

DAK LAK RUBBER JOINT STOCK COMPANY (DAKRUCO)



FINANCIAL STATEMENTS (CONSOLIDATED) QUARTER III/2026

Dak Lak, October 2026

STATEMENT OF FINANCIAL POSITION (CONSOLIDATED) (Cont'd)

As at September 30, 2026 (Quarter III/2026)

Code	ASSETS	Note	Closing balance (as at 30/09/2026)	Closing balance (as at 01/01/2026)
1	2	3	4	5
100	A. SHORT-TERM ASSETS		425,255,506,868	409,340,859,864
110	I. Cash and cash equivalents	V.1	95,441,580,208	229,939,451,771
111	1. Cash		60,209,379,129	88,003,497,657
112	2. Cash equivalents		35,232,201,079	141,935,954,114
120	II. Short-term financial investments		104,272,399,442	11,373,993,657
123	1. Investments held to maturity	V.2	104,272,399,442	11,373,993,657
130	III. Short-term receivables		40,226,068,891	24,432,482,275
131	1. Short-term trade receivables	V.3	44,211,982,989	26,845,944,391
132	2. Short-term prepayments to suppliers	V.4	11,998,666,245	13,526,189,154
135	3. Other short-term receivables	V.5a	6,319,170,038	5,808,379,110
136	4. Short-term provision for doubtful debts	V.6a	(22,303,750,380)	(21,748,030,380)
140	IV. Inventories	V.7	181,206,266,541	141,086,198,902
141	1. Inventories		181,607,825,036	141,487,757,397
142	2. Allowances for decline in value of inventories (*)		(401,558,495)	(401,558,495)
150	V. Short-term biological assets		-	-
160	VI. Other short-term assets		4,109,191,785	2,508,733,259
161	1. Short-term expenses to be allocated	V.8a	1,980,040,280	904,605,925
162	2. Deductible VAT		609,494,269	1,163,205,879
163	3. Taxes and other receivables to the State	V.14	1,133,153,985	20,171,675
164	4. Government bonds purchased for resale		-	-
165	5. Other short-term assets		386,503,251	420,749,780
200	B. LONG-TERM ASSETS		2,224,432,341,954	2,123,134,129,120
210	I. Long-term receivables		4,320,131,073	4,975,349,081
215	1. Other long-term receivables	V5.b	6,990,687,292	7,684,767,752
216	2. Provision for doubtful long-term receivables (*)		(2,670,556,219)	(2,709,418,671)
220	II. Fixed assets		1,198,022,918,619	1,080,016,553,012
221	1. Tangible fixed assets	V.9	1,181,805,239,244	1,063,704,924,275
222	- Historical costs		2,137,655,847,162	1,964,341,469,872
223	- Accumulated depreciation		(955,850,607,918)	(900,636,545,597)
227	2. Intangible fixed assets	V.10	16,217,679,375	16,311,628,737
228	- Historical costs		18,878,427,299	18,885,636,305
229	- Accumulated depreciation		(2,660,747,924)	(2,574,007,568)
230	III. Long-term biological assets		1,973,436,596	1,552,028,379
237	1. Long-term livestock held	V.11	1,973,436,596	1,552,028,379
238	2. Provision for long-term biological asset losses (*)		-	-
240	III. Investment property		-	-
250	IV. Long-term assets in progress		619,923,505,160	691,896,401,767
251	1. Long-term work in progress		-	-
252	2. Construction in progress	V.12	619,923,505,160	691,896,401,767
260	V. Long-term financial investments	V.13	387,020,554,139	331,022,875,425
262	1. Investments in associates and joint ventures		379,081,226,842	323,083,548,128
263	2. Investments in equity of other entities		7,939,327,297	7,939,327,297
270	VI. Other long-term assets		13,171,796,367	13,670,921,456
271	1. Long-term expenses to be allocated	V.8b	13,024,779,542	13,474,427,463
272	2. Deferred income tax assets		38,408,444	82,531,170
274	3. Other long-term assets		108,608,381	113,962,823
280	TOTAL ASSETS		2,649,687,848,822	2,532,474,988,984

STATEMENT OF FINANCIAL POSITION (CONSOLIDATED) (Cont'd)

As at September 30, 2026 (Quarter III/2026)

Code	RESOURCES	Note	Closing balance (as at 30/09/2026)	Closing balance (as at 01/01/2026)
1	2	3	4	5
300	C. LIABILITIES		849,425,553,483	764,551,376,696
310	I. Short-term liabilities		433,569,377,190	301,165,579,360
311	1. Short-term trade payables	V.14	49,047,744,140	44,721,449,203
312	2. Short-term advances from customers	V.15	22,410,822,188	15,400,615,661
313	3. Dividends and profits payable	V.16	26,079,492,532	5,552,940
314	4. Taxes and other payables to Government budget	V.17	23,442,835,893	31,174,457,387
315	5. Payables to employees	V.18	114,721,426,110	81,998,865,887
316	6. Short-term accrued expenses	V.19	33,371,784,276	7,302,474,317
319	7. Short-term revenue to be allocated	V.20a	29,978,684,856	29,184,270,207
320	8. Other short-term payables	V.21a	37,721,384,495	30,157,645,047
321	9. Short-term borrowings and finance lease liabilities	V.22a	27,975,000,000	23,656,000,000
323	10. Bonus and welfare fund	V.23	68,820,202,701	37,564,248,711
330	II. Long-term liabilities		415,856,176,293	463,385,797,336
337	1. Long-term revenue to be allocated	V.20b	426,284,444	351,575,612
338	2. Other long-term payables	V.21b	16,757,566,067	78,105,531,563
339	3. Long-term borrowings and finance lease liabilities	V.22b	394,614,333,308	380,870,697,687
344	4. Scientific and technological development fund		4,057,992,474	4,057,992,474
400	D. OWNER'S EQUITY	V.24	1,800,262,295,339	1,767,923,612,288
411	1. Contributed capital		1,558,000,000,000	1,558,000,000,000
411a	- Ordinary shares with voting rights		1,558,000,000,000	1,558,000,000,000
411b	Preference shares		-	-
417	2. Foreign exchange rate difference		(199,548,458,733)	(122,485,468,059)
418	3. Development investment funds		94,316,111,905	63,900,158,930
420	4. Undistributed profit after tax		333,500,412,109	254,406,625,255
420a	- Undistributed profit after tax brought forward		193,565,713,915	64,152,942,600
420b	- Undistributed profit after tax for the current period		139,934,698,194	190,253,682,655
429	5. Non-controlling interests		13,994,230,058	14,102,296,162
440	TOTAL RESOURCES		2,649,687,848,822	2,532,474,988,984

Dak Lak, Oct 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

**CÔNG TY
CỔ PHẦN
CAO SU
ĐẮK LẮK**

Digitally signed by CÔNG TY CỔ
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DAK LAK RUBBER JOINT STOCK COMPANY

No. 30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province

FINANCIAL STATEMENT (CONSOLIDATED)

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

Form No. B 02 – DN

(Issued under Circular No. 43/2026/TT-BTC

Dated April 20, 2026 of the Ministry of Finance)

INCOME STATEMENT (CONSOLIDATED)

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

Code	ITEMS	Note	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
01	1. Revenues from sales and services rendered	VI.1	305,936,903,943	228,031,738,161	698,195,714,571	601,972,031,416
02	2. Revenue deductions		-	-	-	93,333,450
10	3. Net revenues from sales and services rendered		305,936,903,943	228,031,738,161	698,195,714,571	601,878,697,966
11	4. Costs of goods sold	VI.2	281,905,313,727	205,065,508,688	644,430,776,922	519,201,788,991
20	5. Gross revenues from sales & services rendered		24,031,590,215	22,966,229,473	53,764,937,648	82,676,908,975
21	6. Gain/(loss) on disposal of investment property		-	-	-	-
22	7. Financial income	VI.3	1,509,580,122	21,478,182,899	3,855,881,746	111,334,647,409
23	8. Financial expenses	VI.4	12,237,074,460	6,784,677,893	31,848,253,668	15,996,892,792
24	- In which: Interest expenses		10,751,066,628	6,502,972,616	29,238,435,905	15,022,274,429
25	10. Selling expenses	VI.5	3,717,048,091	3,215,357,859	8,909,960,079	11,460,072,462
26	11. General administration expenses	VI.6	10,179,812,957	5,583,172,252	25,273,960,838	25,110,378,220
27	9. Share of profit or loss of associates and joint ventures		11,686,769,669	17,286,371,378	75,865,816,975	43,305,683,656
30	12. Net profits from operating activities		11,094,004,499	46,147,575,746	67,454,461,785	184,749,896,566
31	13. Other income	VI.7	78,772,247,647	9,551,608,426	83,458,560,299	18,476,754,316
32	14. Other expenses	VI.8	182,702,975	5,460,672,589	776,374,174	6,869,792,482
40	15. Other profits (40 = 31-32)		78,589,544,672	4,090,935,837	82,682,186,125	11,606,961,834
50	16. Total net profit before tax		89,683,549,171	50,238,511,583	150,136,647,910	196,356,858,400
51	17. Current corporate income tax expenses	V.17	9,162,220,052	5,344,002,131	9,591,791,527	23,269,123,233
52	18. Deferred corporate income tax expenses		(19,340,858)	-	44,122,726	(2,792,626)

