(VIETVALUES®) Audit and Consulting Co., Ltd
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REVIEW REPORT ON INTERIM COSOLIDATED FINANCIAL INFORMATION

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

DAK LAK RUBBER JOINT STOCK COMPANY

INDEX

Contents **Page**

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Dak Lak Rubber Joint Stock Company presents this statement together with the interim consolidated financial statements of the parent company, Dak Lak Rubber Joint Stock Company, and its 03 subsidiaries: Daknoruco Rubber Joint Stock Company, Dak Lak Mondolkiri Rubber Development Company Limited and Tay Nguyen Agricultural Testing and Export Company Limited (hereinafter referred to as "the Group") for the accounting period from January 01, 2026 to June 30, 2026 which have been reviewed.

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 22/04/2016 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 09 times and the last time was on 17/01/2025.

The Company's shares have been registered for trading on the UpCom of the Hanoi Stock Exchange under Decision No. 764/QD-SGDHN dated 15/11/2019.

Stock code is DRG.

Charter capital: VND 1,558,000,000,000

Paid-in-capital as at 30/06/2026: VND 1,558,000,000,000

Group structure

As at June 30, 2026, The Group consists of the Parent Company, 03 subsidiaries under the control of the Parent Company, 3 associated companies.

Consolidated 03 subsidiaries

No.	Company	Address	Main business activities	30/06/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Voting ratio	Ownership ratio	Benefit ratio	Voting ratio
1.	Daknoruco Rubber Joint Stock Company	Dac Kim Village, 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 Mondolkiri Rubber Development Company Limited	Phun Chrey Sen, Sangkat Monorom, Mondolkiri, 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, Cuor Đang Commune, Đak Lak Province, Vietnam	Agricultural product testing and inspection; wholesale of vegetables and fruits; agricultural product packaging	100%	100%	100%	0,00%	0,00%	0,00%

03 Associated companies are reflected in the interim consolidated financial statements using the equity method:

No.	Company	Address	Main business activities	30/06/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Voting ratio	Ownership ratio	Benefit ratio	Voting ratio
1.	Dak Lak Rubber Investment Joint Stock Company	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 tree planting, care, harvesting, and 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	Km 19, 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%

2. Operating office

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

3. Principal scope of bussiness: The corporation operates in various fields such as rubber planting, exploitation, processing, restaurant, and hotel business.

4. Operating activities

- Cultivation of rubber trees; cultivation of coffee; 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).
- Motor vehicle rental. Details: transport vehicle rental ...

5. Board of Management, Board of Supervisors, Executive Board and Chief Accountant

Members of Board of Management, Board of Supervisors, Executive Board and Chief Accountant during the accounting period and up to the date of this report are as follows:

5.1 Board of Management

Name	Position	Date of Appointment/ Reappointment	Date of Dismissal
Mr. Nguyen Viet Tuong	Chairman	24/11/2023	
Mr. Nguyen Minh	Member	24/11/2023	
Mr. Nguyen Tran Giang	Member	24/11/2023	
Mr. Nguyen Van Cuc	Member	24/11/2023	
Mr. Ta Quang Tong	Member	24/11/2023	
Mr. Nguyen Van Thong	Member	28/06/2024	
Ms. Nguyen Thi Mai Quyen	Member	26/06/2025	

5.2 Board of supervisors

Name	Position	Date of Appointment/ Reappointment	Date of Dismissal
Mr. Nguyen Thac Hoanh	Head of Board of Supervision	24/11/2023	
Mr. Phan Thanh Tan	Member	24/11/2023	
Mr. Au Qui Vinh	Member	26/06/2025	

5.3 Executive Board and Chief Accountant

Name	Position	Date of Appointment/ Reappointment	Date of Dismissal
Mr. Nguyen Minh	General Director	15/08/2024	
Mr. Nguyen Tran Giang	Vice General Director	01/01/2025	
Mr. Nguyen Van Cuc	Vice General Director	15/08/2025	
Mr. Le Thanh Binh	Chief Accountant	01/01/2025	

6. The legal representative

The Company's legal representative during the period and up to the date of this report is as follows:

Name	Position	Date of Appointment	Date of Dismissal
Mr. Nguyen Viet Tuong	Chairman	24/11/2023	
Mr. Nguyen Minh	General Director	15/08/2024	

7. Bussiness operation

The interim consolidated results and interim consolidated financial position for the accounting period from January 01, 2026 to June 30, 2026 of the Group have been expressed in the Interim Consolidated Financial Statements from page 08 to page 60.

8. Subsequent events

In the opinion of the Board of Management, the Group's interim consolidated financial statements for the accounting period from January 01, 2026 to June 30, 2026 would not be seriously affected by any important items, transactions, or any extraordinary events happened up to the reporting date, which need any adjustments to the figures or disclosures in the interim consolidated financial statements.

9. Auditors

Branch of ***VIETVALUES*** Audit and Consulting Co., Ltd. in Da Nang city has performed the review on the Group's interim consolidated financial Statements for the accounting period from January 01, 2026 to June 30, 2026.

10. Responsibility of the Board of General Directors

The Board of General Directors are responsible for the preparation and fair presentation of the Group's interim consolidated financial position, interim consolidated income statement and interim consolidated cash flow statements. In respect of the preparation of the these statements, the Board of General Directors are responsible for:

- Selecting suitable accounting policies and then applying them consistently.
- Making reasonably and prudently judgments and estimates.
- Stating whether applicable accounting principles have been followed or not and there are any significant discrepancies that should be presented and explained in the financial statements or not.
- Preparing the financial statements on going concern basis, unless it is inappropriate to presume that the Company will continue as a going concern.
- Establishing and implementing the internal control systems effectively in order to limit the risks of material misstatement due to fraud or mistakes in the preparation and presentation of financial statements.

The Board of General Directors ensure that the relevant accounting books are fully kept in order to reflect the interim consolidated financial position and operations of the Group with reasonable accuracy at any time and in compliance with the applied accounting system. The Board of General Directors are also responsible for managing the assets of the Company and therefore have taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and presentation of interim consolidated financial statements.

The Board of General Directors have complied with the commitments above and requirements in preparing the interim consolidated financial statements.

11. Approval of Interim Consolidated Financial Statements

We, the Board of Management have approved the accompanying interim consolidated financial statements. The interim consolidated financial statements give a true and fair view of the interim consolidated financial position as at June 30, 2026 and the interim consolidated results of operations and interim consolidated cash flows for the accounting period from January 01, 2026 to June 30, 2026 in accordance with the Vietnamese accounting standards, Vietnamese corporate accounting regime and the legal provisions relating to the preparation and presentation of interim consolidated 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-HĐQT dated 12 August 2026.

On the behalf of the Board of Management

M.S.D.N: 6000175832 CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK TP. BUÔN MA THUỘT - T. ĐẮK LẮK

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

No: 34/2026/BCKT/AUD-DNVVALUES

REVIEW REPORT

ON THE INTERIM CONSOLIDATED FINANCIAL INFORMATION

Dear: SHAREHOLDERS, BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

DAK LAK RUBBER JOINT STOCK COMPANY

We have reviewed the accompanying interim consolidated financial statements of Daklak Rubber Joint Stock Company and its subsidiaries (hereinafter referred to as the "Group"), prepared on 27 August 2026, from page 08 to page 60, which comprise the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated statement of income, the interim consolidated statement of cash flows and the selected notes to the interim consolidated financial statements for the accounting period from 1 January 2026 to 30 June 2026.

The Board of General Directors's responsibility

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

Auditor's Responsibility

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

A review of Interim Consolidated 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.

Basis for Qualified Conclusion

As disclosed in Section I.5 of the Notes to the Consolidated Financial Statements, the financial statements for the accounting period from 1 January 2026 to 30 June 2026 of the foreign subsidiary, Dak Lak – Mondolkiri Rubber Development Co., Ltd., and Tay Nguyen Agricultural Products Inspection and Export Co., Ltd. have not been reviewed. Any adjustments arising from the review of these subsidiaries' financial statements, if any, may affect the figures presented in the interim consolidated statement of financial position, interim consolidated results of operations, and interim consolidated cash flows.

Qualified Conclusion

Based on our review, except for the effects of the matter described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of the Group as at 30 June 2026, and its interim consolidated results of operations and interim consolidated cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, and relevant statutory requirements relating to the preparation and presentation of interim consolidated financial statements.

Da Nang City, August 27, 2026.

Branch of VIETVALUES Audit and Consulting Co., Ltd. in Da Nang City

M.S.C.N: 0303528175-011 CHI NHÁNH CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT TẠI ĐÀ NẴNG T.N.H.H THÀNH PHỐ ĐÀ NẴNG

Tran Quoc Bao – Vice Director of Branch
Certificate of registration for practicing audit
No: 5199-2026-071-1
Authorized signature

File:

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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

