

No: 98b /2025/CBTT/DIC INTRACO

Ho Chi Minh City, May 13, 2025

## **EXTRAORDINARY INFORMATION DISCLOSURE**

To: Hanoi Stock Exchange

1. Name of company: **DIC INVESTMENT AND TRADING JOINT STOCK COMPANY**
  - Stock symbol: DIC
  - Address of headoffice: 82 Tran Huy Lieu, Ward 15, Phu Nhuan District, Ho Chi Minh City.
  - Tel: 028.39311966                      Fax: 08.38439279
  - Email: info@dic-intraco.vn
2. Content of information disclosure: DIC Investment and Trading Joint Stock Company hereby announces explanation refusal to express an opinion on the audited separate and consolidated financial statements for 2024.
3. This information was published on the company's website: <http://dic-intraco.vn/>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

**PERSON AUTHORIZED TO DISCLOSE INFORMATION**



**Chairman of the board**  
**Nguyen Duc Hai**



**DIC INVESTMENT AND TRADING  
JOINT STOCK COMPANY**

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No.: 92b..-2025/CV-DIC-Intraco

“Explanation: Refusal to express an opinion  
on the audited separate and consolidated  
financial statements for 2024”

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

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*Ho Chi Minh City, May 13, 2025*

**To: Hanoi Stock Exchange**

DIC Investment and Trading Joint Stock Company (Stock code: DIC) explains the refusal to give an opinion on the audited separate and consolidated financial statements for 2024 as follows:

**1. Explanation of Auditor's opinion:**

For short-term customer receivables, short-term prepayments to suppliers, advances, other short-term receivables, short-term payables to suppliers, short-term prepayments from buyers, other short-term payables, the Company is assessing the ability to recover and determining losses for these receivables. The economic difficulties have affected the business situation of DIC Company and its partner companies. Short-term receivables have encountered many difficulties, thus affecting the Company's payable situation.

Regarding the investment cooperation with Industrial Development Company Limited, the investment in Yen Mao Cement Joint Stock Company and the capital contribution investment under the contract from 2014 to present that the parties have not completed and are temporarily suspended, the Partner Company will review the actual situation and implement in the near future.

Regarding inventory, due to the Company's difficult business situation, inventory turnover has been slow for a long time.

**2. Company's explanation:**

In the face of the global security situation still being unstable, the growth rate of domestic and foreign economies has not yet recovered, the Company's main business lines: Clinker, iron and steel, coal, etc. still face many difficulties. At the same time, DIC Investment and Trading Joint Stock Company is large public company, the consolidated financial statements are compiled from financial statements from subsidiaries, branches, dependent accounting plants, and these units are located in different locations. The





collection of data for the preparation of the audited separate financial statements and consolidated financial statements for 2024 was affected and prolonged, so the Company was unable to promptly and fully provide relevant records and documents on time to the Auditing Company.

The company has filed a lawsuit and submitted it to the People's Court of Ba Ria - Vung Tau province to request Vietnam Electricity (EVN) to pay this debt. According to the lawsuit, DIC Investment and Trading Joint Stock Company requested Vietnam Electricity (EVN) to refund a total amount of 208,169,609,834 VND. The People's Court of Ba Ria Vung Tau province announced the acceptance of the case in Official Dispatch No. 11/2019 dated October 8, 2019, summoning the disputing parties to resolve the first time on December 2, 2019, and the second time on May 6, 2020. Up to now, the Company has received Decision No. 03/2023/QĐXXST-KDTM dated July 24, 2023 of the People's Court of Ba Ria-Vung Tau province on the first instance trial of the above lawsuit; as a result, Vietnam Electricity (EVN) has also implemented the Decision of the judgment.

We hereby commit that the information published above is true and take full legal responsibility for the contents of the published information.

Best regards!

**DIC INVESTMENT AND TRADING JOINT STOCK COMPANY**  
**CHAIRMAN OF THE BOARD OF DIRECTORS**

Recipients:

- As above;
- Archive at Office.



**Chairman of the board**  
**Nguyen Duc Hai**