DAK LAK RUBBER JOINT STOCK COMPANY

No. 30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province

FINANCIAL STATEMENT (CONSOLIDATED)

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

Form No. B 02 – DN

(Issued under Circular No. 43/2026/TT-BTC

Dated April 20, 2026 of the Ministry of Finance)

Code	ITEMS	Note	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
60	19. Profits after corporate income tax		80,540,669,977	44,894,509,452	140,500,733,657	173,090,527,793
61	20. Profit after tax attributable to owners of the Parent		79,993,966,975	44,748,776,430	139,934,698,194	173,016,242,494
62	21. Profit after tax attributable to non-controlling interests		546,703,002	145,733,022	566,035,463	74,285,299
70	22. Earnings per Share (*)	VI.9	420	287	677	794
71	23. Diluted Earnings per Share (*)	VI.10	420	287	677	794

Dak Lak, Oct 28th, 2026

Signed on behalf of the General Director

Vice General Director

Preparer

Chief Accountant





HOANG THI THU SUONG

LE THANH BINH

NGUYEN TRAN GIANG

STATEMENT OF CASH FLOW

(Indirect method)

Code	ITEMS	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 FLOW FROM OPERATING ACTIVITIES			
01	1. Profit before tax		150,136,647,910	196,356,858,400
	2. Adjustments for the following items			
02	- Depreciation of fixed assets and investment properties	V.9, V.10	69,841,172,853	60,404,236,304
03	- Provisions and allowances		516,857,548	2,708,652,762
04	- Exchange gain, loss due to revaluation of monetary items in foreign currencies		(552,368,893)	(1,573,210,509)
05	- Gain, loss from investing activities		(57,268,434,434)	18,246,723,023
06	- Interest expense	VI.4	29,238,435,905	15,022,274,429
08	3. Operating profit before changes in working capital		191,912,310,889	291,165,534,409
09	- Increase, decrease in accounts receivables		(16,903,222,875)	(47,863,810,086)
10	- Increase, decrease in inventories		(40,120,067,639)	8,279,596,525
11	- Increase, decrease in accounts payables (exclusive of interest payables, enterprise income tax payables)		(111,356,439,297)	(115,094,564,266)
12	- Increase, decrease in prepaid expenses		(625,786,434)	122,464,326
13	- Increase, decrease in trading securities		-	-
14	- Interest paid	V.20, VI.4	(18,740,775,116)	(11,607,415,116)
15	- Corporate income tax paid	V.17	(11,932,106,408)	(6,836,395,649)
16	- Other receives from operating activities		84,275,914,746	-
17	- Other payments on operating activities		(162,485,426,099)	(51,824,968,607)
20	Net cash from operating activities		(85,975,598,234)	66,340,441,536
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Expenditures for purchase, construction of fixed assets and other long-term assets		(101,209,031,616)	(189,728,977,409)
22	2. Proceeds from disposals of fixed assets and other long-term assets		15,870,749,888	2,007,919,739
23	3. Expenditures on loans and purchase of debt instruments of other entities		(190,573,825,397)	(3,546,911,432)
24	4. Proceeds from lending or repurchase of debt instruments of other entities		204,560,991,184	3,750,363,945
25	5. Expenditures on equity investments in other entities		-	(250,000)
26	6. Proceeds from equity investment in other entities		376,773,606	8,827,760,909
27	7. Proceeds from interest, dividends, and distributed profits	V.5, VI.3	2,168,486,424	18,082,467,777
30	Net cash from investing activities		(68,805,855,910)	(160,607,626,471)
	III. CASH FLOW FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowing	VII.1	91,811,688,312	286,914,204,263
34	2. Repayment of loan principal	VII.2	(71,111,549,404)	(308,752,387,270)
36	3. Dividends and profit paid to the owners	V.19, V.22	(256,260,408)	-
40	Net cash flows from financing activities		20,443,878,500	(21,838,183,007)
50	Net cash flows during the fiscal year (20+30+40)		(134,337,575,644)	(116,105,367,942)
60	Cash and cash equivalents at beginning of the fiscal year		229,939,451,771	215,390,256,603
61	Effect of exchange rate fluctuations		(160,295,919)	793,493,628
70	Cash and cash equivalents at end of the period	V.1	95,441,580,208	100,078,382,289

 Dak Lak, Oct 28th, 2026

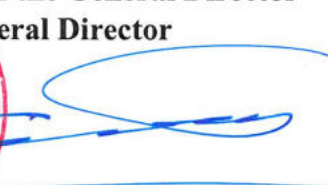
Signed on behalf of the General Director

Vice General Director

Preparer

Chief Accountant





HOANG THI THU SUONG
LE THANH BINH
NGUYEN TRAN GIANG

FINANCIAL STATEMENT (CONSOLIDATED)

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

These notes form an integral part of, and should be read in conjunction with, the consolidated financial statements of the Parent Company is Dak Lak Rubber Joint Stock Company and its three subsidiaries are Daknoruco Rubber Joint Stock Company, Central Highlands Agricultural Products Inspection and Export Co., Ltd., and Dak Lak - Mondulkiri Rubber Development Co., Ltd. (collectively referred to as the "Group") for accounting period the third quarter of 2026, ended as of 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 Oct 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 Group'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 Group'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 Group's operations during the period affecting the financial statements

During the period, TNAE Co (a wholly-owned subsidiary of Dakruco) engaged in internal transactions with its parent company, Dakruco. Consequently, the relevant line items in the Statement of Financial Position and the Statement of Profit or Loss have been eliminated. These transactions include:

- Execution of a loan agreement (No. 27/2026/HĐVV, dated July 31, 2026) for the amount of VND 1,000,000,000;
- Execution of a durian sale and purchase agreement (No. 01/DK-TNAE'26, dated August 17, 2026);
- Incurrence of electricity and fuel (gasoline) costs for TNAE Co's operations, which were paid by the Company's head office and invoiced to TNAE Co in accordance with the regulations of the Ministry of Finance.

The financial statements of the subsidiary is Dak Lak - Mondolkiri Rubber Development Co., Ltd. (based in Cambodia), for the accounting period from January 1, 2026, to September 30, 2026 which are used for consolidation purposes were prepared by the subsidiary itself and have not yet been subject to a review.

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

6. Corporate structure

The group consists of a parent company, three subsidiaries under the control of the parent company, and three associates.

Number of subsidiaries as of September 30, 2026: 03

Number of subsidiaries included in consolidation: 03

Consolidated subsidiary

No.	Company	Address	Main business activities	As at 30/09/2026			As at 01/01/2026		
				Capital ratio	Voting ratio	Benefit ratio	Capital ratio	Voting ratio	Benefit 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%

DAK LAK RUBBER JOINT STOCK COMPANY
No. 30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province
FINANCIAL STATEMENT (CONSOLIDATED)
For the accounting period ended as of 30/09/2026 (Quarter III/2026)

Associates are reflected in the consolidated financial statements using the equity method:

No.	Company	Address	Main business activities	As at 30/09/2026			As at 01/01/2026		
				Capital ratio	Voting ratio	Benefit ratio	Capital ratio	Voting ratio	Benefit ratio
1.	Dak Lak Rubber Investment Joint Stock Company	59 Cao Thang, Tan An ward, Dak Lak province	Industrial crop cultivation and processing	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
2.	Rubber Technical Joint Stock Company	Km 18 - Doan Ket 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 water; Other related technical consulting activities	28.79%	28.79%	28.79%	28.79%	28.79%	28.79%
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%

7. Employess

As at September 30, 2026, the Group has 2,662 employees working. (As of January 01, 2026, there were 2,659 employees).

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

From January 1, 2026, the Group has adopted Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, which provides guidance on the enterprise accounting regime and replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 (along with other related circulars). Additionally, the Group has adopted Circular No. 43/2026/TT-BTC dated April 20, 2026, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, regarding the preparation and presentation of consolidated financial statements. Accordingly, the exchange rate used for translating transactions denominated in foreign currencies, as well as for revaluing the prior-period closing 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. Comparative figures for 2025 were also prepared in accordance with Circular No. 200/2014/TT-BTC. Regarding other items in the interim Statement of Financial Position and the Statement of Cash Flows, the Group has restated the line-item codes and comparative figures in compliance with the new enterprise accounting regime; these adjustments are detailed in Section VIII.2, "Comparative Figures," of the consolidated financial statements (for the interim period ended June 30, 2026, which have been subject to a review) and are not restated again in this report.

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 (consolidated) for accounting period the third quarter of 2026, ended as of September 30, 2026.

2. The currency used in accounting

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

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting standards and system

The Group applies Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, which provides guidance on the enterprise accounting regime and replaces Circular No. 200/2014/TT-BTC dated December 22, 2014. Additionally, the Group applies Circular No. 43/2026/TT-BTC dated April 20, 2026, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, regarding the preparation and presentation of consolidated financial statements.