Code		ASSETS	Note	Closing balance (as at 30/06/2026)	Closing balance (as at 01/01/2026)
1		2	3	4	5
100	**A.**	**SHORT-TERM ASSETS**		**314,343,678,303**	**409,340,859,864**
110	**I.**	**Cash and cash equivalents**	V.1	**67,346,218,723**	**229,939,451,771**
111	1.	Cash		57,183,072,548	88,003,497,657
112	2.	Cash equivalents		10,163,146,175	141,935,954,114
120	**II.**	**Short-term financial investments**		**73,896,957,206**	**11,373,993,657**
123	1.	Investments held to maturity	V.2a	73,896,957,206	11,373,993,657
124	2.	Provision for short-term investments held-to-maturity (*		-	-
130	**III.**	**Short-term receivables**		**31,403,628,276**	**24,432,482,275**
131	1.	Short-term trade receivables	V.3	35,787,855,594	26,845,944,391
132	2.	Short-term prepayments to suppliers	V.4	12,574,625,052	13,526,189,154
135	3.	Other short-term receivables	V.5a	5,344,898,010	5,808,379,110
136	4.	Short-term provision for doubtful debts	V.6a	(22,303,750,380)	(21,748,030,380)
140	**IV.**	**Inventories**	V.7	**138,711,155,257**	**141,086,198,902**
141	1.	Inventories		139,112,713,752	141,487,757,397
142	2.	Allowances for decline in value of inventories (*)		(401,558,495)	(401,558,495)
150	**V.**	**Short-term biological assets**		**-**	**-**
160	**VI.**	**Other short-term assets**		**2,985,718,841**	**2,508,733,259**
161	1.	Short-term expenses to be allocated	V.8a	1,141,378,695	904,605,925
162	2.	Deductible VAT		638,782,281	1,163,205,879
163	3.	Taxes and other receivables to the State	V.14	1,205,557,865	20,171,675
165	4.	Tài sản ngắn hạn khác		-	420,749,780
200	**B.**	**LONG-TERM ASSETS**		**2,186,843,189,201**	**2,123,134,129,120**
210	**I.**	**Long-term receivables**		**4,592,385,623**	**4,975,349,081**
215	1.	Other long-term receivables	V5.b	7,301,804,294	7,684,767,752
216	2.	Provision for doubtful long-term receivables (*)		(2,709,418,671)	(2,709,418,671)
220	**II.**	**Fixed assets**		**1,221,736,785,991**	**1,080,016,553,012**
221	1.	Tangible fixed assets	V.9	1,205,502,339,517	1,063,704,924,275
222		*- Historical costs*		*2,141,094,411,221*	*1,964,341,469,872*
223		*- Accumulated depreciation*		*(935,592,071,704)*	*(900,636,545,597)*
227	2.	Intangible fixed assets	V.10	16,234,446,474	16,311,628,737
228		*- Historical costs*		*18,880,534,020*	*18,885,636,305*
229		*- Accumulated depreciation*		*(2,646,087,546)*	*(2,574,007,568)*
230	**III.**	**Long-term biological assets**		**1,738,631,308**	**1,552,028,379**
237	1.	Long-term seasonal crops or single-harvest crops	V.11	1,738,631,308	1,552,028,379
238	2.	Provision for long-term biological asset losses (*)		-	-
240	**III.**	**Investment property**		**-**	-
250	**IV.**	**Long-term assets in progress**		**568,018,067,238**	**691,896,401,767**
251	1.	Long-term work in progress		-	-
252	2.	Construction in progress	V.12	568,018,067,238	691,896,401,767
260	**V.**	**Long-term financial investments**	V.13	**375,333,784,470**	**331,022,875,425**
262	1.	Investments in associates and joint ventures		367,394,457,173	323,083,548,128
263	2.	Investments in equity of other entities		7,939,327,297	7,939,327,297
270	**VI.**	**Other long-term assets**		**15,423,534,571**	**13,670,921,456**
271	1.	Long-term expenses to be allocated	V.8b	15,274,049,374	13,474,427,463
272	2.	Deferred income tax assets		38,408,444	82,531,170
274	3.	Other long-term assets		111,076,753	113,962,823
280		**TOTAL ASSETS**		**2,501,186,867,504**	**2,532,474,988,984**

This report is read in conjunction with the Selected Notes to Consolidated Financial Statements

Code	RESOURCES	Note	Closing balance (as at 30/06/2026)	Closing balance (as at 01/01/2026)
1	2	3	4	5
300	**C. LIABILITIES**		**769,005,704,773**	**764,551,376,696**
310	**I. Short-term liabilities**		**343,857,198,971**	**301,165,579,360**
311	1. Short-term trade payables	V.14	52,736,433,240	44,721,449,203
312	2. Short-term advances from customers	V.15	12,276,087,215	15,400,615,661
313	3. Dividends and profits payable	V.16	26,333,772,475	5,552,940
314	4. Taxes and other payables to Government budget	V.17a	17,026,181,321	31,174,457,387
315	5. Payables to employees	V.18a	49,028,224,250	81,998,865,887
316	6. Short-term accrued expenses	V.19a	8,105,614,285	7,302,474,317
319	7. Short-term revenue to be allocated	V.20a	27,200,124,270	29,184,270,207
320	8. Other short-term payables	V.21a	33,104,131,254	30,157,645,047
321	9. Short-term borrowings and finance lease liabilities	V.22a	43,778,000,000	23,656,000,000
323	10. Bonus and welfare fund	V.23	74,268,630,661	37,564,248,711
330	**II. Long-term liabilities**		**425,148,505,802**	**463,385,797,336**
334	1. Other long-term payables	V.19b	2,865,919,804	-
337	2. Long-term revenue to be allocated	V.20b	426,284,444	351,575,612
338	3. Other long-term payables	V.21b	19,684,085,510	78,105,531,563
339	4. Long-term borrowings and finance lease liabilities	V.22b	398,094,882,712	380,870,697,687
342	5. Deferred tax liability		19,340,858	-
344	6. Scientific and technological development fund		4,057,992,474	4,057,992,474
400	**D. OWNER'S EQUITY**	**V.24**	**1,732,181,162,731**	**1,767,923,612,288**
411	1. Contributed capital		1,558,000,000,000	1,558,000,000,000
411a	- Ordinary shares with voting rights		1,558,000,000,000	1,558,000,000,000
417	2. Foreign exchange rate difference		(148,524,755,440)	(122,485,468,059)
418	3. Development investment funds		94,572,168,430	63,900,158,930
420	4. Undistributed profit after tax		214,686,379,018	254,406,625,255
420a	- Undistributed profit after tax brought forward		154,745,647,799	64,152,942,600
420b	- Undistributed profit after tax for the current period		59,940,731,219	190,253,682,655
429	5. Non-controlling interests		13,447,370,723	14,102,296,162
440	**TOTAL RESOURCES**		**2,501,186,867,504**	**2,532,474,988,984**

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

CÔNG TY CỔ PHẦN CAO SU ĐẮK LẮK

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INTERIM CONSOLIDATED INCOME STATEMENT

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

Unit: VND

Code	ITEMS	Note	Current period	Previous period
1	2	3	4	5
01	**1. Revenues from sales and services rendered**	VI.1	**392,258,810,628**	**373,940,293,255**
02	2. Revenue deductions		-	93,333,450
10	**3. Net revenues from sales and services rendered**		**392,258,810,628**	**373,846,959,805**
11	4. Costs of goods sold	VI.2	362,525,463,195	314,136,280,303
20	**5. Gross revenues from sales & services rendered**		**29,733,347,433**	**59,710,679,502**
21	6. Gain/(loss) on disposal of investment property		-	-
22	7. Financial income	VI.3	2,346,301,624	89,856,464,510
23	8. Financial expenses	VI.4	19,611,179,208	9,212,214,899
24	*- In which: Interest expenses*		*18,487,369,277*	*8,395,911,462*
25	10. Selling expenses	VI.5	5,192,911,988	8,244,714,603
26	11. General administration expenses	VI.6	15,094,147,881	19,527,205,968
27	9. Share of profit or loss of associates and joint ventures		64,179,047,306	26,019,312,278
30	**12. Net profits from operating activities**		**56,360,457,286**	**138,602,320,820**
31	13. Other income	VI.7	4,686,312,652	8,925,145,890
32	14. Other expenses	VI.8	593,671,199	1,409,119,892
40	**15. Other profits (40 = 31-32)**		**4,092,641,453**	**7,516,025,998**
50	**16. Total net profit before tax**		**60,453,098,739**	**146,118,346,818**
51	17. Current corporate income tax expenses	V.17	429,571,475	17,925,121,102
52	18. Deferred corporate income tax expenses		63,463,584	(2,792,626)
60	**19. Profits after corporate income tax**		**59,960,063,680**	**128,196,018,342**
61	20. Profit after tax attributable to owners of the Parent		59,940,731,219	128,267,466,064
62	21. Profit after tax attributable to non-controlling interests		19,332,461	(71,447,722)
70	**22. Earnings per Share (*)**	VI.9	**257**	**507**
71	**23. Diluted Earnings per Share (*)**	VI.10	**257**	**507**

Dak Lak, approved on August 27, 2026

Legal representative

Preparer	Chief Accountant	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

INTERIM CONSOLIDATED STATEMENT OF CASH FLOW

(Indirect method)

