

**DAK LAK RUBBER JOINT STOCK COMPANY
(DAKRUCO)**



**FINANCIAL
STATEMENTS (SEPARATE)
QUARTER III/2026**

Dak Lak, October 2026

STATEMENT OF FINANCIAL POSITION

For quarter III/2026, ended September 30, 2026

ASSETS	Code	Note	Closing balance (as at 30/09/2026)	Closing balance (as at 01/01/2026)
1	2	3	4	5
A. SHORT-TERM ASSETS	100		340,600,711,401	270,769,813,135
I. Cash and cash equivalents	110	V.1	81,759,529,232	99,192,416,571
1. Cash	111		45,564,775,808	79,116,279,585
2. Cash equivalents	112		36,194,753,424	20,076,136,986
II. Short-term financial investments	120		40,347,146,020	11,373,993,657
1. Investments held to maturity	123	V.2	40,347,146,020	11,373,993,657
III. Short-term receivables	130		39,718,114,963	21,940,588,929
1. Short-term trade receivables	131	V.3	45,102,838,751	26,845,944,391
2. Short-term prepayments to suppliers	132	V.4	11,870,594,816	13,485,296,416
3. Other short-term receivables	135	V.5.1	5,048,431,776	3,357,378,502
4. Short-term provision for doubtful debts (*)	136	V.6.1	(22,303,750,380)	(21,748,030,380)
IV. Inventories	140	V.7	176,942,476,722	136,611,358,918
1. Inventories	141		177,344,035,217	137,012,917,413
2. Allowances for decline in value of inventories (*)	142		(401,558,495)	(401,558,495)
V. Short-term biological assets	150		-	-
VI. Other short-term assets	160		1,833,444,463	1,651,455,060
1. Short-term deferred expenses	161	V.8.1	1,697,953,062	817,488,419
2. Deductible VAT	162		115,319,726	813,794,966
3. Taxes and other receivables to the State	163	V.17	20,171,675	20,171,675
B. LONG-TERM ASSETS	200		2,144,070,479,927	2,136,510,161,967
I. Long-term receivables	210		-	2,100,000
1. Other long-term receivables	215	V.5.2	2,670,556,219	2,711,518,671
2. Provision for doubtful long-term receivables (*)	216	V.6.2	(2,670,556,219)	(2,709,418,671)
II. Fixed assets	220		863,774,269,985	737,777,696,397
1. Tangible fixed assets	221	V.9	847,910,829,673	721,828,297,079
- Historical costs	222		1,619,630,508,359	1,455,004,666,136
- Accumulated depreciation	223		(771,719,678,686)	(733,176,369,057)
2. Intangible fixed assets	227	V.10	15,863,440,312	15,949,399,318
- Historical costs	228		18,345,736,970	18,352,945,976
- Accumulated depreciation	229		(2,482,296,658)	(2,403,546,658)
III. Long-term biological assets	230		1,973,436,596	1,552,028,379
1. Long-term livestock held for one-time harvest	237	V.11	1,973,436,596	1,552,028,379
2. Provision for long-term biological asset losses (*)	238		-	-
IV. Investment property	240		-	-
V. Long-term assets in progress	250		581,482,487,443	648,454,664,981
1. Long-term work in progress	251		-	-
2. Construction in progress	252	V.12	581,482,487,443	648,454,664,981
VI. Long-term financial investments	260	V.13	683,894,959,320	735,346,459,320
1. Investments in subsidiaries	261		336,936,495,284	388,387,995,284
2. Investments in associates and joint ventures	262		339,120,808,995	339,120,808,995
3. Investments in equity of other entities	263		7,939,327,297	7,939,327,297
4. Provision for long-term investments in other entities (*)	264		(101,672,256)	(101,672,256)
VII. Other long-term assets	270		12,945,326,583	13,377,212,890
1. Long-term deferred expenses	271	V.8.2	12,906,918,139	13,294,681,720
2. Deferred income tax assets	272		38,408,444	82,531,170
TOTAL ASSETS (280 = 100 + 200)	280		2,484,671,191,328	2,407,279,975,102

RESOURCES	Code	Note	Closing balance (as at 30/09/2026)	Closing balance (as at 01/01/2026)
1	2	3	4	5
C. LIABILITIES	300		735,462,288,098	719,462,608,658
I. Short-term liabilities	310		390,801,297,062	279,960,054,489
1. Short-term trade payables	311	V.14	47,391,090,147	44,296,027,961
2. Short-term advances from customers	312	V.15	21,590,562,188	15,400,615,661
3. Dividends and profits payable	313	V.16	26,079,492,532	5,552,940
4. Taxes and other payables to Government budget	314	V.17	21,624,790,674	23,666,025,674
5. Payables to employees	315	V.18	107,765,256,186	70,912,375,420
6. Short-term accrued expenses	316	V.19	3,755,810,769	7,007,508,417
7. Short-term deferred revenues	319	V.20	29,978,684,856	29,109,561,375
8. Other short-term payables	320	V.21.1	37,432,295,719	30,542,143,485
9. Short-term borrowings and finance lease liabilities	321	V.22.1	27,975,000,000	22,500,000,000
10. Bonus and welfare fund	323	V.23	67,208,313,992	36,520,243,556
II. Long-term liabilities	330		344,660,991,036	439,502,554,169
1. Other long-term payables	338	V.21.2	14,852,804,162	76,106,864,008
2. Long-term borrowings and finance lease liabilities	339	V.22.2	325,750,194,400	359,337,697,687
3. Scientific and technological development fund	344		4,057,992,474	4,057,992,474
D. OWNER'S EQUITY	400		1,749,208,903,229	1,687,817,366,444
1. Contributed capital	411	V.24	1,558,000,000,000	1,558,000,000,000
- Ordinary shares with voting rights	411a		1,558,000,000,000	1,558,000,000,000
2. Development investment funds	418		76,185,301,491	53,247,622,491
3. Undistributed profit after tax	420		115,023,601,738	76,569,743,953
- Undistributed profit after tax brought forward	420a		116,503,020	110,813,425
- Undistributed profit after tax for the current year	420b		114,907,098,718	76,458,930,528
TOTAL RESOURCES (440 = 300 + 400)	440		2,484,671,191,328	2,407,279,975,102

Dak Lak, October 28th, 2026

Signed on behalf of
the General Director

Preparer

HOANG THI THU SUONG

Chief Accountant

LE THANH BINH

Vice General Director

NGUYEN TRAN GIANG

**CÔNG TY
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CAO SU
ĐẮK LẮK**

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INCOME STATEMENT

For Quarter III/2026, ended September 30, 2026

ITEMS	Code	Notes	This Quarter Current year (Current period)	This Quarter Previous year (Previous period)	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.1	234,456,913,074	173,272,032,034	563,106,883,417	415,072,085,325
2. Revenue deductions	02		-	-	-	93,333,450
3. Net revenues from sales and services rendered	10		234,456,913,074	173,272,032,034	563,106,883,417	414,978,751,875
4. Costs of goods sold	11	VI.2	232,444,130,332	161,688,535,344	543,393,047,792	385,784,800,315
5. Gross revenues from sales & services rendered	20		2,012,782,742	11,583,496,690	19,713,835,625	29,193,951,560
6. Gain/(loss) on disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.3	1,286,486,575	22,008,199,761	81,611,268,027	87,898,603,749
8. Financial expenses	23	VI.4	9,410,403,890	6,855,395,738	27,881,023,853	15,079,338,451
- In which: Interest expenses	24		8,754,777,336	6,662,767,891	26,275,753,053	14,630,080,574
9. Selling expenses	25	VI.5	3,704,472,164	3,215,357,859	8,897,384,152	7,840,355,251
10. General administration expenses	26	VI.6	9,175,880,985	5,494,825,138	23,327,180,149	19,087,695,989
11. Net profits from operating activities	30		(18,991,487,722)	18,026,117,716	41,219,515,498	75,085,165,618
12. Other income	31	VI.7	78,772,245,497	8,322,986,764	83,449,630,149	16,642,228,929
13. Other expenses	32	VI.8	157,186,106	4,401,069,198	690,202,619	4,707,889,806
14. Other profits	40		78,615,059,391	3,921,917,566	82,759,427,530	11,934,339,123
15. Total net profit before tax	50		59,623,571,669	21,948,035,282	123,978,943,028	87,019,504,741
16. Current corporate income tax expenses	51		9,027,721,584	3,215,839,383	9,027,721,584	14,868,775,886
17. Deferred corporate income tax expenses	52		-	-	44,122,726	216,306,867
18. Profits after corporate income tax	60		50,595,850,085	18,732,195,899	114,907,098,718	71,934,421,988

Preparer



HOANG THI THU SUONG

Chief Accountant



LE THANH BINH

Dak Lak, October 28th, 2026
Signed on behalf of the General Director
Vice General Director



NGUYEN TRAN GIANG

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of 30/09/2026 (Quarter III/2026)

Form No. B 03a – DN

(Issued under Circular No. 99/2025/TT-BTC

Dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF CASH FLOW**(Direct method)****For Quarter III/2026**

ITEMS	Code	Note	Cumulative from the beginning of the year to the end of this quarter (Current year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales of merchandise, services rendered and others	01		567,737,697,159	438,651,930,901
2. Expenditures paid to suppliers	02		(351,825,705,346)	(219,199,718,567)
3. Expenditures paid to employees	03		(157,415,162,789)	(130,367,565,504)
4. Paid interests	04		(27,908,021,573)	(11,215,221,261)
5. Paid corporate income tax	05	V.17	(11,000,000,000)	(2,600,000,000)
6. Other proceeds from operating activities	06		107,751,441,361	41,171,666,765
7. Other expenditures on operating activities	07		(130,447,306,538)	(208,541,256,252)
<i>Net cash flows from operating activities</i>	<i>20</i>		<i>(3,107,057,726)</i>	<i>(92,100,163,918)</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Expenditures on purchase, construction of fixed assets and other long-term assets	21		(97,287,059,108)	(50,152,299,354)
2. Proceeds from disposal of fixed assets, construction and other long-term assets	22		15,870,749,888	1,177,119,739
3. Expenditures on loans and purchase of debt instruments from other entities	23		(108,801,000,000)	(20,000,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		70,001,164,384	-
5. Expenditures on equity investments in other entities	25		(1,000,000,000)	(250,000)
6. Proceeds from equity investment in other entities	26		52,470,026,013	188,051,520,000
7. Proceeds from interest, dividends, and distributed profits	27		80,311,845,537	18,082,467,777
<i>Net cash flows from investing activities</i>	<i>30</i>		<i>11,565,726,714</i>	<i>137,158,558,162</i>
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowing	33	VII.1	41,000,000,000	283,914,204,263
2. Repayment of loan principal	34	VII.2	(66,475,000,000)	(308,371,887,270)
3. Dividends and profits paid to owners	36		(256,260,408)	-
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>(25,731,260,408)</i>	<i>(24,457,683,007)</i>
Net cash flows during the fiscal year (50=20+30+40)	50		(17,272,591,420)	20,600,711,237
Cash and cash equivalents at beginning of the fiscal year	60		99,192,416,571	67,896,735,043
Effect of exchange rate fluctuations	61		(160,295,919)	793,493,628
Cash and cash equivalents at end of the fiscal period	70		81,759,529,232	89,290,939,908

Dak Lak, October 28th, 2026

Signed on behalf of the General Director

Preparer

Chief Accountant

Vice General Director






HOANG THI THU SUONG

LE THANH BINH

NGUYEN TRAN GIANG

SELECTED NOTES TO THE FINANCIAL STATEMENTS (SEPARATE)

For the third quarter of 2026, ended September 30, 2026

These notes form an integral part of, and should be read in conjunction with with the separate financial statements of Dak Lak Rubber Joint Stock Company (hereinafter referred to as the “Company”) for the for the third quarter of 2026, ended September 30, 2026

I. NATURE OPERATIONS

1. Form of ownership

Dak Lak Rubber Joint Stock Company (hereinafter referred to as “the Company”) is a Joint Stock Company converted under Decision No.1126/QD-UBND dated 22/04/2016 issued by the People's Committee of Dak Lak province on the equitization of Dak Lak Rubber Company Limited. The Company is an independent accounting entity operating under the business registration No. 6000175829 first issued by the Dak Lak Authority for Planning and Investment dated 15/11/2010, the Law on Enterprises, the Company's Charter and other relevant current legal regulations. Since its establishment, the Company has adjusted the business registration certificate 10 times and the last time was on October 20, 2026.

