

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



No: 099/2026/CV-IDI
Re: *Explanation of Q1/2026 Financial
Statements*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Dong Thap, April 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 Q1/2026 financial statements as follows:

I. Explanation of differences in business results between the Q1/2026 and Q1/2025 Separate Financial Statements:

Unit: VND

Item	Separate FS Q1/2026	Separate FS Q1/2025	Difference	(%)
Profit after corporate income tax	34,293,838,398	24,083,323,354	10,210,515,044	42.40%

Main reasons:

- Gross profit from sales of goods and provision of services increased by 27.23%, equivalent to VND 24.63 billion, mainly due to higher selling prices of the Company’s key finished products compared to the same period last year.
- Selling expenses decreased by 6.11%, equivalent to a reduction of VND 2.20 billion, primarily due to lower transportation costs compared to Q1/2025.

II. Explanation of differences in business results between the Q1/2026 and Q1/2025 Consolidated Financial Statements:

Unit: VND

Item	Consolidated FS Q1/2026	Consolidated FS Q1/2025	Difference	(%)
Profit after corporate income tax	44,307,755,854	29,075,674,998	15,232,080,856	52.39%



Main reasons:

- Gross profit from sales of goods and provision of services increased by 35.60%, equivalent to VND 37.34 billion, mainly due to higher selling prices of the Company's key finished products compared to the same period last year.

- Selling expenses decreased by 8.50%, equivalent to a reduction of VND 3.29 billion, primarily due to lower transportation costs compared to Q1/2025.

This is the Company's explanation for the differences in the Q1/2026 financial statements compared to Q1/2025.

Sincerely,

Recipients:

- As above
- Archive: Office, Accounting.

REPRESENTATIVE OF THE COMPANY



GENERAL DIRECTOR
Le Van Canh

