

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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 38/2026/CBTT-DRI

Dak Lak, October 26, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL REPORTS

To: Hanoi Stock Exchange

In compliance with the regulations of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Dak Lak Rubber Investment Joint Stock Company discloses the consolidated financial statements for Q3 2026 to the Hanoi Stock Exchange as follows:

1. Name of Organization: DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

- Stock code: **DRI**
- Address: 59 Cao Thang Street, Tan An Ward, Dak Lak Province
- Tel: (0262) 3867676 Fax: (0262) 3865303
- Email: dri@dri.com.vn Website: www.dri.com.vn

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2. Disclosure Information:

- Consolidated Financial Statements for Q3 2026:
 - ☐ Separate Financial Statements (The listed organization has no subsidiaries and its superior accounting unit has affiliated units);
 - ☒ Consolidated Financial Statements (The listed organization has subsidiaries);
 - ☐ General Financial Statements (The listed organization has dependent accounting units that have independent accounting structures).

Cases requiring explanations:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for the financial statements (for the audited consolidated financial statements):

☐ Yes ☒ No

Explanatory documents in case of choosing Yes:

☐ Yes ☐ No

+ The after-tax profit in the reporting period has a difference of 5% or more before and after the audit, or shift from a loss to a profit or vice versa (for the audited consolidated financial statements):

☐ Yes

☒ No

Explanatory documents in case of choosing Yes:

☐ Yes

☐ No

+ The profit after corporate income tax in the business performance statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory documents in case of choosing Yes:

☒ Yes

☐ No

+ The after-tax profit in the reporting period is a loss, shift from a profit in the same period last year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory documents in case of choosing Yes:

☐ Yes

☐ No

This information was also disclosed on the official website of Dak Lak Rubber Investment Joint Stock Company on 26 October 2026, at <http://www.dri.com.vn>, under the section Investor Relations / Financial Statements.

Attached documents:

- Consolidated Financial Statements for Q3 2026;
- Explanatory document No. 72/CV-CT dated 23/10/2026.

**Organization representative
AUTHORIZED PERSON FOR
INFORMATION DISCLOSURE**



Handwritten signature
Nguyen Thi Hai

**INVESTMENT JOINT STOCK COMPANY
DAKLAK RUBBER**



DRI

CONSOLIDATED FINANCIAL STATEMENTS

Q3 - 2026

DakLak, October 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30/09/2026

Unit: VND
VND/LAK: 0,8769

ITEMS		Code	Notes	31/12/2025	01/01/2025
A	CURRENT ASSETS	100		549.714.836.714	408.223.214.466
I	Cash and cash equivalents	110		72.571.495.782	93.074.794.505
1	Cash	111	5.1	72.571.495.782	93.074.794.505
2	Cash Equivalents	112		-	-
II.	Short-term financial investments	120		271.809.387.504	104.224.226.634
1	Trading securities	121		-	-
2	Provision for diminution in the value of trading securities (*)	122		-	-
3	Held to maturity investment	123	5.2.1	271.809.387.504	104.224.226.634
III	Short-term receivables	130		18.808.700.598	32.721.706.572
1	Short-term trade receivables	131	5.3	2.452.030.963	29.441.062.164
2	Short-term prepayments to suppliers	132	5.4	11.645.883.698	2.527.617.833
3	Short-term inter-company receivables	133		-	-
4	Receivable according to the progress of construction contract	134		-	-
5	Other short-term receivables	135	5.5	4.710.785.937	753.026.575
IV	Inventories	140		183.867.493.099	176.051.460.861
1	Inventories	141	5.6	183.867.493.099	176.051.460.861
2	Provision for decline inventories	142		-	-
V	Current biological assets	150		-	-
V	Other current assets	160		2.657.759.731	2.151.025.894
1	Short-term deferred expenses	161	5.7.1	1.702.067.081	786.183.776
2	Value added tax deductibles	162		771.264.487	1.180.413.955
3	Taxes receivable	163	5.14	184.428.163	184.428.163
B	NON-CURRENT ASSETS	200		466.399.082.607	544.405.271.023
I	Long-term receivables	210		-	-
II	Fixed assets	220		333.733.969.405	380.757.564.918
1	Tangible fixed assets	221	5.8	328.337.668.560	375.361.264.073
	- Historical costs	222		793.973.447.370	832.510.377.395
	- Accumulated depreciation	223		(465.635.778.810)	(457.149.113.322)
2	Financial leasing fixed assets	224		-	-
3	Intangible fixed assets	227	5.9	5.396.300.845	5.396.300.845
	- Historical costs	228		5.913.462.463	5.929.992.551
	- Accumulated depreciation	229		(517.161.618)	(533.691.706)
III	Non-current biological assets	230		-	-
IV	Investment property	240		-	-
V	Long-term asset in progress	250		72.712.702.447	58.945.723.966
1	Long-term work in progress	251		-	-
2	Construction in progress	252	5.10	72.712.702.447	58.945.723.966
VI	Long- term financial Investments	260		43.000.000.000	83.000.000.000
1	Investments in subsidiaries	261		-	-
2	Investments in joint ventures and associates	262		-	-
3	Investments in other entities	263	5.2.2	3.000.000.000	3.000.000.000
4	Allowance for impairment of long-term investments in other ent	264		-	-
5	Long-term held-to-maturity investments	265	5.12	40.000.000.000	80.000.000.000
6	Allowance for impairment of long-term held-to-maturity investr	266		-	-
VII	Other non-current assets	270		16.952.410.755	21.701.982.139
1	Long-term deferred expenses	271	5.7.2	16.951.885.415	20.285.449.964
2	Deferred income tax assets	272		525.340	1.416.532.175
	TOTAL ASSETS	280		1.016.113.919.321	952.628.485.489

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

Address: No. 59 Cao Thang - Tan An Ward - DakLak Province

	ITEMS	Code	Notes	31/12/2025	01/01/2025
C	LIABILITIES	300		280.909.649.752	245.751.955.684
I	Current liabilities	310		260.311.998.937	224.707.108.793
1	Short-term trade payables	311	5.11	5.406.731.103	11.155.917.250
2	Short-term advances from customers	312	5.12	2.740.438.940	18.358.732.547
3	Dividends payable	313	5.13	73.921.980.309	1.278.211.531
4	Taxes and other obligations to the State Budget	314	5.14	50.315.279.884	29.822.904.287
5	Payables to employees	315	-	25.754.035.553	67.581.931.723
6	Short-term accrued expenses	316	-	-	1.615.092.099
7	Short-term inter-company payables	317		-	-
8	Payable according to the progress of construction contracts	318		-	-
9	Short-term deferred revenue	319		-	-
10	Other short-term payables	320	5.15	1.003.116.551	1.395.745.010
11	Short-term borrowings and financial leases	321	5.16.1	87.038.526.718	83.799.363.791
12	Provisions for short-term payables	322		-	-
13	Bonus and welfare funds	323	5.17	14.131.889.879	9.699.210.555
II	Non-current liabilities	330		20.597.650.815	21.044.846.891
1	Long-term trade payables	331		-	-
2	Long-term advances from customers	332		-	-
3	Long-term taxes and other payables	333		-	-
4	Long-term accrued expenses	334		-	-
5	Inter-company payables for working capital	335		-	-
6	Long-term inter-company payables	336		-	-
7	Long-term deferred revenue	337		-	-
8	Other long-term payables	338		-	-
9	Long-term borrowings and financial leases	339	5.16.2	20.597.650.815	20.906.107.610
10	Deferred income tax liability	342		-	138.739.281
D	OWNER'S EQUITY	410		735.204.269.569	706.876.529.805
1	Capital	411		732.000.000.000	732.000.000.000
	- Ordinary shares with voting rights	411a	5.18	732.000.000.000	732.000.000.000
	- Preferred stock	411b		-	-
2	Share premiums	412		-	-
3	Bond conversion options	413		-	-
4	Other sources of capital	414		-	-
5	Treasury shares	415		-	-
6	Differences on asset revaluation	416		-	-
7	Foreign exchange differences	417	5.22	(370.842.452.491)	(334.967.137.807)
8	Investment and development fund	418	5.18	96.968.992.285	61.939.185.581
9	Other funds	419	5.18	12.304.334.157	-
10	Retained earnings	420	5.18	259.431.280.712	242.170.891.066
	Retained earnings being accumulated to the end of the prior year	420a		91.676.693.017	84.774.615.416
	Retained earnings of the current period	420b		167.754.587.695	157.396.275.650
11	Non-controlling interest	429	5.18	5.342.114.906	5.733.590.965
	TOTAL EQUITY	440		1.016.113.919.321	952.628.485.489

