

**DIN CAPITAL INVESTMENT
GROUP JOINT STOCK
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

-----***-----

No: **08/2025/CV-PDB**

Da Nang, January 24, 2025

*(Re: Explanation of changes in net
profit after tax Q4/2024 compared to
Q4/2023 for the parent company)*

To:

- **STATE SECURITIES COMMISSION OF VIETNAM**
- **HANOI STOCK EXCHANGE**

1. Listed organization: Din Capital Investment Group Joint Stock Company
2. Stock code: **PDB**
3. Address: 4th Floor, 76-78 Bach Dang, Hai Chau I Ward, Hai Chau District, Da Nang City, Vietnam
4. Phone: (0236) 3737973
5. Information disclosure content: Parent company's financial statements for Q4/2024 prepared on January 24, 2025.
6. Explanation details: The net profit after corporate income tax (NPAT) in the Statement of Comprehensive Income for Q4/2024 compared to Q4/2023 has fluctuated by 10% or more in accordance with the provisions of Circular 96/2020/TT-BTC issued by the Ministry of Finance.

The NPAT of the parent company in Q4/2024 is negative VND 2,978,041,107, a decrease of VND 299,051,527, equivalent to a drop of 11,16% compared to Q4/2023. Specific figures are as follows:

Items	Q4/2024	Q4/2023	Increase/Decrease	
			Value	%
Revenue	15.169.038.502	9.551.044.151	5.617.994.351	58,82%
Cost of sales	12.462.026.111	9.499.803.954	2.962.222.157	31,18%
Operating profit	2.560.867.220	-2.306.168.407	4.867.035.627	-211,04%
Administrative expenses	314.820.723	2.095.563.457	-1.780.742.734	-84,98%
Profit before tax	467.446.167	-2.678.989.580	3.146.435.747	-117,45%
NPAT	-2.978.041.107	-2.678.989.580	-299.051.527	11,16%



In Q4/2024, net revenue increased by VND 5,617,994,351, equivalent to a rise of 58.82% compared to the same period last year. Thanks to improvements in production processes and cost management, operating profit increased by VND 4,867,035,627, while administrative expenses decreased by 84.98% compared to the same period.

However, despite these positive results, NPAT in Q4/2024 decreased by VND 299,051,527 equivalent to a drop of 11.16% compared to the same period last year. The primary reason for this decline is that, during the period, the tax authorities conducted inspections and reassessed the company's tax obligations for previous years. As a result, the company incurred additional tax payments and related expenses totaling more than VND 5 billion, which impacted the NPAT.

We hereby confirm that the information disclosed above is truthful and we take full responsibility under the law for the content of this disclosure.

The full financial statements are published on the website: www.dincapital.com

Sincerely!

Recipients:

- As addressed;
- Board of Directors (for reporting);
- Supervisory Board (for reference);
- Executive Board (for reference);
- Website (for disclosure);
- Filing: Office.

GENERAL DIRECTOR



DANG TIEN DUC