Accordingly, the consolidated statement of financial position as of September 30, 2026, the consolidated statement of profit or loss, the consolidated statement of cash flows, and the notes to the consolidated financial statements for the third quarter of 2026 (ending September 30, 2026) are presented herewith. These statements are not intended for use by parties who are unfamiliar with the accounting procedures, principles, and practices applied in Vietnam; furthermore, they are not designed to present the financial position, results of operations, or cash flows in accordance with accounting principles and practices generally accepted in countries or territories outside of Vietnam.

2. Declaration of compliance with accounting standards and system

The Company's Board of General Directors confirms that the consolidated financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System, as promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance; Circular No. 43/2026/TT-BTC dated April 20, 2026, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, regarding the preparation and presentation of consolidated financial statements; as well as other circulars issued by the Ministry of Finance providing guidance on the implementation of accounting standards for the preparation of consolidated financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of preparing the consolidated financial statements

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

2. Basis of consolidation

2a. Consolidation with subsidiaries

The consolidated financial statements for accounting period the third quarter of 2026, ended as of September 30, 2026 comprise the financial statements for the third quarter of 2026, ended as of 30/09/2026 of the parent company is Dak Lak Rubber Joint Stock Company, and its three subsidiaries: Daknoruco Rubber Joint Stock Company, Central Highlands Agricultural Products Inspection and Export Co., Ltd., and Dak Lak - Mondulkiri Rubber Development Co., Ltd. A subsidiary is an entity controlled by the parent company. Control exists when the parent company has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain economic benefits from its activities. In determining whether control exists, potential voting rights arising from call options or debt and equity instruments that are convertible into ordinary shares as of the financial year end are taken into account.

The operating results of subsidiaries acquired or disposed of during the period are included in the consolidated statement of profit or loss for the third quarter of 2026, ended as of 30/09/2026 from the date of acquisition or up to the date of disposal of the investment in such subsidiaries.

DAK LAK RUBBER JOINT STOCK COMPANY

No. 30 Nguyen Chi Thanh, Tan An Ward, Dak Lak Province

FINANCIAL STATEMENT (CONSOLIDATED)

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

The financial statements of the parent company and its subsidiaries used for consolidation purposes for the third quarter of 2026, ended as of 30/09/2026 are prepared for the same reporting period, applying consistent accounting policies for similar transactions and events under similar circumstances. Where the accounting policies of a subsidiary differ from those applied consistently across the Company, appropriate adjustments are made to the subsidiary's financial statements before they are used in the preparation of the consolidated financial statements for the third quarter of 2026, ended as of 30/09/2026.

Account balances in the statement of financial position between entities within the Company, as well as all intra-group transactions and any unrealized intra-group gains arising from such transactions, are eliminated in full. Unrealized losses arising from intra-group transactions are also eliminated, unless the cost that gave rise to the loss is irrecoverable.

Non-controlling interests represent the portion of profit or loss and net assets of a subsidiary that is not attributable to the Company. These are presented as a separate item in the consolidated statement of profit or loss for the third quarter of 2026 ended as of 30/09/2026 and in the consolidated statement of financial position as of the same date (within the equity section). Non-controlling interests comprise the value of such interests at the date of the initial business combination, plus the non-controlling shareholders' share of changes in equity since that date. Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership, even if this results in a deficit balance for the non-controlling interests that is, even when the losses exceed the non-controlling shareholders' share of the subsidiary's net assets..

2b. Consolidation of Joint Ventures and Associates

An associate is an entity over which the Company has significant influence, but not control, regarding its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee, without having control over those policies. Investments in associates are accounted for using the equity method and are initially recognized at cost.

The Group's share of the profits of joint ventures and associates, earned subsequent to the date of investment, is recognized in the consolidated statement of profit or loss. Cumulative post-acquisition changes are adjusted against the carrying amount of the investment.

Unrealized gains or losses resulting from transactions between the Company and its joint ventures or associates are eliminated to the extent of the Company's interest in those entities. The accounting policies of joint ventures and associates are adjusted, where necessary, to ensure consistency with the accounting policies adopted by the Group.

3. 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 Group and the bank.
- 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 Group 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 Group 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 Group 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 Group 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 Group 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 Group conducts its payment transactions.

4. 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.

5. Financial investments

Held-to-maturity

Investments are classified as "held-to-maturity" when the Group has the intention and ability to hold them until their maturity date. Such investments include term deposits at banks, negotiable instruments, bonds, preference shares classified as financial liabilities, and other similar investments intended to generate periodic interest or other economic benefits.

Held-to-maturity investments are initially recognized at cost, which comprises the purchase price and any costs directly attributable to the investment transaction. Subsequent to initial recognition, these investments are measured at their recoverable amount.

Income from held-to-maturity investments is recognized as financial income on an accrual basis, in accordance with the holding period and the effective interest rate of the investment. Any interest accrued prior to the date of investment is deducted from the cost of the investment at the time of acquisition.

At the end of the accounting period, if there is objective evidence that all or part of an investment may be impaired, the Group shall recognize a provision for investment loss corresponding to the estimated amount of the potential loss. Any provision recognized or reversed is recorded as a financial expense or financial income for the period.

Loans

Loans are initially recognized at cost. Subsequent to initial recognition, loans are measured at their recoverable amount.

Interest income from loans is recognized as financial income on an accrual basis, in accordance with the loan term and the effective interest rate.

At the end of the accounting period, if there is objective evidence that a portion or the entirety of a loan may be uncollectible, the Group recognizes a provision for losses corresponding to the estimated loss amount. Any provision recognized or reversed is recorded as a financial expense or financial income for the period.

Loans denominated in foreign currencies are recognized and revalued in accordance with the regulations applicable to monetary items denominated in foreign currencies.

Investments in Joint Ventures and Associates

Associates

An associate is an entity over which the Company has significant influence, but not control, regarding financial and operating policies. Significant influence is defined as the power to participate in the decision-making process for the financial and operating policies of the investee, without having control over such policies.

Investments in subsidiaries and associates are initially recognized at cost, which includes the purchase price or capital contribution amount, plus any costs directly attributable to the investment. In cases where an investment is made using non-monetary assets, the cost of the investment is recorded at the fair value of those non-monetary assets at the time of the transaction.

Dividends and profits pertaining to periods prior to the acquisition of an investment are accounted for as a reduction in the carrying value of the investment itself. Dividends and profits pertaining to periods following the acquisition are recognized as revenue. Dividends received in the form of shares are tracked only in terms of the increase in the number of shares; no value is assigned to the shares received.

A provision for losses on investments in subsidiaries and associates is established when the subsidiary or associate incurs a loss. The amount of the provision is calculated as the difference between the total actual capital contributed by all parties to the subsidiary or associate and its actual equity, multiplied by the Company's ownership percentage (the ratio of the Company's capital contribution to the total actual capital contributed by all parties). If the subsidiary or associate is required to prepare consolidated financial statements, such statements shall serve as the basis for determining the provision for losses.

Any increase or decrease in the provision for losses on investments in subsidiaries and associates, as required at the end of the accounting period, is recognized as a financial expense.

Investments in equity instruments of other entities

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

Investments in equity instruments of other entities are initially recognized at cost, which includes the purchase price or capital contribution amount, plus any direct costs associated with the investment activity.

Dividends and profit distributions pertaining to periods prior to the acquisition of the investment are accounted for as a reduction in the carrying value of the investment itself. Dividends and profit distributions pertaining to periods subsequent to the acquisition are recognized as revenue. In the case of stock dividends, only the increase in the number of shares is tracked; no value is assigned to the shares received (except for state-owned enterprises, which follow applicable legal regulations).

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Provisions for losses on investments in equity instruments of other entities are established as follows:

- For investments in listed shares, or where the fair value of the investment can be reliably determined, the provision is based on the market value of the shares.
- For investments where the fair value cannot be determined at the reporting date, the provision is based on the losses incurred by the investee. The provision amount is calculated as the difference between the total actual capital contributed by all parties to the entity and the entity's actual equity, multiplied by the Company's ownership percentage (the ratio of the Company's actual capital contribution to the total actual capital contributed by all parties).

Any increase or decrease in the provision for losses on investments in equity instruments of other entities, as required at the end of the financial year, is recognized as a financial expense.

6. Receivables

Accounts receivable are presented at their carrying amount, net of allowances for doubtful accounts. The Company maintains detailed records of accounts receivable, categorized by counterparty, maturity period, and original currency, in accordance with management requirements.

The classification of receivables into trade receivables, intercompany receivables, and other receivables is determined based on the following principles:

- 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;
- Other receivables include non-commercial receivables which is not related to buying-selling transactions.

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.

7. 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)

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.

8. Tangible fixed assets

Tangible fixed assets are recorded at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and all costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company. Such costs include transportation, handling, installation, testing, registration fees, and other directly related expenditures. Trade discounts, rebates, and recoverable taxes are deducted from the cost of the asset.