Nguyen Thi Thu Ha
Preparer

Le Thanh Cuong
Chief Accountant



Nguyen Do
General Director

Approved on 22 October 2026

INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the period from 01 July 2026 to 30 September 2026

Unit: VND

VND/LAK: 0,8431

ITEMS	Code	Notes	Q3-2026	Q3-2025	Cumulative from 01/01/2026 to 30/09/2026	Cumulative from 01/01/2025 to 30/09/2025
1. Revenue from sales of goods and services rendered	1	6.1	135.998.219.673	184.123.731.098	622.001.581.818	487.586.047.854
2. Less deductions	2		-	-	-	-
3. Net revenue (10 = 01 - 02)	10		135.998.219.673	184.123.731.098	622.001.581.818	487.586.047.854
4. Cost of goods sold	11	6.2	89.534.457.996	118.763.253.242	377.400.965.963	302.567.888.592
5. Gross profit (20 = 10 - 11)	20		46.463.761.677	65.360.477.856	244.600.615.855	185.018.159.262
6. Lãi/lỗ của hoạt động bán, thanh lý bất động sản đầu tư	21			-	-	-
7. Financial income	21	6.3	6.345.310.406	5.705.742.924	27.592.070.014	15.915.198.100
8. Financial expenses	22	6.4	3.561.927.232	2.822.747.005	9.687.324.950	4.845.943.758
- In which: Borrowing costs	23		1.981.708.608	1.207.375.968	6.400.863.220	1.861.822.044
9. Selling expenses	25	6.5	5.092.697.361	7.637.651.068	19.835.537.025	21.577.413.092
10. General & administration expenses	26	6.6	12.131.047.342	11.475.235.153	35.556.197.237	30.911.099.589
11. Share of profit or loss of joint ventures and associates			-	-	-	-
12. Net operating profit/(loss) (30 = 20+(21-22)-25-26)	30		32.023.400.148	49.130.587.554	207.113.626.657	143.598.900.923
13. Other income	31	6.7	41.283.306	489.783.702	1.571.781.823	489.783.702
14. Other expenses	32	6.8	414.883.471	611.599.745	472.112.095	2.252.182.321
15. Profit from other activities (40 = 31 - 32)	40		(373.600.165)	(121.816.043)	1.099.669.728	(1.762.398.619)
16. Accounting profit before tax (50 = 30+40)	50		31.649.799.983	49.008.771.511	208.213.296.385	141.836.502.304
17. Current corporate income tax expenses	51	5.16	5.279.084.606	11.195.755.986	39.496.122.365	27.253.508.043
18. Deferred corporate income tax expenses	52		502.924.550	(1.085.742.252)	1.277.267.554	(1.929.508.383)
19. Net profit after tax (60 = 50 - 51 - 52)	60		25.867.790.827	38.898.757.777	167.439.906.466	116.512.502.644
20 Profit after tax of shareholders of parent company	61	6.9	25.983.298.408	38.981.529.934	167.754.587.695	116.798.383.127
21 Profit after tax of non-controlling shareholders	62		(115.507.581)	(82.772.157)	(314.681.229)	(285.880.483)
22. Earning per share (*)	70	6.9	355	519	2.292	1.556
23. Diluted earnings per share (*)	71				-	-

Nguyen Thi Thu Ha
Preparer

Le Thanh Cuong
Chief Accountant



Nguyen Do
General Director

Approved on 22 October 2026

**INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
(INDIRECT METHOD)**

For the period from 01 January 2026 to 30 September 2026

Unit: VND

ITEMS		Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	CASH FLOWS FROM OPERATING ACTIVITIES				
1.	Profit before tax	01		208.213.296.385	141.836.502.304
2.	Adjustments for:			-	-
-	Depreciation of fixed assets and investment properties	02		35.801.234.114	32.514.222.149
-	Provisions and allowances	03		-	-
-	Exchange gain/ (loss) due to revaluation of monetary items in foreign currencies	04		(6.322.778.555)	(2.850.391.962)
-	Gain/ (loss) from investing activities	05		(13.397.909.384)	(5.664.530.260)
-	Interest expenses	06		6.400.863.220	1.861.822.044
-	Others	07		-	-
3.	Operating profit/(loss) before changes of working capital	08		230.694.705.780	167.697.624.275
-	Increase/ (decrease) of receivables	09		15.738.162.277	(18.563.767.595)
-	Increase/ (decrease) of inventories	10		(7.816.032.238)	(8.229.269.254)
-	Increase/ (decrease) of payables	11		(68.499.352.592)	(22.596.175.543)
-	Increase/ (decrease) of prepaid expenses	12		2.417.681.244	(4.103.077.364)
-	Increase/ (decrease) of trading securities	13		-	-
-	Interests paid	14		(6.594.594.874)	(2.809.460.214)
-	Corporate income tax paid	15	5.14	(25.102.294.520)	(36.647.202.537)
-	Other cash inflows	16		1.571.463.000	1.131.660.782
-	Other cash outflows	17		(17.130.069.072)	(5.753.170.359)
	Net cash flows from operating activities	20		125.279.669.005	70.127.162.191
II.	CASH FLOWS FROM INVESTING ACTIVITIES				
1.	Purchases and construction of fixed assets and other non-current assets	21		(32.889.654.276)	(39.734.602.018)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		1.132.185.334	1.661.789.494
3.	Cash outflow for lending, buying debt instruments of other entities	23		(618.594.174.075)	(59.913.063.637)
4.	Cash recovered from lending, selling debt instruments of other entities	24		477.180.287.036	10.000.000.000
5.	Investments into other entities	25		-	-
6.	Withdrawals of investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27		12.165.522.088	6.362.708.539
	Net cash flows from investing activities	30		(161.005.833.893)	(81.623.167.622)
III.	CASH FLOWS FROM FINANCING ACTIVITIES				
1.	Proceeds from issuing stocks and capital contributions from owners	31		-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3.	Proceeds from borrowings	33		129.030.109.204	101.286.659.404
4.	Repayment for loan principal	34		(113.229.053.493)	(62.694.955.838)
5.	Payments for financial leased assets	35		-	-
6.	Dividends and profit paid to the owners	36		(556.231.222)	(35.989.581.214)
	Net cash flows from financing activities	40		15.244.824.489	2.602.122.352
	Net cash flows during the year	50		(20.481.340.399)	(8.893.883.079)
	Beginning cash and cash equivalents	60	5.1	93.074.794.505	81.129.688.423
	Effects of fluctuations in foreign exchange rates	61		(21.958.324)	108.002.200
	Ending cash and cash equivalents	70	5.1	72.571.495.782	72.343.807.544



Nguyen Thi Thu Ha
Preparer



Le Thanh Cuong
Chief Accountant



Nguyen Do
General Director
Approved on 22 October 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

These notes form an integral part of and should be read along with the accompanying Interim Consolidated financial statements.

