

DIC – DONG TIEN JOINT STOCK COMPANY

Số/No.: 2004 /2026/BCTC

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, Date 20 April 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: HaNoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines for information disclosure in the securities market, DIC - Dong Tien Joint Stock Company hereby discloses its financial statements (F/S) for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: DIC – DONG TIEN JOINT STOCK COMPANY

- Securities symbol: DID
- Address: 17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province.
- Tel: 0779032162
- Email: thuy.ltt@tgngroup.vn

Fax:

Website: dicdongtien.vn

2. Content of information disclosure:

- Financial Statements for the first quarter of 2026

☒ Separate Financial Statements (for listed organizations without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated Financial Statements (For listed organizations with subsidiaries);

☐ Aggregated Financial Statements (For listed organizations with accounting units directly under their separate accounting system).

- Cases that must explain the reasons:

+ The auditing organization issues an opinion that is not an unqualified opinion regarding the financial statements (for financial statements that have been reviewed/audited):

☐ Yes☐ No

The explanatory document in cases of say yes:

☐ Yes☐ No

+ The after-tax profit in the reporting period has a discrepancy of 5% or more before and after the audit, changing from a loss to a profit or vice versa (for the audited financial statements of 2024):

☐ Yes☐ No

The explanatory document in cases of say yes:

☐ Yes☐ No

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

☒ Yes☐ No

The explanatory document in cases of say yes:

☒ Yes☐ No

+ The after-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☐ No

The explanatory document in cases of say yes :

☐ Yes

☐ No

This information has been disclosed on the company's website on the date:/04/2026 at the following link: <http://dicdongtien.vn/qhcd>

DIC – DONG TIEN JOINT STOCK COMPANY

Attached documents:

- Financial statements for the first quarter of 2026
- Explanations Relating To the financial statements



General Director

Huynh Trung Hieu



STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

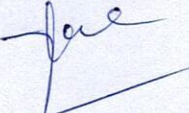
Unit: VND

Item	Code	Description	Closing balance	Opening balance
1	2	3	4	5
A. CURRENT ASSETS	100		101,963,511,827	83,738,970,752
I. Cash and cash equivalent	110		623,572,202	32,719,028
1. Cash	111		623,572,202	32,719,028
2. Cash equivalents	112		-	-
II. Short-term investments	120		-	-
III. Short - term receivables	130		69,797,833,880	40,970,952,244
1. Trade receivables	131		79,203,292,027	49,936,651,464
2. Advance to suppliers	132		728,682,356	740,896,953
3. Other short-term receivables	135		165,605,354	162,422,037
4. Provision for doubtful debts (*)	136		(10,299,745,857)	(9,869,018,210)
5. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		29,923,651,977	42,735,299,480
1. Inventories	141		29,923,651,977	42,735,299,480
2. Provision for decline in inventory (*)	142		-	-
VI. Current assets	160		1,618,453,768	-
1. Short-term prepaid expenses	161		1,618,453,768	-
2. VAT deducted	162		-	-
3. Taxes and payable to state budget	163		-	-
B. FIXED ASSETS & LONG-TERM INVESTMENTS	200		188,627,601,613	196,613,269,569
II. Fixed assets	220		146,827,664,396	154,761,047,632
1. Tangible fixed assets	221		146,827,664,396	154,761,047,632
- Original cost	222		326,688,145,892	326,688,145,892
- Accumulated depreciation (*)	223		(179,860,481,496)	(171,927,098,260)
3. Intangible fixed assets	227		-	-
- Original cost	228		36,337,500	36,337,500
- Accumulated depreciation (*)	229		(36,337,500)	(36,337,500)
V. Long-term asset in progress	250		41,369,068,511	41,369,068,511
1. Long-term business costs in progress	251		41,277,483,511	41,277,483,511
2. Long-term construction costs in progress	252		91,585,000	91,585,000
VI. Long- term financial Investments	260		65,816,155	65,816,155
1. Cash for long-term stock	263		151,500,000	151,500,000
2. Long-term allowance for financial investment(*)	264		(85,683,845)	(85,683,845)
VII. Other long-term assets	270		365,052,551	417,337,271
1. Long-term Prepaid expense	271		365,052,551	417,337,271
TOTAL ASSETS (280 = 100 + 200)	280		290,591,113,440	280,352,240,321

