



DIC – DONG TIEN JOINT STOCK COMPANY

No.: 306 /DID-TCKT

Dong Nai, Date 13 August 2026

V/v: Explanation of Issues Related to the reviewed semi-annual financial statements for 2026.

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 reviewed semi-annual financial statements for 2026 audited by NVA Auditing Company Limited;

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

1. Reasons for Profit Increase/Decrease:

1.1 The after-tax profit in the reviewed semi-annual financial statements for 2026 increased by 1,178 million VND, equivalent to a 537.82% increase compared to the previous year.

Reasons:

- ✓ In 2026, Gross profit from sale of goods and rendering of services increased by 1,289 million VND.
- ✓ Interest expenses increased by 382 million VND compared to the previous year.
- ✓ Selling expenses increased by 211 million VND, and administrative expenses decreased by 540 million VND.
- ✓ Other income increased by 1,049 million VND and Other expenses increased by 599 million VND.
- ✓ Current business income tax expenses increased by 526 million VND

1.2 The after-tax profit after reviewed decreased 120 million VND , equivalent to a 7.96% increase compared to the pre-audit .

- ✓ Rental revenue decreased by VND 72 million due to the recognition of advance rental receipts.
- ✓ Other income increased by VND 19 million, and current business income tax expenses increased by 29 million VND

2. Auditor's Qualified Opinion:

As explained in section V.7 on page 20, the original cost of tangible fixed assets as of June 30, 2026 includes the following items: "Concrete Batching Plant at Dat Do Industrial Park", "Renovation of Office Building and Expansion of Product Storage Area at DIC Nhon Trach," and "Internal Stormwater and Wastewater System of DIC Dat Do Concrete Plant, DIC Phu My Concrete Plant, and DIC Nhon Trach Concrete Plant," which are insufficient basis to record the

original cost of tangible fixed assets being VND 88.52 billion (as of December 31, 2025 being VND 88.52 billion), the accumulated depreciation value up to June 30, 2026 being VND 15.43 billion (as of December 31, 2025 being VND 11.45 billion). Therefore, we cannot determine their impact on the financial position statement, income statement, and cash flow statement for the accounting period from 01/01/2026 to 30/06/2026 then ended, as well as to the financial position statement as at December 31, 2025.

The audit firm issued a qualified opinion on the tangible fixed assets because financial statement audits are conducted to provide an opinion on the financial position based on standard financial statement audit procedures. They are not intended to determine the final investment settlement value of completed construction projects, which requires specialized audit procedures specifically for construction investment finalization.

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

Sincerely.

 General Director

Recipients:

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



Huỳnh Trung Hiếu