1. GENERAL INFORMATION

1.1. Ownership

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

1.2. Scope of operating activities

The Corporation operates in trading and investment.

1.3. Line of business

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

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

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

- Intermediary service activities for other business support service activities not elsewhere classified (excluding financial intermediation);
- Packaging services;
- Logging, details: Harvesting of liquidated rubberwood and plantation timber;
- Sawmilling and planing of wood;
- Manufacture of veneer sheets, plywood, laminboard, particle board and other panels and boards;
- Manufacture of other products of wood;
- Manufacture of articles of bamboo, cane, straw and plaiting materials;
- Growing of coffee;
- Growing of fruit trees, details: Growing of other fruit trees;
- Retail sale of food;
- Wholesale of construction materials and other installation supplies, details: Wholesale of logs and processed timber;
- Other specialized wholesale, details:
 - + Wholesale of fertilizers, pesticides, industrial and agricultural chemicals (excluding chemicals prohibited by law), and agricultural supplies.
 - + Wholesale of processed rubber.
- Business and other management consultancy activities, details: Consultancy services for projects relating to agricultural development, technical infrastructure, roads and irrigation works.

The principal activity of the Corporation during the period was the trading of processed natural rubber.

1.4. Normal business and production cycle

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

1.5. Structure of the Corporation**Subsidiaries**

Company name	Address of head office	Main business activity	Capital contribution ratio	Voting rights ratio	Ratio interest
Dak Lak Rubber Limited Company	Tha Luang Village, Pakse City, Champasak Province, Laos	Rubber Planting	100.00%	100.00%	100.00%
DRI High-Tech Agriculture Limited Company	59 Cao Thang Street, Tan An Ward, Daklak Province	High-tech Agricultural Planting	83.87%	83.87%	83.87%

1.6. Employees

As at 30 September 2026, the Corporation has 2,475 people (31 December 2025: 2,537 people).

1.7. Comparative information on the interim Consolidated financial statements

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1.8. Other information

The Parent shares were registered for trading on the UPCoM market of the Hanoi Stock Exchange under the ticker symbol "DRI" pursuant to Decision No. 265/QĐ-SGDHN dated 12 May 2017 issued by the Stock Exchange. The first trading date was 23 May 2017.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Accounting period

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

2.2. Accounting Currency

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

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1. Applicable accounting regime

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

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

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

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Types of exchange rates applied in accounting

Transactions arising in foreign currencies are translated at the rate ruling at the date of the transaction.

Monetary items denominated in foreign currencies at the end of the accounting period (except for foreign-currency receivables for which a provision for doubtful debts has been made) are retranslated at the average transfer buying and selling rate of Vietinbank – Dak Lak Branch (the bank with which the Corporation regularly transacts).

Demand deposits denominated in foreign currencies are retranslated at the end of the accounting period using the average transfer buying and selling exchange rates quoted by the commercial bank at which the Corporation maintains its foreign currency deposit accounts.

Foreign exchange differences arising during the period from transactions in foreign currencies are recognised in financial income (if a gain) or financial expenses (if a loss). Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period are presented in the statement of profit or loss on a net basis between the total gains and total losses arising from the retranslation of such monetary items.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

The exchange rates applied for translation are as follows:

- Statement of Financial Position as at 30 September 2026: 0.8769 LAK/VND (as at 01 January 2026: 0.8252 LAK/VND).
- Statement of Profit or Loss and Statement of Cash Flows for the period from 01 January 2026 to 30 September 2026: 0.8431 LAK/VND (for the period from 01 January 2025 to 30 September 2025: 0.8627 LAK/VND).

4.2 Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks and cash in transit. Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment (from the date of purchase to the maturity date), that are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date. Cash and cash equivalents whose use is restricted are not presented under this item but are presented under "Other current assets" or "Other long-term assets", depending on the duration of the restriction.

4.3 Financial investments

Held-to-maturity investments

An investment is classified as held-to-maturity when the Corporation has both the intent and the ability to hold it to maturity. Held-to-maturity investments include term deposits at banks and loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments of a similar nature, and do not include derivative instruments.

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and costs directly attributable to the purchase transaction (transaction fees, brokerage commissions, etc.). Accrued interest from the prior period up to the date of purchase is deducted from the cost of the investment at initial recognition. After initial recognition, these investments are carried at cost. Interest income after the purchase date is recognised in financial income on an accrual basis.

Where there is objective evidence that all or part of an investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognised in financial expenses in the period and is deducted directly from the value of the investment. Where the evidence of impairment

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

subsequently decreases or no longer exists, the impairment loss previously recognised is reversed and recognised in financial income in the period.

Investments in equity instruments of other entities

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

Investments in equity instruments of other entities are initially recognised at cost, comprising the purchase price or the capital contribution plus costs directly attributable to the investment activity. After initial recognition, these investments are carried at cost. Dividends and profits relating to periods prior to the purchase of the investment are recorded as a reduction in the value of that investment. Dividends and profits relating to periods after the purchase of the investment are recognised in financial income. Stock dividends received are tracked only in terms of the additional number of shares received; no value is recognised for the shares received.

A provision for impairment of investments in equity instruments of other entities is made as follows:

- For investments in listed shares, or investments whose fair value can be reliably determined: the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined at the reporting date: the provision is made based on the losses of the investee, at a level equal to the difference between the owners' actual contributed capital and the owners' equity at the end of the accounting period, multiplied by the Corporation's ownership ratio of the charter capital relative to the total charter capital actually contributed in the other entity.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities required to be made at the end of the accounting period are recognised in financial expenses.

4.4 Receivables

Receivables are presented at their carrying amount less provision for doubtful debts.

The classification of receivables into trade receivables and other receivables is made in accordance with the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase-sale transactions between the Corporation and buyers that are independent of the Corporation, including receivables for proceeds from entrusted export sales made on behalf of other entities.
- Other receivables reflect receivables that are not of a commercial nature and are not related to purchase-sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

A provision for doubtful debts is made for each doubtful receivable based on the overdue age of the debt after offsetting against any payable to the same counterparty (if any), or based on the estimated loss expected to arise, specifically as follows:

- For overdue receivables:
 - 30% of the value for receivables overdue from 6 months to under 1 year.
 - 50% of the value for receivables overdue from 1 year to under 2 years.
 - 70% of the value for receivables overdue from 2 years to under 3 years.
 - 100% of the value for receivables overdue 3 years or more.
- For receivables not yet overdue but unlikely to be collectible: the provision is made based on the estimated loss expected to arise.

Increases or decreases in the provision for doubtful debts required to be made at the end of the accounting period are recognised in general and administrative expenses.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

4.5 Inventories

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

The cost of inventories is determined as follows:

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

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

Net realisable value is the estimated selling price of inventories in the normal course of production and business less the estimated costs to complete and the estimated costs necessary to make the sale.