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

Unit: VND

Code	ITEMS	Note	Current period	Previous period
1	2	3	4	5
	I. CASH FLOW FROM OPERATING ACTIVITIES			
01	**1. Profit before tax**		**60,453,098,739**	**146,118,346,818**
	2. Adjustments for the following items			
02	- Depreciation of fixed assets and investment properties	V.9, V.10	40,726,107,766	37,319,793,844
03	- Provisions and allowances		555,720,000	2,843,060,193
04	- Exchange gain, loss due to revaluation of monetary items in foreign currencies		299,104,528	(1,573,210,509)
05	- Gain, loss from investing activities		(45,938,684,202)	(94,597,636,796)
06	- Interest expense	VI.4	18,487,369,277	8,395,911,462
07	- Other adjustments		-	-
08	**3. Operating profit before changes in working capital**		**74,582,716,108**	**98,506,265,012**
09	- Increase, decrease in accounts receivables		(8,184,942,523)	(60,351,010,901)
10	- Increase, decrease in inventories		2,375,043,645	21,539,636,973
11	- Increase, decrease in accounts payables (exclusive of interest payables, enterprise income tax payables)		(209,548,595,987)	(133,913,531,211)
12	- Increase, decrease in prepaid expenses		(2,036,394,681)	(372,230,948)
13	- Increase, decrease in trading securities		-	-
14	- Interest paid	V.20, VI.4	(18,740,775,116)	(9,413,497,134)
15	- Corporate income tax paid	V.17	(18,189,108,737)	(12,788,895,888)
16	- Other receives from operating activitives		-	-
17	- Other payments on operating activitives		(17,097,740,761)	(21,824,968,607)
20	***Net cash from operating activities***		***(196,839,798,052)***	***(118,618,232,704)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Expenditures for purchase, construction of fixed assets and other long-term assets		(63,586,476,926)	(45,589,543,424)
22	2. Proceeds from disposals of fixed assets and other long-term assets		352,830,018	11,793,561,060
23	3. Expenditures on loans and purchase of debt instruments of other entities		(120,779,831,169)	(3,546,911,432)
24	4. Proceeds from lending or repurchase of debt instruments of other entities		177,617,886,799	3,684,547,381
25	5. Expenditures on equity investments in other entities		-	(250,000)
26	6. Proceeds from equity investment in other entities		-	98,020,831,577
27	7. Proceeds from interest, dividends, and distributed profits	V.5, VI.3	1,425,502,963	3,163,643,786
30	***Net cash from investing activities***		***(4,970,088,315)***	***67,525,878,948***
	III. CASH FLOW FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowing	VII.1	91,811,688,312	328,216,985,907
34	2. Repayment of loan principal	VII.2	(51,828,000,000)	(308,530,204,416)
36	3. Dividends and profit paid to the owners	V.19, V.22	(467,930,465)	(38,323,364,610)
40	***Net cash flows from financing activities***		***39,515,757,847***	***(18,636,583,119)***
50	**Net cash flows during the fiscal year (20+30+40)**		**(162,294,128,520)**	**(69,728,936,875)**
60	**Cash and cash equivalents at beginning of the fiscal year**		**229,939,451,771**	**215,390,256,603**
61	Effect of exchange rate fluctuations		(299,104,528)	547,318,898
70	**Cash and cash equivalents at end of the period**	V.1	**67,346,218,723**	**146,208,638,626**

Dak Lak, approved on August 27, 2026

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

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

SELECTED NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

These notes form an integral part of and should be read in conjunction with the consolidated financial statements of the parent company, Dak Lak Rubber Joint Stock Company, and its three subsidiaries, namely Daknoruco Rubber Joint Stock Company, Tay Nguyen Agricultural Products Testing and Export Co., Ltd., and Dak Lak - Mondulkiri Rubber Development Co., Ltd. (hereinafter collectively referred to as the "Group") for the accounting period from 1 January 2026 to 30 June 2026.

I. NATURE OPERATIONS

1. Forms of ownership

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 22/04/2016 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 09 times and the last time was on 17/01/2025.

The Company's shares have been registered for trading on the UpCom of the Hanoi Stock Exchange under Decision No. 764/QD-SGDHN dated 15/11/2019.

Stock code is DRG.

2. Principal scope of bussiness

The corporation operates in various fields such as rubber planting, exploitation, processing, restaurant, and hotel business.

3. Operating activities

The Group's business sectors are:

- Cultivation of rubber trees; cultivation of coffee; 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).
- Motor vehicle rental. Details: transport vehicle rental...

4. Normal production and business cycle

The normal business production cycle for the Group's activities is typically no more than 12 months. Particularly for acacia plantation activities, the production and business cycle lasts more than 12 months.

5. The Group's operations in period affect in the Interim Consolidated financial statements

Pursuant to Resolution No. 27/NQ-HĐQT dated 04/12/2025, the Board of Directors approved the proposal for the Company's Board of Management to sign a memorandum of understanding and a capital contribution agreement with two other partners to establish Tay Nguyen Agricultural Products Testing and Export Company Limited, with a capital contribution ratio of 33.33% of the charter capital (equivalent to VND 7 billion). However, pursuant to Resolution No. 09/NQ-HĐQT dated 24/04/2026, the Group's Board of Directors approved the plan to convert Tay Nguyen Agricultural Products Testing and Export Company Limited into a subsidiary wholly owned by the Company, with 100% of the charter capital.

The financial statements for the accounting period from January 01, 2026 to June 30, 2026 of the subsidiary, Dak Lak - Mondulkiri Rubber Development Company Limited in Cambodia, used for consolidation purposes, are the financial statements prepared by the subsidiary itself and, as at the date of this report, have not yet been reviewed..

In addition, there were no other events relating to the legal environment, market developments, nature of business operations, management, financial matters, mergers, demergers, etc. that affected the interim consolidated financial statements for the current period.

6. Group's Structure

As at June 30, 2026, The Group consists of the Parent Company, 03 subsidiaries under the control of the Parent Company, 03 associated companies.

Number of subsidiaries as at June 30, 2026: 03

Number of consolidated subsidiaries: 03

Consolidated 03 subsidiaries

No.	Company	Address	Main business activities	30/06/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Ownership ratio	Benefit ratio	Ownership ratio	Benefit ratio
1.	Daknoruco Rubber Joint Stock Company	Dac Kim Village, 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 Mondolkiri Rubber Development Company Limited	Phun Chrey Sen, Sangkat Monorom, Mondolkiri, 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, Cuor Đang Commune, Đak Lak Province, Vietnam	Agricultural product testing and inspection; wholesale of vegetables and fruits; agricultural product packaging	100%	100%	100%	0,00%	0,00%	0,00%

Associated companies are reflected in the interim consolidated financial statements using the equity method:

No.	Company	Address	Main business activities	30/06/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Ownership ratio	Benefit ratio	Ownership ratio	Benefit ratio
1.	Dak Lak Rubber Investment Joint Stock Company	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 tree planting, care, harvesting, and 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	Km 19, 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%

7. Employees

As at the end of the accounting period, the Group had 2650 employees working. (as of December 31, 2025 there were 2.659 employees).

8. Declaration of the comparability of information in the Interim Consolidated financial statements

Since 1 January 2026, the Group has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance providing guidance on the accounting regime for enterprises and relevant circulars. The Group has also applied Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements. Accordingly, the exchange rate applied to translate transactions denominated in foreign currencies and to retranslate the prior year-end balances of monetary items denominated in foreign currencies in the current year's Financial Statements is the average bank transfer buying and selling exchange rate. The opening balances are carried forward from the year-end balances as at 31 December 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 line items in the Interim Consolidated Statement of Financial Position and Interim Consolidated Statement of Cash Flows, the Group has restated the changes in account codes and comparative figures in accordance with the new accounting regime under Section VIII.2 – Comparative Figures.

II. THE FISCAL YEAR, THE CURRENCY USED IN ACCOUNTING

1. The fiscal year

The Group's fiscal year begins on 01 January and ends on 31 December each year.

This Report is the Interim Consolidated Financial Statement for the accounting period from January 01, 2026 to June 30, 2026.

2. 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 Group has applied 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 providing guidance on the accounting regime for enterprises, and Circular No. 43/2026/TT-BTC dated April 20, 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC, dated December 22, 2014 providing guidance on the preparation and presentation of consolidated financial statements.

Accordingly, the accompanying consolidated statement of financial position as at June 30, 2026, consolidated statement of profit or loss, consolidated statement of cash flows and selected notes to the consolidated financial statements for the accounting period from January 01, 2026 to June 30, 2026 have been prepared and presented. The use of these financial statements is not intended for users who are not informed about the procedures, accounting principles and practices generally accepted in Vietnam. Furthermore, these financial statements are not intended to present the 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 General Directors ensure compliance with the requirements of Vietnamese accounting standards and Vietnamese corporate accounting regime issued in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, Circular No. 43/2026/TT-BTC dated April 20, 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014 providing guidance on the preparation and presentation of consolidated financial statements, as well as other circulars issued by the Ministry of Finance providing guidance on the implementation of Vietnamese Accounting Standards in the preparation of the consolidated financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of preparing the Interim Consolidated financial statements

These Interim Consolidated financial statements were prepared on accrual basis (excludinginformation relating to cash flows).

2. Basis of consolidation

2a. *Interim Consolidated with subsidiaries*

The consolidated financial statements for the accounting period ended 30 June 2026 comprise the financial statements for the accounting period ended 30 June 2026 of the Parent Company, Dak Lak Rubber Joint Stock Company, and its three subsidiaries, namely Daknoruco Rubber Joint Stock Company, Central Highlands Agricultural Testing and Export Company Limited, and Dak Lak – Mondulkiri Rubber Development Company Limited. A subsidiary is an entity controlled by the Parent Company. Control exists when the Parent Company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain economic benefits from its activities. When assessing control, potential voting rights arising from call options or debt and equity instruments that are convertible into ordinary shares at the end of the financial year are taken into consideration.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss for the accounting period ended 30 June 2026 from the date of acquisition or up to the date of disposal of the investment in the subsidiary.

The financial statements for the accounting period ended 30 June 2026 of the Parent Company and its subsidiaries used for consolidation are prepared for the same accounting period and apply uniform accounting policies to similar transactions and events in similar circumstances. Where the accounting policies of a subsidiary differ from those uniformly applied by the Group, appropriate adjustments are made to the subsidiary's financial statements before they are used in the preparation of the consolidated financial statements for the accounting period ended 30 June 2026.

All intra-group balances in the statements of financial position, intra-group transactions and unrealised profits arising from such transactions are eliminated in full. Unrealised losses arising from intra-group transactions are also eliminated unless the related costs cannot be recovered.

Non-controlling interests represent the portion of the profit or loss and net assets of the subsidiaries not attributable to the Group and are presented separately in the consolidated statement of profit or loss for the accounting period ended 30 June 2026 and in the consolidated statement of financial position as at 30 June 2026, within equity. Non-controlling interests comprise the amount of those interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the business combination. Losses attributable to non-controlling interests in a subsidiary are allocated in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the subsidiary's net assets.

2b. *Consolidated with associates, joint ventures*

An associate is an entity over which the Group has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to control or jointly control those policies. Investments in associates are accounted for using the equity method and are initially recognised at cost.

The Group's share of profit or loss of associates after the investment is acquired is recognised in the consolidated statement of profit or loss. Cumulative changes in the Group's share of the associates' post-acquisition results are adjusted against the carrying amount of the investment.