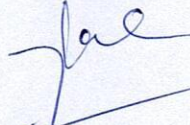


C. PAYABLE DEBTS	300		103,167,707,474	93,682,331,112
I. Short-term liability	310		84,209,213,673	74,723,837,311
1. Short-term payable to supplier	311		18,520,699,367	7,566,958,268
2. Short-term advances from customers	312		729,723,000	400,896,000
3. Taxes and payable to state budget	314		661,979,373	2,382,431,488
4. Payable to employees	315		423,159,646	250,741,933
5. Other short-term payable items	319		1,868,282,632	1,833,101,482
6. Short-term borrowings and finance lease liabilities	321		61,950,000,000	62,234,338,485
7. Bonus & welfare funds	323		55,369,655	55,369,655
II. Long-term liability	330		18,958,493,801	18,958,493,801
1. Trade payables	331		-	-
2. Intercompany long-term payables	332		-	-
3. Other long-term payables	334		-	-
4. Intra-company payables for operating capital received	335		-	-
5. Intra-company long-term payables	336		-	-
6. Long-term unearned revenue	337		-	-
7. Other long-term payables	338		18,558,493,801	18,558,493,801
8. Long -term Financial loan and leasing liabilities	339		400,000,000	400,000,000
D. CAPITAL	400		187,423,405,966	186,669,909,209
I. Capital	410		187,423,405,966	186,669,909,209
1. Contributed legal capital	411		156,225,520,000	156,225,520,000
- Ordinary shares with voting rights	411a		156,225,520,000	156,225,520,000
2. Share premium	412		7,176,000,000	7,176,000,000
8. Investment & development funds	418		1,126,570,906	1,126,570,906
4. Undistributed earnings	420		22,895,315,060	22,141,818,303
- Undistributed earnings at the end of the previous period	420a		22,141,818,303	20,045,282,608
- This period undistributed earnings	420b		753,496,757	2,096,535,695
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		290,591,113,440	280,352,240,321

Prepared by


Tran Thi Truc Lan

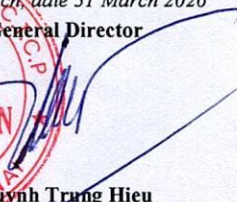
Chief Accountant


Tran Thi Truc Lan



Nhơn Trach, date 31 March 2026

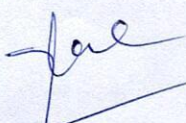
General Director


Huỳnh Trung Hiếu

INCOME STATEMENT**The first quarter of 2026****Unit: VND**

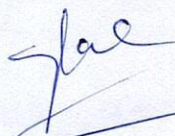
Item	Code	Description	Quarter 1		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Gross Sales	01		67,433,889,477	106,361,325,233	67,433,889,477	106,361,325,233
2. Less deductions	02		-	-	-	-
3. Net sales (10 = 01 - 02)	10		67,433,889,477	106,361,325,233	67,433,889,477	106,361,325,233
4. Cost of sales	11		65,252,643,330	104,117,551,032	65,252,643,330	104,117,551,032
5. Gross profit/ (loss) (20 = 10 - 11)	20		2,181,246,147	2,243,774,201	2,181,246,147	2,243,774,201
6. Gain/(loss) on disposal of investment property	21					
7. Financial activities income	22		324,294	458,001	324,294	458,001
8. Financial activities expenses	23		1,190,625,798	1,105,033,809	1,190,625,798	1,105,033,809
- In which: Loan interest expenses	24		1,190,625,798	1,105,033,809	1,190,625,798	1,105,033,809
9. Selling expenses	25		-	15,898,274	-	15,898,274
10. General & administration expenses	26		1,328,927,458	724,099,553	1,328,927,458	724,099,553
11. Operating profit/(loss) {30 = 20 + (21 - 22) - (25 + 26)}	30		(337,982,815)	399,200,566	(337,982,815)	399,200,566
12. Other income	31		1,390,941,671	7,222,973	1,390,941,671	7,222,973
13. Other expenses	32		111,087,910	-	111,087,910	-
14. Other profit/(loss) (40 = 31 - 32)	40		1,279,853,761	7,222,973	1,279,853,761	7,222,973
15. Profit/(loss) before tax (50 = 30 + 40)	50		941,870,946	406,423,539	941,870,946	406,423,539
16. Current business income tax charge	51		188,374,189	-	188,374,189	-
18. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		753,496,757	406,423,539	753,496,757	406,423,539
19. Earning per share (*)	70		48	26	48	26
20. Diluted Earnings per Share	71					

