

DIC INVESTMENT AND TRADING JOINT STOCK COMPANY (DIC Intraco)

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No: 215/2025/CBTT/DIC INTRACO

Ho Chi Minh City, September 11, 2025

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 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.

0302573482
PERSON AUTHORIZED TO DISCLOSE INFORMATION



Phó Tổng Giám Đốc
Nguyễn Anh Kiệt

No.: 214...-2025/CV-DIC-Intraco

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

Ho Chi Minh City, September, 11/2025

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

The company has filed a lawsuit and submitted it to the People's Court of Ba Ria - Vung Tau province to request Vietnam Electricity (EVN) to pay this debt. According to the lawsuit, DIC Investment and Trading Joint Stock Company requested Vietnam Electricity (EVN) to refund a total amount of 208,169,609,834 VND. The People's Court of Ba Ria Vung Tau province announced the acceptance of the case. Up to now, the Company has received Decision of the People's Court of Ba Ria-Vung Tau province on the first instance trial of the above lawsuit; as a result, Vietnam Electricity (EVN) has also implemented the Decision of the judgment.

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