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

Expenditures incurred after the initial recognition of a tangible fixed asset are added to its cost if they are expected to increase the future economic benefits derived from the asset—for example, through upgrades or improvements that enhance 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.

When a tangible fixed asset is disposed of, sold, or retired from use, its cost and accumulated depreciation are derecognized. The difference between the carrying amount of the asset and the proceeds from its disposal 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 Company periodically reviews the depreciation periods and adjusts them if there is a significant change in the expected pattern of economic benefits to be derived from the asset. The estimated useful lives for the asset groups are as follows:

<u>Kind of assets</u>	<u>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.

9. 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 Group are:

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..

10. 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 Group's management. Upon harvest, the resulting produce is recognized as inventory and is subject to the Group'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 Group'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 Group maintains detailed records for each type of biological asset and discloses material information in accordance with current regulations.

11. 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.

12. Prepaid expenses

Prepaid 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 Group's prepaid 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).

13. Payables to suppliers 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.

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.

14. 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 Group's Charter.

15. Unearned revenue

Unearned revenue is recognized when the Group receives payment in advance for one or more accounting periods in respect of services provided to customers.

Unearned revenue is allocated over the number of periods for which the Group has received payment in advance.

16. Deferred Corporate Income Tax

Deferred corporate income tax liabilities are recognized for taxable temporary differences between the carrying amount of an asset or liability and its tax base, applying the corporate income tax rates that are currently in effect or have been substantively enacted. This tax reflects future tax obligations that will arise when these temporary differences reverse through the recovery of assets or the settlement of liabilities.

At the end of the reporting period, the Group determines, adjusts, and offsets the amounts arising

and reversing during the period; any resulting net increase or decrease is recognized as deferred corporate income tax expense or benefit. Deferred tax relating to items recognized directly in equity is likewise recognized in equity. The offsetting of deferred corporate income tax liabilities and deferred corporate income tax assets is performed only for the purpose of presentation in the Statement of Financial Position; such offsetting is not applied within the accounting records.

17. Owners' equity

The owner's contributed capital

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

Capital surplus

Capital surplus 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.

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.

18. Recognition of revenue and income

Revenue is recognized when the Group has received, or expects to receive, economic benefits from a transaction, and the amount of revenue can be measured with reasonable certainty based on the fair value of the consideration receivable, net of trade discounts, sales allowances, and sales returns. Revenue excludes indirect taxes payable such as value-added tax, special consumption tax, and export duties as well as amounts collected on behalf of third parties.

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.

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- 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..

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.

19. Revenue deductions

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

20. 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.

21. 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.

22. Selling expenses and General administration expenses

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

23. Corporate income tax

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

Current income tax

Current 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 Group 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 Group 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.

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 and cash equivalents

The cash and cash equivalents held by the enterprise are not subject to restrictions on use	Closing balance	Opening balance
Cash on hand	1,642,095,820	1,726,890,354
Cash at bank	58,567,283,309	86,276,607,303
- Vietnam JSC Bank for Industry and Trade	40,188,049,137	31,179,686,249
- 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 bank	10,133,455,455	10,989,304,860
Cash equivalents - deposits with maturity not more than 3 months (*)	35,232,201,079	141,935,954,114
Total	95,441,580,208	229,939,451,771

DAK LAK RUBBER JOINT STOCK COMPANY

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(*) Details of cash equivalents in the Group:

	Closing balance			Opening balance		
	Original Cost	Accrued Profit	Total	Original Cost	Accrued Profit	Total
1-month term deposit	52,022,997	-	52,022,997	10,052,022,997	50,219,178	10,102,242,175
- Dak Lak Rubber People's Credit Fund	-	-	-	10,000,000,000	50,219,178	10,050,219,178
- Other banks	52,022,997	-	52,022,997	52,022,997	-	52,022,997
3-month term deposit	35,000,000,000	180,178,082	35,180,178,082	131,807,794,131	25,917,808	131,833,711,939
- 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
- Vietin Bank Dak Lak Branch	25,000,000,000	123,630,137	25,123,630,137	121,807,794,131	-	121,807,794,131
Loan with a 3-month term	-	-	-	-	-	-
Total	35,052,022,997	180,178,082	35,232,201,079	141,859,817,128	76,136,986	141,935,954,114

2. Held – to – maturity investments

Items	Closing balance				Opening balance			
	History Cost			Recoverable value	History Cost			Recoverable value
	Original Cost	Accrued Profit	Total		Original Cost	Accrued Profit	Total	
- 6-month term deposits	28,800,000,000	276,926,186	29,076,926,186	29,076,926,186	-	-	-	-
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	-	-	-	-	-	-	-	-
+ JSC Bank for Foreign Trade of Vietnam	13,800,000,000	221,607,671	14,021,607,671	14,021,607,671	-	-	-	-
+ Dak Lak Rubber People's Credit Fund	15,000,000,000	55,318,515	15,055,318,515	15,055,318,515	-	-	-	-
+ ACLEDA bank (Campuchia)	-	-	-	-	-	-	-	-
- 12-month term deposits	75,131,355,105	64,118,151	75,195,473,256	75,195,473,256	11,202,760,780	171,232,877	11,373,993,657	11,373,993,657
+ ACLEDA bank (Campuchia)	-	-	-	-	-	-	-	-
+ STB-Campuchia Bank	63,925,253,422	-	63,925,253,422	63,925,253,422	-	-	-	-
+ JSC Bank for Investment and Development of Vietnam	-	-	-	-	10,000,000,000	171,232,877	10,171,232,877	10,171,232,877
+ JSC Bank for Foreign Trade of Vietnam	1,205,101,683	12,270,330	1,217,372,013	1,217,372,013	1,202,760,780	-	1,202,760,780	1,202,760,780
+ Dak Lak Rubber People's Credit Fund	10,000,000,000	51,835,616	10,051,835,616	10,051,835,616	-	-	-	-
+ Other banks	1,000,000	12,205	1,012,205	1,012,205	-	-	-	-
Total	103,931,355,105	341,044,337	104,272,399,442	104,272,399,442	11,202,760,780	171,232,877	11,373,993,657	11,373,993,657

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3. Short-term trade receivables

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties (Refer to Note VIII.1)	3,757,574,500	3,757,574,500	3,757,574,500	3,757,574,500
Dak Lak Rubber Wood Processing JSC	3,757,574,500	3,757,574,500	3,757,574,500	3,757,574,500
Công ty	-	-	-	-
Receivables from other customers	40,454,408,489	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	22,192,601,684	1,361,915,000	8,238,473,024	-
Total	44,211,982,989	15,108,557,300	26,845,944,391	13,746,642,300

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Prepayments to related parties	-	-
Prepayments to other suppliers	11,998,666,245	13,526,189,154
Truc Pho Company Limited	4,443,540,077	4,443,540,077
Tran Thai Linh Company Limited	-	3,496,743,600
Le Vu Construction Company Limited	1,176,293,056	1,176,293,056
CEEBEE CHEMICALS SDN BHD	728,387,802	1,604,815,740
Others	5,650,445,310	2,804,796,681
Total	11,998,666,245	13,526,189,154

As of September 30, 2026, the total prepayments to suppliers included an outstanding balance of VND 6,160,872,731 dating back to the period prior to equitization that had not yet been recovered; the Group has recognized a 100% provision for this uncollectible receivable.

5. Other receivables

a. Short-term

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	6,319,170,038	1,034,320,349	5,808,379,110	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
Deposits	55,100,000	-	53,000,000	-
Other parties	5,237,249,689	7,500,000	4,728,558,761	7,500,000
Total	6,319,170,038	1,034,320,349	5,808,379,110	1,034,320,349

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b. Long-term

	Closing balance		Opening balance	
	History cost	Allowance	History cost	Allowance
Receivables from related parties	-	-	-	-
Receivables from other parties	6,990,687,292	2,670,556,219	7,684,767,752	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
Loans for associated rubber investment in Cambodia	4,320,131,073	-	4,973,249,081	-
Deposits	-	-	2,100,000	-
Total	6,990,687,292	2,670,556,219	7,684,767,752	2,709,418,671

(*) These represent receivables from rubber cultivation investments made in partnership with local households, whereby the Group covers initial costs during the immature (pre-productive) phase of the rubber plantations, as stipulated in individual contracts. The term of each contract spans from the date of signing until the full recovery of the investment value or the eventual liquidation of the rubber plantation.

In certain instances, should the rubber trees fail to achieve the yields required for commercial exploitation, the participating households may be unable to repay the invested capital; in such cases, a provision is recognized against the investment value..

