

**DONG NAI FOOD
INDUSTRIAL CORPORATION
INDUSTRIAL RUBBER JOINT
STOCK COMPANY**

No.: 282 /CSCN

Re: Explanation of changes in business
performance first 6 months of 2026

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Dong Nai, August 10, 2026

**To: - The State Securities Commission
- The Hanoi Stock Exchange**

In compliance with Circular 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, providing guidance on information disclosure in the securities market.

Industrial Rubber Joint Stock Company (stock code: IRC) provides the following explanation for the audited profit after corporate income tax for the first 6 months of 2026:

Unit: Million VND

Item	6 months 2026	6 months 2025	Comparison (+/-)	Ratio %
	(1)	(2)	(3) = (1) – (2)	(4)=(3)/(2)
Net revenue from sales and service provision	17,032	3,468	13,564	391,12
Cost of goods sold	13,992	5,537	8,455	152,70
Financial income	3,089	2,470	619	25,06
Other income	873	121	752	621,49
Profit after corporate income tax	848	-5,625	6,473	-115,08

1/ Explanation for the change in profit after corporate income tax for the first 6 months of 2026 by 10% compared to the same period last year: Net revenue from sales and service provision for the first 6 months of 2026 was 13,564 million VND higher than in the first 6 months of 2025, primarily due to the sale of 210 tons of RSS rubber latex, an increase of 178 tons compared to the first 6 months of 2025 (32 tons sold). The growth rate of revenue was higher than the growth rate of cost of goods sold. This is the primary reason why the profit after corporate income tax for the first 6 months of 2026 resulted in a profit and increased compared to the same period last year.

2/ Explanation for the shift from loss to profit in after-tax corporate income for the first 6 months of 2026 compared to the same period last year: Net revenue from sales and service provision for the first 6 months of 2026 was 13,564 million VND higher than in the first 6 months of 2025, primarily due to the sale of 210 tons of RSS rubber latex, an increase of 178 tons compared to the first 6 months of 2025 (32 tons sold). The growth rate of revenue was higher than the growth rate of cost of goods sold. This is the primary reason why the profit after corporate income tax for the first 6 months of 2026 resulted in a profit and increased compared to the same period last year.

Sincerely,

Recipient:

- As above;
- Archived: Admin.

**LEGAL REPRESENTATIVE
DIRECTOR**



Nguyen Dang Tan