ILA JOINT STOCK COMPANY

No.: 134../2026/ILA-CV.GT

Re: " Explanation of profit variance in financial statements: The company incurred a loss, with a 10% difference compared to the financial statements of the same period last year"

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, October 27, 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 provide an explanation regarding the change in profit after corporate income tax as reported in the income statement for the current reporting period. While the figure shows a variation of 10% or more compared to the same period last year—reflecting a positive trend—the Group nonetheless recorded a loss after tax for the current period. This was primarily due to the Group's recognition of provisions for bad debts in accordance with current regulations, as well as a significant burden from high interest expenses, driven by a sharp rise in borrowing rates. Nevertheless, the Group has demonstrated clear improvements, including an increase in both revenue and gross profit, alongside a reduction in the loss after tax compared to the same period last year. These results indicate that the Group has successfully adjusted its operations, improved its overall business performance, and achieved greater efficiency in management.

The above information serves as an explanation regarding the business performance results presented in the Group's consolidated financial statements for the first nine months of 2026.

Thank you very much./.

Receiving place:
- *As above*
- *Save HR*

ILA JOINT STOCK COMPANY

General Director

CÔNG TY CỔ PHẦN ILA

Digitally signed by CÔNG TY CỔ PHẦN ILA
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Hoang Nhu Hue