Form No. 01-A

DONG NAI ROOFSHEET AND CONSTRUCTION MATERIALS JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No.: 312026/CV-TL	*Dong Nai, August 14, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

CÔNG TY CỔ PHẦN TẤM LỢP - VẬT LIỆU XÂY DỰNG ĐỒNG NAI

Digitally signed by CÔNG TY CỔ PHẦN TẤM LỢP - VẬT LIỆU XÂY DỰNG ĐỒNG NAI
DN: C=VN, S=ĐỒNG NAI, L=TP.Biên Hòa, CN=CÔNG TY CỔ PHẦN TẤM LỢP - VẬT LIỆU XÂY DỰNG ĐỒNG NAI, OID.0.9.2342.19200300.100.1.1=MST:3600475018
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Location: your signing location here
Date: 2026-08-14 14:14:02
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To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding information disclosure on the securities market, Dong Nai Roofsheet and Construction Materials Joint Stock Company hereby discloses to the Hanoi Stock Exchange its reviewed semi-annual financial statements (FS) for 2026, as follows:

1. Name of organization:

- Stock Code: DCT
- Address: Bien Hoa 1 Industrial Zone, Street No. 4, Tran Bien Ward, Dong Nai City
- Tel: Fax:
- Email:
- Website:

2. Disclosed content:

- Reviewed semi-annual financial statements (FS) for 2026

☑ Separate FS (applicable to a listed organization without subsidiaries, and to an accounting unit whose superior accounting unit has affiliated units);

☐ Consolidated FS (applicable to a listed organization with subsidiaries);

☐ Combined FS (applicable to a listed organization with affiliated accounting units maintaining a separate accounting apparatus).

- Cases subject to mandatory explanation of causes:

+ The auditing organization issued an opinion other than an unqualified opinion on the FS:

☑ Yes ☐ No

Written explanation, where the answer above is "Yes":

☑ Yes ☐ No

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+ Profit after tax for the reporting period differs by 5% or more between the pre-audit and post-audit figures, or has changed from a loss to a profit or vice versa:

☑ Yes ☐ No

Written explanation, where the answer above is "Yes":

☑ Yes ☐ No

+ Profit after corporate income tax in the income statement for the reporting period has changed by 10% or more compared to the report for the same period of the previous year:

☑ Yes ☐ No

Written explanation, where the answer above is "Yes":

☑ Yes ☐ No

+ Profit after tax for the reporting period is a loss, having changed from a profit in the report for the same period of the previous year to a loss in this period, or vice versa:

☑ Yes ☐ No

Written explanation, where the answer above is "Yes":

☑ Yes ☐ No

This information was published on the Company's website on 14/08/2026 at the following link: donac.net

We hereby undertake that the information disclosed above is true and accurate, and we shall bear full responsibility before the law for the content of the disclosed information.

Enclosed documents:
- Reviewed semi-annual financial statements for 2026;
- Written explanation

Representative of the Organization
Legal Representative/Authorized Person
for Information Disclosure
(Signature, full name, position, company seal)

CÔNG TY CỔ PHẦN TẤM LỢP VẬT LIỆU XÂY DỰNG ĐỒNG NAI

TỔNG GIÁM ĐỐC
Trần Thị Mộng Thu

DONG NAI ROOFSHEET AND CONSTRUCTION MATERIALS JOINT STOCK COMPANY

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No.: 302026/CV-TL

Re: Explanation Relating to the Reviewed Semi-annual Financial Statement for 2026

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

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Dong Nai, August 14, 2026

To: HANOI STOCK EXCHANGE

Pursuant to the information disclosure obligations of listed organizations under Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding information disclosure on the securities market, Dong Nai Roofsheet And Construction Materials Joint Stock Company hereby provides the following explanation to the relevant authorities:

1. **Profit after corporate income tax in the income statement for the reporting period has changed by 10% or more compared to the report for the same period of the previous year**

Unit: VND

Indicators	*Semi-annual 2026*	*Semi-annual 2025*	*Difference*	
			Value	*%*
Net revenue from sale of goods and rendering of services	*298,293,844,958*	*117,971,373,940*	*180,322,471,018*	*153%*
Other profit	*29,735,725,625*	*26,543,936,380*	*3,191,789,245*	*12%*
Accounting profit before tax	*(30,738,646,391)*	*(30,730,478,758)*	*8,167,633*	*0.03%*
Profit after tax	*(32,553,549,025)*	*(30,730,478,758)*	*1,823,070,267*	*6%*

Profit after corporate income tax in the Company's semi-annual Financial Statement (FS) for 2026 was a loss of VND 32,553,549,025, an increase of 6% in the loss compared to the same period of 2025, due to the following reasons:

- In the first six months of 2026, the Company generated other profit from exclusive production fees, and accordingly other profit for 2026 reached VND 29,735,725,625, an increase of 12% compared to the first six months of 2025.