6. Allowance for doubtful receivables

a. Short-term

	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Truc Pho Co., Ltd.	4,443,540,077	-	4,443,540,077	-
Le Vu Construction Co., Ltd.	1,176,293,056	-	1,176,293,056	-
Nong Huu Thuan Sinh JSC	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	-

b. 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	-

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7. Inventories

	Closing balance		Opening balance	
	Historical cost	Allowance	Historical cost	Allowance
Raw materials, materials	20,413,371,469	(401,558,495)	14,196,464,108	(401,558,495)
Tools, equipment	7,574,137,996	-	7,121,444,874	-
Work in progress	12,581,652,029	-	15,013,401,485	-
Finished products	139,624,302,226	-	100,915,632,161	-
Merchandise	1,414,361,317	-	198,525,679	-
Goods sent for sale	-	-	4,042,289,090	-
Total	181,607,825,036	(401,558,495)	141,487,757,397	(401,558,495)

- Raw materials and supplies at the end of the period include additives used in the processing of rubber latex, packaging materials for finished goods, as well as various agricultural inputs such as plant protection products, fertilizers, and other raw materials.
- Tools and equipment consist of items such as personal protective equipment (PPE), latex-collecting cup stands, latex-collecting cups, and the cords/wires used to secure these stands and cups.
- Work-in-progress (production and business costs) represents the value of raw latex held at processing plants as of September 30, 2026, which has not yet been converted into finished goods.
- Finished goods consist of rubber latex products, including various grades of Standard Vietnamese Rubber (SVR) such as SVR 5, SVR 10, SVR 20, SVR 3L, and SVR CV60.
- Merchandise includes beer, soft drinks, and souvenirs held at the Dakruco Hotel.
- Provisions have been made for certain inventory items that are impaired, of poor quality, or stagnant as of September 30, 2026; otherwise, the Group holds no other impaired, poor-quality, or stagnant inventory as of that date.
- As of September 30, 2026, the Group has no inventory pledged or mortgaged as collateral for loans..

8. Prepaid expenses

a. Short-term

	Closing balance	Opening balance
Tools and equipment costs pending allocation	454,064,175	304,884,182
Insurance costs	128,694,075	255,721,674
Repair and replacement costs	521,877,054	147,645,013
Other short-term prepaid expenses pending allocation	875,404,976	196,355,056
Total	1,980,040,280	904,605,925

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b. Long-term

	<u>Closing balance</u>	<u>Opening balance</u>
Advance land lease benefits based on enterprise value	4,456,810,244	4,637,693,099
Repair expenses	5,780,034,866	6,484,836,254
Tools and equipment pending allocation	793,214,645	1,445,431,026
Other expenses pending allocation	1,994,719,787	906,467,084
Total	<u>13,024,779,542</u>	<u>13,474,427,463</u>

(*) The benefit derived from prepaid land rent is amortized as an expense on a straight-line basis over the remaining lease term (306 months), starting from the date the Company officially converted into a joint-stock company (from January 1, 2018, to December 31, 2044).

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9. Tangible fixed assets

	Buildings, structures	Machinery equipment	Mean of transportation, transmitters	Management equipment and tools	Perennial plants	Other fixed assets	Total
Historical cost							
Opening balance	384,966,581,825	290,000,251,174	96,947,931,223	4,073,254,562	1,187,665,575,452	687,875,636	1,964,341,469,872
Increase in the period	7,381,609,051	1,618,143,407	3,399,960,440	143,009,259	184,304,123,231	-	196,846,845,388
Decrease in the period	-	(525,394,055)	(1,404,409,000)	(34,000,000)	(21,568,665,043)	-	(23,532,468,098)
Exchange differences (*)	-	-	-	-	-	-	-
Closing balance	392,348,190,876	291,093,000,526	98,943,482,663	4,182,263,821	1,350,401,033,640	687,875,636	2,137,655,847,162
Depreciation							
Opening balance	245,085,850,233	277,469,919,935	51,114,452,786	3,007,702,234	323,590,317,257	368,303,151	900,636,545,597
Depreciaton	9,166,172,697	6,790,213,164	4,101,570,056	72,604,408	49,560,539,982	63,332,190	69,754,432,497
Decrease in the period	-	(518,894,054)	(1,400,327,737)	(34,000,000)	(5,697,765,322)	-	(7,650,987,113)
Exchange differences (*)	(1,128,859,355)	(90,877,894)	(69,700,988)	-	(5,599,944,826)	-	(6,889,383,063)
Closing balance	253,123,163,575	283,650,361,151	53,745,994,117	3,046,306,642	361,853,147,091	431,635,341	955,850,607,918
Net book value							
Opening balance	139,880,731,592	12,530,331,239	45,833,478,437	1,065,552,328	864,075,258,195	319,572,485	1,063,704,924,275
Closing balance	139,225,027,301	7,442,639,375	45,197,488,546	1,135,957,179	988,547,886,549	256,240,295	1,181,805,239,244

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

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10. Intangible fixed assets

	Land use rights with a definite term	Computer software	ISO certificate	Current liquidation value of rubber	Technology transfer value	Total
Historical cost						
Opening balance	532,690,329	2,467,813,366	259,783,292	15,325,349,318	300,000,000	18,885,636,305
Increase in the period	-	-	-	-	-	-
Decrease in the period	-	-	-	(7,209,006)	-	(7,209,006)
Closing balance	532,690,329	2,467,813,366	259,783,292	15,318,140,312	300,000,000	18,878,427,299
Depreciation						
Opening balance	170,460,910	1,843,763,366	259,783,292	-	300,000,000	2,574,007,568
Depreciation	7,990,356	78,750,000	-	-	-	86,740,356
Closing balance	178,451,266	1,922,513,366	259,783,292	-	300,000,000	2,660,747,924
Net book value						
Opening balance	362,229,419	624,050,000	-	15,325,349,318	-	16,311,628,737
Closing balance	354,239,063	545,300,000	-	15,318,140,312	-	16,217,679,375

(**) Pursuant to Clause 4, Article 10 of Circular 17/2015/TTLT/BNNPTNT-BTC dated April 22, 2015, issued by the Ministry of Agriculture and Rural Development and the Ministry of Finance, the present value of the liquidation proceeds from rubber plantations currently in production is recognized as an intangible fixed asset. This present value is not subject to depreciation during the productive life of the rubber plantations; instead, it is depreciated in full at the time the rubber plantations are liquidated.

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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	1,973,436,596	1,973,436,596	1,552,028,379	1,552,028,379
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

(*) The recoverable value is equal to the original cost minus the provision for accounts receivable.

In which, as of September 30, 2026:

- The Group has no biological assets pledged, mortgaged, or used as collateral for liabilities.
- The Group has no commitments regarding the investment in or acquisition of biological assets.
- *Method for allocating care and cultivation costs incurred during the period for parent biological assets, newly created biological assets, agricultural produce, etc ...;*

The Group 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 that are observable and measurable by the enterprise (if any);*

None

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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	Closing balance
At the Parent Company							
- 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
<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 represents the value of rubber plantations subject to a land recovery decision (Decision No. 1903/QĐ-UBND dated August 20, 2020, issued by the People's Committee of Dak Lak Province), for which the Group has ceased all investment and maintenance activities. Nguyen Hoang Investment and Development Joint Stock Company, the project developer, has provided an advance payment of VND 10,000,000,000 to the Group as compensation. However, as Nguyen Hoang Investment and Development Joint Stock Company failed to meet the requirements to carry out the project, it has not yet paid the full compensation amount to the Group in accordance with the approved plan. Consequently, the Group has not yet handed over the land to the State and continues to track the associated costs as "construction in progress" and "advances from customers" (Refer to Notes No. V.15).

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13. Long-term financial investments

	Business activities	Ownership ratio	Closing balance		Ownership ratio	Opening balance	
			Investment value	History cost		Investment value	History cost
Investments in associates			379,081,226,842	339,120,808,995		323,083,548,128	339,120,808,995
- Rubber Technical Joint Stock Company	Rubber Technique	28.79%	7,561,884,927	7,863,774,893	28.79%	7,749,627,034	7,863,774,893
- Dak Lak Rubber Wood Processing JSC (i)	Processing of wood products	45.13%	-	101,672,256	45.13%	-	101,672,256
- Dak Lak Rubber Investment JSC (ii)	Rubber business	45.00%	371,519,341,915	331,155,361,846	45.00%	315,333,921,094	331,155,361,846
Investment in other entities			7,939,327,297	7,939,327,297		7,939,327,297	7,939,077,297
- Dak Lak Rubber People's Credit Fund	Credit	10.37%	7,939,327,297	7,939,327,297	9.77%	7,939,327,297	7,939,077,297
Total			387,020,554,139	347,060,136,292		331,022,875,425	347,059,886,292

(i) Dak Lak Rubber Wood Processing Joint Stock Company has ceased operations and is currently awaiting dissolution; the company's equity is negative. Consequently, the Group has determined that this investment is unrecoverable and has recognized a 100% provision for impairment. The carrying value of the investment in this associate, accounted for using the equity method, is therefore zero.

(ii) As of September 30, 2026, 6,000,000 shares in Dak Lak Rubber Investment Joint Stock Company have been pledged as collateral for loans (Refer to Notes No. V.22).