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

2. Principal scope of bussiness

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

3. Operating activities

The Comapany's business sectors are:

- Rubber tree, coffee plants, fruit trees, planting;...
- Manufacturing plastics and primary synthetic rubber. Details: Rubber processing;
- Short-term accommodation services. Details: operation of hotels, guesthouses, and tourist resorts.
- Other sports activities. Details: provision of recreational, entertainment, sports, and cultural products/services;
- Restaurants and mobile food service activities. Details: restaurant operations (serving food, beverages, alcohol, beer, and tobacco products).
- Sauna, massage, and similar health-enhancing services (excluding sports activities).;
- Rental of motorized vehicles. Details: rental of transport vehicles, etc..

4. Normal production and business cycle

The Company's normal course of the business cycle is 12 months. Specifically, for acacia afforestation activities, the production and business cycle extends beyond 12 months.

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

During the period, the Company received compensation of VND 77,199,281,000 for land expropriated by the State for the implementation of the project “Investment in the Construction and Business of Infrastructure of Phu Xuan Industrial Park (Phase 2 – First Batch).

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

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate)

6. Corporate structure

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

Subsidiaries

No.	Company	Address	Main business activities	30/09/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Voting ratio	Ownership ratio	Benefit ratio	Voting ratio
1.	Daknoruco Rubber Joint Stock Company	Dac Kim hamlet, Thuan An commune, Lam Dong province, Viet Nam	Planting, caring for rubber trees and processing rubber latex	73.37%	73.37%	73.37%	73.37%	73.37%	73.37%
2.	Dak Lak Rubber Development Company Limited - Mondolkiri	Phun Chrey Sen, Sangkat Monorom, Mondolkiri, Cambodia	Planting and caring for rubber trees; exploiting and processing rubber latex	100%	100%	100%	100%	100%	100%
3.	Tay Nguyen Agricultural Testing and Export Company Limited	Km 20, National Highway 14, Cuordang commune, Dak Lak province, Vietnam	Testing and inspection of agricultural products; wholesale of vegetables, fruits and fresh produce; packaging of agricultural products; ...	100%	100%	100%	0.00%	0.00%	0.00%

Associates

No.	Company	Address	Main business activities	30/09/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Voting ratio	Ownership ratio	Benefit ratio	Voting ratio
1.	Dak Lak Rubber Investment Joint Stock Company	59 Cao Thang, Tan An ward, Dak Lak province	Industrial crop cultivation and processing	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
2.	Rubber Technical Joint Stock Company	Km 18 - Doan Ket hamlet, Cuor Dang commune, Dak Lak province	Technical consulting services, application of technology in rubber tree planting, care, harvesting, and rubber latex processing; Production of bottled drinking	28.79%	28.79%	28.79%	28.79%	28.79%	28.79%

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate)

			water; Other related technical consulting activities						
3.	Dak Lak Rubber Wood Processing Joint Stock Company	Km19, National Highway 14, Cuor Dang commune, Dak Lak	Wood harvesting; Processing of wood products; Refining of household wooden furniture	45.13%	45.13%	45.13%	45.13%	45.13%	45.13%

Other long-term investment companies

No.	Company	Address	Main business activities	30/09/2026			01/01/2026		
				Ownership ratio	Benefit ratio	Voting ratio	Ownership ratio	Benefit ratio	Voting ratio
1.	Dak Lak Rubber People's Credit Fund	68 Nguyen Chi Thanh, Tan An ward, Dak Lak province, VN	Credit activities and other banking services.	10.37%	10.37%	10.37%	9.77%	9.77%	9.77%

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

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

7. Employees

As at September 30, 2026, the Company had 2,087 employees working. (As of January 01, 2026, there were 2,081 employees).

8. Declaration of the comparability of information in the financial statements (separate)

From January 1, 2026, the Company has adopted the corporate accounting regime issued in conjunction with Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance, which replaces Circular No. 200/2014/TT-BTC dated December 22, 2014. Accordingly, the exchange rate applied for the translation of transactions denominated in foreign currencies, as well as for the revaluation of the prior period-end balances of monetary items denominated in foreign currencies in the current year's financial statements, is the average of the buying and selling transfer exchange rates. The opening balances for the year have been carried forward from the closing balances of 2025, which were prepared in accordance with the accounting regime under Circular No. 200/2014/TT-BTC. The comparative figures for 2025 have been prepared in accordance with Circular No. 200/2014/TT-BTC.

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate)

II. THE FISCAL YEAR, THE CURRENCY USED IN ACCOUNTING

1. The fiscal year

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

This financial statement is the Financial Statement (separate) for the third quarter of 2026, ended September 30, 2026.

2. The currency used in accounting

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

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting standards and system

The Company applied the Vietnamese Accounting Standards, Vietnamese corporate accounting regime, which was guided under Circular No. 99/2025/TT-BTC dated 27/10/2025 as well as circulars guiding the implementation of accounting standards of the Ministry of Finance related to the preparation and presentation of financial statements.

2. Declaration of compliance with accounting standards and system

The Board of Management ensures compliance with the requirements of Vietnamese Accounting standards and Vietnamese Corporate Accounting regime issued in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 as well as circulars guiding the implementation of accounting standards of the Ministry of Finance related to the preparation and presentation of financial statements (separate).

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of preparing the financial statements

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

The dependent units have their own accounting systems and operate under a dependent accounting mechanism. The Company's (separate) financial statements are prepared based on the aggregation of the financial statements of its affiliated units. Revenue, expenses, internal transactions, and balances between affiliated units are eliminated when preparing the Company's (consolidated) financial statements.

2. Applicable types of exchange rates

Transactions denominated in foreign currencies are converted using the average of the buying and selling transfer exchange rates (the "average exchange rate") prevailing on the date of the transaction. Balances of monetary items denominated in foreign currencies at the end of the financial year are translated using the average exchange rate prevailing on that date.

All foreign exchange differences arising are recognized immediately in financial income (if a gain) or financial expenses (if a loss) for the purpose of determining the operating results for the period. Foreign exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the period are presented in the statement of profit or loss on a net basis—representing the total gains minus the total losses arising from such revaluation.

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

- For foreign currency purchases and sales (including spot, forward, futures, option, and swap contracts): the exchange rate stipulated in the foreign currency purchase or sale contract between the Company and the bank.

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DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate)

- If the contract does not specify a settlement exchange rate:
 - For capital contributions (received or made): the average of the buying and selling transfer exchange rates of the bank where the Company maintains the account to receive the investor's capital, as of the date of the contribution.
 - For accounts receivable: the average of the buying and selling transfer exchange rates of the commercial bank designated by the Company for the customer's payment, as of the date the transaction occurs.
 - For accounts payable: the average of the buying and selling transfer exchange rates of the commercial bank through which the Company expects to conduct the transaction, as of the date the transaction occurs. The exchange rates used to revalue the balances of monetary items denominated in foreign currencies at the end of the financial year are determined according to the following principles:
 - For foreign currency deposits at banks: the average of the buying and selling transfer exchange rates of the bank where the Company maintains its foreign currency account.
 - For monetary items denominated in foreign currencies classified as other assets: the average of the buying and selling transfer exchange rates of the bank through which the Company conducts its payment transactions.
 - For monetary items denominated in foreign currencies classified as liabilities: the average of the buying and selling transfer exchange rates of the bank through which the Company conducts its payment transactions.

3. Cash and cash equivalents

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

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

4. Financial investments

Held-to-maturity investments

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

Held-to-maturity investments are initially stated at historical cost, which includes the purchase price and expenses associated with the purchase of investments. After initial receipt, these investments are recorded at recoverable value. Interest income from held-to-maturity investments after the acquisition date is recognized in the income statement on an accrual basis. Interest earned before the holding of the Company is recorded as a deduction at historical cost at the time of purchase.

When there is solid evidence that a part or all of the investment may not be recoverable and the losses are reliably determined, losses are recognized in financial expenses in the year and reduced direct investment value.

Loans

Loans are stated at cost less allowance for doubtful debts. Provisions for bad debts of loans are made based on expected losses.

Investments in Subsidiaries, Joint ventures, and Associates

Subsidiary

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Subsidiary is an enterprise which is controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Joint Ventures

A joint venture is established on the basis of a contractual agreement under which the Company and the participating parties carry out economic activities on the basis of joint control. Joint control is understood as the making of strategic decisions related to the operating and financial policies of the joint venture must have the consensus of the parties participating in the joint venture.

Associate

Associate is an enterprise in which the Company has significant influence but no control over financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control over those policies.

Investments in subsidiary, joint ventures and associates are started by historical cost, include buying price or capital contribution plus related cost to investment. If investment by non-monetary assets, the cost investment is recored by non-monetary fair value at the time arising.

Dividend and profit of periods before investment are purchased are recorded decrease this investment value. Dividend and profit of periods after investment are purchased are recorded income. Dividend received by shares is only followed the increasing number of shares, not recorded received shares' value/ Recognized at par value.

The allowance for impairment of investments in subsidiaries, joint ventures, and associates is recognized when a subsidiary, joint venture, or associate incurs a loss. The provision amount is determined as the difference between the actual contributed capital of all parties in the subsidiary, joint venture, or associate and the actual owner's equity, multiplied by the company's ownership percentage in the total actual contributed capital of all parties in the subsidiary, joint venture, or associate. If the subsidiary, joint venture, or associate is required to prepare consolidated financial statements, the basis for determining the provision for impairment is the consolidated financial statements.

Any increase or decrease in the allownace for impairment of investments in subsidiaries, joint ventures, and associates that needs to be recognized at the end of the financial year is recorded in financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities includes equity instrument investments for which the Company has no control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are started by historical cost include buying price or capital contribution plus related cost to investment. Dividend and profit of periods before investment are purchased are recorded decrease this investment value. Dividend and profit of periods after investment are purchased are recorded income. Dividend received by shares is only followed the increasing number of shares, not recorded received shares' value.

Provision for impairment of Investments in equity instruments of other entities are made as following:

- If an investment in listed shares or the fair value of the investment is determinedreliably, the provision shall be made according to the market value of the shares.
- With regard to an investment whose fair value is not identifiable at the reporting time, the provision shall be made according to the loss of the investee, the provision is calculated by difference between actual contribution capital of parties in other entities and actual owner's equity multiplied capital contribution ratio of the Company compares with total actual capital contribution of parties in other entities.

Increasing, decreasing provision for impairment of investments in equity instruments of other entities need to be made at the ended day of the fiscal year are recorded as financial expenses.

