DIC INVESTMENT AND TRADING JOINT STOCK COMPANY (DIC Intraco)

No: 130/2026/CBTT/DIC INTRACO

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, October 23, 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 semi-annual separate and consolidated financial statements for 2026.

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

M.S.D.N: 0302979418 C.T.C.P CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ THƯƠNG MẠI DIC Q.PHÚ NHUẬN - T.P HỒ CHÍ MINH

Chairman of the board
Nguyen Duc Hai

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ THƯƠNG MẠI DIC
Ký ngày: 23/10/2026 16:15:29

DIC INVESTMENT AND TRADING JOINT STOCK COMPANY
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No.: 129.-2026/CV-DIC-Intraco
"Explanation: Refusal to express an opinion on the audited semi-annual separate and consolidated financial statements for 2026"

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Ho Chi Minh City, October 23 , *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 semi-annual separate and consolidated financial statements for 2026 as follows:

1. Explanation of Auditor's opinion:

For short-term customer receivables, short-term prepayments to suppliers, advances, other short-term receivables, short-term payables to suppliers, short-term prepayments from buyers, other short-term payables, the Company is assessing the ability to recover and determining losses for these receivables. The economic difficulties have affected the business situation of DIC Company and its partner companies. Short-term receivables have encountered many difficulties, thus affecting the Company's payable situation.

Regarding the investment cooperation with Industrial Development Company Limited, the investment in Yen Mao Cement Joint Stock Company and the capital contribution investment under the contract from 2014 to present that the parties have not completed and are temporarily suspended, the Partner Company will review the actual situation and implement in the near future.

Regarding inventory, due to the Company's difficult business situation, inventory turnover has been slow for a long time.

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 semi-annual separate financial statements and consolidated financial statements for 2026 was affected and prolonged, so the Company was unable to promptly and fully provide relevant records and documents on time to the Auditing Company.

With respect to revenue received by the Company's Office, the Company did not issue invoices on a timely basis for such revenue during the first six months of 2026. In addition, the Company has not paid the bank loan interest expenses incurred. Accordingly, such interest expenses will not be deductible for CIT purposes, thereby affecting net profit after tax as presented in the interim consolidated statement of profit or loss.

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.*

M.S.D.N: 0312[illegible]487 - C.T.C.P
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Chairman of the board
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