

No.: 3112E/2025/DDG/CV

Ho Chi Minh City, December 31, 2025

(Re: Explanation of the difference of more than 5% in profit after tax between the unaudited and audited financial statements for the first six months.)

**TO: THE STATE SECURITIES COMMISSION OF VIETNAM
HANOI STOCK EXCHANGE**

Pursuant to Circular No. 76/TT-BTC dated November 6, 2024 of the Ministry of Finance providing guidance on information disclosure in the securities market;

Pursuant to the audited financial statements for the first six months of the year, in which the profit after tax items fluctuate by 5% or more compared to the unaudited financial statements of Indochine Import Export Industrial Investment Joint Stock Company (Stock code: DDG), on both the Separate and Consolidated Financial Statements, details are as follows:

II.1 - Separate Financial Statements (Parent Company)

Item	Before Audit (VND)	After Audit (VND)	Increase/Decrease (+/-) compared to the same period of the previous year	
			Amount (VND)	%
Profit after tax	(112.510.030.662)	(172.947.732.293)	(60.437.701.631)	53,72%

The profit before tax and profit after tax in the audited financial statements for the first six months decreased compared to the unaudited financial statements mainly due to the Company adjusting certain expense and provision items, including: (i) retrospective adjustment of depreciation expenses for fixed assets of previous years in accordance with the audit conclusion; (ii) additional provisioning for doubtful accounts receivable; and (iii) additional provisioning for overdue loans granted to subsidiaries.

II.2 - Consolidated Financial Statements (Group)

Item	Before Audit (VND)	After Audit (VND)	Increase/Decrease (+/-) compared to the same period of the previous year	
			Amount (VND)	%
Profit after tax	(111.772.442.083)	(169.532.109.064)	(57.759.666.981)	51,68%

The profit before tax and profit after tax in the audited consolidated financial statements for the first six months decreased compared to the unaudited financial statements mainly arising from the Parent Company. Accordingly, the profit in the Group's consolidated financial statements decreased correspondingly.

We hereby certify that the above figures are true and accurate, and we commit to fully complying with regulations on information disclosure.

Sincerely yours.



TRẦN KIM SA