

ILA JOINT STOCK COMPANY

No.: 84/2026/ILA-CV.GT

Re: "Explanation of profit difference in parent company's financial statements compared to the same period last year"

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, March 31, 2026

**To: STATE SECURITIES COMMISSION
HANOI STOCK EXCHANGE**

Listing organization: ILA Joint Stock Company

Stock code: ILA

Head office address: 49, Street No. 5, An Phu An Khanh Urban Area, An Phu Ward, Thu Duc City, Ho Chi Minh City, Vietnam.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on Circular guiding information disclosure on the stock market.

We would like to explain the difference in after-tax profit in the income statement for the reporting period, which is 10% or more different from the same period of the previous year, and the difference between pre- and post-audit of 5% or more, as follows:

Due to the fact that the subsidiary companies made provisions for doubtful receivables after the audit, in accordance with the prudence principle of the auditors, the losses at the subsidiary companies increased compared to before the audit. Therefore, the parent company made provisions for financial investments in the subsidiary companies with a total provision expense of VND 14,930,996,344, resulting in a net loss of VND 15,155,133,086 for our company, representing a 6600% increase in losses compared to the same period and a post-audit loss increase of VND 14,731,644,682, corresponding to a 3479% increase in losses.

The above is an explanation of the business performance results in the separate financial statements for 2025 of ILA Joint Stock Company.

Thank you very much./.

Receiving place:

- As above
- Save HR

ILA JOINT STOCK COMPANY

General Director


HOANG NHU HUE