

BALANCE SHEET

As at 31 December 2025

Unit: VND

Item	Code	Description	Closing balance	Opening balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		83,286,464,181	161,959,384,873
I. Cash and cash equivalent	110		32,719,028	180,645,368
1. Cash	111		32,719,028	180,645,368
2. Cash equivalents	112		-	-
III. Short - term receivables	130		40,518,445,673	109,137,481,250
1. Trade receivables	131		49,936,651,464	126,161,399,180
2. Advance to suppliers	132		865,342,153	1,374,602,952
3. Other short-term receivables	136		162,422,037	137,130,575
4. Provision for doubtful debts (*)	137		(10,445,969,981)	(18,535,651,457)
5. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		42,735,299,480	52,606,233,720
1. Inventories	141		42,735,299,480	52,606,233,720
2. Provision for decline in inventory (*)	149		-	-
V. Current assets	150		-	35,024,535
1. Short-term prepaid expenses	151		-	2,792,969
2. VAT deducted	152		-	-
3. Taxes and payable to state budget	153		-	32,231,566
B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)	200		196,613,269,569	229,473,670,146
II. Fixed assets	220		154,761,047,632	187,395,362,691
1. Tangible fixed assets	221		154,761,047,632	187,395,362,691
- Original cost	222		326,688,145,892	354,822,458,811
- Accumulated depreciation (*)	223		(171,927,098,260)	(167,427,096,120)
3. Intangible fixed assets	227		-	-
- Original cost	228		36,337,500	36,337,500
- Accumulated depreciation (*)	229		(36,337,500)	(36,337,500)
IV. Long-term asset in progress	240		41,369,068,511	41,363,496,851
1. Long-term business costs in progress	241		41,277,483,511	41,271,911,851
2. Long-term construction costs in progress	242		91,585,000	91,585,000
V. Long- term financial Investments	250		65,816,155	80,738,079
1. Cash for long-term stock	253		151,500,000	151,500,000
2. Long-term allowance for financial investment(*)	254		(85,683,845)	(70,761,921)
VI. Other long-term assets	260		417,337,271	634,072,525
1. Long-term Prepaid expense	261		417,337,271	634,072,525
TOTAL ASSETS (270 = 100 + 200)	270		279,899,733,750	391,433,055,019



C. PAYABLE DEBTS (300= 310 + 330)	300		93,507,716,839	206,859,681,505
I. Short-term liability	310		74,549,223,038	151,756,622,195
1. Short-term payable to supplier	311		7,566,958,268	83,491,308,573
2. Short-term advances from customers	312		400,896,000	1,170,586,416
3. Taxes and payable to state budget	313		2,248,847,113	507,680,555
4. Payable to employees	314		250,741,933	151,211,012
5. Other short-term payable items	319		1,792,071,584	1,780,465,984
6. Short-term borrowings and finance lease liabilities	320		62,234,338,485	64,600,000,000
7. Bonus & welfare funds	322		55,369,655	55,369,655
II. Long-term liability	330		18,958,493,801	55,103,059,310
1. Trade payables	331		-	33,044,565,509
2. Intercompany long-term payables	332		-	-
3. Other long-term payables	333		-	-
4. Intra-company payables for operating capital received	334		-	-
5. Intra-company long-term payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		18,558,493,801	18,558,493,801
8. Long -term Financial loan and leasing liabilities	338		400,000,000	3,500,000,000
D. CAPITAL (400 = 410 + 430)	400		186,392,016,911	184,573,373,514
I. Capital	410		186,392,016,911	184,573,373,514
1. Contributed legal capital	411		156,225,520,000	156,225,520,000
- Ordinary shares with voting rights	411a		156,225,520,000	156,225,520,000
2. Share premium	412		7,176,000,000	7,176,000,000
8. Investment & development funds	418		1,126,570,906	1,126,570,906
4. Undistributed earnings	421		21,863,926,005	20,045,282,608
- Undistributed earnings at the end of the previous period	421a		20,045,282,608	18,673,309,127
- This period undistributed earnings	421b		1,818,643,397	1,371,973,481
II. Other sources and funds	430		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		279,899,733,750	391,433,055,019