Prepared by



Tran Thi Truc Lan

Chief Accountant



Tran Thi Truc Lan

General Director

Nhon Trach, date 31 March 2026




Huynh Trung Hieu

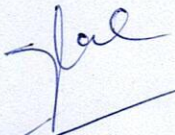
CASH FLOW STATEMENT

(Direct Method) (*)
The first quarter of 2026

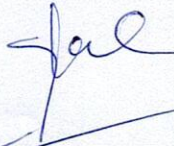
Unit: VND

Item	Code	Description	Cumulative from the beginning of the year to the end of this quarter (2026)	Cumulative from the beginning of the year to the end of this quarter (2025)
A	B	C	1	2
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		44,597,940,095	57,282,980,424
2. Payments to suppliers	02		(35,468,333,884)	(54,005,326,630)
3. Payments to employees	03		(569,496,672)	(415,738,462)
4. Loan interests already paid	04		(1,190,625,798)	(1,105,033,809)
5. Payments for corporate income tax	05		(192,158,032)	(351,685,485)
6. Other gains	06		1,390,941,629	837,646,420
7. Other disbursements	07		(7,545,251,825)	(544,922,336)
Net cash flows from operating activities	20		1,023,015,513	1,697,920,122
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(148,148,148)	(50,925,926)
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22		-	-
3. Loans given and purchases of debt instruments of other entities	23		-	-
7. Receipts of loans given, dividends and profit shared	27		324,294	458,001
Net cash flows from investing activities	30		(147,823,854)	(50,467,925)
III. Cash flows from financing activities				
1. Gains from stock issuance and capital contributions from shareholders	31		-	-
2. Repayments of capital contributions to owners and re-purchases of stocks already issued	32		-	-
3. Short-term and long-term loans received	33		25,172,260,112	47,354,229,593
4. Loan principal amounts repaid	34		(25,456,598,597)	(48,710,620,560)
5. Dividends and profit shared to the owners	36		-	-
Net cash flows from financing activities	40		(284,338,485)	(1,356,390,967)
Net cash flows during the period (50 = 20 + 30 + 40)	50		590,853,174	291,061,230
Beginning cash and cash equivalents	60		32,719,028	180,645,368
Effects of fluctuations in foreign exchange rates	61			
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	V.11	623,572,202	471,706,598

Prepared by


Tran Thi Truc Lan

Chief Accountant


Tran Thi Truc Lan

Nhon Trach, date 31 March 2026



General Director


Huynh Trung Hieu

NOTES TO THE FINANCIAL STATEMENTS

I. ENTERPRISE INFORMATION

Form of ownership

DIC – Dong Tien Joint Stock Company was established under Business Registration Certificate No. 4703000145 issued by the Department of Planning and Investment of Dong Nai Province on August 3, 2004, with the 11th amendment on January 12, 2023, under the enterprise code 3600692809.

The Company's headquarters is located at 17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province.

The Company's current charter capital is 156.225.520,000 VND, divided into 15.622.552 equal shares, with a par value of 10,000 VND per share.

Total employees of the Company as at March 31, 2026, were 13 people

The Company has listed all of its shares on the Hanoi Stock Exchange under the ticker symbol DID.

Principal activities

- Land leveling;
- Construction of civil, industrial, transportation, irrigation, and water supply and drainage works;
- Installation of equipment for construction projects;
- Production of concrete and other products from cement and mortar;
- Trading in construction materials, indoor water supply equipment, heating equipment and spare parts, electrical system equipment and tools, air conditioning equipment, sanitary equipment, steel structures, construction iron and steel, metal pipes, sheets and steel plates, metal wires, aluminum frames, copper frames, wood (from legal sources), hardware, and construction machinery and equipment;
- Real estate business;
- Real estate brokerage and auction;
- Investment in the construction of urban areas and industrial zones;
- Buying, selling, leasing, and repairing specialized vehicles and construction machinery and equipment.