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5. Receivables

Receivables are presented at cost less allowance for doubtful debts.

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

- Trade receivables include commercial receivables generating from purchase-sale related transactions between the Company and buyers, also include receivables from sale export goods conducted by consignees.
- Internal receivables are amounts receivable between the parent entity and its directly affiliated subsidiaries that do not have legal entity status.
- Other receivables include non-commercial receivables which is not related to buying-selling transactions.

Accounts receivable denominated in foreign currencies are recorded and revalued in accordance with the regulations applicable to monetary items denominated in foreign currencies.

At the time of preparing the financial statements, the Company classifies and presents accounts receivable as either current or non-current assets based on their remaining maturity, in compliance with current regulations.

An allowance for doubtful accounts is established for receivables that are past due or not yet due, where there is evidence indicating that a portion or the entirety of the receivable may be uncollectible.

The allowance for past-due receivables is determined as follows:

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

For receivables that are not yet due, but where the debtor has entered bankruptcy, liquidation, gone missing, absconded, or where there is evidence suggesting an inability or significant difficulty in making payment, the Company shall determine an appropriate allowance based on the estimated potential loss.

In cases where the Company possesses more reliable evidence or a more appropriate basis for determining the recoverable amount, it may apply an alternative method to calculate the allowance for doubtful accounts, in accordance with current regulations.

The establishment or reversal of the allowance for doubtful accounts is performed at the time of preparing the financial statements. Provisions for, or reversals of provisions for, doubtful receivables are recognized as general and administrative expenses for the period.

In cases where doubtful receivables that have previously been written off are subsequently recovered, the recovered amount is recognized as other income.

6. Inventories

• **Principles for the recognition of inventory**

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

Inventories' cost is determined that:

- Materials, goods: included purchase cost and other directly related cost occurred to recognize inventories' cost at the current place and status.
- Finished goods: Include the cost of raw materials, direct labor, and related manufacturing overhead, allocated based on normal operating capacity. For real estate finished goods, costs include land use rights, direct costs, and related general costs incurred during the investment and construction process.
- Work in progress: Includes only the main raw material costs (or other relevant cost factors)

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Net realizable value is the estimated selling price of inventories in the normal course of business, less estimated costs to complete and estimated selling expenses.

The cost of inventories is calculated using the weighted average method and is accounted for using the perpetual method.

- **Inventory valuation and accounting method**

Inventory value is determined using the weighted-average method, and inventory is accounted for using the perpetual inventory system.

- **Method for recognizing a provision for inventory devaluation**

At the time of preparing the financial statements, if there is evidence that the net realizable value of inventory is lower than its original cost, the Company shall recognize a provision for inventory devaluation in accordance with current regulations.

A provision for inventory devaluation is established for each category of inventory for which the original cost exceeds the net realizable value. For work-in-progress services, the provision is determined for each type of service that has a distinct price.

The provision for inventory devaluation is calculated as the difference between the original cost of the inventory and its net realizable value.

Any increase or decrease in the required provision for inventory devaluation at the end of the financial year is recognized in the cost of goods sold for the period.

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

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

- **Accounting policy for inventory in relation to high-risk contracts**

For contracts involving significant risk or indications of potential loss, the Company assesses the recoverability of the associated inventory. In cases where the net realizable value is lower than the original cost, or where the estimated costs to fulfill a contract exceed the expected economic benefits, the Company recognizes a provision for losses in accordance with current regulations and Vietnamese Accounting Standards..

7. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises their purchase price and all the costs incurred by the Company to acquire those assets as of the time of putting such assets into the ready for use state.

For fixed assets formed through capital construction, the original cost includes the final settlement value of the project and other costs directly attributable to the asset up to the time it is placed into service. Borrowing costs directly related to the construction of a qualifying asset are capitalized in accordance with current regulations.

In the case of fixed assets acquired through deferred or installment payment arrangements, the original cost is determined based on the cash price at the time of acquisition. The difference between the total amount payable and the cash price is recognized as a financial expense over the payment period, unless it qualifies for capitalization under applicable regulations.

Costs incurred subsequent to initial recognition are added to the original cost of a fixed asset if they enhance the future economic benefits derived from the asset—for example, through upgrades or improvements that increase capacity, extend the useful life, or improve product quality. Routine repair and maintenance costs, intended to maintain the normal operating condition of an asset, are recognized as production or business expenses for the period.

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When a tangible fixed asset is liquidated, sold, or taken out of service, its original cost and accumulated depreciation are derecognized. The difference between the carrying amount of the asset and the proceeds from its liquidation or sale is recognized as other income or other expenses for the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation period is periodically reviewed by the Company and adjusted if there is a significant change in the pattern of economic benefits expected to be derived from the asset.

The estimated useful lives for categories of tangible fixed assets are as follows::

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

The depreciation of fixed assets for rubber plantations is carried out based on Official Dispatch No. 1937/BTC-TCDN dated February 09, 2010, issued by the Corporate Finance Department – Ministry of Finance regarding the depreciation of rubber plantations, and Decision No. 221/QĐ-CSVN dated April 27, 2010, issued by the Vietnam Rubber Group on the promulgation of depreciation rates for rubber plantations over a 20-year exploitation cycle. Specifically:

<u>Year of Exploitation</u>	<u>Depreciation rate (%)</u>	<u>Year of Exploitation</u>	<u>Depreciation rate (%)</u>
Year 1	2,5	Year 11	7,0
Year 2	2,8	Year 12	6,6
Year 3	3,5	Year 13	6,2
Year 4	4,4	Year 14	5,9
Year 5	4,8	Year 15	5,5
Year 6	5,4	Year 16	5,4
Year 7	5,4	Year 17	5,0
Year 8	5,1	Year 18	5,5
Year 9	5,1	Year 19	5,2
Year 10	5,0	Year 20	-

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

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

8. Intangible fixed assets

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

The cost of tangible fixed assets comprises their purchase price and all the costs incurred by the Company to acquire those assets as of the time of putting such assets into the ready for use state.

The costs related to intangible fixed assets arising after initial recognition are recognized as production and business expenses in the year unless these costs are associated with a specific intangible fixed asset, and increase economic benefits from these assets.

When intangible fixed assets are sold or liquidated, their cost and accumulated depreciation are written off, and arisen gain/loss are recorded into the income or the expenses in the year.

Intangible fixed assets of the Company are:

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Software program

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

Present value of liquidation value of rubber plantation in business

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

9. Short-term biological assets

Biological assets are recorded at cost, less any provision for asset impairment (if applicable). Cost includes all actual expenditures directly attributable to the formation, cultivation, and development of biological assets up to the point of harvest or the stage at which they are ready for their intended use by the Company.

Biological assets comprise plants, livestock, and agricultural produce subject to biological transformation under the Company's management. Upon harvest, the resulting produce is recognized as inventory and is subject to the Company's accounting policy for inventories.

Classification of biological assets

Plants and livestock intended for a single harvest or seasonal yield: This category includes short-term crops, timber-producing trees, seasonal agricultural crops, and livestock raised for meat or other single-yield products. Such items are classified as biological assets during their development phase, up until the point of harvest.

Recognition principles and determination of cost

The cost of biological assets includes expenditures for seeds or breeding stock, acquisition costs, cultivation/rearing costs, direct labor, and production overheads directly related to the development of the biological assets.

Expenditures that do not generate future economic benefits or are not directly attributable to the biological assets are recognized as production or operating expenses for the period.

Agricultural produce

Produce harvested from biological assets is recognized as inventory at cost and subsequently accounted for in accordance with the Company's inventory policy.

Provision for impairment of biological assets

A provision for the impairment of biological assets is recognized at the time of preparing the financial statements whenever there is evidence that the net realizable value of the biological assets is lower than their carrying amount. The provision is determined as the difference between the carrying amount and the net realizable value and is recognized in the cost of goods sold for the period. It is reversed when the provision is no longer required or when the necessary provision amount decreases.

Presentation in financial statements

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

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10. Construction in progress

Construction-in-progress (CIP) represents the total costs incurred for the construction, procurement, installation, major repairs, upgrades, or renovations of fixed assets that are not yet complete. These costs are recorded at their original cost and tracked in detail for each specific project or project component. Only direct costs that are necessary and qualify for capitalization are included; this encompasses borrowing costs, provided they meet the criteria set forth in the relevant accounting standards. Foreign exchange differences, however, are not eligible for capitalization. Project management and general overhead costs are allocated based on an appropriate methodology. In the event that costs cannot be recovered or a project is cancelled, the difference between the accumulated costs and the recoverable amount is recognized as an "other expense." Once a project is completed and formally accepted, its total value is transferred to the fixed asset account, categorized according to its intended use. No depreciation is charged while an asset remains in the construction-in-progress phase. If a project is completed but the final settlement has not yet been approved, the entity shall record the asset at a provisional value, with subsequent adjustments made once the final settlement is officially approved.

11. Prepaid expenses

Deferred expenses represent actual costs incurred that relate to the production and business activities of multiple accounting periods; these costs are allocated to the production and business expenses of the respective periods, in accordance with the matching principle between revenue and expenses.

The Company's deferred expenses primarily consist of the following:

Tools and equipment

The value of tools and equipment put into use for production and business activities is recorded as deferred expenses and allocated gradually to production and business expenses using the straight-line method over the period they are expected to provide economic benefits.

Fixed asset repair costs

Significant, one-time repair costs for fixed assets are allocated to expenses over the period they are expected to provide economic benefits.

Prepaid land rent advantage

The prepaid land rent advantage represents the value of the benefit derived from land rent payments already made for the land currently used by the Company. This value was reassessed at the time of the enterprise valuation for the purpose of equitization (as of September 30, 2016), in accordance with the findings of the State Audit Office (Region 12). This prepaid land rent advantage is allocated to expenses using the straight-line method over the remaining lease term, calculated from the date the Company officially transitioned into a joint-stock company (from October 1, 2018, to December 31, 2044).

12. Liabilities and Accrued expenses payable

Accounts payable to suppliers represent commercial liabilities arising from the procurement of goods, services, fixed assets, and construction contracts. Such liabilities are recognized when an enterprise incurs a present payment obligation and are tracked in detail by individual counterparty; this includes advance payments made for which the corresponding goods, services, or completed work have not yet been received. Discounts, price reductions, and returned goods are recorded as a reduction in the corresponding liability at the time they occur.

Accrued expenses represent costs incurred during a period for which sufficient documentation is not yet available or payment has not yet been made. These include costs for goods or services already received, wages, leave entitlements, costs related to planned production stoppages, and accrued interest expenses. Accrued expenses are recognized when an enterprise has a present obligation and the amount payable can be reliably estimated, ensuring the matching of revenue and expenses.

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Accounts payable and accrued expenses are recorded for amounts due in the future in relation to goods and services already received. Accrued expenses are recognized based on reasonable estimates of the amounts to be paid.

The classification of payables—into accounts payable to suppliers, accrued expenses, internal payables, and other payables—is determined according to the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accrual expenses reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Other payables reflect the non-commercial elements unrelated to selling - purchasing transactions, rendering of services.

Other payables reflect amounts payable that are non-commercial in nature and not related to transactions involving the purchase, sale, or provision of goods and services.

13. Dividends profits payable

Dividends and profits payable represent an enterprise's obligations to its shareholders or capital-contributing members regarding dividends and profits that have been approved for distribution but remain unpaid. This liability is recognized when the Company no longer has the right to avoid the obligation to make such payments, as determined by the decision of a competent authority or in accordance with applicable laws and the Company's Charter.

