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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 399/2026/CV-IDI
Re: Explanation of Q3/2026 Financial Statements

Dong Thap, October 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 Q3/2026 financial statements as follows:

I. Explanation of differences in business results between the Q3/2026 and Q3/2025 Separate Financial Statements:

Unit: VND

Item	Separate FS Q3/2026	Separate FS Q3/2025	Difference	(%)
Profit after corporate income tax	23,214,538,139	26,270,044,677	(3,055,506,538)	(11,63%)

Main reasons:

- Financial expenses increased by 37.38%, equivalent to an increase of VND 16.71 billion, mainly due to higher interest expenses compared to the same period last year.

- Selling expenses increased by 27.69%, equivalent to an increase of VND 12.11 billion, primarily due to higher international freight costs compared to Q3/2025.

II. Explanation of differences in business results between the Q3/2026 and Q3/2025 Consolidated Financial Statements:

Unit: VND

Item	Consolidated FS Q3/2026	Consolidated FS Q3/2025	Difference	(%)
Profit after corporate income tax	19,582,710,272	35,495,742,025	(15,913,031,753)	(44,83%)

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN ĐA QUỐC GIA I.D.I
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Main reasons:

- Financial expenses increased by 35.11%, equivalent to an increase of VND 17.67 billion, mainly due to higher interest expenses compared to the same period last year.

- Selling expenses increased by 25.78%, equivalent to an increase of VND 11.81 billion, primarily due to higher international freight costs compared to Q3/2025.

This is the Company's explanation for the differences in the Q3/2026 financial statements compared to Q3/2025.

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