

No: 244/2026/CBTT/DIC INTRACO

Ho Chi Minh City, April 24, 2026

## **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, Cau Kieu Ward, 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 2025.

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**



**Deputy General Manager**  
**Nguyen Anh Kiet**



**DIC INVESTMENT AND TRADING  
JOINT STOCK COMPANY**

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No.: 244.-2026/CV-DIC-Intraco

“Explanation: Refusal to express an opinion  
on the audited separate and consolidated  
financial statements for 2025”

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

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*Ho Chi Minh City, April 24, 2026*

**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 2025 as follows:

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

For short-term trade receivables, short-term prepayments to suppliers, advances, other short-term receivables, short-term payables to suppliers, short-term advances from customers, and other short-term payables, the Company is currently assessing the recoverability and determining the appropriate provisioning levels for such receivables. The difficult economic conditions have adversely affected the business operations of DIC Company and its partner companies, thereby impacting the Company's receivables and payables position.

With respect to the investment cooperation with Industrial Development Company Limited, the investment in Yen Mao Cement Joint Stock Company, and the capital contribution under the contract which has been suspended since 2014, the relevant partner companies shall review the actual circumstances and proceed with implementation in the near future.

With respect to inventory, as the Company has encountered business difficulties, inventory has experienced slow turnover.

**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 and many challenges, 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 2025 was affected and prolonged, so the Company was unable to promptly provide relevant records and documents on time to the Auditing Company.

With respect to the remaining receivable from Vietnam Electricity Group (EVN), this amount arises from the contract for the supply of imported coal for the commissioning of Vinh Tan 4 Thermal Power Plant. The Company has initiated legal proceedings, and according to the Statement of Claim, DIC Investment and Trading Joint Stock Company has requested Vietnam Electricity Group (EVN) to repay a total amount of VND 208,169,609,834. As of the present time, the Company has received Decision No. 03/2023/QĐXXST-KDTM dated July 24, 2023 issued by the People's Court of Ba Ria – Vung Tau Province regarding the first-instance trial of the aforementioned case, and Vietnam Electricity Group (EVN) has complied with the Decision of the Court.

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**