14. Loans and finance lease liabilities

Borrowings and finance lease liabilities reflect an entity's loans, finance lease obligations, and the status of related repayments.

Borrowings are classified as either short-term or long-term based on their remaining maturity (≤ 12 months or > 12 months) and the repayment obligations existing at the reporting date.

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

Costs directly attributable to borrowings (such as arrangement fees, appraisal fees, and documentation costs) are amortized over the term of the loan; interest expenses are subject to capitalization in accordance with the relevant accounting standards.

The entity maintains detailed records for each loan, contract, lender, and maturity period to facilitate management and the preparation of financial statements..

15. Recognition and capitalization of borrowing costs

Borrowing costs are recognized as financial expenses for the period, unless they qualify for capitalization. Capitalization applies only when the borrowing is directly attributable to the investment, construction, or production of a qualifying asset—an asset that is expected to generate future economic benefits. Capitalizable costs include interest and other direct costs associated with the borrowing, such as arrangement fees, appraisal fees, and loan documentation costs. Capitalization occurs during the construction phase and ceases once the asset is ready for its intended use or for sale. Borrowing costs that do not qualify for capitalization are recognized in full as financial expenses for the period, in accordance with the accrual basis of accounting.

16. Owners' equity

The owner's contributed capital

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

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Capital surplus

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

The owner's other funds

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

Development Investment Fund

The development investment fund is allocated from profit after corporate income tax and is used for investments to expand the scale of the enterprise's production and business operations, or for intensive investment (upgrading or deepening existing operations).

Profit distribution

Profits after corporate income taxes is distributed to the shareholders after building funds in accordance with the Company's Charter as well as law and the approval of the General Meeting of Shareholders.

The profit distribution is considered non-cash items included in undistributed earnings that may affect cash flows and ability to pay as interest due to revaluation of assets contributed as capital; revaluation of monetary items; revaluation of financial instruments and other non-monetary items.

Dividends are record as payables at the time of approval of the shareholders' meeting.

17. Recognition of revenue

Revenue is recognized when the Company has the ability to receive certain economic benefits that can be reliably determined. Revenue are determined at the fair value of the amounts collected or to be earned after deduction of trade discounts, sales devaluation and sales returns.

Revenue from selling goods and finished products

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

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

Revenue from services rendered

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

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

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Revenue from lease operating assets

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

Interest

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

Dividends and shared profit

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

18. Revenue deductions

Revenue deductions are amounts adjusted as reductions to the total revenue in the year, including trade discounts/ sales rebate/ and sales returns.

Revenue deductions arising in the same period as the sale of products, goods, or services shall be deducted from the revenue of that period;

For products, goods, or services that were sold in previous periods but are subject to trade discounts, sales discounts, or returns in subsequent periods, the revenue reduction shall be recorded according to the following principles:

- If the discounts, sales reductions, or returns occur before the issuance of the financial statements, the revenue shall be reduced in the financial statements of the reporting period (previous period).
- In case products, goods, and services must be discounted, have trade discounts, or are returned after the issuance of the Financial Statement, record a reduction in revenue for the period in which it occurs (the following period).

19. Cost of goods sold

Cost of goods sold represents the total cost of merchandise, investment properties, and finished goods sold; the direct costs of services provided; and other costs attributable to the cost of goods sold or those that reduce the cost of goods sold. The cost of goods sold is recognized in alignment with the corresponding revenue, in accordance with the matching principle between revenue and expenses.

Provisions for the devaluation of inventory, inventory shortages or losses, and costs exceeding normal levels are recognized as part of the cost of goods sold, in adherence to the prudence principle. Reversals of such provisions and reductions in related costs are recorded as a decrease in the cost of goods sold.

20. Financial expenses

Financial expenses reflect costs and losses associated with a company's financial activities, including: non-capitalized borrowing costs; losses from the disposal of financial investments; transaction costs related to the sale of securities and financial investments; costs incurred in purchasing securities for trading; provisions for the decline in value of trading securities; provisions for losses on investments in other entities; foreign exchange losses arising from the sale of foreign currency or the revaluation of monetary items denominated in foreign currency at the end of the reporting period; payment discounts granted to buyers; and other financial expenses incurred during the period. Financial expenses are recognized in the Statement of Profit or Loss as they are incurred, excluding any amounts that are capitalized in accordance with applicable regulations.

21. Selling expenses and General administration expenses

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

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22. Borrowing costs

Borrowing costs include loan interest and other costs directly related to loans.

Borrowing costs are recognized into expenses when incurred. Where the borrowing costs are directly related to the investment in construction or production of assets in progress need a long enough period (more than 12 months) to be put into use for the intended purpose or sold, these borrowing costs are capitalized. For separate loans for the construction of fixed assets, investment properties, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded at a decrease in the cost of related assets.

For general loans, which are used to invest in construction or production of assets in progress, the capitalized borrowing costs are determined by the capitalization ratio to the average accumulated cost arise for the investment in capital construction or manufacturing of that asset. Capitalization rates are calculated using weighted average interest rates on outstanding loans during the year, excluding separate loans to form a particular asset.

23. Corporate income tax

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

Current income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as adjustment of non-taxable incomes and transferred losses.

Deferred corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the reporting date and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use these deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of at the reporting date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
 - For the same taxable entity; or
 - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

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24. Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions. Parties are also considered to be related if they are subject to common control or common significant influences.

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

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL STATEMENT*Unit: VND***1. Cash**

The cash and cash equivalents held by the enterprise are not subject to restrictions on use	Closing balance	Opening balance
Cash on hand	1,430,675,464	1,300,567,095
Cash at bank	44,134,100,344	77,815,712,490
- Vietnam Joint Stock Commercial Bank for Industry and	34,691,349,340	30,817,920,818
- Vietnam Bank for Agriculture and Rural Development	6,314,591,372	21,743,080,218
- JSC Bank for Investment and Development of Vietnam	1,931,187,345	22,364,535,976
- Other banks	1,196,972,287	2,890,175,478
Cash equivalents (*)	36,194,753,424	20,076,136,986
Total	81,759,529,232	99,192,416,571

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate)

(*) Cash equivalents

	Closing balance			Opening balance		
	Historical cost	Accrued interest	Total	Original Cost	Accrued Profit	Total
1-month term deposit	-	-	-	10,000,000,000	50,219,178	10,050,219,178
- Dak Lak Rubber People's Credit Fund	-	-	-	10,000,000,000	50,219,178	10,050,219,178
3-month term deposit	35,000,000,000	180,178,082	35,180,178,082	10,000,000,000	25,917,808	10,025,917,808
- Dak Lak Rubber People's Credit Fund	10,000,000,000	56,547,945	10,056,547,945	10,000,000,000	25,917,808	10,025,917,808
- JS Commercial Bank for Industry and Trade of Viet Nam - Dak Lak Branch	25,000,000,000	123,630,137	25,123,630,137			
3-month term loans	1,000,000,000	14,575,342	1,014,575,342			
- TNAE Co	1,000,000,000	14,575,342	1,014,575,342			
Total	36,000,000,000	194,753,424	36,194,753,424	20,000,000,000	76,136,986	20,076,136,986

2. Held – to – maturity investments

	Closing balance			Opening balance		
	History Cost			History Cost		
	Historical cost	Accrued interest	Total	Historical cost	Accrued interest	Total
- 6-month term deposits						
+ JSC Bank for Foreign Trade of Vietnam	13,800,000,000	221,607,671	14,021,607,671	-	-	-
+ Dak Lak Rubber People's Credit Fund	15,000,000,000	55,318,515	15,055,318,515	-	-	-
- 12-month term deposits						
+ JSC Bank for Investment and Development of Vietnam	-	-	-	10,000,000,000	171,232,877	10,171,232,877
+ JSC Bank for Foreign Trade of Vietnam	1,205,101,683	12,270,330	1,217,372,013	1,202,760,780	-	1,202,760,780
+ Dak Lak Rubber People's Credit Fund	10,000,000,000	51,835,616	10,051,835,616	-	-	-
+ Other banks	1,000,000	12,205	1,012,205	-	-	-
Total	40,006,101,683	341,044,337	40,347,146,020	11,202,760,780	171,232,877	11,373,993,657

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate)

3. Short-term trade receivables

	Closing balance		Opening balance	
	Amount	Allowance	Amount	Allowance
Receivables from related parties (Refer to Note VIII.1.2)	3,757,574,500	3,757,574,500	3,757,574,500	3,757,574,500
Dak Lak Rubber Wood Processing JSC	3,757,574,500	3,757,574,500	3,757,574,500	3,757,574,500
Receivables from other customers	41,345,264,251	11,350,982,800	23,088,369,891	9,989,067,800
Nhat Thong Agriculture Co., Ltd.	9,989,067,800	9,989,067,800	9,989,067,800	9,989,067,800
Hai Hien Garment Materials and Accessories Manufacturing Co., Ltd.	5,136,020,160	-	3,028,241,700	-
Quan Quan Production, Trading and Service Co., Ltd.	3,136,718,845	-	1,832,587,367	-
Other customers	23,083,457,446	1,361,915,000	8,238,473,024	-
Total	45,102,838,751	15,108,557,300	26,845,944,391	13,746,642,300

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Advances to related parties	-	-
Advances to other parties	11,870,594,816	13,485,296,416
Truc Pho Co., Ltd.	4,443,540,077	4,443,540,077
Tran Thai Linh Co., Ltd.	-	3,496,743,600
CEEBEE CHEMICALS SDN BHD	728,387,802	1,604,815,740
Le Vu Construction Co., Ltd.	1,176,293,056	1,176,293,056
Other parties	5,522,373,881	2,763,903,943
Total	11,870,594,816	13,485,296,416

As at 30 September 2026, short-term prepayments to suppliers included VND 6,160,872,731 outstanding from before the equitization date, which had not been recovered. The Company had fully provided (100%) for these doubtful receivables.

5. Other receivables**5.1. Short – term other receivables**

	Closing balance		Opening balance	
	Amount	Allowance	Amount	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	5,048,431,776	1,034,320,349	3,357,378,502	1,034,320,349
Nong Huu Thuan Sinh JSC	1,026,820,349	1,026,820,349	1,026,820,349	1,026,820,349
Employee social insurance receivables	1,555,343,760	-	893,864,399	-
Advances	1,946,272,178	7,500,000	964,135,323	7,500,000
Short-term pledges, mortgages or deposits	55,100,000	-	53,000,000	-
Other receivables	464,895,489	-	419,558,431	-
Total	5,048,431,776	1,034,320,349	3,357,378,502	1,034,320,349

DAK LAK RUBBER JOINT STOCK COMPANY

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Selected Notes to the Financial Statements (Separate)

5.2. Long – term other receivables

	Closing balance		Opening balance	
	Amount	Allowance	Amount	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	2,670,556,219	2,670,556,219	2,711,518,671	2,709,418,671
Rubber joint venture investment (*)	-	-	-	-
- Cu M'gar Plantation Branch	2,275,827,912	2,275,827,912	2,314,690,364	2,314,690,364
- Phu Xuan Plantation Branch	394,728,307	394,728,307	394,728,307	394,728,307
Long-term pledges, mortgages or deposits	-	-	2,100,000	-
Total	2,670,556,219	2,670,556,219	2,711,518,671	2,709,418,671

These are investment receivables related to rubber plantation projects in collaboration with local households. Under these agreements, the Company provides initial investment costs during the basic construction period of the rubber plantations, as specified in each contract. The contract duration extends from the signing date until the full recovery of the investment value or until the liquidation of the rubber plantation.

