

**INTERNATIONAL INVESTMENT  
AND DEVELOPMENT JOINT STOCK  
COMPANY (I.D.I)**



No: 499/2025/CV-IDI  
Re: *Explanation of Q4/2025 Financial  
Statements*

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

*Dong Thap, January 28, 2026*

**To: - The State Securities Commission of Vietnam  
- Ho Chi Minh City Stock Exchange**

The International Investment and Development Joint Stock Company (“Company”) (Stock Symbol: IDI) hereby provides an explanation regarding the fluctuations in business results presented in the Q4/2025 financial statements as follows:

**I. Explanation of differences in business results between the Q4/2025 and Q4/2024 Separate Financial Statements:**

*Unit: VND*

<b>Item</b>	<b>Separate FS Q4/2025</b>	<b>Separate FS Q4/2024</b>	<b>Difference</b>	<b>(%)</b>
Profit after corporate income tax	29.728.836.148	12.473.765.420	17.255.070.728	138.33%

Main reasons:

- Higher selling prices compared to the same period last year resulted in a 35.38% increase in gross profit, equivalent to VND 39.60 billion.
- Selling expenses decreased by 15.26%, equivalent to a reduction of VND 7.56 billion, mainly due to lower freight charges compared to Q4/2024.

**II. Explanation of differences in business results between the Q4/2025 and Q4/2024 Consolidated Financial Statements:**

*Unit: VND*

<b>Item</b>	<b>Consolidated FS Q4/2025</b>	<b>Consolidated FS Q4/2024</b>	<b>Difference</b>	<b>(%)</b>
Profit after corporate income tax	45.766.653.748	18.474.252.648	27.292.401.100	147.73%



**Main reasons:**

- Higher selling prices compared to the same period last year resulted in a 45.86% increase in gross profit, equivalent to VND 57.87 billion.
- Selling expenses decreased by 14.33%, equivalent to a reduction of VND 7.46 billion, mainly due to lower freight charges compared to Q4/2024.

This is the Company's explanation for the differences in the Q4/2025 financial statements compared to Q4/2024.

Sincerely,

**Recipients:**

- As above
- Archive: Office, Accounting.

**REPRESENTATIVE OF THE COMPANY**



**GENERAL DIRECTOR**  
*Le Van Canh*