Prepared by

Tran Thi Truc Lan
Tran Thi Truc Lan

Chief Accountant

Tran Thi Truc Lan
Tran Thi Truc Lan



Nhơn Trách, date 31 December 2025

General Director

Huỳnh Trung Hiếu
Huỳnh Trung Hiếu


INCOME STATEMENT

The fourth quarter of 2025

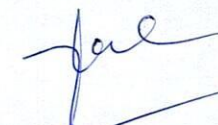
Unit: VND

Item	Code	Description	Quarter 3		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Gross Sales	01	VI.24	103,040,796,699	89,721,709,385	442,553,845,832	238,440,888,006
2. Less deductions	02		20,615,290,960	-	20,615,290,960	81,434,375
3. Net sales (10 = 01 - 02)	10		82,425,505,739	89,721,709,385	421,938,554,872	238,359,453,631
4. Cost of sales	11	VI.25	86,283,085,902	85,503,036,689	418,785,683,317	222,386,677,121
5. Gross profit/ (loss) (20 = 10 - 11)	20		(3,857,580,163)	4,218,672,696	3,152,871,555	15,972,776,510
6. Financial activities income	21	VI.26	559,455	317,712	1,729,918	19,456,583
7. Financial activities expenses	22	VI.27	1,005,026,924	1,172,770,791	4,219,584,277	4,893,089,475
- In which: Loan interest expenses	23		1,005,026,924	1,172,770,791	4,204,662,353	4,822,327,554
8. Selling expenses	25		1,405,822,244	(83,550,974)	1,433,531,469	642,323,842
9. General & administration expenses	26		(3,461,272,929)	3,190,129,757	(112,012,154)	8,842,826,545
10. Operating profit/(loss) (30 = 20 + (21 - 22) - 25 - 26)	30		(2,806,596,947)	(60,359,166)	(2,386,502,119)	1,613,993,231
11. Other income	31		3,616,693,664	270,789,158	4,263,719,173	504,727,192
12. Other expenses	32		-	4,765,760	-	6,134,934
13. Other profit/(loss) (40 = 31 - 32)	40		3,616,693,664	266,023,398	4,263,719,173	498,592,258
14. Profit/(loss) before tax (50 = 30 + 40)	50		810,096,717	205,664,232	1,877,217,054	2,112,585,489
15. Current business income tax charge	51	VI.28	58,573,657	-	58,573,657	740,612,008
17. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		751,523,060	205,664,232	1,818,643,397	1,371,973,481
18. Earning per share (*)	70		48	13	116	88
19. Diluted Earnings per Share	71					

Prepared by



Tran Thi Truc Lan

Chief Accountant


Tran Thi Truc Lan


Month, date 31 December 2025

General Director


Huynh Trung Hieu

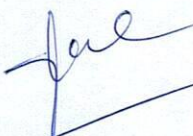
CASH FLOW STATEMENT

(Direct Method) (*)
The fourth quarter of 2025


Unit: VND

Item	Code	Description	Cumulative from the beginning of the year to the end of this quarter (2025)	Cumulative from the beginning of the year to the end of this quarter (2024)
A	B	C	1	2
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		536,465,953,347	178,018,487,126
2. Payments to suppliers	02		(524,459,768,002)	(158,181,747,931)
3. Payments to employees	03		(2,080,609,993)	(2,690,937,161)
4. Loan interests already paid	04		(4,204,662,353)	(4,822,327,554)
5. Payments for corporate income tax	05		(499,807,887)	(295,417,656)
6. Other gains	06		4,842,872,125	2,931,670,109
7. Other disbursements	07		(4,577,046,154)	(3,493,866,377)
Net cash flows from operating activities	20		5,486,931,083	11,465,860,556
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(170,925,926)	(6,814,667,724)
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22		-	-
3. Loans given and purchases of debt instruments of other entities	23		-	-
7. Receipts of loans given, dividends and profit shared	27		1,729,918	19,456,583
Net cash flows from investing activities	30		(169,196,008)	(6,795,211,141)
III. Cash flows from financing activities				
1. Gains from stock issuance and capital contributions from shareholders	31		-	-
2. Repayments of capital contributions to owners and repurchases of stocks already issued	32		-	-
3. Short-term and long-term loans received	33		154,460,697,740	115,958,031,022
4. Loan principal amounts repaid	34		(159,926,359,155)	(123,795,708,180)
5. Dividends and profit shared to the owners	36		-	-
Net cash flows from financing activities	40		(5,465,661,415)	(7,837,677,158)
Net cash flows during the period (50 = 20 + 30 + 40)	50		(147,926,340)	(3,167,027,743)
Beginning cash and cash equivalents	60		180,645,368	3,347,673,111
Effects of fluctuations in foreign exchange rates	61			
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	V.11	32,719,028	180,645,368

