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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 288/2026/CV-IDI
Re: Explanation of the Financial Statements For the first six months of 2026

Dong Thap, August 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 six months of 2026 financial statements as follows:

I. Explanation of differences in business results between the Separate Financial Statements for the first six months of 2026 and those of the first six months of 2025:

Unit: VND

Item	Separate FS H1 2026	Separate FS H1 2025	Difference	(%)
Profit after corporate income tax	64,114,005,185	48,797,014,361	15,316,990,824	31.39%

Main reasons:

- Gross profit increased by 9.62%, equivalent to VND 22.22 billion, mainly due to higher selling prices compared to the previous year.
- Financial income increased by 5.46%, equivalent to VND 4.32 billion, mainly due to higher bank deposit balances and an increase in loans provided.

II. Explanation of differences in business results between the Consolidated Financial Statements for the first six months of 2026 and those of the first six months of 2025:

Unit: VND

Item	Consolidated FS H1 2026	Consolidated FS H1 2025	Difference	(%)
Profit after corporate income tax	105,977,704,929	62,022,400,505	43,955,304,424	70.87%

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN ĐA QUỐC GIA I.D.I
Ký ngày: 28/8/2026 15:32:47

Main reasons:

- Gross profit increased by 19.65%, equivalent to VND 54.03 billion, mainly due to higher selling prices compared to the previous year.

- Financial income increased by 3.51%, equivalent to VND 3.29 billion, mainly due to higher bank deposit balances and an increase in loans provided.

This is the explanation of the differences in the financial statements for the first six months of 2026 compared to the same period in 2025.

Sincerely,

Recipients:

- As above
- Archive: Office, Accounting.

REPRESENTATIVE OF THE COMPANY

M.S.D.N: 0303141296 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN ĐA QUỐC GIA I.D.I
X. LẤP VÒ - T. ĐỒNG THÁP

GENERAL DIRECTOR

Le Van Canh