

**ILA JOINT STOCK COMPANY**

No.: 63/2025/ILA-CV.GT

Re: "Explanation of reviewed consolidated  
financial statements"

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

*Ho Chi Minh City, Aug 29, 2025*

**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 following issues in detail:

1. Profit after tax in the reporting period was a loss:

Although revenue and gross profit in the reporting period increased sharply, financial revenue decreased and business management expenses increased (mainly due to the increase in provisions for bad debts), so the business results were still negative 809 million

2. Profit after tax of business income in the business results report of the reporting period changed by 10% or more compared to the same period last year. The financial report after tax reduced the loss by nearly 3.1 billion compared to the same period mainly as follows:

- Gross profit increased by 5.2 billion, an increase of more than 200% compared to the same period;
- Business management expenses increased by 1.4 billion;
- Financial expenses decreased by 400 million;
- Financial revenue decreased by 950 million.

3. The difference between pre- and post-audit profit in the reporting period is 5% or more:

The self-reported profit in the period is negative 515 million, while the post-audit profit is negative 842 million, the difference is 327 million due to the auditor's recommendation to set up additional provisions for doubtful debts at subsidiaries.



Above are the explanatory contents on the business performance results in the Reviewed consolidated Financial statements of the first 6 months for the year 2025 of ILA Joint Stock Company.

**Thank you very much./.**

**Receiving place:**

- *As above*
- *Save HR*

**ILA JOINT STOCK COMPANY**

**General Director**



**DANG XUAN HUU**