In certain cases, if the rubber trees fail to achieve the required yield for exploitation, the invested households may be unable to repay the invested costs, in such instances, a allowance for impairment of the investment value will be recognized.

6. Allowance for doubtful receivables**6.1. Short - term**

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

Movements in the allowance for doubtful short-term receivables:

	Current period (From 01/01/2026 to 30/09/2026)	Previous period (From 01/01/2025 to 30/09/2025)
Opening balance	(21,748,030,380)	(22,381,360,380)
Additional provision	(555,720,000)	-
Reversal of provision	-	633,330,000
Closing balance	(22,303,750,380)	(21,748,030,380)

DAK LAK RUBBER JOINT STOCK COMPANY

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Selected Notes to the Financial Statements (Separate)

6.2. Long – term

	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Cu M'gar Plantation Branch	2,275,827,912	-	2,314,690,364	-
Phu Xuan Plantation Branch	394,728,307	-	394,728,307	-
Total	2,670,556,219	-	2,709,418,671	-

Movements in the allowance for doubtful long-term receivables:

	Current period (From 01/01/2026 to 30/09/2026)	Previous period (From 01/01/2025 to 30/09/2025)
Opening balance	(2,709,418,671)	(2,984,024,025)
Additional provision	-	-
Reversal of provision	38,862,452	273,624,812
Closing balance	(2,670,556,219)	(2,710,399,213)

7. Inventories

	Closing balance		Opening balance	
	Historical cost	Allowance	Historical cost	Allowance
Raw materials, materials	19,834,723,782	(401,558,495)	13,829,603,984	(401,558,495)
Tools, equipment	7,450,823,239	-	7,059,835,476	-
Work in progress	11,832,047,647	-	14,268,605,687	-
Finished products	136,812,079,232	-	97,614,057,497	-
Merchandise	1,414,361,317	-	198,525,679	-
Goods sent for sale	-	-	4,042,289,090	-
Total	177,344,035,217	(401,558,495)	137,012,917,413	(401,558,495)

Details of closing work-in-progress costs are as follows:

	Closing balance	Opening balance
Rubber business value	11,593,670,025	9,376,064,159
Durian production and business costs	-	4,892,541,528
Other work-in-progress production and business costs	238,377,622	-
Total	11,832,047,647	14,268,605,687

- Raw materials at the end of the reporting period comprise of additives used in the processing of rubber latex, packaging materials for finished products, and some materials such as pesticides, fertilizers, and other raw materials;
- Tools and equipment include labor protection gear, tapping cups, latex collection cups, tying ropes for tapping cups, and latex collection ropes;
- Work-in-progress production costs as of September 30, 2026, include: the value of raw latex at the processing plant that has not yet been processed into finished products;
- Finished products are rubber latex products including granulated latex of various types: SVR 5, SVR 10, SVR 3L, SVR CV60, and bananas.

DAK LAK RUBBER JOINT STOCK COMPANY*Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province***FINANCIAL STATEMENT (SEPARATE)**

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Selected Notes to the Financial Statements (Separate)

- Merchandise consists of beer, alcoholic beverages, soft drinks and souvenirs available at the Dakruco Hotel.
- As at September 30, 2026, a portion of inventories was identified as being of impaired quality and slow-moving, which has been provided for.
- The Company has no pledged or mortgaged inventory for loans as of September 30, 2026.

8. Prepaid expenses**8.1. Short-term**

	Closing balance	Opening balance
Tools and equipment costs awaiting allocation	260,289,334	292,590,873
Insurance costs	128,694,075	255,721,674
Repair and replacement costs	521,877,054	147,645,013
Other short-term prepaid expenses awaiting allocation	787,092,599	121,530,859
Total	1,697,953,062	817,488,419

8.2. Long-term

	Closing balance	Opening balance
Repair and replacement costs	5,780,034,866	6,362,087,147
Prepaid land lease advantage based on enterprise value valuation (*)	4,456,810,244	4,637,693,099
Tools and equipment awaiting allocation	793,214,645	1,388,434,390
Other long-term prepaid expenses awaiting allocation	1,876,858,384	906,467,084
Total	12,906,918,139	13,294,681,720

(*) The prepaid land rental advantage is allocated to expenses using the straight-line method over the remaining lease period (306 months), starting from the date the company officially converted into a joint-stock company (from October 01, 2018, to December 31, 2044).

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Selected Notes to the Financial Statements (Separate)

9. Tangible fixed assets

	Buildings, structures	Machinery equipment	Mean of transportation, transmitters	Office equipment, furniture	Perennial plants	Other fixed assets	Total
Historical cost							
Opening balance	325,929,827,975	282,593,283,262	86,310,853,707	3,689,395,269	755,793,430,287	687,875,636	1,455,004,666,136
Increase in the year	7,381,609,051	1,618,143,407	3,399,960,440	143,009,259	175,615,588,164	-	188,158,310,321
- Purchase	149,361,111	1,618,143,407	-	143,009,259	-	-	1,910,513,777
- Construction completed	7,232,247,940	-	3,399,960,440	-	175,615,588,164	-	186,247,796,544
Decreasing	-	(525,394,055)	(1,404,409,000)	(34,000,000)	(21,568,665,043)	-	(23,532,468,098)
- Liquidation, sale	-	(525,394,055)	(1,404,409,000)	(34,000,000)	(21,568,665,043)	-	(23,532,468,098)
Closing balance	333,311,437,026	283,686,032,614	88,306,405,147	3,798,404,528	1,063,887,276,529	687,875,636	1,619,630,508,359
<i>Of which:</i>							
- Fully depreciated but still in use	117,999,723,119	186,621,948,047	34,006,573,362	2,551,819,511	7,525,967,176	111,902,000	348,817,933,215
- Awaiting disposal	-	-	-	-	-	-	-
Depreciation							
Opening balance	211,738,006,816	269,020,453,227	48,521,834,303	2,688,524,509	200,839,247,051	368,303,151	733,176,369,057
Depreciation	6,122,508,405	6,611,586,871	3,316,944,466	48,034,964	30,031,889,846	63,332,190	46,194,296,742
Decreasing	-	(518,894,054)	(1,400,327,737)	(34,000,000)	(5,697,765,322)	-	(7,650,987,113)
- Liquidation, sale	-	(518,894,054)	(1,400,327,737)	(34,000,000)	(5,697,765,322)	-	(7,650,987,113)
Closing balance	217,860,515,221	275,113,146,044	50,438,451,032	2,702,559,473	219,475,606,253	-	771,719,678,686
Net book value							
Opening balance	114,191,821,159	13,572,830,035	37,789,019,404	1,000,870,760	554,954,183,236	319,572,485	721,828,297,079
Closing balance	115,450,921,805	8,572,886,570	37,867,954,115	1,095,845,055	844,411,670,276	687,875,636	847,910,829,673

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Selected Notes to the Financial Statements (Separate) (con't)

10. Intangible fixed assets

	Computer software	Quality control technology	Current liquidation value of rubber plantation (*)	Total
Historical cost				
Opening balance	2,727,596,658	300,000,000	15,325,349,318	18,352,945,976
Mua trong năm	-	-	-	-
Liquidation, sale	-	-	(7,209,006)	(7,209,006)
Closing balance	2,727,596,658	300,000,000	15,318,140,312	18,345,736,970
<i>Of which:</i>	-	-	-	-
- Fully depreciated but still in use	2,067,596,658	300,000,000	-	2,367,596,658
- Awaiting disposal	-	-	-	-
Depreciation	-	-	-	-
Opening balance	2,103,546,658	300,000,000	-	2,403,546,658
Depreciation	78,750,000	-	-	78,750,000
Liquidation, sale	-	-	-	-
Closing balance	2,182,296,658	300,000,000	-	2,482,296,658
Net book value				
Opening balance	624,050,000	-	15,325,349,318	15,949,399,318
Closing balance	545,300,000	-	15,318,140,312	15,863,440,312

(*) In determining the enterprise value for the equitisation of the State-owned enterprise, the Company revalued its mature rubber plantations in accordance with Circular No. 17/2015/TTLT-BNNPTNT-BTC. The actual value of the mature rubber plantations was determined based on the adjusted net book value of the rubber plantations, the plantation classification coefficient, and the present value of the salvage value of the mature rubber plantations.

Pursuant to Clause 4, Article 10 of Circular No. 17/2015/TTLT-BNNPTNT-BTC, the present value of the salvage value of the mature rubber plantations is recognised as an intangible fixed asset. This amount is not depreciated over the useful life of the mature rubber plantations but is depreciated in full at the time the rubber plantations are liquidated.

11. Seasonal crops or long-term crops harvested only once

Items	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Long-term crops harvested once	383,730,905	383,730,905	446,838,105	446,838,105
Forestry Garden FSC	1,589,705,691	1,589,705,691	1,105,190,274	1,105,190,274
Acacia (for timber)	383,730,905	383,730,905	446,838,105	446,838,105
Total	1,973,436,596	1,973,436,596	1,552,028,379	1,552,028,379

(*) Recoverable value is determined as the original cost less the receivables for which an allowance has been recognised.

As at 30 September 2026:

- The Company had no biological assets pledged, mortgaged or otherwise used as collateral to secure its liabilities.

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- The Company had no commitments to invest in or acquire biological assets.
- The Company has no commitments regarding the investment in or acquisition of biological assets.

- Method for allocating care and cultivation costs incurred during the period for mature biological assets, newly created biological assets, agricultural produce, etc.:

The Company incurs care and cultivation costs based on actual expenditures, in accordance with technical requirements.

- *Provisions for losses on biological assets (if any):*

None.

- *Changes, such as disclosures regarding the fair value (less costs to sell) of biological assets—to the extent that such values are observable and measurable by the enterprise (if any):*

None.

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Selected Notes to the Financial Statements (Separate) (con't)

12. Construction in progress

	Area (ha)	Opening balance	Expenses incurred during the period	Transfer to fixed assets during the period	Transfer to prepaid expense for the period	Other reductions (transfer)	Closing balance
Investment in rubber plantation		646,780,048,298	99,486,676,587	(175,615,588,164)	-	(613,415,529)	570,037,721,192
<i>Phu Xuan farm</i>		324,416,200,585	18,713,850,145	(131,070,358,034)	-	(3,000,000)	212,056,692,696
Rubber garden planted in 2016		60,676,494,144	24,916,219	(60,701,410,363)	-	-	-
Rubber garden planted in 2017	89.00	72,545,083,795	1,413,446,459	(54,488,868,168)	-	-	19,469,662,086
Rubber garden planted in 2018	180.34	48,739,564,762	2,551,056,239	(15,880,079,503)	-	(3,000,000)	35,407,541,498
Rubber garden planted in 2019	182.90	29,415,696,786	2,596,117,377	-	-	-	32,011,814,163
Rubber garden planted in 2020	321.63	52,566,418,340	5,277,581,164	-	-	-	57,843,999,504
Rubber garden planted in 2021	416.20	60,472,942,758	6,850,732,687	-	-	-	67,323,675,445
<i>Cu K'po farm</i>		224,670,253,417	15,702,526,425	(40,645,803,565)	-	(2,629,288)	199,724,346,989
Rubber garden planted in 2016		40,628,570,833	17,232,732	(40,645,803,565)	-	-	-
Rubber garden planted in 2017	321.55	70,182,316,568	5,105,679,476	-	-	-	75,287,996,044
Rubber garden planted in 2018	287.87	50,568,534,317	3,986,622,938	-	-	-	54,555,157,255
Rubber garden planted in 2019	261.49	44,162,958,624	4,304,093,611	-	-	(2,629,288)	48,464,422,947
Rubber garden planted in 2020	146.64	19,127,873,075	2,288,897,668	-	-	-	21,416,770,743
Forestry Garden 2025 FSC		-	-	-	-	-	-
<i>19/8 farm</i>		8,812,664,800	-	-	-	-	8,812,664,800
Rubber garden planted in 2017 (*)	85.82	8,812,664,800	-	-	-	-	8,812,664,800

(*) This is the value of the rubber plantation that has been subject to recovery under Decision No. 1903/QĐ-UBND dated August 20, 2020, issued by the People's Committee of Dak Lak Province. The Company has ceased investment and maintenance. Nguyen Hoang Investment and Development JSC, the project's investor, made an advance compensation payment of VND 10,000,000,000 to the Company. However, since Nguyen Hoang JSC does not meet the conditions to implement the project, it has not fully paid the compensation to the Company as per the approved plan. As a result, the Company has not yet handed over the land to the State and is currently recording the costs under construction in progress and advances from customers.