A provision for devaluation of inventories is made for each item of inventory or service in progress whose cost is greater than its net realisable value. Increases or decreases in the provision at the end of the financial period are recognised in cost of sales.

4.6 Prepaid expenses

Prepaid expenses comprise costs actually incurred that relate to the results of production and business activities of multiple accounting periods. Prepaid expenses are allocated to expenses using the straight-line method over the period consistent with the period over which the related economic benefits are generated. Long-term prepaid expenses are not reclassified as short-term prepaid expenses when preparing the financial statements.

The Corporation's principal amortisation periods for prepaid expenses are as follows:

Cost of tools and supplies

Tools and supplies put into use are allocated to expenses using the straight-line method over a period not exceeding 3 years.

Cost of repairs

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

Cost of operating leases of fixed assets

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

4.7 Tangible fixed assets

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

4.8 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Costs relating to intangible assets incurred after initial recognition are recognized in the statement of profit or loss, except for costs which are related to the specific intangible assets and increase the economic benefits from these assets.

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

The Corporation's intangible fixed assets include:

Land use rights

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

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

ISO Certificate

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

4.9 Biological assets

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

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

4.10 Construction in progress

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

fixed assets, investment property, or inventory and depreciation commences from the time the asset is put into use.

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

4.11 Payables and accrued expenses

Payables and accrued expenses are recognised for amounts payable in the future in respect of goods and services already received. Accrued expenses are recognised on the basis of reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, internal payables, and other payables is made in accordance with the following principles:

- Trade payables reflect payables of a commercial nature arising from transactions to purchase goods, services, or assets, where the seller is an entity independent from the Corporation, including payables arising from imports made through an entrusted importer.
- Dividend and profit distributions payable represent dividends and profit distributions declared by the Company and payable to its shareholders.
- Accrued expenses reflect costs actually incurred or reasonably estimated but for which adequate documentation is not yet available for formal recognition, including: amounts payable for goods and services received but not yet invoiced; provisions for production and business expenses such as accrued annual leave pay, warranty costs, and other accruals as required.
- Other payables reflect payables that are not of a commercial nature and are not related to transactions to purchase, sell, or supply goods or services.

Payables and accrued expenses are classified as short-term and long-term in the statement of financial position based on their remaining term at the end of the financial period.

4.12 Capital

Owner's equity

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

4.13 Profit distribution

Net profit after tax is distributed to the owners/shareholders/members after appropriations to funds in accordance with the Corporation's Charter and applicable laws, and after approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into account non-monetary items within retained earnings that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

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

Preference dividends are treated according to the classification of the preference shares: where preference shares are classified as a liability, the corresponding dividend is not recognised as a deduction from retained earnings. Where classified as equity, preference dividends are treated in the same manner as ordinary share dividends. When the obligation to pay is recognised, dividends/profits payable in cash are recorded under "Dividends and profits payable" and presented as a liability in the statement of financial position.

4.14 Revenue and income recognition

Revenue from sales of goods and finished products

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Revenue from sales of goods and finished products is recognised when the Corporation has satisfied its performance obligation under the contract by transferring control of the goods or finished products to the customer, and when all of the following conditions are simultaneously satisfied:

- The Corporation has transferred to the buyer the significant risks and rewards of ownership of the product or goods.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods.
- Revenue can be measured with reasonable certainty.
- The Corporation has obtained or will obtain economic benefits from the sale transaction.
- The costs relating to the sale transaction can be identified.

Revenue from rendering of services

Revenue from rendering of services is recognised when the Corporation has satisfied its performance obligation under the contract, and when all of the following conditions are simultaneously satisfied:

- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the service purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- It is probable that the economic benefits from the service transaction will flow to the Corporation.
- The stage of completion of the transaction at the end of the financial period can be measured.
- The costs incurred for the transaction, and the costs to complete the service transaction, can be measured.

Where a service is performed over multiple periods, revenue recognised in a period is based on the results of the portion of work completed at the end of the accounting period.

Interest

Interest income is recognised on a time basis using the effective interest rate for each period.

Dividends and profits distributed

Dividends and profits distributed are recognised when the Corporation is notified of its entitlement to receive the dividend or profit distribution from the investment. Only the portion of the dividend or profit relating to the period after the investment date is recognised in revenue; the portion relating to the period before the investment date is recorded as a reduction of the cost of the investment. Stock dividends received are not recognised in revenue and do not increase the recorded value of the investment; only the additional number of shares received is tracked in the notes to the Consolidated interim financial statements

4.15 Borrowing costs

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

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

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

4.16 Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Corporation recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

4.17 Corporate income tax

The Corporation's accounting policy for corporate income tax is implemented in accordance with the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing certain articles of the Law on Corporate Income Tax, guiding documents of the Ministry of Finance, and other relevant legal regulations. Corporate income tax expense comprises current tax expense and deferred tax expense.

Current corporate income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the year and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and losses carried forward.

Quarterly, the Corporation determines and recognises the provisional corporate income tax payable in accordance with the tax return. At the end of the financial period, the Corporation determines the actual corporate income tax payable in accordance with the finalisation tax return and adjusts for the difference against the amount provisionally recognised during the year.

Deferred tax

Deferred tax is the amount of corporate income tax that will be payable or recoverable in the future arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

Deferred tax liabilities are recognised for all taxable temporary differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that does not affect either accounting profit or taxable income at the time of the transaction.

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised, and are also recognised for unused tax losses and unused tax incentives to the extent that it is

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

probable that future taxable profit will be available. Deferred tax assets and deferred tax liabilities arising from transactions recognised directly in owners' equity are not recognised in deferred corporate income tax expense.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the financial period when the asset is realised or the liability is settled, based on the tax rates and tax laws that have been enacted as at the end of the financial period.

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

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

The Corporation's tax returns are subject to examination by the tax authorities. As the application of tax laws to various types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

4.18 Segment reporting

A business segment is a distinguishable component of an enterprise engaged in the production or supply of an individual product or service, or a group of related products or services, that is subject to risks and returns different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise engaged in the production or supply of products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

The nature of risks and returns is the primary basis for determining whether the Corporation's primary segment reporting format is business segments or geographical segments. If risk and rate of return are predominantly affected by differences in products and services, the primary reporting format is by business segment and the secondary format is by geographical segment. Conversely, if risk and rate of return are predominantly affected by differences in geographical area, the primary reporting format is by geographical segment and the secondary format is by business segment. The Corporation's organisational and management structure and its internal financial reporting system form the principal basis for determining the primary or secondary segment reporting format.

A segment is reportable when a majority of its revenue is derived from sales and services provided to external customers, and it satisfies at least one of the following thresholds: its revenue represents 10% or more of the total revenue of all segments; its result represents 10% or more of the combined result of all segments in profit, or of the combined result of all segments in loss, whichever is greater in absolute amount; or its total assets represent 10% or more of the total assets of all segments.

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

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

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

Business combinations

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

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

4.20 Related parties

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

The Corporation's related parties comprise:

- Individuals holding, directly or indirectly, voting rights that give them significant influence over the Corporation (including members of the Board of Administrators and close family members of such individuals).
- Key management personnel who have the authority and responsibility for planning, managing, and controlling the Corporation's activities (including the Board of General Directors and their close family members).
- Enterprises controlled by, or subject to significant influence from, individuals within the groups referred to above.

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Close members of the family of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the Corporation, comprising: spouse, natural children, adopted children, stepchildren, and dependants of that individual or their spouse.

