

ILA JOINT STOCK COMPANY

No.: 127/2026/ILA-CV.GT

Re: "Explanation of the variance in profit in the financial statements: The Company incurred a loss, with a 5% difference compared to the reviewed financial statements and the same period of the previous year"

SOCIALIST REPUBLIC OF VIETNAM

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Ho Chi Minh City, August 29, 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 variance in profit after corporate income tax for the reporting period specifically, the shift of 10% or more compared to the same period last year and the fact that the Group incurred a loss. This result was primarily driven by the Group making provisions for bad debts in accordance with current regulations, alongside a decline in revenue and a sharp drop in gross profit, causing the Group to record a loss that increased by 988% compared to the same period last year.

- We would like to explain that the variance of 5% or more in profit after tax between the pre-audit and post-audit figures for the reporting period was due to the additional provisioning for bad debts in accordance with regulations, which increased provision expenses compared to the previously announced self-prepared report.

However, the mineral exploitation factory and production of mining products increased sharply, bringing high revenue and net profit, showing that the Group's business situation focusing on mining products has improved strongly and developed better over the same period.

Above are the explanatory contents on the business performance results in the Consolidated Financial Report of the first six months 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