

EXTRAORDINARY INFORMATION DISCLOSURE

To: - State Securities Commission;
- Vietnam Stock Exchange;
- Hanoi Stock Exchange.

1. Name of Organization: Development Investment Construction (DIC) Number 2 Joint Stock Company
 - Stock Code: DC2
 - Address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.
 - Phone: 0254.3613944;
 - Fax: 0254.3584864 - 3616365;
 - E-mail: infor@dic2.vn;
2. Content of the disclosed information:

On October 12, 2026, Development Investment Construction Number 2 Joint Stock Company received Decision No. 7122/QD-XPHC dated October 7, 2026, issued by the Ho Chi Minh City Tax Department (*regarding the imposition of an administrative penalty for tax violations*), with a fine of VND 20,000,000 (twenty million Vietnamese dong) due to the Company's late submission of a tax declaration.

For clarification, as of the date of this information disclosure, the Company has paid the aforementioned amount in full to the State budget.

3. This information was disclosed on the website of Development Investment Construction Number 2 Joint Stock Company on October 12, 2026, at the following link:

<https://dic2.vn/vi/nhom-file/cong-bo-thong-tin-khac-8>

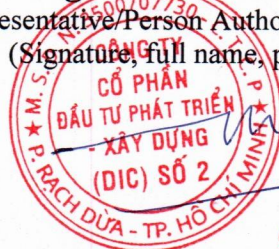
We hereby certify that the disclosed information is truthful and we take full legal responsibility for the content of the disclosed information.

Attached Document:

- Decision No. 7122/QD-XPHC dated October 7, 2026, from the Ho Chi Minh City Tax Department.

Organization Representative

Legal Representative/Person Authorized to Disclose Information
(Signature, full name, position, and seal)



CHỦ TỊCH HĐQT
Phạm Đức Dũng

No.: 7122/QĐ-XPHC

Ho Chi Minh City, October 7, 2026



DECISION

Regarding the Administrative Penalty for Tax Violations

MANAGER OF HO CHI MINH CITY TAX OFFICE

Pursuant to Article 57; Article 68, Article 70, Article 78, Article 85 of the Law on Handling Administrative Violations (amended and supplemented in 2020);

Pursuant to the Law on Tax Administration No. 108/2025/QH15 dated December 10, 2025; the Law amending and supplementing certain provisions of the Laws on Taxation and the guiding documents for implementation;

Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019; the Law amending and supplementing certain provisions of the Laws on Taxation and the guiding documents for implementation;

Pursuant to Resolution No. 190/2025/QH15 dated February 19, 2025, of the National Assembly on handling certain issues related to the reorganization of the state apparatus;

Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government on the sanctioning of administrative violations in the field of taxation, invoices; Decree No. 102/2021/ND-CP dated November 16, 2021, of the Government amending and supplementing certain provisions of the Decrees on the sanctioning of administrative violations in the fields of taxation, invoices; customs; insurance business, lottery business; management and use of public assets; practicing thrift, combating wastefulness; national reserves; state treasury; accounting, independent auditing;

Decree No. 310/2025/ND-CP dated December 2, 2025, amending and supplementing certain provisions of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government on the sanctioning of administrative violations in the field of taxation, invoices;

Pursuant to Decree No. 190/2025/ND-CP dated July 1, 2025, amending and supplementing certain provisions of Decree No. 118/2021/ND-CP dated December 23, 2021, of the Government detailing certain provisions and measures for implementing the law on handling administrative violations amended and supplemented according to Decree No. 68/2025/ND-CP dated March 18, 2025, of the Government and Decree No. 120/2021/ND-CP dated December 24, 2021, of the Government on the regime of applying administrative handling measures for education at communes, wards, towns;

Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025, of the Director General of Department of Taxation stipulating the functions, tasks, powers, and organizational structure of the Tax Offices of provinces and centrally governed cities under the Department of Taxation;