Unrealised gains or losses arising from transactions between the Group and its associates are eliminated to the extent of the Group's interest in those associates. The accounting policies of associates are changed where necessary to ensure consistency with the accounting policies adopted by the Group.

3. Foreign exchange rates applied

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

All foreign exchange differences arising are immediately recognised in finance income (if gains) or finance costs (if losses) to determine the results of operations for the period. Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period are presented in the statement of profit or loss on a net basis, representing the net amount of total gains and total losses arising from the retranslation of monetary items denominated in foreign currencies.

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

- For foreign currency purchase and sale transactions (spot foreign exchange contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase or sale contract between the Group and the bank.
- Where the contract does not specify a settlement exchange rate:
  - For capital contributions or receipt of contributed capital: the average bank transfer buying and selling exchange rate quoted by the bank where the Group maintains its account for receiving capital contributions from investors at the date of capital contribution.
  - For receivables: the average bank transfer buying and selling exchange rate quoted by the commercial bank designated by the Group for customers to make payments at the transaction date.
  - For payables: the average bank transfer buying and selling exchange rate quoted by the commercial bank with which the Group expects to conduct the transaction at the transaction date.

The exchange rate used to retranslate 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 bank transfer buying and selling exchange rate quoted by the bank where the Group maintains its foreign currency account.
- For monetary items denominated in foreign currencies classified as other assets: the average bank transfer buying and selling exchange rate quoted by the bank with which the Group conducts settlement transactions.
- For monetary items denominated in foreign currencies classified as payables: the average bank transfer buying and selling exchange rate quoted by the bank with which the Group conducts settlement transactions.

4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks, cash in transit and monetary gold.

Cash equivalents are short-term investments with a maturity of no more than three months from the date of investment (with an original maturity of no more than three months), that are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value at the reporting date.

5. Financial investments

Held-to-maturity investments

An investment is classified as held to maturity when the Group has the positive intention and ability to hold it to maturity. Held-to-maturity investments include term deposits at banks, securities, bonds, preference shares classified as liabilities, and other investments of a similar nature for the purpose of earning periodic interest or other economic benefits.

Held-to-maturity investments are initially recognised at cost, including the purchase price and directly attributable transaction costs. Subsequent to initial recognition, these investments are carried at recoverable amount.

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 received in advance of the investment date is deducted from the cost of the investment at the date of purchase.

At the end of the accounting period, where there is objective evidence that part or all of an investment may be impaired, the Group recognises an allowance for investment impairment corresponding to the estimated amount of impairment. Increases or reversals of the allowance are recognised in finance costs/finance income for the period.

Loans

Loans are initially recognised at cost. Subsequent to initial recognition, loans are carried at recoverable amount.

Interest income from loans is recognised in finance income on an accrual basis in accordance with the loan period and the effective interest rate.

At the end of the accounting period, where there is objective evidence that part or all of a loan may not be recoverable, the Group recognises an allowance for impairment corresponding to the estimated loss. Increases or reversals of the allowance are recognised in finance costs/finance income for the period.

Loans denominated in foreign currencies are recognised and retranslated in accordance with the applicable regulations for monetary items denominated in foreign currencies.

Investments in joint ventures and associatest

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.

6. 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.
- Other receivables represent receivables that are non-commercial in nature and do not arise from sales or purchase transactions.

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.

7. 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 consolidated 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.

8. Tangible fixed asset

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.

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, structures	05 – 30
Machineries, equipment	05 – 15
Means of transportation	05 – 15
Office equipment and furniture	04 – 09
Long-term plantations	20

Depreciation of rubber plantations is specifically calculated in accordance with Official Letter No. 1937/BTC-TCDN dated 9 February 2010 issued by the Department of Enterprise Finance – Ministry of Finance regarding the depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated 27 April 2010 issued by Vietnam Rubber Group regarding the promulgation of depreciation rates for rubber plantations over a 20-year exploitation cycle. The applicable rates are as follows:

Exploitation year	Depreciation rate (%)	Exploitation year	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
Year 5	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 expense is determined by multiplying the cost of the rubber plantation by the depreciation rate applicable to the respective exploitation year.

The depreciation expense for the final year (Year 20) is determined based on the remaining carrying amount of the rubber plantation at the beginning of the final exploitation year.

9. 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.

Tài sản cố định vô hình của Tập đoàn bao gồm:

Computer software

Costs related to computer software programs that are not an integral part of the related hardware are capitalised. The cost of computer software comprises all costs incurred by the Company up to the date the software is put into use. Computer software is amortised using the straight-line method over 10 years.

Present value of the estimated disposal value of rubber plantations under exploitation

In accordance with Clause 4, Article 10 of Circular No. 17/2015/TTLT/BNNPTNT-BTC, the present value of the estimated disposal value of rubber plantations under exploitation is recognised as an intangible fixed asset. The present value of the estimated disposal value of rubber plantations under exploitation is not amortised during the useful life of the rubber plantations and is amortised in full at the time the rubber plantations are disposed of.

10. Biological assets

Biological assets are recognised at cost less (-) allowance for impairment, if any. Cost comprises all actual costs directly attributable to the formation, cultivation and development of biological assets up to the date they are available for harvest or reach the condition necessary for their intended use by the Group.

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

Classification of biological assets

Crops and livestock harvested once or on a seasonal basis: comprise short-term crops, timber trees, seasonal agricultural crops, and livestock raised for meat or products harvested once. These assets are recognised as biological assets throughout their development until the point of harvest.

Recognition and determination of cost

The cost of biological assets comprises seedling and breeding costs, purchase costs, cultivation and care costs, direct labour and directly attributable production overheads incurred in the process of developing the biological assets.

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

Agricultural produce

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

Allowance for impairment of biological assets

An allowance for impairment of biological assets is recognised at the date of preparation of the Financial Statements when there is evidence that the net realisable value of the biological assets is lower than their carrying amount. The allowance is determined as the difference between the carrying amount and the net realisable value and is recognised in cost of goods sold for the period. The allowance is reversed when it is no longer required or when the required amount of allowance 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 Group maintains detailed records for each type of biological asset and discloses material information in accordance with applicable regulations.

11. Construction in progress

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.

12. Expenses to be allocated

Expenses to be allocated reflect 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 Group's Expenses to be allocated mainly comprise the following:

Tools and equipment

The cost of tools and equipment put into use for production and business activities is recognised as prepaid expenses and amortised to production and business expenses using the straight-line method over the estimated period in which economic benefits are expected to be derived.

Repairs and maintenance of fixed assets

Significant one-off repair and maintenance costs incurred for fixed assets are amortised to expenses over the estimated period in which economic benefits are expected to be derived.

Benefit of prepaid land rental

The benefit of prepaid land rental represents the value of the benefit arising from land rental payments made for the land currently used by the Company, which was revalued at the date of determination of the enterprise value for equitisation, 30 September 2016, in accordance with the conclusion of State Audit Office of Vietnam – Region XII. The benefit of prepaid land rental is amortised to expenses using the straight-line method over the remaining lease term of 315 months, commencing from the date the Company officially converted into a joint stock company (from 1 October 2018 to 31 December 2044).

13. 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 recognised when the Company has a present obligation to make payment and is monitored in detail by counterparty, including amounts paid in advance for which the related goods, services or completed work have not yet been received. Discounts, rebates and returns are deducted from the corresponding payable when they arise.

Accrued expenses reflect expenses incurred during the period for which sufficient supporting documents have not yet been received or payment has not yet been made, including costs of goods and services received, salaries, annual leave, planned production stoppage costs and accrued interest payable. Accrued expenses are recognised when the Company has a present obligation and the amount payable can be reliably estimated, ensuring the appropriate matching of revenue and expenses.
Liabilities and accrued expenses are recognised at the amounts payable in the future in respect of goods and services already received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses, internal payables and other payables is made based on the following principles:

- Trade payables reflect commercial payables arising from transactions for the purchase of goods, services and assets where the suppliers are independent of the Company, including payables arising from imports through entrusted import agents.
- Accrued expenses reflect amounts payable for goods and services received from suppliers or provided to customers but not yet paid because invoices or sufficient accounting records and supporting documents have not yet been received, as well as amounts payable to employees for annual leave and production and business expenses required to be accrued.

- Internal payables reflect amounts payable between the parent unit and its dependent subordinate units without separate legal status that operate under the dependent accounting model.

Other payables reflect non-commercial payables that do not arise from transactions involving the purchase, sale, or provision of goods and services.

14. 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 recognised when the Company no longer has the right to refuse the payment obligation in accordance with a decision of the competent authority or applicable laws and the Group's Charter.

15. Deferred revenue

Deferred revenue is recognized when the Company receives payments in advance for one or more accounting periods for services provided to customers.

Deferred revenue is allocated over the number of periods for which the Company has received payments in advance.

16. Deferred corporate income tax

Deferred corporate income tax liabilities are recognized for taxable temporary differences between the carrying amounts of assets/liabilities and their tax bases, using the applicable corporate income tax rates or tax rates that have been substantively enacted for application. Such tax reflects future tax obligations arising when the temporary differences reverse through the recovery of assets or settlement of liabilities.

At the end of each accounting period, the Company determines, adjusts, and offsets deferred tax arising and reversed during the period. Any resulting increase or decrease is recognized in deferred corporate income tax expense accordingly. Deferred tax relating to items recognized directly in equity is recognized directly in equity accordingly. Offsetting between deferred tax liabilities and deferred tax assets is only performed when presenting the Statement of Financial Position and is not offset in the accounting records.

17. Owner's 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 are recorded regarding to difference between the issue price and the par value of shares. Costs directly related to the additional issuance of shares and re-issuance treasury shares shall be recorded decrease capital surplus.

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.

18. Recognition of revenue and income

Revenue is recognised when the Company has received or will receive economic benefits from the transaction and the revenue can be determined with reasonable certainty based on the fair value of the consideration to which the Company is entitled, after deducting trade discounts, sales discounts 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.