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14. Short-term trade payables

	<u>Closing balance</u>	<u>Opening balance</u>
Trade payable to related parties	852,556,194	211,940,125
(Refer to Notes No. VIII.1)		
- Rubber Technical Joint Stock Company	852,556,194	211,940,125
Trade payable to other entities	48,195,187,946	44,509,509,078
- Van Chuc Company Limited	5,458,179,849	11,738,125,622
- Thinh Gia Huy L.A Co., Ltd	4,616,549,667	-
- Minh Tan Fertilizer Import-Export Joint Stock Company	5,108,880,850	540,163,000
- 999 Manufacturing - Trading - Service Company Limited	8,454,817,349	672,487,500
- Vuong Khai One-Member Limited Liability Company	-	6,394,585,500
- Song Gianh Corporation Joint Stock Company	3,618,087,000	5,510,062,751
- Others	20,938,673,231	19,654,084,705
Total	49,047,744,140	44,721,449,203

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

15. Short-term advances from customers

	<u>Closing balance</u>	<u>Opening balance</u>
Advances from related parties	-	-
Advances from other customers	22,410,822,188	15,400,615,661
Nguyen Hoang Development Investment JSC (*)	10,000,000,000	10,000,000,000
Evermore & Co.International Corp	4,221,922,320	-
Quang Giang Transport Company Limited	-	4,889,947,650
Luu Gia Australia PTY LTD	2,628,589,018	-
Song Phuong Trading Service Company Limited	1,936,872,000	-
Phuc Nguyen buys RSS3 hat	820,260,000	-
Others	2,803,178,850	510,668,011
Total	22,410,822,188	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 Group has no short-term advances from customers that are past due.

16. Dividends and profit payables

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

Pursuant to Resolution No. 01/NQ-ĐHĐCĐ of the Annual General Meeting of Shareholders dated September 30, 2026, the Group will pay a cash dividend at a rate of 1.69% per share, amounting to VND 26,330,200,000. The payment date is October 5, 2026.

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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	286,403,541	-	10,929,666,921	(10,443,301,969)	772,768,493	-
Value added tax on import goods	-	-	753,877,949	(753,877,949)	-	-
Import and export tax	-	-	910,394	(910,394)	-	-
Corporate income tax	17,006,737,193	-	9,591,791,527	(11,932,106,408)	8,409,419,983	-
Personal income tax	17,531,063	-	2,680,082,138	(2,325,124,391)	540,880,889	(24,910,640)
Natural resource taxes	6,532,414	-	59,551,508	(52,208,757)	13,875,165	-
Land tax	-	(20,171,675)	-	-	-	(20,171,675)
Land rent	13,856,609,806	-	23,720,388,656	(23,846,126,096)	13,703,441,320	-
Other taxes	643,370	-	1,822,652,790	(2,908,917,787)	2,450,043	(1,088,071,670)
Fees and charges	-	-	-	-	-	-
Total	31,174,457,387	(20,171,675)	49,558,921,883	(52,262,573,751)	23,442,835,893	(1,133,153,985)

The corporate income tax payable by the companies within the Group is determined in accordance with current tax regulations. However, these regulations are subject to change over time, and the tax treatment of various types of transactions may be open to different interpretations. Consequently, the tax amounts presented in the consolidated financial statements for the accounting period from January 1, 2026, to September 30, 2026, may be subject to change upon examination by the tax authorities.

Value added tax

The Group applies the deduction method for value-added tax (VAT). VAT rates for its business activities are determined in accordance with current regulations, as follows:

- Rubber latex, elastic bands, and agricultural products for export: 0% VAT rate
- Rubber latex sold domestically: 5% VAT rate
- Elastic bands 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% pursuant to Decree 174/2025/NĐ-CP dated June 30, 2025, which is effective from January 1, 2025, through December 31, 2026.

Import and export duties

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The Group declares and pays these duties in accordance with notifications from the Customs authority.

Corporate income tax

The Group is subject to corporate income tax on its taxable income at a rate of 20%.

Land rent

The Group is required to pay land rent for the land areas it occupies, including both agricultural and non-agricultural land; the rental rates vary by location.

Land-related taxes

Land rent is paid in accordance with notifications from the tax authority.

Other taxes

The Group declares and pays these in compliance with applicable regulations.

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18. Payables to employees

	<u>Closing balance</u>	<u>Opening balance</u>
Salary payables	114,721,426,110	81,998,865,887
Total	114,721,426,110	81,998,865,887

19. Short-term accrued expenses

	<u>Closing balance</u>	<u>Opening balance</u>
Intercropping management expense	-	1,360,834,000
Accrue interest expenses	2,273,451,507	3,056,814,823
Cost of waste and wastewater treatment after production	-	30,788,969
Other accrued expenses	31,098,332,768	2,854,036,525
Total	33,371,784,275	7,302,474,317

20. Unearned revenue

a. Short-term

	<u>Closing balance</u>	<u>Opening balance</u>
Land rental revenue	29,130,048,460	29,173,616,400
Rental revenue from premises	848,636,396	10,653,807
Total	29,978,684,856	29,184,270,207

b. Long-term

	<u>Closing balance</u>	<u>Opening balance</u>
Kiosk rental revenue	426,284,444	351,575,612
Total	426,284,444	351,575,612

21. Other payables

a. Short-term

	<u>Closing balance</u>	<u>Opening balance</u>
Payables to related parties	-	-
Payables to other entities	37,721,384,495	30,157,645,047
Welfare bonus fund payable to employees (pre-equitization period)	27,698,336,354	-
Payables related to equitization	-	24,446,403,457
Union funds	1,568,928,935	1,602,669,086
Deposits received	-	508,948,000
Other payables	8,454,119,206	3,599,624,504
Total	37,721,384,495	30,157,645,047

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b. Long-term

	<u>Closing balance</u>	<u>Opening balance</u>
Payable to related parties	-	-
Payable to other entities	16,757,566,067	78,105,531,563
- Employee welfare bonus fund	-	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 Agricultural Company Limited	539,616,499	1,098,324,499
- Duong Duc Cuong	-	873,000,000
- Sai Gon - Ban Me Agricultural Products JSC	813,097,400	813,097,400
- Tam An Dak Lak JSC	6,000,000	6,000,000
- Deposits received	1,904,761,905	1,875,000,000
- Other entities	7,059,494,263	11,861,261,792
Total	<u>16,757,566,067</u>	<u>78,105,531,563</u>

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22. Borrowings and finance lease liabilities**a. Short-term**

	Closing balance		Opening balance	
	Amount	Able amount to pay	Amount	Able amount to pay
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other parties	27,975,000,000	27,975,000,000	23,656,000,000	23,656,000,000
<i>Long-term loan due to be repaid</i>				
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	27,975,000,000	27,975,000,000	23,656,000,000	23,656,000,000
Total	27,975,000,000	27,975,000,000	23,656,000,000	23,656,000,000

Detail:

	Opening balance	Loans incurred during the period	Loans repaid during the period	Other reductions	Transfer from long-term loans	Closing balance
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other parties	23,656,000,000	-	(27,631,000,000)	-	31,950,000,000	27,975,000,000
<i>Long-term loan due to be repaid</i>	<i>23,656,000,000</i>	<i>-</i>	<i>(27,631,000,000)</i>	<i>-</i>	<i>31,950,000,000</i>	<i>27,975,000,000</i>
- Vietnam JSC Bank for Industry and Trade - Dak Lak Branch (ii)	23,656,000,000	-	(27,631,000,000)	-	31,950,000,000	27,975,000,000
Total	23,656,000,000	-	(27,631,000,000)	-	31,950,000,000	27,975,000,000

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b. Long-term

	Closing balance		Opening balance	
	Amount	Able amount to pay	Amount	Able amount to pay
Long-term borrowings and finance lease liabilities payable to related parties (Refer to Note VIII.1)	40,000,000,000	40,000,000,000	80,000,000,000	80,000,000,000
Dak Lak Rubber Investment Joint Stock Company (i)	40,000,000,000	40,000,000,000	80,000,000,000	80,000,000,000
Long-term borrowings and finance lease liabilities payable to other parties	354,614,333,308	354,614,333,308	300,870,697,687	300,870,697,687
<i>Long-term bank loans</i>	<i>354,514,138,908</i>	<i>354,514,138,908</i>	<i>298,133,000,000</i>	<i>298,133,000,000</i>
Vietnam JSC Bank for Industry and Trade – Dak Lak Branch (ii)	307,472,000,000	307,472,000,000	298,133,000,000	298,133,000,000
Sacombank (STB-Cambodia) (iii)	47,042,138,908	47,042,138,908	-	-
<i>Long-term loans from other parties</i>	<i>100,194,400</i>	<i>100,194,400</i>	<i>2,737,697,687</i>	<i>2,737,697,687</i>
- Long-term loans from employees (iv)	100,194,400	100,194,400	2,737,697,687	2,737,697,687
Total	394,614,333,308	394,614,333,308	380,870,697,687	380,870,697,687

Detail:

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	Opening balance	Loans incurred during the period	Loans repaid during the period	Other reductions	Transfer to short-term loans	Closing balance
Long-term borrowings and finance lease liabilities payable to related parties (Refer to Note VIII.1.2)	80,000,000,000	-	(40,000,000,000)	-	-	40,000,000,000
- Dak Lak Rubber Investment JSC (i)	80,000,000,000	-	(40,000,000,000)	-	-	40,000,000,000
Long-term borrowings and finance lease liabilities payable to other parties	300,870,697,687	91,811,688,312	(3,480,549,404)	637,503,287	(31,950,000,000)	354,614,333,308
Long-term bank loans	298,133,000,000	91,811,688,312	(3,480,549,404)	-	(31,950,000,000)	354,514,138,908
- Vietnam JSC Bank for Industry and Trade – Dak Lak Branch (ii)	298,133,000,000	41,000,000,000	-	-	(31,950,000,000)	307,183,000,000
- Sacombank (STB-Cambodia) (iii)	-	50,811,688,312	(3,480,549,404)	-	-	47,331,138,908
Long-term loans from other parties	2,737,697,687	-	-	537,503,287	-	100,194,400
- Long-term loans from employees (iv)	2,737,697,687	-	-	637,503,287	-	100,194,400
Total	380,870,697,687	91,811,688,312	(43,480,549,404)	637,503,287	(31,950,000,000)	394,614,333,308

(i) Long-term loan for Dak Lak Rubber Investment Joint Stock Company under the Loan Agreement:

Loan Agreement No. 01/2023/HĐVV, signed on May 22, 2023: The maximum loan amount is VND 40,000,000,000, intended for business operations and investment purposes. The interest rate is 10.5% per annum at the time of the loan and is subject to adjustment based on the floating lending rate of the Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) throughout the loan term. The loan term is 60 months, calculated from the date of disbursement for each individual drawdown. As collateral, the borrower shall pledge 6,000,000 shares of Dak Lak Rubber Investment Joint Stock Company currently held by Dak Lak Rubber Joint Stock Company—which are listed and traded on the UPCOM stock exchange and deposited with BIDV Securities Joint Stock Company (BSC).

(ii) Long-term loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dak Lak Branch, under the following contracts::

- Investment Project Loan Agreement No. 25.85.1003/2025-HĐCVTL/NHCT502-CAOSUDAKLAK, signed on March 19, 2025: The maximum loan amount is VND 300,000,000,000. The purpose of the loan is to cover legitimate investment costs for the project, specifically to reimburse investment expenditures incurred for the replanting, new planting, and maintenance of rubber trees (covering 5,617.8 hectares) in Krong Buk District and Cu M'gar District, Dak Lak Province—a project developed by the Company between 2015 and 2024. The initial interest rate is 8.5% per annum, subject to adjustment in accordance with the floating lending rate policy of the Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) throughout the loan term. The loan term is 120 months, commencing from the day following the date on which the lender disburses the first installment of the loan. Collateral includes land use rights and assets attached to the land, as specified in Certificate No. CT 03866, issued by the Dak Lak Department of Natural Resources and Environment on

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December 2, 2021 (Land Plot No. 51, Map Sheet No. 2). Additionally, the collateral includes the rights to harvest rubber latex and rubber wood, as well as other rights and interests derived from the rubber plantations owned by Dak Lak Rubber Joint Stock Company, located on land plots identified in Map Sheets No. 1, 2, 4–9, and 11–15, situated in Chu Kpo Commune, Krong Buk District, Dak Lak Province. The rubber plantation is located on land plots within map sheets 44, 45, 46, 47, and 48, in Ea Drong Commune, Cu M'gar District, Dak Lak Province.

- Investment Project Loan Agreement No. 26.85.1002/2026-HĐCVTL/NHCT502-CAOSUDAKLAK, signed on March 9, 2026: The maximum loan amount is VND 235,000,000,000. The purpose of the loan is to cover legitimate investment costs for the project, specifically to reimburse expenditures incurred for the new planting and maintenance of rubber trees intercropped with coffee (covering 729.17 hectares) at the Cu M'gar Farm, Dak Lak Province. The loan interest rate is 9.5% per annum at the time of disbursement and is subject to adjustment based on the floating lending rate of the Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) throughout the loan term. The loan term is 144 months, commencing from the day following the lender's initial disbursement. The collateral consists of the Certificate of Land Use Rights and Ownership of Assets Attached to Land No. AA03382945, issued by the Land Registration Office of Dak Lak Province on September 16, 2025. This includes 41 land parcels (located on map sheets 77 and 78) with a total area of 6,653,786.0 m², comprising 6,250,957.3 m² of land for perennial crops, 256,718.5 m² of land for other annual crops, and 146,110.2 m² of agricultural production land (used for internal access roads serving production), all located in Dray Bhang Commune, Dak Lak Province.
- (iii) Loan Agreement No. LD2536400001 dated December 30, 2025, between Dakmoruco and Sacombank (Cambodia) Plc. – Preah Norodom Branch. Loan limit: USD 3,000,000; interest rate: 8% per annum; loan term: 60 months, commencing from March 25, 2026. Collateral consists of 11 certificates of land use rights for economic purposes (planted with rubber trees) covering an area of 14,920.4 m² in Buasra Commune, Pech Chreada District, Mondulkiri Province. The purpose of this loan is to reimburse investment capital to the parent company.
- (iv) Long-term loans from employees, pursuant to Decision No. 126/QĐ-CT dated March 29, 2013, with no specified loan term. These funds were borrowed to supplement the working capital of Dak Lak Rubber Thread Joint Stock Company (currently the Rubber Thread Processing Factory Branch of Dak Lak Rubber Joint Stock Company) to support its production and business operations; the interest rate is determined based on prevailing bank interest rates at any given time.

23. Bonus and welfare fund

	Opening balance	Increased due to appropriation of profit	Additional increase	Expenditures for the period	Closing balance
Reward and welfare fund	37,564,248,711	36,043,839,811	17,757,852,080	(22,545,737,901)	68,820,202,701
Total	37,564,248,711	36,043,839,811	17,757,852,080	(22,545,737,901)	68,820,202,701

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

	Contributed capital	Foreign exchange differences	Investment and development fund	Undistributed profit after tax	Non-cotrolling interest	Total
Balance as of January 1, 2025	1,558,000,000,000	(238,478,638,261)	67,900,939,117	254,419,765,514	248,673,069,029	1,890,515,135,399
Increase in the year	-	-	21,343,459,780	190,253,682,655	495,026,387	212,092,168,822
Gain from divestment of capital at subsidiary	-	105,667,365,474	(25,344,239,967)	(83,118,816,646)	(234,878,329,943)	(237,674,021,082)
Dividend distribution	-	-	-	(51,881,400,000)	-	(51,881,400,000)
Tax on remittance of profits from abroad to Vietnam	-	-	-	(7,568,724,890)	-	(7,568,724,890)
Appropriation to funds in the year	-	-	-	(47,697,881,378)	(187,469,311)	(47,885,350,689)
Exchange differences due to translation of Financial Statements of Foreign	-	10,325,804,728	-	-	-	10,325,804,728
Balance as of December 31, 2025	1,558,000,000,000	(122,485,468,059)	63,900,158,930	254,406,625,255	14,102,296,162	1,767,923,612,288
Balance as of January 1, 2026	1,558,000,000,000	(122,485,468,059)	63,900,158,930	254,406,625,255	14,102,296,162	1,767,923,612,288
Increase in the year	-	-	-	139,934,698,194	566,035,463	140,500,733,657
Dividend distribution	-	-	-	(26,330,200,000)	(465,950,000)	(26,796,150,000)
Tax on remittance of profits from abroad to Vietnam	-	-	-	(6,614,497,324)	-	(6,614,497,324)
Provision for fund during the period	-	-	30,672,009,500	(66,715,849,312)	(208,151,567)	(36,251,991,379)
Exchange differences due to translation of Financial Statements of Foreign	-	(77,062,990,674)	(256,056,525)	38,819,635,296	-	(38,499,411,903)
Balance as of September 30, 2026	1,558,000,000,000	(199,548,458,733)	94,316,111,905	333,500,412,109	13,994,230,058	1,800,262,295,339

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b. Details of investment capital

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

c. Transactions about capital and profit distributaion

	Current period	Previous period
- Contributed capital		
+ Opening balance	1,558,000,000,000	1,558,000,000,000
+ Increasing in the period	-	-
+ Decreasing in the period	-	-
+ Closing balance	1,558,000,000,000	1,558,000,000,000
- Distributed dividend	463,969,535	(51,881,400,000)

d. Shares

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

e. Non-controlling shareholders interest

	Current period	Previous period
Opening balance	14,102,296,162	248,673,069,029
Profit after tax of non-controlling shareholders	566,035,463	74,285,299
Decrease due to acquisition of subsidiary capital	-	(234,878,329,943)
Distribute dividends, profit	(465,950,000)	-
Allocation for Bonus and welfare fund and other expenses	(208,151,567)	(187,469,311)
Closing balance	13,994,230,058	13,681,555,074

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM COSOLIDATED INCOME STATEMENTS (Unit: VND)**1. Revenues from sales and services rendered**

