

No.: 2404E/2026/DDG/CV

*Re: Explanation of the qualified audit opinion
on the separate and consolidated financial
statements*

Ho Chi Minh City, April 24, 2026

**To: THE STATE SECURITIES COMMISSION
HANOI STOCK EXCHANGE**

- Pursuant to Circular 76/TT-BTC dated 06/11/2024 of the Ministry of Finance guiding the disclosure of information on the stock market;
- Based on the separate and consolidated audited financial statements (FS) for 2025 of Dong Duong Import-Export Investment Industrial Joint Stock Company (Script: Dong Duong Company).

Dong Duong Company would like to submit an audit opinion except in the Separate and Consolidated Financial Statements (FS) as follows:

Regarding the basis of the exception opinion on the separate and consolidated financial statements, the Company has not set aside provisions for Mr. Nguyen Van Hop's overdue receivables arising from the transaction of the Company transferring shares in its subsidiary - CL Joint Stock Company.

Reason: The receivables from Mr. Nguyen Van Hop arising from the transfer of shares in the subsidiary – CL Joint Stock Company and have been recovered by Dong Duong Company more than 70% of the value. Up to now, the remaining debt balance has fallen to less than 30% of the original value. Mr. Nguyen Van Hop committed to pay the remaining amount after stabilizing his personal finances and committed to completing it before the end of the 2026 financial year.

Thank you very much./.

LEGAL REPRESENTATIVE



Tran Kim Sa