Prepared by


Tran Thi Truc Lan

Chief Accountant


Tran Thi Truc Lan

Nhon Trach, date 31 December 2025
General Director

Huynh Trung Hieu

NOTES TO THE FINANCIAL STATEMENTS

I. ENTERPRISE INFORMATION

Form of ownership

DIC – Dong Tien Joint Stock Company was established under Business Registration Certificate No. 4703000145 issued by the Department of Planning and Investment of Dong Nai Province on August 3, 2004, with the 11th amendment on January 12, 2023, under the enterprise code 3600692809.

The Company's headquarters is located at 17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province.

The Company's current charter capital is 156.225.520,000 VND, divided into 15.622.552 equal shares, with a par value of 10,000 VND per share.

Total employees of the Company as at December 31, 2025, were 14 people

The Company has listed all of its shares on the Hanoi Stock Exchange under the ticker symbol DID.

Principal activities

- Land leveling;
- Construction of civil, industrial, transportation, irrigation, and water supply and drainage works;
- Installation of equipment for construction projects;
- Production of concrete and other products from cement and mortar;
- Trading in construction materials, indoor water supply equipment, heating equipment and spare parts, electrical system equipment and tools, air conditioning equipment, sanitary equipment, steel structures, construction iron and steel, metal pipes, sheets and steel plates, metal wires, aluminum frames, copper frames, wood (from legal sources), hardware, and construction machinery and equipment;
- Real estate business;
- Real estate brokerage and auction;
- Investment in the construction of urban areas and industrial zones;
- Buying, selling, leasing, and repairing specialized vehicles and construction machinery and equipment.

II. ACCOUNTING PERIOD AND CURRENCY

1. Fiscal year

The company's fiscal year is from 1 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnam Dong (VND)

III. ACCOUNTING STANDARDS AND SYSTEM

1. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

Applicable accounting system

The financial statements have been prepared in accordance with Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, providing guidance on the Corporate Accounting System

Compliance to Vietnamese accounting system and standards

The financial statements have been prepared in accordance with Vietnamese Accounting Standard, the Vietnamese Accounting system and comply relevant statutory requirements.

Accounting system and form of records

The company uses the General journal method to records its transactions.

2. ACCOUNTING POLICIES

Cash and equivalents

Cash include cash on hand, cash in bank (demand and term), cash in transit and monetary gold. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash as of the balance sheet date.

Receivables and provision for doubtful debts

The provision for doubtful debts is made for receivables overdue by three months or more, or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar financial difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories includes direct material costs, direct labor costs, and, if applicable, overhead costs necessary to bring the inventories to their current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is estimated as the selling price less the costs of completion, as well as marketing, selling, and distribution expenses incurred.

The Company's provision for inventory devaluation is made in accordance with current accounting regulations. Accordingly, the Company is allowed to set up a provision for obsolete, damaged, or substandard inventories if the actual value of the inventories exceeds their net realizable value at the end of the accounting period.

Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other direct costs related to bringing the asset to a condition ready for use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Years
Buildings and structures	10 - 25
Machinery and equipment	6 - 10
Transport vehicles	10 - 14
Management equipment and tools	6 - 10
Others	6 - 10

Construction in progress

Assets under construction for the purpose of production, leasing, management, or any other purposes are recognized at cost. This cost includes related service costs and borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets is calculated in the same way as for other assets, starting when the asset is ready for use.

Long-term prepaid expenses

Long-term prepaid expenses include tools, equipment, major repair costs of fixed assets, and mechanical components used in construction that have a high value and provide benefits over a long period

Revenue recognition

Revenue is recognized when the outcome of the transaction can be reliably measured, and the Company is likely to receive the economic benefits from the transaction. Sales revenue is recognized when goods are delivered and the ownership rights are transferred to the buyer.

Construction contracts and service contracts

The revenue from the Company's construction contracts is recognized in accordance with the Company's accounting policy for construction contracts, as follows:

When the outcome of a construction contract can be reliably estimated, revenue and costs related to the contract are recognized in proportion to the work completed at the end of the accounting period. This is calculated based on the percentage of costs incurred for the completed work at the end of the accounting period compared to the total estimated costs of the contract, except when these costs do not correspond to the portion of construction completed. This cost may include additional expenses, compensation, and performance bonuses as agreed with the customer.

