIII. OTHER INFORMATION

1. Information about related parties

Related parties to the Company include: subsidiaries. companies in which the Company is investing and their close family members. businesses managed by key management personnel and individuals who have direct or indirect voting rights of the Company and their close family members.

1.1. Related parties

Company	Relationship
Dak Lak Provincial People's Committee	Owner
Daknoruco Rubber Joint Stock Company	Subsidiary
Dak Lak - Mondulkiri Rubber Development Co., Ltd.	Subsidiary
Central Highlands Agricultural Product Testing and Export Co., Ltd.	Subsidiary
Dak Lak Rubber Investment Joint Stock Company (DRI)	Associate
Dak Lak Rubber Wood Processing Joint Stock Company	Associate
Rubber Engineering Joint Stock Company	Associate
Dak Lak Rubber Credit Fund	Other long-term investments

1.2. Transactions with related parties

a. Revenue from related parties

Company	Current period	Previous period
Revenue from intercropping land lease	**-**	**246,789,643**
DRI High-Tech Agricuture Limited Company	-	246,789,643
Other revenue	**1,389,600**	**249,805,393**
Rubber Engineering Joint Stock Company	1,389,600	1,309,500
Dak Lak Rubber Investment Joint Stock Company	-	34,853,000
Dak Lak Rubber Credit Fund	-	213,642,893
Total	**1,389,600**	**496,595,036**

b. Other transactions with related parties

		Current period	Previous period
Purchase		**3,274,971,076**	**3,728,134,002**
Rubber Engineering Joint Stock Company		3,274,971,076	3,728,134,002
Other transactions		**123,013,149,861**	**42,129,880,799**
Dak Lak - Mondulkiri Rubber Development Co., Ltd.	Profit repatriation	78,459,294,206	-
Dak Lak Rubber Investment JSC	Loan principal repayment	40,000,000,000	-
Dak Lak Rubber Investment JSC	Loan interest payment	3,613,671,234	2,855,657,536
Rubber Engineering Joint Stock Company	Dividends distributed	486,000,000	540,000,000
Thai Duong Rubber Joint Stock Company	Dividends distributed	-	360,000,000
Dak Lak Rubber Credit Fund	Dividends distributed	454,184,421	455,389,663
Dak Lak Provincial People's Committee	Dividend payment	-	37,918,833,600
Total		**126,288,120,937**	**45,858,014,801**

c. Balances with related parties

Company	Closing balance	Opening balance
Cash equivalents		
Dak Lak Rubber Credit Fund	10,111,123,178	20,076,136,986
Deposits with maturity more than 3 months to 1 year		
Dak Lak Rubber Credit Fund	25,069,301,370	-
Short-term trade receivables		
Dak Lak Rubber Wood Processing Joint	3,757,574,500	3,757,574,500
Trade payables		
Rubber Engineering Joint Stock Company	1,335,488,606	211,940,125
Long-term loans		
Dak Lak Rubber Investment Joint Stock	40,000,000,000	80,000,000,000
Short-term accrued expenses (loan interest)		
Dak Lak Rubber Investment Joint Stock	1,266,780,821	1,481,547,946
Other short-term payables		
Dak Lak - Mondulkiri Rubber Development	1,718,853,330	2,047,405,190

1.3. Salary. remuneration and other benefits of the Executive Board

No.	Management Board members	Position	From January 1, 2026, to June 30, 2026			
			Salary, bonus	Remuneration	Dividend	Total
1	Nguyen Viet Tuong	Chairman	300,720,000	-	-	300,720,000
2	Nguyen Minh	General Director	241,716,000	41,000,000	-	282,716,000
3	Nguyen Tran Giang	Deputy General Director	180,612,000	41,000,000	-	221,612,000
4	Nguyen Van Cuc	Deputy General Director	174,104,000	39,145,000	-	213,249,000
5	Le Thanh Binh	Chief Accountant	179,712,000	-	-	179,712,000
6	Ta Quang Tong	Member of the BOM	-	41,000,000	-	41,000,000
7	Nguyen Van Thong	Member of the BOM	133,728,000	41,000,000	-	174,728,000
8	Nguyen Thi Mai Quyen	Member of the BOM	123,710,000	41,000,000	-	164,710,000
9	Nguyen Thac Hoanh	Head of the Supervisory	179,712,000	-	-	179,712,000
10	Phan Thanh Tan	Member of the BOS	101,088,000	-	-	101,088,000
11	Au Quy Vinh	Member of the BOS	93,384,000	20,816,000	-	114,200,000
	Total		**1,708,486,000**	**264,961,000**	**-**	**1,973,447,000**