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	<u>Current period</u>	<u>Previous period</u>
Revenue from rubber latex sales	254,946,845,636	183,027,525,586
Revenue from restaurant, motel and tourism services	6,623,697,835	5,272,891,663
Revenue from rubber thread products and other materials	35,032,229,310	25,869,694,320
Revenue from selling high-tech agricultural products	4,345,789,081	5,775,858,828
Revenue from leasing land for intercropping	3,871,779,271	6,835,367,879
Others	-	1,250,399,885
Total	305,936,903,943	228,031,738,161

2. Cost of goods sold

	<u>Current period</u>	<u>Previous period</u>
Cost of rubber latex	209,847,010,242	167,576,419,685
Cost of restaurant, motel and tourism services	6,498,109,642	6,039,776,143
Cost of finished rubber thread; acid	36,688,682,287	27,519,968,956
Cost of high-tech agricultural products sold	27,752,845,838	2,914,582,400
Other costs	1,118,665,718	1,014,761,504
Returning of allowance for decline in inventories	-	-
Total	281,905,313,727	205,065,508,688

3. Financial income

	<u>Current period</u>	<u>Previous period</u>
Interests from deposits and loans	1,312,378,761	400,224,942
Gain on exchange rate differences	-	846,061,944
Dividends, distributed profits	-	16,830,000,000
Profit from investment in joint-venture rubber	197,201,361	670,447,569
Others	-	2,731,448,444
Total	1,509,580,122	21,478,182,899

4. Financial expenses

	<u>Current period</u>	<u>Previous period</u>
Interest expense	11,484,743,617	6,502,972,616
Loss on exchange rate differences	552,368,893	256,904,303
Loss on exchange differences at the end of period	-	-
Reversal of provision for financial investment losses	(38,862,452)	-
Other financial expenses	238,824,402	24,800,974
Total	12,237,074,460	6,784,677,893

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5. Selling expenses

	<u>Current period</u>	<u>Previous period</u>
Cost of fuel and material	709,327,298	528,060,748
Cost of sales staff	80,479,564	43,786,189
Depreciation cost of Fixed assets	-	-
Costs of outsourcing services	8,929,640	20,911,280
Other cash expenses	2,918,311,589	2,622,599,642
Total	<u>3,717,048,091</u>	<u>3,215,357,859</u>

6. General administration expenses

	<u>Current period</u>	<u>Previous period</u>
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	-
Other cash expenses	(1,761,047,715)	357,405,533
Total	<u>10,179,812,957</u>	<u>5,583,172,252</u>

7. Other income

	<u>Current period</u>	<u>Previous period</u>
Compensation collection, compensation for assets, land	77,199,281,000	-
Income from liquidation of fixed assets	-	370,851,486
Collecting support money for the Rubber Export Insurance	1,485,158,560	-
Other income	87,808,087	9,180,756,940
Total	<u>78,772,247,647</u>	<u>9,551,608,426</u>

8. Other expenses

	<u>Current period</u>	<u>Previous period</u>
Administrative fines, back taxes	1,620,067	69,325,955
Cost of assets recovered	-	225,033,798
Other expenses	181,082,908	1,114,760,139
Total	<u>182,702,975</u>	<u>1,409,119,892</u>

9. Basic earnings per share

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	<u>Current period</u>	<u>Previous period</u>
- Profit after corporate income tax	139,934,698,194	173,016,242,494
- Adjustment to profits to determine distributed profit for shareholder owns common shares:	(34,501,856,279)	(49,272,834,459)
+ Tax expense for transferring foreign profits to Vietnam	-	(6,614,497,324)
+ Allocation for Bonus and welfare fund (*)	(34,501,856,279)	(42,658,337,135)
- Profit (+) / loss (-) distribute to ordinary shareholders	105,432,841,915	123,743,408,035
- Weighted average number of ordinary shares outstanding during the year (number of shares)	155,800,000	155,800,000
Basic earnings per share (VND /share) (*)	677	794

(*) Basic earnings per share for the first 6 months of 2026 are provisionally calculated based on the profit after tax for the first 9 months of 2026, less the appropriation for the bonus and welfare fund—provisionally estimated from the profit after tax for the first 9 months of 2026, applying the same appropriation ratio used by the Group in 2025. Depending on the decisions made at the 2027 Annual General Meeting of Shareholders, the figures for the bonus and welfare fund appropriation may be adjusted; consequently, the basic earnings per share figure may also be subject to change.

10. Diluted earnings per share

	<u>Current period</u>	<u>Previous period</u>
- Profit distributed to shareholder owns ordinary shares used to calculate earnings per share	105,432,841,915	123,743,408,035
- Adjustment to profits:		
- Profit to calculate diluted earnings per share	105,432,841,915	123,743,408,035
The number of ordinary shares used to calculate diluted earnings per share	155,800,000	155,800,000
Diluted earnings per Share (VND /share) (*)	677	794

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF CASH FLOWS**1. Proceeds from borrowings**

	<u>Current period</u>	<u>Previous period</u>
Proceeds from borrowing under normal contracts	91,811,688,312	286,914,204,263
Total	91,811,688,312	286,914,204,263

2. Payment of loan principal

	<u>Current period</u>	<u>Previous period</u>
Repayments of principal under normal contracts	71,111,549,404	308,752,387,270
Total	71,111,549,404	308,752,387,270

VIII. OTHER INFORMATION

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1. Transactions and balances with related parties

Related parties to the Group include: key management personnel, individuals related to key management personnel, and other related parties.

a. Transactions and balances with key management personnel, individuals related to key management personnel

Key management personnel consist of the members of the Board of Directors, the Board of General Managers, and the Supervisory Board. Individuals related to key management personnel are the close family members of such key management personnel.

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

The Group did not engage in any sales of goods, provision of services, or other transactions with key management personnel or individuals related to such key management personnel.

Remuneration of key management personnel

No.	Management Board members	Position	Quarter III/2026			
			Salary	Bonus	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	Vice General Director	91,209,000	21,000,000	-	112,209,000
5	Nguyen Van Cuc	Vice 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	-	-
Total			808,399,000	136,581,000	-	934,399,000

No.	Management Board members	Position	Quarter III/2025			
			Salary		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	Vice 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

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b. Transactions with other related parties

Other related parties to the Group include: associates; entities in which the Company has invested, along with their close family members; and businesses controlled by key management personnel or individuals who hold direct or indirect voting rights in the Company, as well as their close family members.

Other parties related to the Group include:

Company	Relationship
The People's Committee of Dak Lak province	Owner
Dak Lak Rubber Investment JSC	Associate
Dak Lak Rubber Wood Processing JSC	Associate
Rubber Technical JSC	Associate
Dak Lak Rubber People's Credit Fund	Other long-term investments
DRI High-Tech Agriculture Co., Ltd	Subsidiary of DRI

Revenue with other related parties:

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

Transaction with other related parties:

	Current period	Previous period
Purchase of goods and services (except fixed assets)		
Rubber Technical JSC Purchase of goods and	3,988,352,838	3,373,707,981
Other Transactions		
Dak Lak Rubber Investment JSC Loan interest payment	408,821,917	408,328,768

Balance with other related parties:

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Company	Closing balance	Opening balance
Cash equivalents		
Dak Lak Rubber People's Credit Fund	10,056,547,945	20,076,136,986
Short-term trade receivables		
Dak Lak Rubber Wood Processing Joint Stock Company	3,757,574,500	3,757,574,500
Deposits with maturity more than 3 months to 1 year		
Dak Lak Rubber People's Credit Fund	25,107,154,131	-
Trade payables		
Rubber Technical Joint Stock Company	858,389,194	211,940,125
Other short-term receivables		
Credit union (accrued interest)	110,712,328	-
Long-term borrowings		
Dak Lak Rubber Investment JSC	40,000,000,000	80,000,000,000
Payment of dividends and profits	-	-
The People's Committee of Dak Lak province	26,049,930,400	-
	-	-

2. Comparative figures

From January 1, 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, which provides guidance on the enterprise accounting regime and replaces Circular No. 200/2014/TT-BTC dated December 22, 2014, along with other relevant circulars. The Company has also adopted Circular No. 43/2026/TT-BTC dated April 20, 2026, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, regarding the preparation and presentation of consolidated financial statements. The Company has restated the line item codes and comparative figures in accordance with the requirements of the new enterprise accounting regime. Further details can be found in the Company's reviewed semi-annual consolidated financial statements.

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

There are no factors that would cast doubt on the Group's ability to continue as a going concern, nor are there any concerns regarding the measures and commitments in place to ensure the Group's ongoing operations in the foreseeable future.

4. Events occurring after the end of the accounting period

There are no other events occurring after the end of the accounting period that require adjustments to the figures or disclosure in the consolidated financial statements.

Dak Lak, Oct 28th, 2026

Signed on behalf of the General Director

Vice General Director

Preparer



HOANG THI THU SUONG

Chief Accountant



LE THANH BINH



NGUYEN TRAN GIANG