Pursuant to Decision No. 3736/QĐ-CT dated December 31, 2025, of the Director General of Department of Taxation on stipulating the functions, tasks, powers of the Office and Departments under the Tax Offices of provinces and centrally governed cities;

Pursuant to the Administrative Violation Record on Taxation No. 4871/BB-VPHC prepared by Officer Tran Thi Thanh Thuan on September 28, 2026;

Pursuant to Decision No. 8474/QĐ-TPHCM dated September 11, 2026, of the Manager of the Ho Chi Minh City Tax Office on the assignment of the field of responsibility of the leaders of the Ho Chi Minh City Tax Office;

Pursuant to Decision No. 919/QĐ-TPHCM dated February 2, 2026, of the Manager of the Ho Chi Minh City Tax Office on the delegation of authority for sanctioning administrative violations;

DECIDES:

Article 1.

1. Administrative penalties are imposed on the following organization:

Development Investment Construction (DIC) Number 2 Joint Stock Company

Head office address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.

Tax code: 3500707730.

License/Certificate number: 3500707730 issued on: June 28, 2005; place of issue: Ba Ria - Vung Tau (now Ho Chi Minh City).

Legal representative (Mr./Ms.): Pham Duc Dung; Gender: Male;

Position: legal representative.

2. Administrative violations have occurred:

Late submission of personal income tax declaration form 06/TNCN, withholding tax declaration for the declaration periods of February, May, and August 2026, exceeding the prescribed deadline by more than 90 days (February 2026 declaration overdue by 186 days, May 2026 declaration overdue by 92 days, and August 2026 declaration overdue by 1 day).

3. As stipulated in:

The taxpayer has committed violations as prescribed in Clause 10, Article 1 of Decree No. 310/2025/ND-CP dated December 2, 2025, amending and supplementing certain articles of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government on administrative penalties for tax and invoice violations;

4. Aggravating circumstances: none.

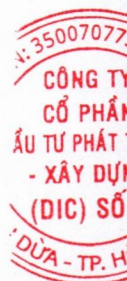
5. Mitigating circumstances (if any): none.

6. The following penalties and remedial measures are applied:

a) Main penalty: monetary fine

Specifically:

Total fine: **VND 20,000,000** (in words: Twenty million Vietnamese dong).



b) Additional penalties: none.

c) Remedial measures (if any): none

Article 2. This decision takes effect from the date of signing.

Article 3. This decision is:

1. Delivered to Mr./Ms.: Pham Duc Dung, the legal representative for Development Investment Construction (DIC) Number 2 Joint Stock Company, named in Article 1 of this Decision for compliance.

Development Investment Construction (DIC) Number 2 Joint Stock Company named in Article 1 must strictly comply with this penalty decision. If the company fails to voluntarily comply within the prescribed time, it will be subject to enforcement according to the law, and for each day of late payment, the individual or organization in violation must pay an additional 0.05% calculated on the total unpaid fine.

a) Development Investment Construction (DIC) Number 2 Joint Stock Company penalized as named in Article 1 must pay the fine into the State Budget, chapter 557, sub-item 4268, account number 7111.0.1054370 at the State Treasury Area II - Transaction Office No. 15, Tax Authority is Ho Chi Minh City Tax Office 03 upon receiving the Tax Authority's handling decision within 10 days from the date of receiving this Decision.

b) Development Investment Construction (DIC) Number 2 Joint Stock Company has the right to appeal or initiate administrative proceedings against this Decision in accordance with the law.

2. Send to the State Treasury Region II - Transaction Office No. 15 for collection.

3. Send to the Enterprise Taxation Unit No. 8 for implementation.

Recipients:

- As stated in Article 3
- Filed: VT, QLDN8 (ĐTMTThuy-04b).

**FOR MANAGER OF HO CHI MINH TAX OFFICE
VICE MANAGER OF HO CHI MINH CITY TAX OFFICE**

(signed and sealed)

Giang Van Hien