When the outcome of a construction contract cannot be reliably estimated, revenue is recognized only to the extent of the costs incurred for the contract that are expected to be recoverable.

Revenue from service contracts is recognized when there is evidence of the proportion of the service provided that has been completed at the end of the accounting period.

Financial revenue mainly includes interest income from term deposits and bank deposits, which is recognized based on the monthly interest notifications from the bank.

Loan interest expenses

Loan interest expenses directly attributable to the acquisition, construction, or production of assets that take a relatively long time to complete and become ready for use or operation are capitalized as part of the cost of the asset until the asset is ready for use or operation. Any income earned from temporarily investing borrowed funds is deducted from the cost of the related asset.

All other loan interest expenses are recognized in the Income Statement as they are incurred.

Provisions

Provisions are recognized when the Company has a present obligation arising from a past event, and it is probable that the Company will have to settle the obligation. Provisions are determined based on the management's estimate of the costs necessary to settle the obligation at the end of the accounting period.

Taxes

DIC - Dong Tien Joint Stock Company is a newly established company located in Nhon Trach 2 Industrial Park. According to Clause 13, Item b, Article 36 of Decree 152/2004/ND-CP dated August 6, 2004, which amends and supplements some provisions of Decree 164/2003/ND-CP dated December 22, 2003, of the Government detailing the implementation of the Corporate Income Tax Law, DIC - Dong Tien Joint Stock Company is exempt from corporate income tax for 3 years from

the year it starts earning taxable income (from 2006) and is entitled to a 50% tax reduction for the following 7 years (from 2009).

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of the inspection by the competent tax authorities.

Other taxes are applied in accordance with the current tax laws in Vietnam.

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DIC - DONG TIEN JOINT STOCK COMPANY17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach
Commune, Dong Nai Province**Form no: B09-DN**Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014
of the Ministry of Finance**V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET****1. Cash and cash equivalents**

	31/12/2025 VND	01/01/2025 VND
Cash on hand	14,930,804.00	
Cash in bank	17,788,224	180,645,368
Total	32,719,028	180,645,368

2. Accounts receivable

	31/12/2025 VND	01/01/2025 VND
a) Short - term trade receivables	49,936,651,464	126,161,399,180
- <i>Nhon Trach 2 Reinforced Concrete Corporation</i>	22,926,813,512	80,379,823,156
- <i>The Gioi Nha Construction Material Supermarket Joint Stock Company</i>	3,161,214,290	763,370,258
- <i>Ban Thach Construction Investment Joint Stock Company</i>	2,810,747,112	4,192,541,048
- <i>Others</i>	21,037,876,550	40,825,664,718
b) Long - term trade receivables		
Total	49,936,651,464	126,161,399,180

3. Other receivables

	31/12/2025 VND	01/01/2025 VND
a) Other short-term receivables	162,422,037	137,130,575
- <i>Advances for employees</i>	162,422,037	136,965,125
- <i>Social and health insurance</i>		
- <i>Others</i>		165,450
b) Other long - term receivables		
Total	162,422,037	137,130,575

DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province

Form no: B09-DN

Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance

4. Inventories

	31/12/2025 VND	01/01/2025 VND
- Goods in transit	42,735,299,480	52,606,233,720
Total	42,735,299,480	52,606,233,720

5. Tangible fixed assets

Item	Building and structures VND	Equipment & machines VND	Stransportation vehicles VND	Office equitments VND	Others VND	Total VND
I. History cost						
1. Beginning balance:	182,316,337,754	51,277,395,311	96,183,993,415	87,369,890	4,051,581,205	333,916,677,575
- Additions						
- Transfers from CIP						
- Liquidation or transfer of assets			7,228,531,683			7,228,531,683
- Other reductions						
2. Ending balance:	182,316,337,754	51,277,395,311	88,955,461,732	87,369,890	4,051,581,205	326,688,145,892
II. Accumulated depreciation						
1. Beginning balance:	51,433,981,921	38,993,850,799	77,664,978,719	87,369,890	2,836,622,956	171,016,804,285
- Charge for the quarter	3,350,650,719	666,444,051	2,118,176,288		86,967,426	6,222,238,484
- Other increase						
- Liquidation or transfer of assets			5,311,944,509			5,311,944,509
- Other reductions						
2. Ending balance:	54,784,632,640	39,660,294,850	74,471,210,498	87,369,890	2,923,590,382	171,927,098,260
III. Net book value						
1. Beginning balance:	130,882,355,833	12,283,544,512	18,519,014,696		1,214,958,249	162,899,873,290
2. Ending balance:	127,531,705,114	11,617,100,461	14,484,251,234		1,127,990,823	154,761,047,632