II. ACCOUNTING PERIOD AND CURRENCY

1. Fiscal year

The company's fiscal year is from 1 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnam Dong (VND)

III. ACCOUNTING STANDARDS AND SYSTEM

1. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

Applicable accounting system

The financial statements have been prepared in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, providing guidance on the Corporate Accounting System

Compliance to Vietnamese accounting system and standards

The financial statements have been prepared in accordance with Vietnamese Accounting Standard, the Vietnamese Accounting system and comply relevant statutory requirements.

Accounting system and form of records

The company uses the General journal method to record its transactions.

2. ACCOUNTING POLICIES

Cash and equivalents

Cash include cash on hand, cash in bank (demand and term), cash in transit and monetary gold. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

Receivables and provision for doubtful debts

The provision for doubtful debts is made for receivables overdue by three months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar financial difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes direct material costs, direct labor costs, and, if applicable, overhead costs necessary to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is estimated as the selling price less the costs of completion, as well as marketing, selling, and distribution expenses incurred.

The Company's provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Company is allowed to set up a provision for obsolete, damaged, or substandard inventories if the actual value of the inventories exceeds their net realizable value at the end of the accounting period.

Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other direct costs related to bringing the asset to a condition ready for use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Years
Buildings and structures	10 - 25
Machinery and equipment	6 - 10
Transport vehicles	10 - 14
Management equipment and tools	6 - 10
Others	6 - 10

Construction in progress

Assets under construction for the purpose of production, leasing, management, or any other purposes are recognized at cost. This cost includes related service costs and borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets is calculated in the same way as for other assets, starting when the asset is ready for use.

Long-term prepaid expenses

Long-term prepaid expenses include tools, equipment, major repair costs of fixed assets, and mechanical components used in construction that have a high value and provide benefits over a long period

Revenue recognition

Revenue is recognized when the outcome of the transaction can be reliably measured, and the Company is likely to receive the economic benefits from the transaction. Sales revenue is recognized when goods are delivered and the ownership rights are transferred to the buyer.

Construction contracts and service contracts

The revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy for construction contracts, as follows:

When the outcome of a construction contract can be reliably estimated, revenue and costs related to the contract are recognized in proportion to the work completed at the end of the accounting period. This is calculated based on the percentage of costs incurred for the completed work at the end of the accounting period compared to the total estimated costs of the contract, except when these costs do not correspond to the portion of construction completed. This cost may include additional expenses, compensation, and performance bonuses as agreed with the customer.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only to the extent of the costs incurred for the contract that are expected to be recoverable.

Revenue from service contracts is recognized when there is evidence of the proportion of the service provided that has been completed at the end of the accounting period.

Financial revenue mainly includes interest income from term deposits and bank deposits, which is recognized based on the monthly interest notifications from the bank.

Loan interest expenses

Loan interest expenses directly attributable to the acquisition, construction, or production of assets that take a relatively long time to complete and become ready for use or operation are capitalized as part of the cost of the asset until the asset is ready for use or operation. Any income earned from temporarily investing borrowed funds is deducted from the cost of the related asset.

All other loan interest expenses are recognized in the Income Statement as they are incurred.

Provisions

Provisions are recognized when the Company has a present obligation arising from a past event, and it is probable that the Company will have to settle the obligation. Provisions are determined based on the management's estimate of the costs necessary to settle the obligation at the end of the accounting period.

Taxes

DIC - Dong Tien Joint Stock Company is a newly established company located in Nhon Trach 2 Industrial Park. According to Clause 13, Item b, Article 36 of Decree 152/2004/ND-CP dated August 6, 2004, which amends and supplements some provisions of Decree 164/2003/ND-CP dated December 22, 2003, of the Government detailing the implementation of the Corporate Income Tax Law, DIC - Dong Tien Joint Stock Company is exempt from corporate income tax for 3 years from

the year it starts earning taxable income (from 2006) and is entitled to a 50% tax reduction for the following 7 years (from 2009).