Doanh thu bán hàng hoá, thành phẩm

Revenue from the sale of goods and finished products is recognised when all of the following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

Revenue from a service transaction is recognised when the outcome of the transaction can be reliably measured. Where services are rendered over multiple periods, revenue is recognised in the period based on the stage of completion of the work at the end of the accounting period. The outcome of a service transaction can be reliably measured when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the financial year can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from property for lease

Revenue from investment property for lease under the operating lease contract is recorded in Interim Consolidated Income Statements by straight method during lease time.

Interest

Interest income is recognised on an accrual basis, based on the period and effective interest rate arising on the balances of deposits, loans and held-to-maturity investments.

Dividends and profit distributions

Dividends and profit distributions are recognized when the Company are entitled to receive dividends or profits from the capital contribution. Received dividends are shares, that are only racked based on the additional number of shares received, not for the value of shares received.

19. Revenue deductions

Revenue deductions are amounts deducted from revenue arising during the period, including trade discounts, sales discounts and sales returns.

20. 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.

21. 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 regulations.

22. 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.

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 represents corporate income tax that will be payable or recoverable in future periods as a result of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future against which these deductible temporary differences can be utilized.

The carrying amount of deferred corporate income tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Previously unrecognized deferred corporate income tax assets are reviewed at the end of each reporting period and recognized when it is probable that sufficient taxable profit will be available to utilize these previously unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are measured at the tax rates expected to apply in the period when the assets are recovered or the liabilities are settled, based on tax rates enacted at the end of the reporting period. Deferred income tax is recognized in the income statement and is recognized directly in equity only when the tax relates to items that are recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when:

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

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 CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Unit: VND)

1. Cash and cash equivalents

The cash and cash equivalents held by the enterprise are not subject to restrictions on use	**Closing balance**	**Opening balance**
Cash on hand	3,049,451,948	1,726,890,354
Cash at bank	54,133,620,600	86,276,607,303
- Vietnam JSC Bank for Industry and Trade	26,107,462,015	31,179,686,249
- 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 bank	6,665,386,407	10,989,304,860
Cash equivalents - deposits with maturity less than 3 months (*)	10,163,146,175	141,935,954,114
Total	**67,346,218,723**	**229,939,451,771**

(*) 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	**10,130,926,997**	**32,219,178**	**10,163,146,175**	**10,052,022,997**	**50,219,178**	**10,102,242,175**
- 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
- Other banks	52,022,997	-	52,022,997	52,022,997	-	52,022,997
3-month term deposit	-	-	-	**131,807,794,131**	**25,917,808**	**131,833,711,939**
- Dak Lak Rubber People's Credit Fund	-	-	-	10,000,000,000	25,917,808	10,025,917,808
- Sacombank (Cambodia)	-	-	-	121,807,794,131	-	121,807,794,131
Total	**10,130,926,997**	**32,219,178**	**10,163,146,175**	**141,859,817,128**	**76,136,986**	**141,935,954,114**

2. Short-term 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	-	-	-	-	-	-
+ ACLEDA bank (Campuchia)	7,832,711,039	-	7,832,711,039	7,832,711,039	-	-	-	-	-	-
- 12-month term deposits										
+ ACLEDA bank (Campuchia)	29,764,301,948	-	29,764,301,948	29,764,301,948	-	-	-	-	-	-
+ 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	**73,800,773,767**	**96,183,439**	**73,896,957,206**	**73,896,957,206**	-	**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)	**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	**32,030,281,094**	**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	17,117,861,265	1,361,915,000	8,238,473,024	-
Total	**35,787,855,594**	**15,108,557,300**	**26,845,944,391**	**13,746,642,300**

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Prepayments to related parties	-	-
Prepayments to other suppliers	**12,574,625,052**	**13,526,189,154**
Truc Pho Company Limited	4,443,540,077	4,443,540,077
Tran Thai Linh Company Limited	-	3,496,743,600
Le Vu Construction Company Limited	1,176,293,056	1,176,293,056
CEEBEE CHEMICALS SDN BHD	647,032,003	1,604,815,740
Others	6,307,759,916	2,804,796,681
Total	**12,574,625,052**	**13,526,189,154**

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 Group has fully provided for these doubtful receivables at 100%.

5. Other receivables

a. Short-term

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	**5,344,898,010**	**1,034,320,349**	**5,808,379,110**	**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
Deposits	55,100,000	-	53,000,000	-
Other parties	4,262,977,661	7,500,000	4,728,558,761	7,500,000
Total	**5,344,898,010**	**1,034,320,349**	**5,808,379,110**	**1,034,320,349**

b. Long-term

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	**7,301,804,294**	**2,709,418,671**	**7,684,767,752**	**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
Loans for associated rubber investment in Cambodia	4,592,385,623	-	4,973,249,081	-
Deposits	-	-	2,100,000	-
Total	**7,301,804,294**	**2,709,418,671**	**7,684,767,752**	**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

a. 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 doubtful receivables

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

b. 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)
Making provision	-	-
Reversing provision	-	184,547,381
Closing balance	**(2,709,418,671)**	**(2,799,476,644)**

7. Inventories

	Closing balance		Opening balance	
	Historical cost	Allowance	Historical cost	Allowance
Raw materials, materials	32,030,346,113	(401,558,495)	14,196,464,108	(401,558,495)
Tools, equipment	8,145,421,718	-	7,121,444,874	-
Work in progress	32,393,934,513	-	15,013,401,485	-
Finished products	62,748,566,389	-	100,915,632,161	-
Merchandise	2,693,566,763	-	198,525,679	-
Goods sent for sale	1,100,878,256	-	4,042,289,090	-
Total	**139,112,713,752**	**(401,558,495)**	**141,487,757,397**	**(401,558,495)**

- 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 Group had no inventories pledged or mortgaged as security for loans as at June 30, 2026.

8. Expenses to be allocated

a. Short-term

	Closing balance	Opening balance
Tools and equipment costs pending allocation	184,716,427	304,884,182
Insurance costs	187,451,202	255,721,674
Repair and replacement costs	222,440,728	147,645,013
Other short-term prepaid expenses pending allocation	546,770,338	196,355,056
Total	**1,141,378,695**	**904,605,925**

b. Long-term

	Closing balance	Opening balance
Advance land lease benefits based on enterprise value	4,517,104,529	4,637,693,099
Repair expenses	5,251,224,825	6,484,836,254
Tools and equipment pending allocation	1,684,440,652	1,445,431,026
Other expenses pending allocation	3,821,279,368	906,467,084
Total	**15,274,049,374**	**13,474,427,463**

(*) 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).

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	384,966,581,825	290,000,251,174	96,947,931,223	4,073,254,562	1,187,665,575,452	687,875,636	1,964,341,469,872
Increase in the period	3,645,341,458	864,081,481	81,332,222	45,000,000	184,351,151,523	-	188,986,906,684
Decrease in the period	-	(525,394,055)	(1,404,409,000)	(34,000,000)	(39,145,004)	-	(2,002,948,059)
Exchange differences (*)	(1,125,778,963)	(63,640,167)	(150,730,130)	-	(8,890,868,016)	-	(10,231,017,276)
Closing balance	**387,486,144,320**	**290,275,298,433**	**95,474,124,315**	**4,084,254,562**	**1,363,086,713,955**	**687,875,636**	**2,141,094,411,221**
Depreciation							
Opening balance	245,085,850,233	277,469,919,935	51,114,452,786	3,007,702,234	323,590,317,257	368,303,151	900,636,545,597
Depreciaiton	5,270,889,536	5,471,662,086	2,657,536,729	31,960,959	27,179,757,018	42,221,460	40,654,027,788
Decrease in the period	-	(518,894,054)	(1,400,327,737)	(34,000,000)	(31,868,565)	-	(1,985,090,356)
Exchange differences (*)	(617,276,711)	(53,839,249)	(39,993,055)	-	(3,002,302,310)	-	(3,713,411,325)
Closing balance	**249,739,463,058**	**282,368,848,718**	**52,331,668,723**	**3,005,663,193**	**347,735,903,400**	**410,524,611**	**935,592,071,704**
Net book value							
Opening balance	139,880,731,592	12,530,331,239	45,833,478,437	1,065,552,328	864,075,258,195	319,572,485	1,063,704,924,275
Closing balance	**137,746,681,262**	**7,906,449,715**	**43,142,455,592**	**1,078,591,369**	**1,015,350,810,555**	**277,351,025**	**1,205,502,339,517**

(*) Foreign exchange differences arising from the translation of financial statements of overseas subsidiaries.

- Cost of fixed assets that have depreciated fully are still using as of June 30, 2026 is VND 373,549,309,909.
- Carrying amount of fixed assets mortgaged for loans as of June 30, 2026 is VND 719,091,984,421 (Refer to Note V.20).