- The Company incurred corporate income tax payable of VND 1,814,902,634 for the first six months of 2026, as it bore bank loan interest expenses at a rate of 12.5% per annum and a default interest penalty of 6.25% per annum (such loan interest expense being excluded when calculating corporate income tax under Government Decree No. 132/2020/ND-CP dated

05/11/2020 on related-party transactions). Accordingly, the high level of loan interest and the resulting corporate income tax payable caused the business operations to incur a loss.

2. **Profit after tax for the reporting period differs by 5% or more between the pre-audit/pre-review and post-audit/post-review figures**

   Pursuant to the independent auditor's report issued by A&C Auditing And Consulting Company Limited on 14/08/2026, and the Company's self-prepared Quarter 1 and Quarter 2 2026 financial statements, a number of items were adjusted in the audited semi-annual financial statements for 2026, including:

   - The auditor recommended recognizing a provisional corporate income tax expense of VND 1,814,902,634 (such loan interest expense being excluded when calculating corporate income tax under Government Decree No. 132/2020/ND-CP dated 05/11/2020 on related-party transactions).

3. **Profit after tax for the reporting period is a loss**

Profit after corporate income tax in the Company's semi-annual FS for 2026 was a loss of VND 32,553,549,025, due to the following reasons:

- Business operations in the semi-annual period of 2026: gross profit from the sale of goods and rendering of services was a loss of VND 14,191,154,384;
- Other income for the semi-annual period of 2026 amounted to VND 29,735,725,625;
- Loan interest expense was excessively high at 12.5% per annum, with default interest of 6.25% per annum, resulting in loan interest expense of VND 43,426,544,739 for the semi-annual period of 2026.
- In addition, the Company incurred corporate income tax payable of VND 1,814,902,634.

⇨ For the reasons set out above, profit after tax for the semi-annual period of 2026 of Dong Nai Roofsheet And Construction Materials Joint Stock Company was a loss.

4. **Regarding the Auditor's Disclaimer of Conclusion on the Reviewed Semi-annual Financial Statements for 2026**

Pursuant to the reviewed semi-annual financial statements for 2026 of Dong Nai Roofsheet And Construction Materials Joint Stock Company, the Company hereby explains the "disclaimer of conclusion" issued by A&C Auditing and Consulting Company Limited., as follows:

- In the first six months of the fiscal year ending December 31, 2026, the Company's business operations continued to incur a loss of VND 32,553,549,025. In addition, accumulated losses as at this date amounted to VND 962,655,205,160, exceeding owners' contributed capital and reserve funds by VND 590,987,280,759. Furthermore, as at June 30, 2026, the Company's short-term liabilities exceeded its short-term assets by VND 941,003,288,718 (see Note VII.4 to the interim financial statements). The Company has also not settled overdue long-term loan principal owed to Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch in the amount of VND 460,657,270,145 (VND 460,657,270,145 at the beginning of the year), with outstanding loan interest expense and late-payment penalties on loan interest of

VND 835,384,319,122 (VND 791,957,774,383 at the beginning of the year). On February 13, 2026, Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch sent Notice No. 1152/CNTPHCM-TH to the Company, notifying it that the Bank had transferred the overdue loan principal and interest to Vietnam Joint Stock Commercial Bank for Industry and Trade Asset Management and Exploitation One Member Company Limited. – Ho Chi Minh City Branch (see Notes V.16 and V.17 to the interim financial statements).

- As at 30/06/2026, the Company's business operations had not yet become profitable, owing to high loan interest expense, default interest penalties and provisional corporate income tax expense; in the income statement for the semi-annual period of 2026, gross profit from the sale of goods and rendering of services was VND -14.19 billion (VND -10.68 billion in the same period of 2025). However, the high bank lending rate of 12.5% per annum and default interest penalty of 6.25% per annum resulted in loan interest expense of VND 43.4 billion (VND 43.4 billion in the same period of 2025), leading to a loss in business results. If this loan could be restructured, the Company would still be able to sustain profitable operations to offset its prior losses, remedy the negative owners' equity position, and remain consistent with the going concern assumption used in preparing the financial statements.