6. Intangible fixed assets

Item	Land use rights VND	Patents and inventions VND	Trademarks and trade names VND	Computer software VND	Others VND	Total VND
I. History cost						
1. Beginning balance:				36,337,500		36,337,500
- Additions						
2. Ending balance:				36,337,500		36,337,500
II. Accumulated depreciation						
1. Beginning balance:				36,337,500		36,337,500
- Charge for the quarter						
2. Ending balance:				36,337,500		36,337,500
III. Net book value						
1. Beginning balance:						
2. Ending balance:						

7. Long-term asset in progress**a) Long-term construction costs in progress (*)**

New urban area project

DIC - Dong Tien Housing Project

b) Construction in progress

Renovation of DIC ĐT office building

Total

	31/12/2025 VND	01/01/2025 VND
	41,277,483,511	41,271,911,851
	14,189,163,718	14,189,163,718
	27,088,319,793	27,082,748,133
	91,585,000	91,585,000
	91,585,000	91,585,000
Total	41,369,068,511	41,363,496,851

(*) This is the incurred expense of the new urban area project and the DIC - Dong Tien Project in Long Tan Commune, Nhon Trach District, Dong Nai province.

DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province

Form no: B09-DN

Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance

8. Prepaid expenses

	31/12/2025 VND	01/01/2025 VND
a) Short - term prepaid expenses		2,792,969
- Insurance expenses		2,792,969
- Others expenses		
b) Long - term prepaid expenses	417,337,271	634,072,525
- Tool and equipments	1,316,700	
- Construction and repair expenses	416,020,571	634,072,525
Total	417,337,271	636,865,494

9. Financial loan and leasing liabilities

	31/12/2025 VND	01/01/2025 VND
a) Short-term financial loan	62,234,338,485	64,600,000,000
- Agribank	23,100,000,000	24,600,000,000
- Vietinbank	39,134,338,485	40,000,000,000
b) Long-term financial loan	400,000,000	3,500,000,000
- Vietinbank		
- Agribank	400,000,000	3,500,000,000
Total	62,634,338,485	68,100,000,000

10. Taxes and payable to state budget

	31/12/2025 VND	01/01/2025 VND
Value Added Tax	2,170,211,741	
Business income tax	58,573,657	499,807,887
Personal income tax	20,061,715	7,872,668
Other taxes		
Total	2,248,847,113	507,680,555

11. Other payables

	31/12/2025 VND	01/01/2025 VND
a) Other short-term payable	1,792,071,584	1,780,465,984
- Trade Union fees	988,091,584	968,735,984
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Others	803,980,000	811,730,000
b) Other long-term payable	18,558,493,801	18,558,493,801
Long-term deposits received	18,558,493,801	18,558,493,801
Total	20,350,565,385	20,338,959,785

12 Owner's equity

Item	Paid in capital	Share premium	Investment & development funds	Others	Undistributed earnings	Total
A	1	4	7	8	6	9
Current quarter's beginning:	156,225,520,000	7,176,000,000	1,126,570,906		21,112,402,945	185,640,493,851
Current quarter's capital received						-
Current quarter's profit/loss					751,523,060	751,523,060
Current quarter's ending:	156,225,520,000	7,176,000,000	1,126,570,906		21,863,926,005	186,392,016,911

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue

	Quarter IV/2025 VND	Quarter IV/2024 VND
Gross sale	103,040,796,699	89,721,709,385
Including:		
<i>Sales of goods</i>	97,372,681,122	80,775,115,993
<i>Sales of services</i>	5,668,115,577	8,946,593,392
<i>Sales from selling Nova Phan Thiet apartments</i>	-	
Sale discount		
Total	103,040,796,699	89,721,709,385

