DAK LAK RUBBER
JOINT STOCK COMPANY
(DAKRUCO)

No: 318/CT-TCKT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Dak Lak, August 28, 2026

"*Re:* Explanations regarding certain items in DRG's semi-annual financial statements"

To: Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market.

Dak Lak Rubber Joint Stock Company hereby reports to the Hanoi Stock Exchange the explanation of Certain Matters on the Reviewed Interim Financial Statements for the First half of 2026 compared to the same period of the previous year, as folows:

1. Separate Financial Statements

The profit after corporate income tax for the first six months of 2026 reported in the Separate Financial Statements increased by VND 11,1 billion compared to the same period of the previous year *(equivalent to an increase of 20,9%)*. The increase was mainly attributable to the fact that the Company did not incur any corporate income tax expense during the first six months of 2026 *(current corporate income tax expense in the previous period was VND 11,65 billion higher than that of the current period)*.

2. Consolidated Financial Statements

The profit after corporate income tax for the first six months of 2026 reported in the Consolidated Financial Statements decreased by VND 68,2 billion compared to the same period of the previous year *(equivalent to a decrease of 53,2%)*. The decrease was mainly attributable to the fact that financial income in the previous period was 97,4% higher than that of the current period. In the first six months of 2025, the Company divested part of its ownership interest in its subsidiary, Dak Lak Rubber Investment Joint Stock Company (DRI), resulting in financial income being VND 87,5 billion higher than that of the same period of 2026.

3. Qualified opinion of the auditor

"The financial statements for the accounting period from January 1, 2026 to June 30, 2026 of the Company's overseas subsidiaries, namely Dak Lak Rubber Development Company Limited – Mondulkiri and Tay Nguyen Agricultural Testing And Export Company Limited, have not yet been reviewed. Any adjustments arising from the review of the financial statements of these subsidiaries, if any, may affect the figures presented in the Consolidated Interim Statement of Financial Position, the Consolidated Interim Statement of Income and the Consolidated Interim Statement of Cash Flows (if any);"

The reasons are as follows:

(i) Dak Lak Rubber Development Company Limited – Mondulkiri *(hereinafter referred to as Dakmoruco)* is a subsidiary operating in the Kingdom of Cambodia; therefore, Dakmoruco must ensure compliance with accounting regulations; furthermore, the results of inspections and audits by the host country may necessitate adjustments to certain figures when preparing DRG's consolidated financial statements;

(ii) Tay Nguyen Agricultural Testing And Export Company Limited is a subsidiary of DRG; however, the company was newly established and commenced operations on June 1, 2026.

The above is the Company's explanation of certain matters presented in the Reviewed Interim Financial Statements of Dak Lak Rubber Joint Stock Company. Dak Lak Rubber Joint Stock Company respectfully submits this report to the Hanoi Stock Exchange and all shareholders of the Company for their information.

Sincerely!

GENERAL DIRECTOR

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

Nguyễn Minh

Recipients:

- As stated above;
- Chairman of the Board of Directors (for reporting);
- Board of Management; Board of Supervisors;
- Finance and Accounting Department; Company Secretary;
- Filed: Administration.

CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK

Digitally signed by CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK
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