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Selected Notes to the Financial Statements (Separate) (con't)

	Area (ha)	Opening balance	Expenses incurred during the period	Transfer to fixed assets during the period	Transfer to prepaid expense for the period	Other reductions (transfer)	Closing balance
<i>Cu M'gar farm</i>		82,399,707,013	51,502,498,231	(3,899,426,565)	-	(607,786,241)	129,394,992,438
Rubber garden planted in 2019		3,897,208,111	2,218,454	(3,899,426,565)	-	-	-
Rubber garden planted in 2020	92.54	17,311,378,999	1,891,519,476	-	-	-	19,202,898,475
Rubber garden planted in 2022	121.57	16,064,028,319	2,096,221,186	-	-	(300,000)	18,159,949,505
Rubber garden planted in 2024	27.80	1,998,345,309	462,220,229	-	-	(18,117,484)	2,442,448,054
Rubber garden planted in 2025	763.79	27,178,643,374	14,564,400,746	-	-	(215,976,094)	41,527,068,026
Coffee plantation with		15,368,237,248	12,818,959,494	-	-	(373,392,663)	27,813,804,079
Coffee plantation with		-	18,388,211,979	-	-	-	18,388,211,979
New planting in 2025 - Areca palm		581,865,653	83,236,483	-	-	-	665,102,136
New planting in 2026 - Areca palm		-	-	-	-	-	833,593,600
New durian garden planted in 2026		-	-	-	-	-	361,916,584
<i>High-tech agricultural project</i>		6,481,222,483	13,567,801,786	-	-	-	20,049,024,269
New durian garden planted in 2024	11.73	1,741,431,607	490,917,813	-	-	-	2,232,349,420
New durian garden planted in 2025	50.05	3,467,724,235	2,276,455,714	-	-	-	5,744,179,949
Coffee plantation with intercropping in 2025		1,272,066,641	1,130,920,268	-	-	-	2,402,986,909
Coffee plantation with intercropping in 2026		-	8,264,962,341	-	-	-	8,264,962,341
New durian garden planted in 2026	23.47	-	1,404,545,650	-	-	-	1,404,545,650
Other construction in progress		1,674,616,683	26,638,214,653	(10,373,546,012)	(3,981,504,850)	(2,513,014,223)	11,444,766,251
Company Office		1,674,616,683	21,431,378,175	(10,373,546,012)	(2,751,378,612)	-	9,981,070,234
Rubber Thread Processing Factory		-	418,726,592	-	(407,936,592)	(10,790,000)	-
Rubber Latex Processing Factory		-	-	-	-	-	1,463,696,017
Total		648,454,664,981	126,124,891,240	(185,989,134,176)	(3,981,504,850)	(3,126,429,752)	581,482,487,443

DAK LAK RUBBER JOINT STOCK COMPANY

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13. Long-term financial investments

	Closing balance			Opening balance		
	History cost	Fair value	Allowance	History cost	Fair value	Allowance
- Investment in subsidiary company	336,936,495,284	369,273,400,675	-	388,387,995,284	507,436,224,681	-
- Daknoruco Rubber Joint Stock Company (*)	19,775,566,455	38,564,848,388	-	19,775,566,455	38,862,653,475	-
- Dak Lak - Mondulkiri Rubber Development Co., Ltd. (*)	316,160,928,829	329,523,780,546	-	368,612,428,829	468,573,571,206	-
-Tay Nguyen Agricultural Testing and Export Company Limited (TNAE) (*) (i)	1,000,000,000	1,184,771,741	-	-	-	-
- Investment in associate company	339,120,808,995	522,618,246,849	(101,672,256)	339,120,808,995	435,969,627,033	(101,672,256)
- Dak Lak Rubber Investment Joint Stock Company (ii)	331,155,361,846	513,864,000,000	-	331,155,361,846	428,220,000,000	-
- Dak Lak Rubber Wood Processing Joint Stock Company (iii)	101,672,256	-	(101,672,256)	101,672,256	-	(101,672,256)
- Rubber Engineering Joint Stock Company (*)	7,863,774,893	8,754,246,849	-	7,863,774,893	7,749,627,033	-
- Investment in other entities	7,939,327,297	7,941,814,075	-	7,939,327,297	9,344,686,560	-
- Dak Lak Rubber People's Credit Fund (*)	7,939,327,297	7,941,814,075	-	7,939,327,297	9,344,686,560	-
Total	683,996,631,576	899,833,461,599	(101,672,256)	735,448,131,576	952,750,538,275	(101,672,256)

(*) As at the reporting date, the Company was unable to determine the fair value of these investments for disclosure in the separate financial statements for the third quarter of 2026 because there were no quoted market prices available for these investments, and the current Vietnamese Accounting Standards and accounting regulations for enterprises do not provide specific guidance on determining fair value using valuation techniques. The fair value of these investments may differ from their carrying amounts. The provision for impairment of investments in subsidiaries is calculated based on the losses incurred by the investees.

(i) Pursuant to Resolution No. 27/NQ-HĐQT dated December 4, 2025, the Board of Directors approved a policy authorizing the Company's Executive Board to sign a memorandum of understanding and a capital contribution agreement with two other partners to establish "Tay Nguyen Agricultural Products Testing and Export Co., Ltd.," with a capital contribution equivalent to 33.33% of the charter capital (amounting to VND 7 billion). Subsequently, under Resolution No. 09/NQ-HĐQT dated April 24, 2026, the Board of Directors approved a plan to restructure Tay Nguyen Agricultural Products Testing and Export Co., Ltd. into a subsidiary, with 100% of its charter capital owned by the Company.

(ii) The fair value of the investment in Dak Lak Rubber Investment Joint Stock Company (listed on the UPCoM market) was determined based on the closing share price of this company as at 30 Sep 2026, at VND 15,600 per share, which was higher than the original cost of the investment. In addition, according to the

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Company's financial statements as at 30 Sep 2026, the Company's equity in this investee remained intact, and the Company continued to receive dividends from this investee. Accordingly, no provision for impairment of investments in other entities was recognized for this investment.

(iii) Dak Lak Rubber Wood Processing Joint Stock Company is awaiting dissolution, and its equity was negative according to its financial statements. The Company has recognized a provision for impairment of 100% of this investment.

Additional information

	Operational status	Number of shares	Capital ratio	Voting ratio	Number of shares	Capital ratio	Voting ratio
- Investment in subsidiary company							
- Daknoruco Rubber Joint Stock Company	Active	2,568,100	73.37%	73.37%	2,568,100	73.37%	73.37%
- Dak Lak - Mondulkiri Rubber Development Co., Ltd.	Active	-	100.00%	100.00%	-	100.00%	100.00%
- Central Highlands Agricultural Products Testing and Export Co., Ltd. (TNAE)	Active	-	100.00%	100.00%	-	100.00%	100.00%
- Investment in associate company							
- Dak Lak Rubber Investment Joint Stock Company	Active	32,940,000	45.00%	45.00%	-	45.00%	45.00%
- Dak Lak Rubber Wood Processing Joint Stock Company	Pending Dissolution	301,998	45.13%	45.13%	301,998	45.13%	45.13%
- Rubber Engineering Joint Stock Company	Active	540,000	28.79%	28.79%	540,000	28.79%	28.79%
- Investment in other entities							
- Dak Lak Rubber People's Credit Fund	Active	-	10.37%	10.37%	-	9.77%	9.77%

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

The number of shares of Dak Lak Rubber Investment JSC pledged as collateral for loans as of September 30, 2026, is 6,000,000 shares (Refer to Notes No. V.22).

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Movements in the allowance for impairment of investments in other entities are as follows:

	Current period (From 01/01/2026 to 30/09/2026)	Previous period (From 01/01/2025 to 30/09/2025)
Opening balance	(101,672,256)	(101,672,256)
Additional provision	(96,704,289)	-
Reversal of provision	96,704,289	-
Closing balance	(101,672,256)	(101,672,256)

14. Short-term trade payables

	Closing balance	Opening balance
Payables to related parties (Refer to Note VIII.1.2)	852,556,194	211,940,125
Rubber Technology Joint Stock Company	852,556,194	211,940,125
Công ty TNHH MTV Cao su Dak Lak - Moldulkiri	-	-
Payables to other suppliers	46,538,533,953	44,084,087,836
- Công ty TNHH TM và XD Tâm Hoài	4,616,549,667	-
Van Chuc Co., Ltd.	5,458,179,849	11,738,125,622
Vuong Khai Single Member Co., Ltd.	-	6,394,585,500
Song Gianh Corporation Joint Stock Company	3,618,087,000	5,510,062,751
Minh Tan Fertilizer Import-Export Joint Stock Company	5,108,880,850	540,163,000
T2T Rubber Co., Ltd.	2,749,327,177	48,768,900
999 Production-Trading-Service Co., Ltd.	8,454,817,349	672,487,500
Other parties	16,532,692,061	19,179,894,563
Total	47,391,090,147	44,296,027,961

As of September 30, 2026, the Company has no trade payables that are past due.

15. Short-term advances from customers

	Closing balance	Opening balance
Advances from related parties	-	-
Advances from other customers	21,590,562,188	15,400,615,661
Nguyen Hoang Investment and Development JSC (*)	10,000,000,000	10,000,000,000
Quang Giang Transport Co., Ltd.	-	4,889,947,650
Evermore & Co.International Corp	4,221,922,320	-
Luu Gia Australia PTY LTD	2,628,589,018	-
Song Phuong TMDV Company Limited	1,936,872,000	-
NWCC HK Limited	1,276,178,025	-
Advances from other parties	1,527,000,825	510,668,011
Total	21,590,562,188	15,400,615,661

(*) Advance payment for compensation regarding assets on land for the implementation of the Dak Lak International Education City project. Currently, this project is on hold due to incomplete legal procedures.

As of September 30, 2026, the Company has no short-term advances from customers that are past due.