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

In considering related party relationships, substance is given greater weight than legal form.

The following parties are known as the Corporation's related parties:

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

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

5.1 Cash and cash equivalents

	Closing balance VND	Opening balance VND
Cash on hand	2.845.241.898	15.867.923.445
Cash in banks		
+ Vietnam Joint Stock Commercial Bank For Industry And Trade	25.191.212.297	30.046.910.247
+ Vietnam Industrial and Commercial Bank Limited in Laos	30.550.952.412	21.951.674.028
+ Lao - Viet Bank	11.514.759.183	19.326.239.707
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	2.172.753.532	5.842.312.425
+ Other banks, organizations	296.576.460	39.734.653
	72.571.495.782	93.074.794.505

Details of foreign currency balances as of 30 September 2026:

	Original foreign currency	Equivalent VND
Cash on hand		
- LAK	1.241.524.861	1.415.811.222
- USD	53.565,00	1.373.607.202
Cash in banks		
- LAK	24.610.500,00	5.264.571.226
- USD	2.351.856,49	60.484.306.230
- THB	176,80	137.180
		68.538.433.060

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.2 Financial investments

The Corporation's financial investments comprise held-to-maturity investments and investments in other entities. Information on the Corporation's financial investments is as follows:

5.2.1 Held-to-maturity investments

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term	271.809.387.504	271.809.387.504	-	104,224,226,634	104,224,226,634	-
<i>Term deposits</i>						
Dak Lak Rubber People's Credit Fund	70.000.000.000	70.000.000.000	-	50,000,000,000	50,000,000,000	-
Agribank – Buon Ma Thuot Branch	25.000.000.000	25.000.000.000	-	-	-	-
Agribank – Gia Lai Branch	10.000.000.000	10.000.000.000	-	-	-	-
VietinBank – Dak Lak Branch	10.000.000.000	10.000.000.000	-	-	-	-
Lao - Vietinbank - Champasak Branch	128.218.725.054	128.218.725.054	-	26,025,206,011	26,025,206,011	-
Lao - Viet Bank – Champasak Branch	26.435.656.937	26.435.656.937	-	26,224,732,677	26,224,732,677	-
<i>Accrued interest on bank deposits</i>	1.632.142.500	1.632.142.500	-	492,740,000	492,740,000	-
<i>Accrued interest on loans</i>						
Dak Lak Rubber Joint Stock Company	522.863.013	522.863.013	-	1,481,547,946	1,481,547,946	-
Long-term	40.000.000.000	40.000.000.000	-	80,000,000,000	80,000,000,000	-
<i>Loans</i>						
Dak Lak Rubber Joint Stock Company	40.000.000.000	40.000.000.000	-	80,000,000,000	80,000,000,000	-
	311.809.387.504	311.809.387.504	-	184,224,226,634	184,224,226,634	-

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.2.2 Investments in other entities

	Closing balance			Opening balance		
	Cost	Recoverable	Provision	Cost	Recoverable	Provision
	VND	amount	VND	VND	amount	VND
Investments in other entities						
Dak Lak Rubber People's Credit Fund	3.000.000.000	3.000.000.000	-	3.000.000.000	3.000.000.000	-
	3.000.000.000	3.000.000.000	-	3.000.000.000	3.000.000.000	

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

5.3 Short-term trade receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Trade receivables – other customers				
An Khai Nguyen Co., Ltd	-	-	-	-
Ukko Corporation	-	-	1.879.718.400	-
Malaya International Company Pte.Ltd	-	-	1.742.712.580	-
Corrie Maccoll Europe B.V	-	-	3.044.793.640	-
China - Base Petrochemical Corporation	-	-	20.713.461.464	-
NC GROUP PTE.LTD	2.452.030.963	-	-	-
Others	-	-	2.060.376.080	-
	2.452.030.963	-	29.441.062.164	-

5.4 Short-term advances to suppliers

	Closing balance	Opening balance
	VND	VND
Other organizations and individuals		
Duc Dat Mechanical Manufacturing and Trading Service Co., Ltd.	5.287.566.601	-
Truong An Mechanical and Electrical Equipment Co., Ltd.	3.884.044.784	-
ISUZU LAOVSA Co.,Ltd (Champasak Branch)	599.690.387	-
Workit Joint Stock Company	360.317.596	382.892.026
Dai Phat Tay Nguyen Co., Ltd.	-	546.291.808
Le Van Yen	-	599.820.843
Xom Phu Sylattana	-	332.040.717
Others	1.514.264.330	666.572.439
	11.645.883.698	2.527.617.833

5.5 Other short-term receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Receivables from other organizations and individuals				
Deposit	4.298.970.350	-	614.990.669	-
Employee advances	182.171.828	-	135.233.310	-
Other short-term receivables	229.643.759	-	2.802.596	-
	4.710.785.937	-	753.026.575	-

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.6 Inventories

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	18.179.668.795	-	16.612.878.544	-
Work in progress	26.877.664.408	-	6.261.691.899	-
Finished goods	138.810.159.896	-	153.176.890.418	-
	183.867.493.099	-	176.051.460.861	-

5.7 Short-term and long-term deferred expenses**5.7.1 Short-term deferred expenses**

	Closing balance VND	Opening balance VND
Repair costs Daklaoruco	1.702.067.081	
Transportation costs attributable to natural rubber latex inventories	-	592,566,560
Wooden pallet packaging costs	-	193,617,216
	1.702.067.081	786,183,776

5.7.2 Long-term deferred expenses

	Closing balance VND	Opening balance VND
Tools and equipment of the Parent Company's	288.201.589	98,030,005
Land rental in High-Tech	3.794.063.771	3,257,458,767
Land rental in Laos		
- Plantation No. 1	521.006.608	609,017,621
- Plantation No. 3	2.060.199.496	2,356,892,773
Repair costs		
- Company Office in Laos	2.527.930.466	2,106,108,669
- Plantation No. 1	1.152.934.513	1,861,121,904
- Plantation No. 2	1.205.851.571	2,065,716,728
- Plantation No. 3	526.378.116	1,903,744,187
- Plantation No. 4	3.700.995.676	4,562,928,303
- Durian plantation	634.580.221	683,914,426
- Rubber Latex Processing Factory	310.403.696	596,447,087
Other expenses	229.339.692	184,069,494
	16.951.885.415	20,285,449,964

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.8 Increase/decrease of tangible fixed assets

	Building, structures VND	Machinery and equipment VND	Vehicles VND	Office equipment VND	Perennial plantations VND	Total VND
Cost						
Opening balance	147.142.131.498	46.734.355.377	37.322.318.705	156.181.005	601.155.390.810	832.510.377.395
Increase in period	-	768.731.531	3.488.129.522	131.065.640	-	4.387.926.693
Transferring from construction in progress	3.251.242.443	127.170.000	-	-	3.877.150.897	7.255.563.340
Disposal in period	-	-	-	-	(3.582.756.986)	(3.582.756.986)
Exchange rate difference (*)	(7.717.294.280)	(2.784.980.384)	(2.071.405.412)	(4.619.234)	(34.019.363.762)	(46.597.663.072)
Closing balance	142.676.079.661	44.845.276.524	38.739.042.815	282.627.411	567.430.420.960	793.973.447.370
Accumulated depreciation						
Opening balance	82.040.169.540	38.347.261.981	24.599.534.302	103.380.832	312.058.766.667	457.149.113.322
Depreciation in period	6.760.242.400	1.877.190.375	3.309.322.911	46.613.678	26.201.458.930	38.194.828.294
Disposal in period	-	-	-	-	(2.393.594.180)	(2.393.594.180)
Exchange rate difference (*)	(4.448.262.450)	(2.332.755.289)	(1.349.711.470)	(3.491.232)	(19.180.348.185)	(27.314.568.626)
Closing balance	84.352.149.490	37.891.697.067	26.559.145.743	146.503.278	316.686.283.232	465.635.778.810
Net book value						
Opening balance	65.101.961.958	8.387.093.396	12.722.784.403	52.800.173	289.096.624.143	375.361.264.073
Closing balance	58.323.930.171	6.953.579.457	12.179.897.072	136.124.133	250.744.137.728	328.337.668.560