- The Company has not made a provision for the doubtful debt owed by Cong Thanh Cement Joint Stock Company in the amount of VND 279,566,881,907, which is not in compliance with Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System. The auditor issued a disclaimer of opinion regarding the going concern ability of Cong Thanh Cement Joint Stock Company. Had the Company made a full provision for this doubtful debt in accordance with the applicable guidance, the item "Provision for doubtful short-term receivables" (Code 136) in the interim statement of financial position as at June 30, 2026 would have increased by a further VND 279,566,881,907, and "Undistributed profit after tax" (Code 420) would have decreased correspondingly.

- The Company has not made a provision for overdue receivables in respect of trade receivables and advances for the purchase of raw materials from Productinon And Trading Of Construction Materials LNG Tom Joint Stock Company, in the amounts of VND 32,830,483,250 and VND 5,114,139,600, respectively, nor for loan receivables and advances for the purchase of raw materials from International Cement Distribution Joint Stock Company, in the amounts of VND 25,000,000,000 and VND 78,380,475,000, respectively, as the Company assessed these receivables to be recoverable and not impaired. We were not provided with sufficient appropriate audit evidence regarding these assessments by the Company, and accordingly we do not have sufficient information to assess the provision (if any) that would need to be made in respect of these loans and advances.

- The Company has not made a provision for the doubtful debt owed by Cong Thanh Cement Joint Stock Company, as the Company is in the process of requesting payment from this customer.

- The Company has not made a provision for the doubtful debt owed by Productinon And Trading Of Construction Materials LNG TOM Joint Stock Company, in the amounts of VND 32,830,483,250 and VND 5,114,139,600, as the Company recovered VND 852,033,200 of this debt during the first six months of the year. The Company therefore considers that this debt will continue to be recoverable and accordingly has not made a provision.

- The Company has not made a provision for the loan receivable and advance for the purchase of raw materials from International Cement Distribution Joint Stock Company, in the amounts of VND 25,000,000,000 and VND 78,380,475,000, because the Donac plant at Bien Hoa 1 Industrial Zone is currently subject to relocation and has not yet resumed production. Accordingly, once the plant relocation is complete and production resumes, this advance will be reduced.

- The Company is subject to relocation from Bien Hoa 1 Industrial Zone under the "Scheme for Converting Bien Hoa 1 Industrial Zone into an Urban – Commercial – Service Area and Environmental Improvement Project" of the People's Committee of Dong Nai Province (now the People's Committee of Dong Nai City). On July 21, 2026, the People's Committee of Tran Bien Ward also issued Decision No. 2536/QD-UBND on the forced demolition of assets and structures attached to the land in respect of the Company, with the enforcement period running from July 25, 2026 to September 30, 2026 (see Note VII.7 to the notes to the financial statements).
  - On 06/08/2026, the Company sent Official Letter No. 272026/CV-TL to the People's Committee of Tran Bien Ward and the Dong Nai City Land Fund Development Center requesting an extension of the relocation deadline to 30/11/2026.
- According to the consolidated list of securities holders as at June 30, 2026 provided by the Vietnam Securities Depository, the Company was issued Share Ownership Register No. 3600475018 dated July 22, 2024, recording 22,298 treasury shares issued by the Company itself. However, this transaction has not been recorded in the accounting books, and no related information appears in the minutes of meetings, resolutions of the General Meeting of Shareholders and the Board of Directors, or in any other documents.
  - With respect to the figure of 22,298 treasury shares, the Company is reviewing its old records; however, as a considerable amount of time has passed, locating the documentation for the accounting entries has proven difficult.

The above constitutes the entire explanation of Dong Nai Roofsheet And Construction Materials Joint Stock Company relating to the semi-annual financial statements for 2026 audited by A&C Auditing and Consulting Company Limited.

Yours faithfully!

Recipients:
- As above
- Archived: Office.

LEGAL REPRESENTATIVE OF THE COMPANY
(Signature and full name)

CÔNG TY CỔ PHẦN TẤM LỢP VẬT LIỆU XÂY DỰNG ĐỒNG NAI

TỔNG GIÁM ĐỐC
Trần Thị Mộng Thu