### VIETNAM ENTERPRISE INVESTMENT AND DEVELOPMENT JSC

## THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

No: 3007/2025/CV-VNDI

Re: Explanation of the differences in revenue and profit after tax in the Company's Separate Financial Statements for the second quarter of 2025 compared to the same period in the second quarter of 2024

Hanoi, 30 July 2025

To:

- State Securities Commission of Vietnam;

- Hanoi Stock Exchange.

Company Name:

Vietnam Enterprise Investment and Development Joint Stock Company

Stock Code: FID

Head Office: No. 24, 4th Floor, Office Area, Stellar Garden Building, 35 Le Van Thiem, Thanh Xuan Ward, Hanoi

The Company would like to explain the differences in revenue and profit after tax in the Company's Separate Financial Statements for the second quarter of 2025 compared to the same period in the second quarter of 2024 with the difference of more than 10% as follows:

# a. Difference figures in the second quarter of 2025 compared to the same period in the second quarter of 2024:

No	Content	Currency unit	Second quarter of 2025	Second quarter of 2024	Percentage variance (%)	Notes
A	В	C	1	2	3 =(1-2)/2	4
1	Revenue	Million VND	22,674	13,138	72	
2	Operating profit	Million VND	(1,294)	(388)	(233)	
3	Profit after tax	Million VND	(1,562)	(388)	(302)	

### b. Explanation of the causes:

In the second quarter of 2025, the company's commercial activities continued operate, so revenue increased by 72% compared to the same period in 2024. Besides, the Subsidiary recorded interest expenses of about VND 1.28 billion, leading to a 302% decrease in profit after tax compared to the same period in 2024, and at that time in the second quarter of 2024, we had no basis to provisionally deduct this interest expense in advance.

The above information is the Company's explanation for the variance in profit in the separate financial statements for the second quarter of 2025 compared to the same period in 2024.

The company would like to sincerely announce./.

#### Recipients:

- As stated above.
- Board of Management, Board of Supervision, Board of Directors.
- Filing archive.

REPRESENTATIVE BOARD OF DIRECTORS
GENERAL DIRECTOR

CÔNG TY
CÔ PHÂN
DÂU TỰ VÀ PHÁT TRIỂN
DOÁNH NGHIỆP
VIỆT NAM

BUITHUY LINH