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

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

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.9 Increase/decrease in intangible fixed assets

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

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

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

The list of intangible fixed assets as at the end of the financial period was as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Rights land use	5,272,702,500	-	5,272,702,500
Other intangible fixed assets	650,073,864	526,475,519	123,598,345
Total	5,922,776,364	526,475,519	5,396,300,845

5.10 Construction in progress

	Vườn cao su VND	Vườn sầu riêng VND	Công trình XDCB VND	Vườn cây khác VND	Tổng
Opening balance	27.037.625.836	30.038.721.807	1.818.406.379	50.969.944	58.945.723.966
Expenses incurred during the period	7.721.945.408	12.561.819.554	7.913.121.510	47.443.957	28.244.330.429
Transfers to PPE	(3.877.150.897)	-	(8.068.979.838)	-	(11.946.130.735)
Exchange differences (*)	(1.742.273.133)	(683.317.368)	(100.796.921)	(4.833.791)	(2.531.221.213)
Closing balance	29.140.147.214	41.917.223.993	1.561.751.130	93.580.110	72.712.702.447

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

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

	Cost VND
Durian plantation planted in 2020	28.360.097.857
Durian plantation planted in 2025	9.566.475.728
Rubber plantation planted in 2018	8.347.324.607
Rubber plantation planted in 2022	13.800.359.526
Total	60.074.257.718

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.11 Trade payables

5.11.1 Short-term trade payables

	Closing balance VND	Opening balance VND
Payables to other suppliers		
Thirachay Laobandit	1.818.581.620	5.026.652.788
I LIN Trading & Import-Export Co., Ltd.	798.338.655	1.046.821.875
Kaiyalad Rubber Plantation	473.588.322	
Champa Ceramics Co., Ltd.	595.308.929	
Quang Giang Transport Co., Ltd.		1.271.006.423
Thavysok Trading Private Enterprise		752.937.349
Truong An Mechanical and Electrical Co., Ltd.		821.896.499
Other suppliers	1.720.913.577	2.236.602.316
	5.406.731.103	11.155.917.250

5.11.2 Overdue payables

The Corporation had no overdue, unpaid trade payables.

5.12 Short-term advances from customers

	Closing balance VND	Opening balance VND
Other advances from customers		
Quang Giang Transport Company Limited	2.469.247.212	18,358,732,547
Other customers	271.191.728	
	2.740.438.940	18,358,732,547

5.13 Dividends and profits payable

	Closing balance VND	Opening balance VND
Dividends payable to related parties		
Dak Lak Rubber Joint Stock Company	32.940.000.000	-
Dividends payable to other shareholders		
Capital-contributing member of DRI High-Tech Agriculture Co., Ltd.		500.000.000
Dividends payable to individual investors	39.990.493.000	
Dividends payable to non-depository individual shareholders (*)	991.487.309	778.211.531
	73.921.980.309	1.278.211.531

(*) These dividends payable relate to shareholders whose shares have not been deposited with VSDC. Although the Corporation has duly notified the dividend payment in accordance with applicable regulations, these shareholders had not yet claimed their dividends as at the date of these financial statements.

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

	Opening balance		Amount arising during the period			Closing balance	
	Payable VND	Receivable VND	Amount payable VND	Amount paid / deduction VND	Exchange rate (*) VND	Payable VND	Receivable VND
Value added tax on domestic sales	-	-	456.619.115	381.603.890	(2.891.452)	72.123.772	-
Value added tax on imported goods	85.333.079	-	2.444.025.241	2.524.901.479	(1.913.677)	2.543.163	-
Import duties	-	-	84.569.209	84.569.209	-	-	-
Corporate income tax	25.128.968.506	184.428.163	39.496.122.365	25.102.294.520	(1.966.258.742)	37.556.537.610	184.428.163
Personal income tax	2.768.946.535	-	13.323.564.030	14.675.044.429	(98.774.266)	1.318.691.870	-
Real estate tax, land rent	-	-	2.490.407.184	2.490.407.184	-	-	-
Tax and other payables	1.839.656.167	-	12.543.977.410	2.523.552.199	(494.697.909)	11.365.383.469	-
	29.822.904.287	184.428.163	70.839.284.552	47.782.372.910	(2.564.536.046)	50.315.279.884	184.428.163

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

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

Value-added tax

- Parent Company accounts for VAT under the credit method. The applicable VAT rate is 0% for exported goods and 5% for goods sold domestically. Goods under merchanting transactions are not subject to VAT.
- Dak Lak Rubber Co., Ltd. has not registered for, declared, or paid value-added tax (VAT) under deduction method. All input VAT is fully included in the cost of purchased goods, services, or recognized as expenses incurred during the period. The applicable output VAT rate is 0% for export sales and 10% for domestic sales.
- DRI High-Tech Agriculture Co., Ltd. applies the deduction method for VAT declaration and payment, with a VAT rate of 10% and is not subject to tax.

Corporate income tax

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

Land rent

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

Other taxes

The Corporation declared and paid according to regulations.

5.15 Other short-term payables

	Closing balance VND	Opening balance VND
Payables to other organisations and individuals		
Social insurance	113.426.274	178,785,143
Viet Lao Rubber Co., Ltd.	262.649.675	-
Other payables	504.808.212	1,216,959,867
	1.003.116.551	1,395,745,010

Overdue payables

The Corporation had no overdue unpaid debts.

5.16 Loans and finance lease liabilities**5.16.1 Short-term loans and finance lease liabilities**

	Closing balance VND	Opening balance VND
Short-term bank loans		
Lao - Viet Bank – Champasak Branch (1)	34.697.995.210	38,904,826,709
Vietinbank - Champasak Branch (2)	37.993.488.425	40,488,914,203
Vietinbank - Dak Lak Branch (3)	9.174.822.761	-
Current portion of long-term bank loans		
Vietinbank - Champasak Branch (see Note 5.16.2)	5.172.220.322	4,405,622,879
	87.038.526.718	83,799,363,791

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

As at 30 September : VND 34.697.995.210, equivalent to LAK 30.426.672.000
2026

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

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

As at 30 September : VND 37.993.488.425 equivalent to LAK 33.316.490.000
2026

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

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

As at 30 September : VND 9.174.822.761
2026

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

	Opening balance VND	Amount of loans arising during the period VND	Amount of loans repaid during the period VND	Transferred from long-term loans and borrowings VND	Exchange rate (*) VND	Closing balance VND
Short – term bank loans						
Lao - Viet Bank – Champasak Branch (1)	38.904.826.709	55.441.058.000	(57.430.846.875)	-	(2.217.042.624)	34.697.995.210
Vietinbank - Champasak Branch (2)	44.894.537.082	46.650.890.760	(50.798.206.618)	4.034.681.532	(1.616.194.009)	43.165.708.747
Vietinbank - Dak Lak Branch	-	9.174.822.761	-	-	-	9.174.822.761
	83.799.363.791	111.266.771.521	(108.229.053.493)	4.034.681.532	(3.833.236.633)	87.038.526.718