10. Intangible fixed assets

	Land use rights with a definite term	Computer software	ISO certiicate	Current liquidation value of rubber plantation (**)	Technology transfer value	Total
Historical cost						
Opening balance	532,690,329	2,467,813,366	259,783,292	15,325,349,318	300,000,000	18,885,636,305
Increase in the period	-	-	-	-	-	-
Decrease in the period	-	-	-	(5,102,285)	-	(5,102,285)
Closing balance	**532,690,329**	**2,467,813,366**	**259,783,292**	**15,320,247,033**	**300,000,000**	**18,880,534,020**
Depreciation						
Opening balance	170,460,910	1,843,763,366	259,783,292	-	300,000,000	2,574,007,568
Depreciation	19,579,978	52,500,000	-	-	-	72,079,978
Closing balance	**190,040,888**	**1,896,263,366**	**259,783,292**	**-**	**300,000,000**	**2,646,087,546**
Net book value						
Opening balance	362,229,419	624,050,000	-	15,325,349,318	-	16,311,628,737
Closing balance	**342,649,441**	**571,550,000**	**-**	**15,320,247,033**	**-**	**16,234,446,474**

(**) 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 Note 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	**1,738,631,308**	**1,738,631,308**	**1,552,028,379**	**1,552,028,379**
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 Group had no biological assets pledged, mortgaged, or used as security for its liabilities.
- The Group 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 Group 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 Group 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 Group 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
At the Parent Company							
- 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 capital construction investments		**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
At Daknoruco Rubber JSC		38,664,354,567	2,070,159,785	(8,685,563,361)	-	-	32,048,950,991
Rubber plantation	224.06	38,437,272,194	2,070,159,785	(8,685,563,361)	-	-	31,821,868,618
Other expenses		227,082,373	-	-	-	-	227,082,373
At Dak Lak – Mondulkiri Rubber Development Co., Ltd.		**4,777,382,219**	-	-	-	-	**4,666,039,422**
Other expenses		4,777,382,219	-	-	-	(111,342,797)	4,666,039,422
Total		**38,664,354,567**	**2,070,159,785**	**(8,685,563,361)**	-	-	**32,048,950,991**

The value of unfinished construction costs used as collateral or mortgage as of June 30, 2026. is VND 510,877,816,170 (Refer to Note No. V.22)

13. Long-term financial investments

		Closing balance			Opening balance		
	Business activities	**Ownership ratio**	**Investment value**	**History cost**	**Ownership ratio**	**Investment value**	**History cost**
Investments in associates			**367,394,457,173**	**339,120,808,995**		**323,083,548,128**	**339,120,808,995**
- Rubber Technical Joint Stock Company	Rubber Technique	28.79%	7,368,760,828	7,863,774,893	28.79%	7,749,627,034	7,863,774,893
- Dak Lak Ruber Wood Processing JSC (*)	Processing of wood products	45.13%	-	101,672,256	45.13%	-	101,672,256
- Dak Lak Rubber Investment JSC	Rubber business	45.00%	360,025,696,345	331,155,361,846	-	315,333,921,094	331,155,361,846
Investment in other entities			**7,939,327,297**	**7,939,327,297**		**7,939,327,297**	**7,939,077,297**
- Dak Lak Rubber People's Credit Fund	Credit	9,57%	7,939,327,297	7,939,327,297	9,77%	7,939,327,297	7,939,077,297
Total			**375,333,784,470**	**347,060,136,292**		**331,022,875,425**	**347,059,886,292**

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 carrying amounts of investments in associates are as follows:

	Dak Lak Rubber Investment Joint Stock Company	Rubber Technical JSC	Dak Lak Ruber Wood Processing JSC (*)
The original cost of investment			
Balance as of January 1, 2026	331,155,361,846	7,863,774,893	101,672,256
Increase in the year	-	-	-
Decrease in the year	-	-	-
Balance as of June 30, 2026	**331,155,361,846**	**7,863,774,893**	**101,672,256**
Value of investment capital using the equity method			
Balance as of January 1, 2026	**331,155,361,846**	**7,749,627,034**	-
Profit from Associates during the year (from the date of divestment to the end of the year)	63,995,918,892	183,128,414	-
Reported exchange rate difference	(6,849,255,901)	-	-
Tax on transfer of profits from overseas subsidiaries to Vietnam	(4,983,255,335)	-	-
Provision for bonus and welfare funds	(7,471,632,405)	(77,994,620)	-
Dividend distribution	-	(486,000,000)	-
Balance as of June 30, 2026	**360,025,696,345**	**7,368,760,828**	-

(*) Dak Lak Rubber Wood Processing Joint Stock Company has suspended its operations and is awaiting dissolution. The Company's equity is negative. Accordingly, the Group has determined that this investment is not recoverable and has fully provided for impairment losses in respect of the investment. The carrying amount of the investment in this associate under the equity method is therefore determined to be nil.

14. Short-term trade payables

	Closing balance	Opening balance
Trade payable to related parties	**1,335,488,606**	**211,940,125**
(Refer to Note No. VIII.1)		
Trade payable to other entities	**51,400,944,634**	**44,509,509,078**
- Van Chuc Company Limited	7,595,059,213	11,738,125,622
- Minh Tan Fertilizer Import-Export Joint Stock Company	7,102,880,850	540,163,000
- T2T Rubber Company Limited	5,856,195,450	-
- Vuong Khai One-Member Limited Liability Company	-	6,394,585,500
- Song Gianh Corporation Joint Stock Company	1,487,415,000	5,510,062,751
- Others	29,359,394,121	20,326,572,205
Total	**52,736,433,240**	**44,721,449,203**

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	**12,276,087,215**	**15,400,615,661**
Nguyen Hoang Development Investment JSC (*)	10,000,000,000	10,000,000,000
Quang Giang Transport Company Limited	-	4,889,947,650
Others	2,276,087,215	510,668,011
Total	**12,276,087,215**	**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 Group 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	
	Receivables	**Payables**	**Payable amounts**	**Paid amounts**	**Receivables**	**Payables**
Value added tax	286,403,541	-	2,885,672,964	(2,932,813,076)	239,263,429	-
Value added tax on import goods	-	-	581,814,942	(581,814,942)	-	-
Import and export tax	-	-	649,947	(649,947)	-	-
Corporate income tax	17,006,737,193	-	429,571,475	(18,189,108,737)	429,571,475	(1,182,371,544)
Personal income tax	17,531,063	-	2,096,004,790	(994,750,432)	1,118,785,421	-
Natural resource taxes	6,532,414	-	18,479,417	(23,310,413)	4,716,064	(3,014,646)
Land tax	-	(20,171,675)	-	-	-	(20,171,675)
Land rent	13,856,609,806	-	23,365,626,878	(21,990,680,299)	15,231,556,385	-
Other taxes	643,370	-	1,870,648,383	(1,869,003,206)	2,288,547	-
Fees and charges	-	-	2,216,089	(2,216,089)	-	-
Total	**31,174,457,387**	**(20,171,675)**	**31,250,684,885**	**(46,584,347,141)**	**17,026,181,321**	**(1,205,557,865)**

The determination of corporate income tax payable by the companies within the Group is based on the current tax regulations. However, such regulations are subject to change from time to time, and the tax regulations applicable to various types of transactions may be interpreted in different ways. Accordingly, the amount of tax presented in the consolidated financial statements for the accounting period from 1 January 2026 to 30 June 2026 may be subject to change upon examination by the tax authorities.

Value added tax

The Group 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 Group'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%.

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.

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

	Current period	Previous period
Total accounting profits before CIT	60,453,098,739	146,118,346,818
Adjustments to increase or decrease accounting profit to determine profit subject to CIT:	(63,448,861,567)	(3,747,812,648)
- Increasing adjustment	6,286,008,931	7,626,343,282
+ Remuneration of the BoM not directly manage	*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 price corresponds to shipments cleared but not yet delivered previous year	*4,042,289,090*	*3,417,115,235*
+ Other invalid expenses	*909,799,367*	*247,271,647*
- Decreasing adjustment	(69,734,870,498)	(11,374,155,930)
+ 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 through customs but not yet loaded onto the vessel in the previous year	*(4,454,944,936)*	*(4,498,649,568)*
+ Transfer of loan interest from previous years not yet	-	*(2,744,855,051)*
+ Profit from associates	*(64,179,047,306)*	*(94,692,126)*
Taxable income	(2,995,762,828)	142,370,534,170
Tax-exempt income (dividends, profits distributed)	-	(1,355,389,663)
Losses from previous years carried forward	-	(1,798,276,758)
Assessable income	(2,995,762,828)	139,216,867,749
Current corporate income tax of this year	-	17,925,121,102
Corporate income tax arrears of previous year	429,571,475	-
Current corporate income tax	**429,571,475**	**17,925,121,102**

18. Payables to employees

	Closing balance	Opening balance
Salary payables	49,028,224,250	81,998,865,887
Total	**49,028,224,250**	**81,998,865,887**

19. Short-term accrued expenses

	Closing balance	Opening balance
Intercropping management expense	-	1,360,834,000
Advance provision for interest expense	3,039,350,688	3,056,814,823
Cost of waste and wastewater treatment after production	15,305,455	30,788,969
Other payable costs	5,050,958,142	2,854,036,525
Total	**8,105,614,285**	**7,302,474,317**

20. Revenue to be allocated

a. Short-term

	Closing balance	Opening balance
Land rental revenue	26,633,306,067	29,173,616,400
Kiosk rental revenue	566,818,203	10,653,807
Total	**27,200,124,270**	**29,184,270,207**

b. Long-term

	Closing balance	Opening balance
Kiosk rental revenue	426,284,444	351,575,612
Total	**426,284,444**	**351,575,612**

21. Other payables

a. Short-term

	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other entities	**33,104,131,254**	**30,157,645,047**
Welfare bonus fund payable to employees (pre-equitization period)	27,759,561,185	-
Payables related to equitization	-	24,446,403,457
Union funds	1,609,543,556	1,602,669,086
Deposits received	340,212,000	508,948,000
Other payables	3,394,814,513	3,599,624,504
Total	**33,104,131,254**	**30,157,645,047**

b. Long-term

	Closing balance	Opening balance
Payable to related parties	-	-
Payable to other entities	**19,684,085,510**	**78,105,531,563**
- Employee welfare bonus fund	-	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 Agricultural Company Limited	744,216,499	1,098,324,499
- Duong Duc Cuong	-	873,000,000
- Saigon - Ban Me Agricultural Products JSC	813,097,400	813,097,400
- Tam An Dak Lak Joint Stock Company	6,000,000	6,000,000
- Deposits received	1,875,000,000	1,875,000,000
- Other entities	9,931,175,611	11,861,261,792
Total	**19,684,085,510**	**78,105,531,563**

22. Borrowings and finance lease liabilities

a. Short-term

	Closing balance		Opening balance	
	Amount	Able amount to pay	Amount	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	**43,778,000,000**	**43,778,000,000**	**23,656,000,000**	**23,656,000,000**
Long-term loan due to be repaid				
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	43,778,000,000	43,778,000,000	23,656,000,000	23,656,000,000
Total	**43,778,000,000**	**43,778,000,000**	**23,656,000,000**	**23,656,000,000**

