



DIC – DONG TIEN JOINT STOCK COMPANY

No.: 304 /DID-TCKT

Dong Nai, Date 20 July 2026

V/v: Explanation of Issues Related to the second quarter of 2026 Financial Statements.

To:

- THE STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding information disclosure in the securities market;

Based on the second quarter of 2026;

DIC – Dong Tien Joint Stock Company would like to explain the following contents:

1. The after-tax profit in the Q2/2026 financial statements increased by 951 million VND, equivalent to a 507.88% increase compared to the previous year.

Reasons:

- ✓ In the second quarter of 2026, Gross profit from sale of goods and rendering of services decreased by 1,424 million VND.
- ✓ Interest expenses increased by 296 million VND compared to the previous year.
- ✓ Selling expenses increased by 227 million VND, and administrative expenses decreased by 1,144 million VND.
- ✓ Other income decreased by 334 million VND and Other expenses decreased by 468 million VND.
- ✓ Corporate income tax expense increased by 309 million VND.

2. The after-tax profit in the Q2/2025 Financial Statements changed from a loss to a profit in the Q2/2026 Financial Statements

- ✓ In Q2/2025, the Company recognized an additional provision for doubtful receivables of 538 million VND, resulting in a loss after corporate income tax of 187 million VND.
- ✓ In Q2/2026, gross profit increased by 1,424 million VND, interest expense increased by 296 million VND, selling expenses increased by 227 million VND, general and administrative expenses decreased by 1,144 million VND, other income decreased by 334 million VND, other expenses increased by 468 million VND, and corporate income tax expense increased by 309 million VND. Consequently, profit after corporate income tax amounted to 764 million VND for Q2/2026

DIC – Dong Tien Joint Stock Company hereby submits this explanation to the State Securities Commission and the Hanoi Stock Exchange for consideration.

Sincerely.

Recipients:

- As above.
- Board of Supervisors;
- Archive at the Document Management/Accounting Department.

General Director



Huỳnh Trung Hiếu