

**DEVELOPMENT INVESTMENT
CONSTRUCTION NUMBER 2 JSC.**

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No.: 162 /CV – DIC No2 - TCKT

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom - Happiness

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Ho Chi Minh City, August, 08th, 2026

**To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange**

1. Company Name: Development Investment Construction Number 2 JSC.
2. Stock Code: **DC2**
3. Head Office: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, HCM City.
4. Phone: 02543 613944, Fax: 02543 616365
5. Authorized Information Disclosure Representative: Mr. Tran Van Chung
6. Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, providing guidelines on information disclosure on the securities market.
7. Based on the reviewed financial statements for the first six months of 2026

Explanation for the variance in after-tax profit for the first six months of 2026 compared to the same period in 2025, and the variance between pre-review and post-review figures for the first six months of 2026. Development Investment Construction Number 2 JSC. would like to provide the following explanations:

I. Explanation for the variance in after-tax profit from the same period last year:

- Business results for the first six months of 2026: Profit of VND 2,155,577,643
- Business results for the first six months of 2025: Profit of VND 3,824,678,148
Decrease VND 1,669,100,505

Main reasons:

1. Financial expenses in the first six months of 2026 increased by VND 3,728,282,961 due to higher lending interest rates and higher outstanding loans as the Owner is facing financial difficulties affect the projects collected payments; and a increase in deductible loan interest when calculating corporate income tax.

These key factors led to the decrease in profit of VND 1,669,100,505 compared to the same period last year.

II. Explanation for the variance in after-tax profit before and after the review for the first six months of 2026:

- After-tax profit for the first six months of 2026 reported by the Company: VND 2,281,674,510
- After-tax profit for the first six months of 2026 (post-review): VND 2,155,577,643
Decrease: VND 126,096,867

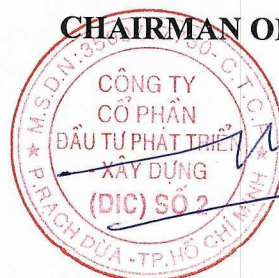
Reason for the decrease is an increase in Financial expenses by VND 89,375,607 and administrative expenses by VND 81,102,233 and.

We hereby certify that the above information is true and accurate, and we take full responsibility before the law for the content of this explanation.

Sincerely!

Recipients:

- As above;
- Archive: AO, F&A Dept.



PHAM DUC DUNG