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

5.16.2 Long - term loans and finance lease liabilities

	Closing balance VND	Opening balance VND
Long – term bank loans		
Vietinbank – Champasak Branch	25.769.871.137	25.311.730.490
Current portion of long-term bank loans		
Vietinbank – Champasak Branch	(5.172.220.322)	(4.405.622.880)
	20.597.650.815	20.906.107.610

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

Loans amount	:	LAK 35,000,000,000
Loans purpose	:	The loan was obtained to finance the capital expenditure plan for machinery and equipment during 2024 - 2025, and the investment costs for the rubber plantation.
Loans term	:	72 months from 29/08/2025 to 29/08/2031
Interest rate	:	12.6%/year
Collateral	:	Pledged under Security Contracts No. 06/HĐBĐ/2014/KHDN dated 29 March 2014 and No. 07/HĐBĐ/2014/KHDN dated 29 March 2014.
As at 30 September 2026	:	VND 25.769.871.137 equivalent to LAK 22.597.600.000

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Details of movements in long-term loans and borrowings:

	Opening balance VND	Amount of loans arising during the period VND	Transferred from long-term loans and borrowings VND	Exchange rate (*) VND	Closing balance VND
Long – term bank loans					
Vietinbank – Champasak Branch	20.906.107.610	6.063.337.682	(4.034.681.532)	(2.337.112.945)	20.597.650.815
	20.906.107.610	6.063.337.682	(4.034.681.532)	(2.337.112.945)	20.597.650.815

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

5.17 Bonus and welfare fund

	Opening balance VND	Increase due to appropriation from profit VND	Fund utilised during the period VND	Other increases VND	Exchange rate (*) VND	Closing balance VND
Bonus and welfare fund	9.601.882.041	15.816.422.396	(10.938.583.181)	47.681.177	(467.466.606)	14.059.935.827
Bonus fund for the management and executive board	97.328.514	864.000.000	(889.374.462)	-	-	71.954.052
	9.699.210.555	16.680.422.396	(11.827.957.643)	47.681.177	(467.466.606)	14.131.889.879

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

	Owners' invested equity	Foreign exchange differences reserve	Investment and development fund	Other contributed capital	Retained earnings	Non- controlling interest	Total
	VND	VND	VND		VND	VND	VND
From 01/01/2025 to 30/09/2025							
Opening balance	732.000.000.000	(350.539.300.582)	50.211.220.807	-	152.881.999.866	6.040.678.230	590.594.598.321
Profit for the period	-	-	-	-	116.798.383.127	(285.880.483)	116.512.502.644
Appropriation to bonus and welfare fund	-	-	-	-	(11.479.328.357)	(75.035.564)	(11.554.363.921)
Appropriation to investment and development fund	-	-	10.999.070.293	-	(10.999.070.293)	-	-
Dividend for the period	-	-	-	-	(36.600.000.000)	(500.000.000)	(37.100.000.000)
Withholding tax	-	-	-	-	(9.028.985.800)	-	(9.028.985.800)
Exchange differences due to translation of Financial Statements of Foreign Subsidiaries	-	25.715.645.130	655.026.738	-	-	-	26.370.671.868
Closing balance	732.000.000.000	(324.823.655.452)	61.865.317.838	-	201.572.998.543	5.179.762.183	675.794.423.112
From 01/10/2025 to 31/12/2025							
Opening balance	732.000.000.000	(324.823.655.452)	61.865.317.838	-	201.572.998.543	5.179.762.183	675.794.423.112
Profit for the period	-	-	-	-	40.597.892.523	1.053.828.782	41.651.721.305
Dividend for the period	-	-	-	-	-	(500.000.000)	(500.000.000)
Exchange differences due to translation of Financial Statements of Foreign Subsidiaries	-	(10.143.482.355)	73.867.743	-	-	-	(10.069.614.612)
Closing balance	732.000.000.000	(334.967.137.807)	61.939.185.581	-	242.170.891.066	5.733.590.965	706.876.529.805
From 01/01/2026 to 30/09/2026							
Opening balance	732.000.000.000	(334.967.137.807)	61.939.185.581	-	242.170.891.066	5.733.590.965	706.876.529.805
Profit for the period	-	-	-	-	167.754.587.695	(314.681.229)	167.439.906.466
Distributed to bonus and welfare fund	-	-	-	-	(16.603.627.566)	(76.794.830)	(16.680.422.396)
Distributed to Investment and development fund	-	-	37.312.335.585	-	(37.312.335.585)	-	-
Dividend for the period	-	-	-	12.304.334.157	(12.304.334.157)	-	-
Appropriation to financial reserve fund in Laos	-	-	-	-	(73.200.000.000)	-	(73.200.000.000)
Withholding tax	-	-	-	-	(11.073.900.741)	-	(11.073.900.741)
Exchange differences due to translation of Financial Statements of Foreign Subsidiaries	-	(35.875.314.684)	(2.282.528.881)	-	-	-	(38.157.843.565)
Closing balance	732.000.000.000	(370.842.452.491)	96.968.992.285	12.304.334.157	259.431.280.712	5.342.114.906	735.204.269.569

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

5.18.2 Details of owner's equity

Shareholders	Closing balance			Opening balance		
	Shares	Value (VND)	Rate (%)	Shares	Value (VND)	Rate (%)
DakLak Rubber Joint Stock Company	32,940,000	329,400,000,000	45.00	32,940,000	329,400,000,000	45.00
Other shareholders	40,260,000	402,600,000,000	55.00	40,260,000	402,600,000,000	55.00
	73,200,000	732,000,000,000	100.00	73,200,000	732,000,000,000	100.00

5.18.3 Shares

	Current period Shares	Prior period Shares
Registered number of issued shares	73,200,000	73,200,000
Number of shares sold to the public	73,200,000	73,200,000
- Ordinary shares	73,200,000	73,200,000
- Preferred shares	-	-
Number of repurchased shares	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of shares in circulation	73,200,000	73,200,000
- Ordinary shares	73,200,000	73,200,000
- Preferred shares	-	-

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

6. STATEMENT OF PROFIT OR LOSS**6.1 Net sale of merchandise and services****6.1.1 Gross revenue**

	Current period VND	Prior period VND
Revenue from rubber latex products	135.998.219.673	183.602.320.098
Other revenue	-	521.411.000
	135.998.219.673	184.123.731.098

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

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

6.2 Cost of goods sold

	Current period VND	Prior period VND
Cost of goods sold	89.534.457.996	118.454.669.530
Others	-	308.583.712
	89.534.457.996	118.763.253.242

DAKLAK RUBBER INVESTMENT JOINT STOCK COMPANY

59 Cao Thang Street, Tan An Ward, Daklak Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

6.3 Financial income

	Current period VND	Prior period VND
Interest on bank deposits	3.792.378.614	226.211.624
Interest on loans provided	907.397.260	1.844.931.507
Realised foreign exchange gain	1.645.534.532	3.634.599.793
	6.345.310.406	5.705.742.924