DAK LAK RUBBER JOINT STOCK COMPANY*Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province***FINANCIAL STATEMENT (SEPARATE)**

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

16. Dividends and profits payable

	<u>Closing balance</u>	<u>Opening balance</u>
Dividends payable to shareholders	26,079,492,532	5,552,940
Total	<u>26,079,492,532</u>	<u>5,552,940</u>

Of this amount, the dividends payable to the state budget (corresponding to a 98.94% stake in the charter capital) total 26,049,930,400 VND

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DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

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Selected Notes to the Financial Statements (Separate) (con't)

17. Taxes and other receivables, payables to States budget

	Opening balance		Transactions during the period		Closing balance	
	Payables	Receivables	Payable amounts	Paid amounts	Payables	Receivables
Value added tax	371,487	-	3,307,181,357	(3,307,552,844)	-	-
VAT on imports	-	-	753,877,949	(753,877,949)	-	-
Import and export tax	-	-	910,394	(910,394)	-	-
Corporate income tax	9,817,628,456	-	9,027,721,584	(11,000,000,000)	7,845,350,040	-
Personal income tax	12,480,467	-	1,912,272,307	(1,383,871,885)	540,880,889	-
Natural resource tax	5,723,134	-	56,780,228	(49,027,301)	13,476,061	-
Land tax	-	(20,171,675)	-	-	-	(20,171,675)
Land rent	13,829,178,760	-	22,107,222,906	(22,713,768,025)	13,222,633,641	-
Other taxes	643,370	-	34,589,444	(32,782,771)	2,450,043	-
Total	23,666,025,674	(20,171,675)	37,200,556,169	(39,241,791,169)	21,624,790,674	(20,171,675)

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

Value added tax

The company applies the deduction method for value-added tax (VAT). The VAT rates for its activities are as follows:

- Rubber latex, elastic thread, and agricultural products for export: 0% VAT rate.
- Rubber latex sold domestically: 5% VAT rate.
- Elastic thread sold domestically, as well as hotel and accommodation services: 10% VAT rate.

For certain groups of goods and services currently subject to a 10% VAT rate, the rate is reduced to 8% in accordance with Decree 174/2025/NĐ-CP dated June 30, 2025, effective from January 1, 2025, through December 31, 2026.

Import and Export Tax

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

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Land rent

The Company must pay land rent for the land area being used including production and business land and non-agricultural land, every location has a distinct price for a land rent unit.

Land tax

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

Other taxes

The Company has declared and paid under regulations.

18. Payables to employees

	Closing balance	Opening balance
Payables to employees	107,765,256,186	70,912,375,420
Total	107,765,256,186	70,912,375,420

The annual salary fund is determined in accordance with Decree No. 248/2025/ND-CP dated 15 September 2025 issued by the Government, which regulates labour, salaries, remuneration and bonuses for companies in which the State holds a controlling shareholding or capital contribution

19. Short-term accrued expenses

	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other organizations and individuals	3,755,810,769	7,007,508,417
Office and dependent accounting branches	3,434,360,653	6,732,194,839
- Advance provision for interest expense	2,273,451,508	3,013,923,289
- Ami fertilizer expenses	500,000,000	-
- Fruit product selling expenses	62,058,451	-
- Audit expenses	403,534,676	-
- Intercropping management expense	-	1,360,834,000
- Other payable expenses	195,316,018	2,357,437,550
Dakruco Hotel Complex	25,961,827	21,639,665
- Other payable expenses	25,961,827	21,639,665
Rubber Thread Processing Factory	295,488,289	253,673,913
- Uniform and product introduction expenses	18,000,000	78,000,000
- Hazardous waste and post-production wastewater	-	30,788,969
- Other payable expenses	277,488,289	144,884,944
Total	3,755,810,769	7,007,508,417

20. Short-term unearned revenues

	Closing balance	Opening balance
Deferred revenue related to related parties	-	-
Deferred revenue related to other organizations and individuals	29,978,684,856	29,109,561,375
Revenue from leasing land for intercropping	29,130,048,460	29,032,288,637
Revenue from leasing premises	848,636,396	77,272,738
Total	29,978,684,856	29,109,561,375

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21. Short-term, long-term other payables**21.1. Short-term**

	Closing balance	Opening balance
Payables to related parties (Refer to Note VIII.1.2)	1,547,966,610	2,047,405,190
Dak Lak - Mondulkiri Rubber Development Co., Ltd.	1,547,966,610	2,047,405,190
Payables to other entities	35,884,329,109	28,494,738,295
Payables for equitization	-	24,446,403,457
Welfare bonus fund payable to employees (pre-equitization period)	27,698,336,354	-
Union funds	1,565,238,004	1,370,330,706
Other payables	6,620,754,751	2,678,004,132
Total	37,432,295,719	30,542,143,485

21.2. Long-term

	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other entities	14,852,804,162	76,106,864,008
Welfare bonus fund payable to employees (pre-equitization period)	-	54,655,211,872
Bui Thi Kim Anh (*)	4,063,490,000	3,943,490,000
Ho Lak Tobacco Joint Stock Company (*)	1,192,586,000	1,801,626,000
Luu Thanh Diep (*)	1,178,520,000	1,178,520,000
Hong Thuan High-Tech Agriculture Co., Ltd. (*)	539,616,499	1,098,324,499
Duong Duc Cuong (*)	-	873,000,000
Saigon - Ban Me Agricultural Products Joint Stock	813,097,400	813,097,400
Tam An Dak Lak Joint Stock Company (*)	6,000,000	6,000,000
Other entities	7,059,494,263	11,737,594,237
Total	14,852,804,162	76,106,864,008

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

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Selected Notes to the Financial Statements (Separate) (con't)

22. Short-term/Long-term borrowings and finance lease liabilities**22.1. Short-term**

	Closing balance		Opening balance	
	Value	Value can be paid	Value	Value can be paid
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other parties	27,975,000,000	27,975,000,000	22,500,000,000	22,500,000,000
Long-term loan due to be repaid	27,975,000,000	27,975,000,000	22,500,000,000	22,500,000,000
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	27,975,000,000	27,975,000,000	22,500,000,000	22,500,000,000
Total	27,975,000,000	27,975,000,000	22,500,000,000	22,500,000,000

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

	Opening balance	Loans incurred during the period	Loans repaid during the period	Transfer from long-term loans	Closing balance
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other parties	22,500,000,000	-	(26,475,000,000)	31,950,000,000	27,975,000,000
Long-term loan due to be repaid	22,500,000,000	-	(26,475,000,000)	31,950,000,000	27,975,000,000
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	22,500,000,000	-	(26,475,000,000)	31,950,000,000	27,975,000,000
Total	22,500,000,000	-	(26,475,000,000)	31,950,000,000	27,975,000,000

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Selected Notes to the Financial Statements (Separate) (con't)

22.2. Long-term

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

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

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

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- (i) Long-term loan from Dak Lak Rubber Investment Joint Stock Company: Under Loan Agreement No. 01/2023/HĐVV dated May 22, 2023, the maximum credit facility is VND 40,000,000,000. The loan purpose is to finance operating and investment activities. The initial lending interest rate is 10.5% per annum and shall be adjusted in accordance with VietinBank's floating lending rates. The loan tenure is 60 months, calculated from the disbursement date of each drawdown. The loan is secured by a pledge of 6,000,000 shares of Dak Lak Rubber Investment Joint Stock Company currently owned by the Company.
- (ii) Long-term loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch:
 - Loan Agreement No. 25.85.1003/2025-HĐCVTL/NHCT502-caosudaklak dated March 19, 2025: Maximum loan amount is VND 300,000,000,000. The facility is used to reimburse investment costs relating to replanting, new planting and maintenance of rubber plantations (5,617.8 hectares) in Krong Buk District and Cu M'gar District for the period 2015–2024. The borrower mortgaged several Land Use Right Certificates. The loan term is 120 months.
 - Long-term loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch. Loan Agreement No. 26.85.1002/2026-HĐCVTL/NHCT502-CAOSUDAKLAK dated 9 March 2026. The credit facility amounts to VND 235,000,000,000. The loan is intended to finance investment in replanting, new planting and maintenance of rubber plantations, as well as intercropping with coffee (729.17 hectares). Mortgages over certain Land Use Right Certificates secure the loan. The loan term is 144 months. The interest rate is fixed at 9.5% per annum for the first 12 months under the “Preferential Medium- and Long-term Lending Interest Rate” program (dealer code: 6C0160). Thereafter, a floating interest rate applies, being the Bank’s standard 12-month term deposit rate (interest payable at maturity) plus a margin of 5% per annum.
- (iii) Long-term loans from employees: Under Decision No. 126/QĐ-CT dated March 29, 2013, the loans have no specific maturity date. The loan purpose is to supplement working capital for the Rubber Thread Processing Factory Branch to support its production and business activities. The applicable interest rates are based on prevailing bank interest rates at each respective period.

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Selected Notes to the Financial Statements (Separate) (con't)

23. Bonus and welfare fund

	Opening balance	Increased due to appropriation of profit	Additional increase	Expenditures for the period	Closing balance
Reward and welfare fund	35,447,380,565	26,957,913,600	17,681,132,080	3,723,156,503	66,128,450,668
Management and executive bonus Fund	1,072,862,991	227,448,333	-	(220,448,000)	1,079,863,324
Total	36,520,243,556	27,185,361,933	17,681,132,080	3,502,708,503	67,208,313,992

24. Owner's equity**24.1. Statement of changes in owners' equity**

	Contributed capital	Investment and development fund	Undistributed profit after tax	Total
Balance as of January 1, 2025	1,558,000,000,000	38,093,910,491	88,936,870,024	1,685,030,780,515
Profit for the period	-	-	76,458,930,528	76,458,930,528
Allocation to the investment and	-	15,153,712,000	(15,153,712,000)	-
Allocation to the reward and welfare fund	-	-	(21,790,944,599)	(21,790,944,599)
Dividend distribution to shareholders	-	-	(51,881,400,000)	(51,881,400,000)
Balance as of Dec 31, 2025	1,558,000,000,000	53,247,622,491	76,569,743,953	1,687,817,366,444
Balance as of January 1, 2026	1,558,000,000,000	53,247,622,491	76,569,743,953	1,687,817,366,444
Profit for the period	-	-	114,907,098,718	114,907,098,718
Allocation to the investment and development fund	-	22,937,679,000	(22,937,679,000)	-
Allocation to the reward and welfare fund	-	-	(27,185,361,933)	(27,185,361,933)
Dividend distribution to shareholders	-	-	(26,330,200,000)	(26,330,200,000)
Balance as of Sep 30, 2026	1,558,000,000,000	76,185,301,491	115,023,601,738	1,749,208,903,229

Profit distribution in accordance with the Annual General Meeting of Shareholders' Resolution No. 01/NQ-ĐHĐCĐ dated June 30, 2026. Allocation to funds totaling VND 50,123,040,933, specifically:

- Allocation to the Investment and Development Fund: VND 22,937,679,000
- Allocation to the Bonus and Welfare Fund: VND 26,957,913,000
- Allocation to the Bonus Fund for Company Managers: VND 227,448,333
- Dividend distribution from the 2025 profit after tax: VND 26,330,000,000

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For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

24.2. Details of investment capital

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

24.3. Shares

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

24.4. Undistributed after-tax profits

	Closing balance	Opening balance
Profits brought forward	76,569,743,953	88,936,870,024
Adjustments for previous year's profit	-	-
Profits after corporate income tax of current period	114,907,098,718	76,458,930,528
Profit distribution	(76,453,240,933)	(88,826,056,599)
Previous year profit distribution	(53,515,561,933)	(73,672,344,599)
- Allocation to the Development Investment Fund	(22,937,679,000)	(15,153,712,000)
- Allocation to the Bonus and Welfare Fund	(26,957,913,600)	(21,470,079,317)
- Allocation for bonus fund for Company managers	(227,448,333)	(320,865,282)
- Distribute dividends to shareholders	(26,330,200,000)	(51,881,400,000)
Profit distribution for the current period	-	-
Undistributed after-tax profits	115,023,601,738	76,569,743,953