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	**23,656,000,000**	-	**(11,828,000,000)**	-	**31,950,000,000**	**43,778,000,000**
Long-term loan due to be repaid	***23,656,000,000***	-	***(11,828,000,000)***	-	***31,950,000,000***	***43,778,000,000***
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	23,656,000,000	-	(11,828,000,000)	-	31,950,000,000	43,778,000,000
Total	**23,656,000,000**	**-**	**(11,828,000,000)**	**-**	**31,950,000,000**	**43,778,000,000**

b. Long-term

	Closing balance		Opening balance	
	Amount	Able amount to pay	Amount	Able amount to pay
Long-term borrowings and finance lease liabilities payable to related parties (Refer to Note VIII.1)	**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	**358,094,882,712**	**358,094,882,712**	**300,870,697,687**	**300,870,697,687**
Long-term bank loans	***357,994,688,312***	***357,994,688,312***	***298,133,000,000***	***298,133,000,000***
Vietnam JSC Bank for Industry and Trade – Dak Lak Branch (ii)	307,183,000,000	307,183,000,000	298,133,000,000	298,133,000,000
Sacombank (STB-Cambodia) (iii)	50,811,688,312	50,811,688,312	-	-
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 (iv)	100,194,400	100,194,400	2,737,697,687	2,737,697,687
	-	-	-	-
Total	**398,094,882,712**	**398,094,882,712**	**380,870,697,687**	**380,870,697,687**

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	**300,870,697,687**	**91,811,688,312**	-	**(2,637,503,287)**	**(31,950,000,000)**	**358,094,882,712**
Long-term bank loans	***298,133,000,000***	***91,811,688,312***	-	-	***(31,950,000,000)***	***357,994,688,312***
- Vietnam JSC Bank for Industry and Trade – Dak Lak Branch (ii)	298,133,000,000	41,000,000,000	-	-	(31,950,000,000)	307,183,000,000
-Sacombank (STB-Cambodia) (iii)	-	50,811,688,312	-	-	-	50,811,688,312
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	**380,870,697,687**	**91,811,688,312**	**(40,000,000,000)**	**(2,637,503,287)**	**(31,950,000,000)**	**398,094,882,712**

(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) Loan Agreement No. LD2536400001 dated 30 December 2025 between Dakmoruco and Sacombank (Cambodia) Plc. – Preah Norodom Branch. The credit facility is USD 3,000,000, bearing interest at 8% per annum, with a loan term of 60 months from 25 March 2026. The collateral comprises 11 economic land use right certificates covering rubber plantations with a total area of 14,920.4 m² in Buasra Commune, Pech Chreada District, Mondulkiri Province. The purpose of the loan is to reimburse the investment capital contributed to the Parent Company.

(iv) 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	37,564,248,711	36,044,270,631	17,757,852,080	(17,097,740,761)	74,268,630,661
Total	**37,564,248,711**	**36,044,270,631**	**17,757,852,080**	**(17,097,740,761)**	**74,268,630,661**

24. Owner's equity

a. *Statement of changes in owners' equity*

	Contributed capital	Foreign exchange differences	Investment and development fund	Undistributed profit after tax	Non-cotrolling interest	Total
Balance as of January 1, 2025	**1,558,000,000,000**	**(238,478,638,261)**	**67,900,939,117**	**254,419,765,514**	**248,673,069,029**	**1,890,515,135,399**
Increase in the year	-	-	21,222,586,822	128,267,466,064	(71,447,722)	149,418,605,164
Gain from divestment of capital at subsidiary	-	105,667,365,474	(25,344,239,967)	(83,118,816,646)	(234,878,329,943)	(237,674,021,082)
Dividend distribution	-	-	-	(38,326,800,000)	-	(38,326,800,000)
Tax on remittance of profits from abroad to Vietnam	-	-	-	(5,947,866,554)	-	(5,947,866,554)
Appropriation to funds in the year	-	-	-	(46,402,768,109)	(187,469,311)	(46,590,237,420)
Financial Statements of Foreign	-	2,486,394,046	-	-	-	2,486,394,046
Balance as of June 30, 2025	**1,558,000,000,000**	**(130,324,878,741)**	**63,779,285,972**	**208,890,980,269**	**13,535,822,053**	**1,713,881,209,553**
Balance as of January 1, 2026	**1,558,000,000,000**	**(122,485,468,059)**	**63,900,158,930**	**254,406,625,255**	**14,102,296,162**	**1,767,923,612,288**
Increase in the year	-	-	-	59,940,731,219	19,332,461	59,960,063,680
Dividend distribution	-	-	-	(26,330,200,000)	(465,950,000)	(26,796,150,000)
Tax on remittance of profits from abroad to Vietnam	-	-	-	(6,614,497,324)	-	(6,614,497,324)
Provision for fund during the year	-	-	30,672,009,500	(66,716,280,132)	(208,307,900)	(36,252,578,532)
Exchange differences due to translation of Financial Statements of Foreign	-	(26,039,287,381)	-	-	-	(26,039,287,381)
Balance as of June 30, 2026	**1,558,000,000,000**	**(148,524,755,440)**	**94,572,168,430**	**214,686,379,018**	**13,447,370,723**	**1,732,181,162,731**

b. Details of investment capital

	Ratio	VND	Ratio	VND
Dak Lak Provincial People's	98.94%	1,541,416,000,000	98.94%	1,541,416,000,000
Other shareholders	1.06%	16,584,000,000	1.06%	16,584,000,000
Total	**100%**	**1,558,000,000,000**	**100%**	**1,558,000,000,000**

c. 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	463,969,535	(51,881,400,000)

d. 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

e. Non-controlling interests

	Current period	Previous period
Opening balance	14,102,296,162	248,673,069,029
Profit after tax of non-controlling shareholders	19,332,461	(71,447,722)
Decrease due to acquisition of subsidiary capital	-	(234,878,329,943)
Distribute dividends, profit	(465,950,000)	-
Allocation for Bonus and welfare fund and other expenses	(208,307,900)	(187,469,311)
Closing balance	**13,447,370,723**	**13,535,822,053**

25. Off-balance sheet accounts

a. Foreign currencies

Items	Foreign currency	Closing balance	Opening balance
Foreign currencies			
	USD	33,708.34	603,196.615
	CAD	20.00	20,00
	KHR	686,703,045.00	833,701,568

b. Assets under agreement on keeping

Items	Closing balance		
Unused assets handed over to local authorities	Historical cost	Depreciation	Net book value
- Collective house	*273.368.165*	*(273.368.165)*	-
Total	**1.100.413.435**	**(682.318.086)**	**418.095.349**

Items	Opening balance		
Unused assets handed over to local authorities	Historical cost	Depreciation	Net book value
- Collective house	*273.368.165*	*(273.368.165)*	-
Total	**1.100.413.435**	**(682.318.086)**	**418.095.349**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED INCOME STATEMENTS (UNIT: VND)

1. Revenues

1a. Total revenue

	Current period	Previous period
Revenue from rubber latex sales	282,978,260,313	274,119,868,121
Revenue from restaurant, motel and tourism services	10,005,497,610	10,641,082,600
Revenue from rubber thread products and other materials	82,225,924,993	61,205,892,619
Revenue from selling high-tech agricultural products	-	11,343,948,368
Revenue from leasing land for intercropping	14,527,512,219	15,094,516,114
Others	2,521,615,493	1,534,985,433
Total	**392,258,810,628**	**373,940,293,255**

1b. Revenue with related parties (Refer to Notes No. V.III.1)

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

2. Cost of goods sold

	Current period	Previous period
Cost of rubber latex	266,755,990,098	231,047,838,473
Cost of restaurant, motel and tourism services	12,174,200,383	12,412,862,753
Cost of finished rubber thread; acid	82,324,041,066	58,752,719,478
Cost of high-tech agricultural products sold	-	7,303,073,640
Other costs	1,271,231,648	1,004,178,385
Returning of allowance for decline in inventories	-	3,615,607,574
Total	**362,525,463,195**	**314,136,280,303**

3. Financial income

	Current period	Previous period
Interests from deposits and loans	1,123,889,621	1,961,250,430
Interest on demand deposits	38,293,145	92,461,232
Gain on exchange rate differences	717,630,554	2,052,210,874
Dividends, distributed profits	454,328,887	1,429,597,943
Profit from divestment of investment in subsidiary	-	82,986,959,865
Profit from investment in joint-venture rubber	12,159,417	1,333,984,166
Total	**2,346,301,624**	**89,856,464,510**

4. Financial expenses

	Current period	Previous period
Interest expense	18,758,239,251	8,395,911,462
Loss on exchange rate differences	384,757,779	751,485,453
Loss on exchange differences at the end of period	299,104,528	-
Reversal of provision for financial investment losses	-	(184,547,381)
Other financial expenses	265,781,939	249,365,365
Total	**19,707,883,497**	**9,212,214,899**

5. Selling expenses

	Current period	Previous period
Cost of fuel and material	798,782,060	984,236,122
Cost of sales staff	179,334,724	350,849,663
Depreciation cost of Fixed assets	-	33,279,229
Costs of outsourcing services	2,779,836,917	5,189,581,379
Other cash expenses	1,434,958,287	1,686,768,210
Total	**5,192,911,988**	**8,244,714,603**

6. General administration expenses

	Current period	Previous period
Expenses of administrative staffs	11,802,801,886	9,760,661,278
Expenses of administrative materials	528,748,021	566,454,585
Depreciation expenses of fixed assets	892,949,503	701,100,566
Allowance for doubtful debts	555,720,000	-
Returning provision for doubtful debts	-	(588,000,000)
Expenses of outsourced services	379,718,588	2,868,310,066
Other cash expenses	934,209,883	6,218,679,473
Total	**15,094,147,881**	**19,527,205,968**