6.4 Financial expenses

	Current period VND	Prior period VND
Borrowing costs	1.981.708.608	546.782.457
Realised foreign exchange loss	53.591.037	261.387.240
Other financial expenses	1.526.627.587	2.014.577.308
	3.561.927.232	2.822.747.005

6.5 Selling expenses

	Current period VND	Prior period VND
Staff cost	827.911.682	596.737.125
Materials and packaging expense	1.067.076.207	1.397.166.668
Depreciation expense	67.879.403	65.796.054
Shipping costs for goods sold	2.508.698.116	4.044.586.774
Other expense	621.131.953	571.115.732
	5.092.697.361	7.637.651.068

6.6 General and administration expenses

	Current period VND	Prior period VND
Staff cost	6.261.776.554	4.713.371.931
Office supplies expense	815.062.306	368.429.227
Depreciation expense	513.157.283	426.482.944
Taxes, fees and charges	16.646.661	607.786.829
Purchased services expenses	235.659.097	341.694.597
Other expenses	4.288.745.441	5.485.979.252
	12.131.047.342	11.475.235.153

6.7 Other income

	Current period VND	Prior period VND
Other income	41.283.306	489.783.702
	41.283.306	489.783.702

6.8 Other expenses

	Current period VND	Prior period VND
Tax fines and late payment interest	-	567.670.850
Other expenses	414.883.471	43.928.895
	414.883.471	611.599.745

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

6.9 Basic earnings per share

	Current period	Prior period
Net profit after tax (VND)	25.983.298.408	38.981.529.934
The adjusted increase of accounting profit to determine profit attributable to shareholders holding ordinary shares:		
Appropriation to bonus and welfare fund (*)	-	(965.883.203)
Profit attributable to common stockholders (VND)	25.983.298.408	38.015.646.731
Average outstanding common shares of parent company during the period (shares)(**)	73.200.000	73.200.000
Earnings per share (VND/Share)	355	519

(*) The profit used to calculate basic earnings per share for the six-month period ended 30 September 2025 has been restated compared to the figures presented in the 2025 nine-month financial statements to reflect the full-year 2025 appropriation to funds of VND 3.899.960.294 from the 2025 net profit, in accordance with the General Meeting of Shareholders' Resolution No. 01/NQ-DHDCD dated 16 June 2026. The prior period's bonus and welfare fund and management bonus fund were adjusted to VND 965.883.203 for the purpose of calculating basic earnings per share.

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

		Before adjustment	Adjustments	After adjustment
Profit attributable to ordinary equity holders used to calculate basic earnings per share	VND	38.981.529.934	(965.883.203)	38.015.646.731
Weighted average number of ordinary shares of the Parent Company outstanding during the period	CP	73.200.000	-	73.200.000
Basic earnings per share	VND/CP	533	(14)	519

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

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

7 OTHER INFORMATION

7.1 Transactions and balances with related parties

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

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

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

	Position	Current period VND	Prior period VND
Mr. Nguyen Viet Tuong	Chairman until 16 June 2026		31.153.846
Mr. Nguyen Minh	Chairman since 19 June 2026	43.611.111	20.769.231
	BOD Member until 19 June 2026		
Mr. Le Dinh Huyen	BOD Member	30.740.741	20.769.231
Mr. Ta Quang Tong	BOD Member	30.740.741	20.769.231
Mr. Nguyen Tran Giang	BOD Member	30.740.741	20.769.231
Mr. Tran Ngoc Duyen	BOD Member until 29 January 2026	-	20.769.231
Mr. Dang Thanh Nhan	BOD Member since 16 June 2026	30.740.741	-
Mr. Do Thien Nghia	BOD Member since 16 June 2026	30.740.741	-
Ms. Bui Thi Tuyet Nhung	Secretary to the BOD	98.546.875	-
Mr. Nguyen Do	BOD Member since 16 June 2026	177.262.399	122.362.596
	General Director since 1 May 2025		
Ms. Nguyen Thi Hai	Corporate Governance Officer	147.621.104	118.104.097
	Deputy General Director		
Mr. Le Thanh Cuong	Chief Accountant	119.824.611	93.917.921
Mr. Nguyen Thac Hoanh	Head of the Board of Supervisors	30.740.741	27.000.000
Mr. Phan Thanh Tan	Member of the Board of Supervisors	25.592.593	16.615.385
Mr. Tran Van Tinh	Member of the Board of Supervisors	104.010.439	10.384.615
		900.913.578	523.384.615

7.1.2 Transactions and balances with other related parties

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

Significant transactions with other related parties

The transactions incurred during the period between the Corporation and related parties are as follows:

	Current period VND	Prior period VND
Dak Lak Rubber Joint Stock Company		
Dividend distribution		16.470.000.000
Dividends payable	32.940.000.000	
Interest received	1.651.315.068	1.651.315.068
Loan interest income	907.397.260	1.865.205.478
Land rental	427.552.000	427.552.000

Balances with other related parties

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

7.2 Comparative figures

7.2.1 Application of changes in accounting policies and new accounting regulations

The accounting period from 01 January 2026 to 30 September 2026 is the first accounting period in which the Corporation has applied the Enterprise Accounting Regime under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014, and Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements Circular No. 202/2014/TT-BTC and other circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance, in the preparation and presentation of the consolidated financial statements.

The transition to Circular 99 has been applied as follows:

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

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

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

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

7.3 Events subsequent to the date of statement of financial position

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



NGUYEN THI THU HA
Preparer



LE THANH CUONG
Chief accountant



NGUYEN DO
General Director
Approved on 22 October 2026

DakLak, 23 October 2026

No.: 72/CV-CT
“V/v: *Explanation of profit discrepancies*”

To: - **STATE SECURITIES COMMISSION OF VIETNAM;**
 - **HANOI STOCK EXCHANGE**

Daklak Rubber Investment Joint Stock Company was established under Business Registration Certificate No. 6001 271719 first issued by Department of Planning and Investment of Daklak Province (now the Department of Finance) on 24/02/2012, with the 10th amendment registered on 26/06/2026.

We would like to provide an explanation regarding the profit discrepancies in the parent company’s financial statements and the consolidated financial statements for the third quarter of 2026 compared to the same period in 2025.

1. Financial Statements of the Parent Company:

Profit after tax for the third quarter of 2026, as reported in the Parent Company's separate financial statements, amounted to VND 149,694,680, a decrease of VND 846,768,779, equivalent to 84.98%, compared to VND 996,463,459 in the same period of 2025. The decrease was mainly attributable to an increase in finance costs arising from foreign exchange losses recognized upon revaluation of foreign currency-denominated monetary items at the end of the period.

2. Consolidated Financial Statements:

Profit after tax for the third quarter of 2026, as reported in the consolidated financial statements, amounted to VND 25,867,790,827, a decrease of VND 13,030,966,950, equivalent to 33.50%, compared to VND 38,898,757,777 in the same period of 2025. The decrease was mainly attributable to a 26.14% decline in revenue from sales of goods and rendering of services compared to the same period of the previous year, resulting in lower gross profit and profit after tax.

The above presents the main factors affecting the fluctuation in profit for the third quarter of 2026 compared to the same period in 2025 of the Company. The Company respectfully reports to the State Securities Commission, the Hanoi Stock Exchange, and all shareholders of the Company.

Sincerely!

Recipients:

- As above;
- Board of Directors, Executive Board, Supervisory Board;
- Filed in the archives.

**DAKLAK RUBBER INVESTMENT
JOINT STOCK COMPANY
GENERAL DIRECTOR**



[Signature]
Nguyen Do