

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.

**PERSON AUTHORIZED TO DISCLOSE INFORMATION**



Phó Tổng Giám Đốc  
*Nguyễn Anh Kiệt*



**DIC INVESTMENT AND TRADING  
JOINT STOCK COMPANY**

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

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

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

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*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 large public company, the consolidated financial statements are compiled from financial statements from subsidiaries, branches, dependent accounting plants, and these units are