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authorities.

Other taxes are applied in accordance with the current tax laws in Vietnam.



V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents

	31/03/2026	01/01/2026
	VND	VND
Cash on hand	12,622,487.00	14,930,804
Cash in bank	610,949,715	17,788,224
Total	623,572,202	32,719,028

2. Accounts receivable

	31/03/2026	01/01/2026
	VND	VND
a) Short - term trade receivables	79,203,292,027	49,936,651,464
- Nhon Trach 2 Reinforced Concrete Corporation	59,583,219,110	22,926,813,512
- The Gioi Nha Construction Material Supermarket Joint Stock Company	1,149,774,946	3,161,214,290
- Ban Thach Construction Investment Joint Stock Company	2,665,491,833	1,291,667,652
- Others	15,804,806,138	22,556,956,010
Total	49,936,651,464	126,161,399,180

b) Trade receivables of Related party

	31/03/2026	01/01/2026
	VND	VND
- Nhon Trach 2 Reinforced Concrete Corporation	59,583,219,110	22,926,813,512
- The Gioi Nha Construction Material Supermarket Joint Stock Company	1,149,774,946	3,161,214,290

3. Other receivables

	31/03/2026	01/01/2026
	VND	VND
a) Other short-term receivables	165,605,354	162,422,037
- Advances for employees	165,605,354	162,422,037
b) Other long - term receivables		
Total	165,605,354	162,422,037

DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province

Form no: B09-DN

Issued together with Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance

4. Inventories

	31/03/2026	01/01/2026
	VND	VND
- Goods in transit	29,923,651,977	42,735,299,480
Total	29,923,651,977	42,735,299,480

5. Tangible fixed assets

Item	Building and structures VND	Equipment & machines VND	Stransportation vehicles VND	Office equipments VND	Others VND	Total VND
I. History cost						
1. Beginning balance:	182,316,337,754	51,277,395,311	88,955,461,732	87,369,890	4,051,581,205	326,688,145,892
- Additions						
- Transfers from CIP						
- Liquidation or transfer of assets						
- Other reductions						
2. Ending balance:	182,316,337,754	51,277,395,311	88,955,461,732	87,369,890	4,051,581,205	326,688,145,892
II. Accumulated depreciation						
1. Beginning balance:	54,900,699,680	39,660,294,850	74,373,075,010	87,369,890	2,905,658,830	171,927,098,260
- Charge for the quarter	4,478,118,868	883,208,760	2,466,683,616		105,371,992	7,933,383,236
- Other increase						
- Liquidation or transfer of assets						
- Other reductions						
2. Ending balance:	59,378,818,548	40,543,503,610	76,839,758,626	87,369,890	3,011,030,822	179,860,481,496
III. Net book value						
1. Beginning balance:	127,415,638,074	11,617,100,461	14,582,386,722		1,145,922,375	154,761,047,632
2. Ending balance:	122,937,519,206	10,733,891,701	12,115,703,106		1,040,550,383	146,827,664,396

(*) This is the incurred expense of the new urban area project and the DIC - Dong Tien Project in Nhon Trach Commune, Dong Nai province.

DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province

Form no: B09-DN

Issued together with Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance

8. Prepaid expenses

	31/03/2026 VND	01/01/2026 VND
a) Short - term prepaid expenses	1,618,453,768.00	
- Others expenses	1,618,453,768.00	
b) Long - term prepaid expenses	365,052,551	417,337,271
- Tool and equipments	1,034,550	1,316,700
- Construction and repair expenses	364,018,001	416,020,571
Total	1,983,506,319	417,337,271

9. Financial loan and leasing liabilities

	31/03/2026 VND	01/01/2026 VND
a) Short-term financial loan	61,950,000,000	62,234,338,485
- Agribank	21,950,000,000	23,100,000,000
- Vietinbank	40,000,000,000	39,134,338,485
b) Long-term financial loan	400,000,000	400,000,000
- Vietinbank		
- Agribank	400,000,000	400,000,000
Total	62,350,000,000	62,634,338,485