7. Other income

	Current period	Previous period
Compensation collection, compensation for assets, land	862,463,430	-
Income from liquidation of fixed assets	341,472,316	7,360,243,555
Collecting support money for the Rubber Export Insurance Fund	363,952,396	478,863,753
Other income	3,118,424,510	1,086,038,582
Total	**4,686,312,652**	**8,925,145,890**

8. Other expenses

	Current period	Previous period
Administrative fines, back taxes	1,240,683	69,325,955
Cost of assets recovered	-	225,033,798
Other expenses	592,430,516	1,114,760,139
Total	**593,671,199**	**1,409,119,892**

9. Basis earnings per share

	Current period	Previous period
- Profit after corporate income tax	59,940,731,219	128,267,466,064
- Adjustment to profits to determine distributed profit for shareholder owns common shares:	(19,934,889,357)	(49,273,265,279)
+ Tax expense for transferring foreign profits to Vietnam	-	(6,614,497,324)
+ Allocation for Bonus and welfare fund (*)	(19,934,889,357)	(42,658,767,955)
- Profit (+) / loss (-) distribute to ordinary shareholders	40,005,841,862	78,994,200,785
- Weighted average number of ordinary shares outstanding during the year (number of shares)	155,800,000	155,800,000
Basic earnings per share (VND /share) (*)	**257**	**507**

(*) Basic earnings per share for the first six months of 2026 are provisionally calculated based on profit after tax for the first six months of 2026 less the provisionally appropriated bonus and welfare fund from profit after tax for the first six months of 2026, using the appropriation rate applicable to the Group in 2025. Based on the resolution of the 2027 Annual General Meeting of Shareholders, the amount appropriated to the bonus and welfare fund may change and, accordingly, basic earnings per share may also change.

The weighted average number of ordinary shares outstanding during the period is calculated as follows:

	Current period	Previous period
Common shares outstanding at the beginning of the year	155,800,000	155,800,000
Impact of common shares repurchased	-	-
Impact of common shares issued	-	-
Weighted average common shares outstanding during the period (shares)	**155,800,000**	**155,800,000**

10. Diluted earnings per share

	Current period	Previous period
- Profit distributed to shareholder owns ordinary shares used to calculate earnings per share	40,005,841,862	78,994,200,785
- Adjustment to profits:		
- Profit to calculate diluted earnings per share	40,005,841,862	78,994,200,785
The number of ordinary shares used to calculate diluted earnings per share	155,800,000	155,800,000
Diluted earnings per Share (VND /share) (*)	**257**	**507**

(*) Refer to Note VI.9.

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (UNIT: VND)

1. Proceeds from borrowings

	Current period	Previous period
Proceeds from borrowing under normal contracts	91,811,688,312	328,216,985,907
Total	**91,811,688,312**	**328,216,985,907**

2. Payment of loan principal

	Current period	Previous period
Repayments of principal under normal contracts	51,828,000,000	308,530,204,416
Total	**51,828,000,000**	**308,530,204,416**

3. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia

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. Transactions and Balances with Related Parties

The related parties of the Group include key management personnel, individuals related to key management personnel, and other related parties.

a. *Transactions and Balances with Key Management Personnel and Individuals Related to Key Management Personne*

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

Transactions with Key Management Personnel and Individuals Related to Key Management Personnel

The Group did not have any sales or service transactions or other transactions with key management personnel and individuals related to key management personnel.

Remuneration of Key Management Personnel

No.	Management Board members	Position	Current period		
			Salary	Bonus	Total
1	Nguyen Viet Tuong	Chairman	432,000,000	-	433,230,000
2	Nguyen Minh	General Director	379,964,000	40,800,000	421,256,000
3	Nguyen Do	Vice General Director	208,918,000	40,800,000	250,874,200
4	Nguyen Tran Giang	Vice General Director	321,527,000	40,800,000	362,327,000
5	Le Thanh Binh	Chief Accountant	312,870,000	-	312,870,000
6	Nguyen Van Cuc	Member of the BOM	229,362,000	40,800,000	271,023,000
7	Ta Quang Tong	Member of the BOM	-	40,800,000	40,800,000
8	Nguyen Van Thong	Member of the BOM	195,237,000	40,800,000	236,037,000
9	Nguyen Thac Hoanh	Head of the Supervisory	324,000,000	-	324,000,000
10	Phan Thanh Tan	Member of the BOS	158,908,000	-	158,908,000
11	Nguyen Thi Mai Quyen	Member of the BOS	206,413,000	20,400,000	227,354,200
	Total		**2,769,199,000**	**265,200,000**	**3,038,679,400**

No.	Management Board members	Position	Previous period		
			Salary	Bonus	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	General Director	180,612,000	41,000,000	221,612,000
4	Nguyen Van Cuc	Vice 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**

b. Transactions with Other Related Parties

Other related parties of the Group include associates, companies in which the Company has equity investments and their close family members, entities in which key management personnel and individuals who have direct or indirect voting rights in the Company have significant influence, and their close family members.

Other related parties of the Group include:

Company	Relationship
The People's Committee of Dak Lak province	Owner
Dak Lak Rubber Investment Joint Stock Company	Associate
Dak Lak Ruber Wood Processing Joint Stock Company	Associate
Rubber Technical Joint Stock Company	Associate
Dak Lak Rubber People's Credit Fund	Other long-term investments
DRI High-Tech Agriculture Company Limited	Subsidiary of DRI

Revenue from related parties

	Current period	Previous period
Land rental revenue for intercropping	-	*246,789,643*
DRI High-Tech Agriculture Company Limited	-	*246,789,643*
Other revenue	1,389,600	249,805,393
Rubber Technical Joint Stock Company	*1,389,600*	*1,309,500*
Dak Lak Rubber Investment Joint Stock Company	-	*34,853,000*
Dak Lak Rubber People's Credit Fund	-	213,642,893
Total	**1,389,600**	**496,595,036**

Other transactions with related parties:

		Current period	Previous period
Purchase of goods and services (except fixed assets)			
Rubber Technical Joint Stock Company	Purchase of goods and	3,274,971,076	3,728,134,002
Other Transactions			
Dak Lak Rubber Investment Joint Stock Company	Loan principal repaymen	40,000,000,000	-
Dak Lak Rubber Investment Joint Stock Company	Loan interest payment	3,613,671,234	2,855,657,536
Rubber Technical 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 People's Credit Fund	Dividends distributed	454,184,421	455,389,663
The People's Committee of Dak Lak province	Dividend payment	-	37,918,833,600

Balances with related parties:

Company	Closing balance	Opening balance
Cash equivalents		
Dak Lak Rubber People's Credit Fund	10,111,123,178	20,076,136,986
Short-term trade receivables		
Dak Lak Ruber Wood Processing Joint Stock Company	3,757,574,500	3,757,574,500
Deposits with maturity more than 3 months to 1 year		
Dak Lak Rubber People's Credit Fund	25,069,301,370	-
Trade payables		
Rubber Technical Joint Stock Company	1,335,488,606	211,940,125
Long-term borrowings		-
Dak Lak Rubber Investment Joint Stock Company	40,000,000,000	80,000,000,000
Short-term accrued expenses (interest)		
Dak Lak Rubber Investment Joint Stock Company	1,266,780,821	1,481,547,946

2. Comparative figures

Effective from 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the corporate accounting regime, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and other relevant Circulars; and adopted Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements. The Company has re-presented the changes in account codes and comparative figures in accordance with the requirements of the new corporate accounting regime. The comparative figures have been re-presented as follows:

Interim Consolidated 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		
No.	**Statement of Financial Position**	**Code**	**Amount**	**Code**	**Amount**	**Diff**
1	Cash equivalents	112	141,935,954,114	112	141,859,817,128	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	5,808,379,110	136	6,055,748,973	(247,369,863)
4	Long-term loan receivables	141	141,487,757,397	141	141,934,595,502	(446,838,105)
5	Inventories		-	215	7,682,667,752	(7,682,667,752)
6	Other long-term receivables	215	7,684,767,752	216	2,100,000	7,682,667,752
7	Long-term seasonal crops or single-harvest crops	237	1,552,028,379		-	1,552,028,379
8	Construction in progress	252	691,896,401,767	242	693,001,592,041	(1,105,190,274)
9	Dividends and profits payable	313	5,552,940		-	5,552,940
10	Other short-term payables	320	30,157,645,047	319	30,163,197,987	(5,552,940)

Interim Consolidated Statement of Cash Flow

No.	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		Diff
		Code	Amount	Code	Amount	
I	**CASH FLOW FROM OPERATING ACTIVITIES**					
-	Gains (losses) on investing	05	(94,597,636,796)	05	(94,690,098,028)	92,461,232
3	**Operating profit before changes in working capital**	**08**	**98,506,265,012**	**08**	**98,413,803,780**	**92,461,232**
	Net cash flows from operating activities	**20**	**(118,618,232,704)**	**20**	**(118,710,693,936)**	**92,461,232**
7	Proceeds from interest, dividends, and distributed profits	27	3,163,643,786	27	3,179,968,032	(16,324,246)
	Net cash flows from investing activities	**30**	**67,525,878,948**	**30**	**67,542,203,194**	**(16,324,246)**
	Net cash flows during the fiscal year (50=20+30+40)	50	(69,728,936,875)	50	(69,805,073,861)	76,136,986
	Cash and cash equivalents at end of the period (70=50+60+61)	70	146,208,638,626	70	146,132,501,640	76,136,986

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

There are no factors that give rise to significant doubt about the Group's ability to continue as a going concern, nor are there any measures or commitments in place to ensure the Group's continued operations in the foreseeable future.

4. Subsequent events

There have been no other events occurring after the end of the accounting period that require adjustment to the amounts or disclosure in the consolidated financial statements.

Dak Lak, approved on August 27, 2026

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

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