25. Off-balance sheet accounts**25.1. Foreign currency**

	Closing balance	Opening balance
Dollar USA (USD)	765,770.57	767,001.07
Dollar Canada (CAD)	20.00	20.00

DAK LAK RUBBER JOINT STOCK COMPANY

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FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

25.2. Asset held in custody

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

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENTS

Unit: VND

1. Revenues**1.1. Total revenues**

	Current period	Previous period
Revenue from other parties	234,456,913,074	173,272,032,034
Revenue from rubber latex sales	162,144,993,898	128,267,819,459
Revenue from restaurant, motel and tourism services	6,623,697,835	5,272,891,663
Revenue from rubber thread, Acid	35,032,229,310	25,869,694,320
Revenue from fruit sales (high-tech agriculture)	25,667,649,950	5,775,858,828
Revenue from leasing land for intercropping	3,871,779,271	6,835,367,879
Revenue from other	1,116,562,810	1,250,399,885
Total	234,456,913,074	173,272,032,034

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

	Current period	Previous period
Revenue from leasing land for intercropping	427,552,000	427,552,000
Revenue from fruit sales	25,669,505,858	-
Revenue from other	1,500,768	1,440,450
Total	26,098,558,626	428,992,450

2. Cost of goods sold

	Current period	Previous period
Cost of rubber latex	163,974,407,939	124,199,446,341
Cost of restaurant, motel and tourism services	6,498,109,642	6,039,776,143
Cost of finished rubber thread	36,688,682,287	27,519,968,956
Cost of fruit sold (high-tech agriculture)	24,164,264,746	2,914,582,400
Cost of other operations	1,118,665,718	1,014,761,504
Total	232,444,130,332	161,688,535,344

DAK LAK RUBBER JOINT STOCK COMPANY*Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province***FINANCIAL STATEMENT (SEPARATE)**

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

3. Financial income

	Current period	Previous period
Dividends, distributed profits	-	16,830,000,000
Profit from the price differential of raw latex	197,201,361	-
Gain on exchange rate differences	-	846,061,944
Interest on demand deposits	1,089,285,214	399,070,313
Other financial income	-	3,933,067,504
Total	1,286,486,575	22,008,199,761

4. Financial expenses

	Current period	Previous period
Interest expense	8,754,777,336	6,573,690,461
Foreign exchange loss	552,368,893	256,904,303
Reversal of impairment loss on investment in joint-	(38,862,452)	-
Reversal of provision for financial investments	(96,704,289)	-
Other financial expenses	238,824,402	24,800,974
Total	9,410,403,890	6,855,395,738

5. Selling expenses

	Current period	Previous period
Cost of sales staff	80,479,564	43,786,189
Cost of materials and packaging	709,327,298	528,060,748
Costs of outsourcing services	8,929,640	20,911,280
Other cash expenses	2,905,735,662	2,622,599,642
Total	3,704,472,164	3,215,357,859

6. General administration expenses

	Current period	Previous period
Expenses of administrative staffs	11,119,702,426	4,749,609,094
Expenses of administrative materials	138,601,164	229,819,126
Depreciation expenses of fixed assets	453,514,334	246,338,499
Expenses of outsourced services	229,042,748	269,058,419
Other explicit expenses	(2,764,979,687)	-
Total	9,175,880,985	5,494,825,138

7. Other income

DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

	<u>Current period</u>	<u>Previous period</u>
Gain on rubber tree liquidation and asset disposal	-	370,851,486
Proceeds from rubber tree compensation	77,199,281,000	-
Rubber export insurance fund support	1,485,158,560	-
Other income	87,805,937	7,952,135,278
Total	78,772,245,497	8,322,986,764

8. Other expenses

	<u>Current period</u>	<u>Previous period</u>
Tax penalties, back taxes, and late payment interest	1,620,067	4,503,283
Other expenses	155,566,039	4,396,565,915
Total	157,186,106	4,401,069,198

9. Basic earnings per share, diluted earnings per share

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

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

Unit: VND

1. Proceeds from borrowings

	<u>Current period</u>	<u>Previous period</u>
Proceeds from borrowing under normal contracts	41,000,000,000	283,914,204,263
Total	41,000,000,000	283,914,204,263

2. Payment of loan principal

	<u>Current period</u>	<u>Previous period</u>
Repayments of principal under normal contracts	(66,475,000,000)	(308,371,887,270)
Total	(66,475,000,000)	(308,371,887,270)

VIII. OTHER INFORMATION**1. Information about related parties**

Related parties to the Company include: its subsidiaries; entities in which the Company has invested capital, along with their close family members; and businesses controlled by key management personnel or individuals who hold direct or indirect voting power in the Company, as well as the close family members of such individuals.

DAK LAK RUBBER JOINT STOCK COMPANY

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FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

1.1. Related parties

Company	Relationship	Acronym
Dak Lak Provincial People's Committee	Owner	
Daknoruco Rubber Joint Stock Company	Subsidiary	Daknoruco
Dak Lak - Mondulkiri Rubber Development Co., Ltd.	Subsidiary	Dakmoruco
Tay Nguyen Agricultural Testing and Export Company Limited	Subsidiary	TNAE
Dak Lak Rubber Investment Joint Stock Company (DRI)	Associate	DRI
Dak Lak Rubber Wood Processing Joint Stock Company	Associate	DakruWood
Rubber Engineering Joint Stock Company	Associate	Dakrutech
Dak Lak Rubber Credit Fund	Other long-term investments	
DRI High-Tech Agriculture Co., Ltd	DRI's subsidiary	

1.2. Transactions with related parties**a. Revenue with related parties**

Company	Current period	Previous period
Revenue from intercropping land lease	427,552,000	427,552,000
DRI High-Tech Agriculture Limited Company	427,552,000	427,552,000
Revenue from fruit sales	25,669,505,858	-
Tay Nguyen Agricultural Testing and Export Company Limited	25,669,505,858	-
Other revenue	1,500,768	1,440,450
Rubber Engineering Joint Stock Company	1,500,768	1,440,450
Total	26,098,558,626	428,992,450

b. Other transactions with related parties

	Current period	Previous period
Purchase	3,988,352,838	3,373,707,981
Rubber Engineering Joint Stock Company	3,988,352,838	3,373,707,981
Other transactions	408,821,917	408,328,768
Dak Lak Rubber Investment JSC	Loan principal repayme	-
Dak Lak Rubber Investment JSC	Loan interest payment	408,821,917
Cộng	4,397,174,755	3,782,036,749

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DAK LAK RUBBER JOINT STOCK COMPANY

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

FINANCIAL STATEMENT (SEPARATE)

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

c. Balances with related parties

Company	Closing balance	Opening balance
Cash equivalents		
Dak Lak Rubber Credit Fund Savings deposits	10,056,547,945	20,076,136,986
Tay Nguyen Agricultural Testing and Export Company Limited Borrowing from the parent company	1,014,575,342	-
Short-term trade receivables		
Dak Lak Rubber Wood Processing Joint Stock Company	3,757,574,500	3,757,574,500
Other short-term payables		
Dak Lak Rubber People's Credit Fund (Accrued interest)	110,712,328	
Trade payables		
Rubber Engineering Joint Stock Company	858,389,194	211,940,125
Long-term loans		
Dak Lak Rubber Investment Joint Stock Company	40,000,000,000	80,000,000,000
Short-term accrued expenses (loan interest)		
Dak Lak Rubber Investment Joint Stock Company	522,683,013	1,481,547,946
Other short-term payables		
Dak Lak - Mondulkiri Rubber Development Co., Ltd.	1,547,966,610	2,047,405,190
Dividends payable		
Dak Lak Provincial People's Committee	26,049,930,400	-

1.3. Salary, remuneration and other benefits of the Board of Management

No.	Management Board members	Position	Quarter III/2026			
			Salary	Remuneration	Dividend	Total
1	Nguyen Viet Tuong	Chairman	48,228,000	-	-	48,228,000
2	Le Danh Thang	Chairman	102,882,000			102,882,000
3	Nguyen Minh	General Director	121,613,000	21,000,000	-	142,613,000
4	Nguyen Tran Giang	Deputy General Director	91,209,000	21,000,000	-	112,209,000
5	Nguyen Van Cuc	Deputy General Director	91,209,000	21,000,000	-	112,209,000
6	Le Thanh Binh	Chief Accountant	91,209,000	-	-	91,209,000
7	Ta Quang Tong	Member of the BOM	-	21,000,000	-	21,000,000
8	Nguyen Van Thong	Member of the BOM	58,207,000	21,000,000	-	79,207,000
9	Nguyen Thi Mai Quyen	Member of the BOM	61,808,000	21,000,000	-	82,808,000
10	Nguyen Thac Hoanh	Head of the Supervisory	91,209,000	-	-	91,209,000
11	Phan Thanh Tan	Member of the BOS	50,825,000	-	-	50,825,000
12	Au Quy Vinh	Member of the BOS	-	10,581,000	-	10,581,000
	Total		808,399,000	136,581,000	-	944,980,000

Address: 30 Nguyen Chi Thanh, Tan An ward, Dak Lak province

For the accounting period ended as of September 30, 2026 (Quarter III/2026)

Selected Notes to the Financial Statements (Separate) (con't)

No.	Management Board members	Position	Quarter III/2025			
			Salary	Remuneration	Dividend	Total
1	Nguyen Viet Tuong	Chairman	146,100,000	-	-	146,100,000
2	Nguyen Minh	General Director	116,700,000	20,400,000	-	137,100,000
3	Nguyen Tran Giang	Deputy General Director	87,000,000	20,400,000	-	107,400,000
4	Le Thanh Binh	Chief Accountant	80,439,000	-	-	80,439,000
5	Nguyen Van Cuc	Member of the BOM	76,401,000	20,400,000	-	96,801,000
6	Nguyen Van Thong	Member of the BOM	20,192,000	20,400,000	-	40,592,000
7	Ta Quang Tong	Member of the BOM		20,400,000		20,400,000
8	Nguyen Thac Hoanh	Head of the Supervisory	86,400,000	-	-	86,400,000
9	Phan Thanh Tan	Member of the BOS	48,600,000	-	-	48,600,000
10	Nguyen Thi Mai Quyen	Member of the BOS	55,503,000	20,400,000	-	75,903,000
11	Au Quy Vinh	Member of the BOS	41,406,000	10,200,000	-	51,606,000
	Total		758,741,000	132,600,000	-	891,341,000

2. Comparative figures

The comparative figures in the (Separate) Statement of Financial Position are derived from the financial statements for the financial year ended 31 December 2025, which were audited by the Da Nang Branch of Chuan Viet Auditing and Consulting Company Limited. The comparative figures in the (Separate) Statement of Profit or Loss and the (Separate) Statement of Cash Flows are derived from the financial statements for the third quarter of 2026, ended 30 September 2025. Effective from 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance, which provides guidance on the Accounting System for Enterprises and replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 (along with other related circulars). The Company has restated the line-item codes and comparative figures in accordance with the requirements of this new Accounting System for Enterprises. There are no factors that would cast doubt on the Company's ability to continue as a going concern, nor are there any concerns regarding the measures and commitments in place to ensure the Company's continued operations in the foreseeable future.

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

There have been no material events occurring after the end of the accounting period that require adjustment to the figures or disclosure in the (separate) financial statements for the third quarter of 2026.

Dak Lak, October 28th, 2026

Signed on behalf of the General Director

Preparer

Chief Accountant

Vice General Director

HOANG THI THU SUONG

LE THANH BINH

NGUYEN TRAN GIANG