3. Cost of goods sold

	Quarter IV/2025 VND	Quarter IV/2024 VND
Cost of goods sold for finished products and merchandise sold	79,054,037,353	79,214,582,627
Cost of services provided	7,229,048,549	6,288,454,062
Cost from selling Nova Phan Thiet apartments		
Total	86,283,085,902	85,503,036,689

4. Financial income

	Quarter IV/2025 VND	Quarter IV/2024 VND
Bank interest	559,455	317,712
Total	559,455	317,712

5. Financial expenses

	Quarter IV/2025 VND	Quarter IV/2024 VND
Provision for impairment of financial investments		
Loan interest	1,005,026,924	1,172,770,791
Total	1,005,026,924	1,172,770,791

6. Selling expenses and General & administration expenses

	Quarter IV/2025 VND	Quarter IV/2024 VND
a) Selling expenses	1,405,822,244	-83,550,974
- Cost of Salary	1,405,822,244	-100,788,355
- Other cost of cash		17,237,381.00
b) General & administration expenses	-3,461,272,929	3,190,129,757
- Employees cost	762,176,255	505,844,327
- Adjusting salary costs from account 642 to account 641	-1,405,822,244	
- Fixed asset depreciation	15,983,022	40,850,430
- Provision for doubtful debts cost	-2,943,760,802	2,581,927,960
- Other cost of cash	110,150,840	61,507,040

7. Production and business costs by factor

8. Current business income tax charge

	Quarter IV/2025 VND	Quarter IV/2024 VND
Current business income tax charge	58,573,657	
Total	58,573,657	

DIC - DONG TIEN JOINT STOCK COMPANY

17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune,
Dong Nai Province

Form no: B09-DN

Issued together with Circular No. 200/2014/TT-BTC dated 22/12/2014 of the
Ministry of Finance

VII. OTHER INFORMATION

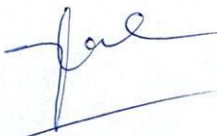
1. Subsequent events after the end of the accounting period

No significant events occurred at the end of the accounting period.

2. comparative data

The comparative data consists of the financial statements for the year ending December 31, 2024 which audited by HCM Branch - Vaco Auditing Company Limited, and the financial statements for the period from January 1, 2025, to June 30, 2025, which audited by NVA Auditing Company Limited.

Chief Accountant


Tran Thi Truc Lan



General Director


Huynh Trung Hieu

DIC – DONG TIEN JOINT STOCK COMPANY

Số/No.: 1901/2026/BCTC

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, Date 20 January 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: HaNoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines for information disclosure in the securities market, DIC - Dong Tien Joint Stock Company hereby discloses its financial statements (F/S) for the fourth quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: DIC – DONG TIEN JOINT STOCK COMPANY

- Securities symbol: DID
- Address: 17 Lot, Nhon Trach 2 IZ, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province.
- Tel: 0779032162
- Email: thuy.lt@tgngroup.vn

Fax:

Website: dicdongtien.vn

2. Content of information disclosure:

- Financial Statements for the fourth quarter of 2025

☒ Separate Financial Statements (for listed organizations without subsidiaries and superior accounting units with affiliated units);

☐ Consolidated Financial Statements (For listed organizations with subsidiaries);

☐ Aggregated Financial Statements (For listed organizations with accounting units directly under their separate accounting system).

- Cases that must explain the reasons:

+ The auditing organization issues an opinion that is not an unqualified opinion regarding the financial statements (for financial statements that have been reviewed/audited):

☐ Yes☒ No

The explanatory document in cases of say yes:

☐ Yes☒ No

+ The after-tax profit in the reporting period has a discrepancy of 5% or more before and after the audit, changing from a loss to a profit or vice versa (for the audited financial statements of 2024):

☐ Yes☒ No

The explanatory document in cases of say yes:

☐ Yes☒ No

+ The after-tax profit from corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period in the previous year:

☒ Yes☐ No

The explanatory document in cases of say yes:

☒ Yes☐ No

+ The after-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☒ No

The explanatory document in cases of say yes :

☐ Yes

☒ No

This information has been disclosed on the company's website on the date: 20/01/2026 at the following link: <http://dicdongtien.vn/Shareholder.html>

DIC – DONG TIEN JOINT STOCK COMPANY

General Director

Attached documents:

- Financial statements for the fourth quarter of 2025
- Explanations Relating To the financial statements



Huynh Trung Hieu