No.	Management Board members	Position	From January 1, 2025, to June 30, 2025			
			Salary, bonus	Remuneration	Dividend	Total
1	Nguyen Viet Tuong	Chairman	217,872,000	-	1,230,000	219,102,000
2	Nguyen Minh	General Director	189,030,000	40,800,000	492,000	230,322,000
3	Nguyen Do	Deputy General Director	83,030,000	40,800,000	1,156,200	124,986,200
4	Nguyen Tran Giang	Deputy General Director	144,621,000	40,800,000	-	185,421,000
5	Le Thanh Binh	Chief Accountant	139,836,000	-	-	139,836,000
6	Nguyen Van Cuc	Member of the BOM	105,955,000	40,800,000	861,000	147,616,000
7	Nguyen Thac Hoanh	Member of the BOM	-	40,800,000	-	40,800,000
8	Nguyen Van Thong	Member of the BOM	138,490,000	40,800,000	-	179,290,000
9	Nguyen Thac Hoanh	Head of the Supervisory	139,334,000	-	-	139,334,000
10	Phan Thanh Tan	Member of the BOS	77,827,000	-	-	77,827,000
11	Nguyen Thi Mai Quyen	Member of the BOS	94,480,000	20,400,000	541,200	115,421,200
	Total		**1,330,475,000**	**265,200,000**	**4,280,400**	**1,599,955,400**

2. Comparative figures

The comparative figures presented in the Interim Separate Statement of Financial Position are the figures presented in the financial statements for the financial year ended December 31, 2025, which were audited by the Da Nang Branch of Chuan Viet Auditing and Consulting Company Limited. The comparative figures presented in the Interim Separate Statement of Income and the Interim Separate Statement of Cash Flows are the figures presented in the financial statements for the accounting accounting period ended June 30, 2025, which were reviewed by the Da Nang Branch of Chuan Viet Auditing and Consulting Company Limited. Effective from January 1, 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, providing guidance on the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, and relevant circulars. The Company has restated the changes in account codes and comparative figures in accordance with the requirements of the new accounting regime for enterprises. The comparative figures have been restated as follows:

Separate Statement of Financial Position

No.	Statement of Financial Position	Figures as of January 1, 2026, restated in accordance with Circular 99/2025/TT-BTC		Figures of December 31, 2025 in accordance with Circular 200/2014/TT-BTC		Diff
		Code	Amount	Code	Amount	
1	Cash equivalents	112	20,076,136,986	112	20,000,000,000	76,136,986
2	Short-term investments held to maturity	123	11,373,993,657	123	11,202,760,780	171,232,877
3	Other short-term receivables	135	3,357,378,502	136	3,604,748,365	(247,369,863)
4	Long-term loan receivables		-	215	2,709,418,671	(2,709,418,671)
5	Inventories	141	141,487,757,397	141	141,934,595,503	(446,838,106)
6	Other long-term receivables	215	2,711,518,671	216	2,100,000	2,709,418,671
7	Long-term seasonal crops or single-harvest crops	237	1,552,028,379		-	1,552,028,379
8	Construction in progress	252	648,454,664,981	242	649,559,855,255	(1,105,190,274)
9	Dividends and profits payable	313	5,552,940		-	5,552,940
10	Other short-term payables	320	30,542,143,485	319	30,547,696,425	(5,552,940)

Interim Separate Statement of Cash Flows

		Figures as of January 1, 2026, restated in accordance with Circular 99/2025/TT-BTC		Figures of December 31, 2025 in accordance with Circular 200/2014/TT-BTC		
No.	**Statement of Cash Flows**	**Code**	**Amount**	**Code**	**Amount**	**Diff**
I	**CASH FLOWS FROM OPERATING ACTIVITIES**					
1	Proceeds from sales of merchandise, services rendered and others	01	238,381,074,872	01	238,288,613,640	92,461,232
	Net cash flows from operating activities		**(115,685,369,679)**		**(115,777,830,911)**	**92,461,232**
II	**CASH FLOWS FROM INVESTING ACTIVITIES**		-		-	-
7	Proceeds from interest, dividends, and distributed profits	27	1,570,090,925	27	1,586,415,171	(16,324,246)
	Net cash flows from investing activities	**30**	**146,970,691,753**	**30**	**146,987,015,999**	**(16,324,246)**
	Net cash flows during the period (50=20+30+40)	50	12,648,738,955	50	12,572,601,969	76,136,986
	Cash and cash equivalents at the end of the period (70=50+60+61)	70	81,092,792,896	70	81,016,655,910	76,136,986

In addition to the line items for which the figures have changed upon transition to Circular No. 99/2025/TT-BTC as presented in the above table, certain other line items have also been subject to changes in their account codes and names.

3. The Company's ability to continue as a going concern

There are no factors that lead to the doubt about the possibility of the Company to continue as a going concern and the measures and commitments to ensure the Company's operation in the future.

4. Subsequent events

There have been no significant events occurring after the balance sheet date. which would require adjustments or disclosures to be presented in the interim separate financial statements.

Dak Lak, approved on August 27, 2026

Preparer	Chief Accountant	Legal representative General Director
Thương		CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK M.S.D.N: 6000175829 - C.T.C.P. TP. BUÔN MA THUỘT - T. ĐẮK LẮK
HOANG THI THU SUONG	**LE THANH BINH**	**NGUYEN MINH**