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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 199/2025/CV-IDI
Re: Explanation of Q2/2025 Financial Statements

Dong Thap, July 25, 2025

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 Q2/2025 financial statements as follows:

I. Explanation of differences in business results between the Q2/2025 and Q2/2024 Separate Financial Statements:

Unit: VND

Item	Separate FS Q2/2025	Separate FS Q2/2024	Difference	(%)
Profit after corporate income tax	24,713,691,007	11,624,232,839	13,089,458,168	112.60%

Main reasons:

- Sales revenue increased due to higher selling prices and favorable foreign exchange rates compared to the previous year.

- Financial income increased by 38.60%, equivalent to VND 12.02 billion, mainly due to a higher bank deposit balance.

- Selling expenses decreased by 17.27%, equivalent to a reduction of VND 7.86 billion, primarily due to lower freight charges compared to Q2/2024.

II. Explanation of differences in business results between the Q2/2025 and Q2/2024 Consolidated Financial Statements:

Unit: VND

Item	Consolidated FS Q2/2025	Consolidated FS Q2/2024	Difference	(%)
Profit after corporate income tax	33,093,197,178	18,398,795,183	14,694,401,995	79.87%

Main reasons:

- Financial income increased by 18.83%, equivalent to VND 8.47 billion, as a result of an increase in bank deposit balances.
- Selling expenses decreased by 13.95%, equivalent to a reduction of VND 6.54 billion, due to a decrease in freight charges.

This is the Company's explanation for the differences in the Q2/2025 financial statements compared to Q2/2024.

Sincerely,

Recipients:

- As above
- Archive: Office, Accounting.

REPRESENTATIVE OF THE COMPANY

GENERAL DIRECTOR

Le Van Canh