



## DIC – DONG TIEN JOINT STOCK COMPANY

No.: 104 /DID-TCKT

V/v: Explanation of Financial Statements being  
qualified by auditors for three consecutive years or more

Dong Nai, Date 15 April 2026

To:

- THE STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE

### 1. Information Disclosure Entity:

- Company name: **DIC – Dong Tien Joint Stock Company**
- Ticker symbol: DID
- Address: Lot 17, Nhon Trach 2 Industrial Park, Provincial Road 25B, Nhon Trach Commune, Dong Nai Province.
- Tel: 0779032162
- Email: thuy.ltt@tngroup.vn
- Website: dicdongtien.vn

### 2. Content of Information Disclosure and Explanation:

DIC – Dong Tien Joint Stock Company hereby provides an explanation to clarify the reason why the DID ticker on the UPCoM trading system has been placed under warning due to the financial statements receiving qualified audit opinions for three consecutive years or more, as follows:

#### 2.1. Reason:

The audit firm issued qualified opinions on tangible fixed assets because financial statement audits are conducted to express an opinion on the financial position based on standard audit procedures. These procedures are not intended to provide an opinion on the final settlement value of completed construction investment projects. Such an opinion can only be formed when specific audit procedures are performed for the finalization of completed construction investment projects.

#### 2.2. Remedial Measures:

The Company is in the process of engaging an independent audit firm to perform audits of the final settlement of completed construction investment projects in accordance with regulations.

Upon completion, the Company will:

- Update and adjust (if any) the value of fixed assets based on the audit results of the project finalization;
- Use this as a basis to eliminate the qualified opinion in subsequent financial reporting periods.

DIC – Dong Tien Joint Stock Company respectfully submits this explanation of the causes and remedial measures to the State Securities Commission and the Hanoi Stock Exchange for consideration.

Respectfully.



**Recipients:**

- As above.
- Board of Supervisors;
- Archive at the Document Management/Accounting Department.



General Director

Huynh Trung Hieu

