

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



No: 243/2025/CV-IDI
Re: *Explanation of the 2025
Financial Statements*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Dong Thap, March 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 2025 financial statements as follows:

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

Unit: VND

Item	Separate FS 2025	Separate FS 2024	Difference	(%)
Profit after corporate income tax	104,461,654,676	47,161,448,815	57,300,205,861	121,50%

Main reasons:

- Sales revenue increased due to higher selling prices and favorable foreign exchange rates compared to the previous year.
- Financial expenses decreased by 3.43%, equivalent to a reduction of VND 11 billion, mainly due to a decrease in long-term borrowings and finance lease liabilities compared to 2024.
- Selling expenses decreased by 12.50%, equivalent to a reduction of VND 22.83 billion, primarily due to lower transportation costs compared to the same period last year.



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

Unit: VND

Item	Consolidated FS 2025	Consolidated FS 2024	Difference	(%)
Profit after corporate income tax	142,950,555,768	72,676,467,900	70,274,087,868	96,69%

Main reasons:

- Financial expenses decreased by 6.91%, equivalent to a reduction of VND 24.89 billion, mainly due to a decrease in long-term borrowings and finance lease liabilities compared to 2024.

- Selling expenses decreased by 10.08%, equivalent to a reduction of VND 19.03 billion, primarily due to lower transportation costs compared to the same period last year.

This is the explanation of the differences in the financial statements for 2025 compared to 2024.

Sincerely,

Recipients:

- As above
- Archive: Office, Accounting.

REPRESENTATIVE OF THE COMPANY



GENERAL DIRECTOR
Le Van Canh