10. Taxes and payable to state budget

	31/03/2026 VND	01/01/2026 VND
Value Added Tax	460,323,714	2,170,211,741
Business income tax	188,374,189	192,158,032
Personal income tax	13,281,470	20,061,715
Other taxes		
Total	661,979,373	2,382,431,488

11. Other payables

	31/03/2026 VND	01/01/2026 VND
a) Other short-term payable	1,868,282,632	1,833,101,482
- <i>Trade Union fees</i>	994,973,184	988,091,584
- <i>Social insurance</i>	20,780,650	
- <i>Health insurance</i>	3,647,700	
- <i>Unemployment insurance</i>	1,621,200	
- <i>Others</i>	847,259,898	845,009,898
b) Other long-term payable	18,558,493,801	18,558,493,801
Long-term deposits received	18,558,493,801	18,558,493,801
Total	20,426,776,433	20,391,595,283

12 Owner's equity

Item	Paid in capital	Share premium	Investment & development funds	Others	Undistributed earnings	Total
A	1	4	7	8	6	9
Current quarter's beginning:	156,225,520,000	7,176,000,000	1,126,570,906		22,141,818,303	186,669,909,209
Current quarter's capital received						-
Current quarter's profit/loss					753,496,757	753,496,757
Current quarter's ending:	156,225,520,000	7,176,000,000	1,126,570,906		22,895,315,060	187,423,405,966

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**1. Revenue**

	Quarter I/2026 VND	Quarter I/2025 VND
Gross sale	67,433,889,477	106,361,325,233
Including:		
<i>Sales of goods</i>	59,205,065,710	97,667,986,004
<i>Sales of services</i>	8,228,823,767	8,693,339,229
<i>Sales from selling Nova Phan Thiet apartments</i>	-	
Sale discount		
Total	67,433,889,477	106,361,325,233

3. Cost of goods sold

	Quarter I/2026 VND	Quarter I/2025 VND
Cost of goods sold for finished products and merchandise sold	56,323,966,169	96,371,463,525
Cost of services provided	8,928,677,161	7,746,087,507
Cost from selling Nova Phan Thiet apartments		
Total	65,252,643,330	104,117,551,032

4. Financial income

	Quarter I/2026 VND	Quarter I/2025 VND
Bank interest	324,294	458,001
Total	324,294	458,001

5. Financial expenses

	Quarter I/2026 VND	Quarter I/2025 VND
Provision for impairment of financial investments		
Loan interest	1,190,625,798	1,105,033,809
Total	1,190,625,798	1,105,033,809

DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Issued together with Circular No. 99/2025/TT-BTC dated 27/10/2025
Dong Nai Province

Form no: B09-DN

of the Ministry of Finance

6. Selling expenses and General & administration expenses

	Quarter I/2026 VND	Quarter I/2025 VND
a) Selling expenses		15,898,274
- Cost of Salary		
- Other cost of cash		15,898,274.00
b) General & administration expenses	1,328,927,458	724,099,553
- Employees cost	775,675,816	618,487,815
- Adjusting salary costs from account 642 to account 641		
- Fixed asset depreciation	15,983,022	15,983,022
- Provision for doubtful debts cost	430,727,647	
- Other cost of cash	106,540,973	89,628,716

7. Production and business costs by factor**8. Current business income tax charge**

	Quarter I/2026 VND	Quarter I/2025 VND
Current business income tax charge	188,374,189	
Total	188,374,189	

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DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 LZ, Provincial Road 25B, Nhon Trach Commune,
Dong Nai Province

Form no: B09-DN

Issued together with Circular No. 99/2025/TT-BTC dated 27/10/2025 of the
Ministry of Finance

VII. OTHER INFORMATION

1. Subsequent events after the end of the accounting period

No significant events occurred at the end of the accounting period.

2. comparative data


The comparative data consists of the financial statements for the year ending December 31, 2025 which audited by NVA Auditing Company Limited.

Chief Accountant


Tran Thi Truc Lan

General Director

Nhon Trach, date 31 March 2026


Huynh Trang Hieu

