

ILA JOINT STOCK COMPANY

No.: 104/2026/ILA-CV.GT

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

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, April 28, 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, Binh Trung Ward, 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 fluctuations in after-tax profit in the business results report for the reporting period, which changed by 10% or more and resulted in a loss, shifting from a profit reported in the same period of the previous year, as follows:

Due to the difficult economic situation and sharp inflation caused by the impact of war and global conflicts, the Group's business faced difficulties and experienced a significant decline in revenue, leading to a decrease in gross profit of VND 6.7 billion, equivalent to 84%. At the same time, the Group invested heavily in a mineral mining plant, incurring high initial costs, but the products sold were not enough to offset the investment costs.

Therefore, this affected the after-tax profit, resulting in a loss of VND 3 billion in the first quarter of 2026, a decrease of 186% compared to the after-tax profit in the same period.

Above are the explanatory contents on the business performance results in the Consolidated Financial Report of first quarter of 2026 ILA Joint Stock Company.

Thank you very much./.

Receiving place:

- As above
- Save HR

ILA JOINT STOCK COMPANY

General Director



Hoàng Nhu Hue