

No. 09.26 CV/VID-HĐQT

Ho Chi Minh City, March 30 2025

## EXTRAORDINARY INFORMATION DISCLOSURE

**To:** - State Securities Commission of Vietnam  
- Vietnam Stock Exchange  
- HoChiMinh Stock Exchange

1. Company name: Vien Dong Investment Development Trading Corporation

- Stock symbol: VID

- Head office address: 806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

- Telephone: 028.38428633 Fax: 028.38425880

- E-mail: [info@dautuviendong.vn](mailto:info@dautuviendong.vn) Website: <https://dautuviendong.vn>

2. Contents of disclosure: Vien Dong Investment Development Trading Corporation hereby discloses the explanation for the fluctuation in business results for the year 2025 compared to 2024.

### Explanation of the Company:

Pursuant to Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance on the guidance for information disclosure on the stock market;

Vien Dong Investment Development Trading Corporation would like to provide an explanation for certain matters related to the 2025 Financial Statements audited by Southern Auditing And Accounting Financial Consulting Services Company Limited, as follows:

### 1. Explanation of the fluctuation in business results for the year 2025 compared to 2024:

#### 1.1 Regarding the Consolidated Financial Statements:

Indicators (VND)	FY 2025	FY 2024	Comparison (%)
(1)	(2)	(3)	(4)=(2)/(3)
Profit After Tax	1.404.162.039	9.607.837.655	15 %

#### Reasons:

In general, during 2025, the market economic situation faced numerous fluctuations and difficulties. The Company's subsidiaries and joint ventures/associates were no exception. The impact of the market affected the business operations of the Company's subsidiaries and joint ventures/associates, which did not achieve the planned efficiency, leading to a 76% decrease in the share of profit (loss) from associates compared to the same period.

#### 1.2 Regarding the separate Financial Statements of the Parent Company:

Indicators (VND)	FY 2025	FY 2024	Comparison (%)
(1)	(2)	(3)	(4)=(2)/(3)
Profit After Tax	15.315.313.502	22.469.568.544	68 %



Reasons:

In 2025, as presented in the consolidated financial statements, the profit after tax for 2025 decreased because the dividend payout ratio from subsidiaries and joint ventures/associates declined, causing financial income to decrease by VND 7 billion compared to 2024. This is the reason why the 2025 profit after tax of the Parent Company reached 68% compared to the same period.

## 2. Explanation of the difference in figures before and after the 2025 audit:

### 2.1 Regarding the separate Financial Statements of the Parent Company:

Indicators (VND)	Before audit	After audit	Difference
(1)	(2)	(3)	(4)=(3)/(2)
Profit After Tax	19.919.912.909	15.315.313.502	77 %

Reasons:

The difference between the figures before and after the audit occurred because after Southern Auditing And Accounting Financial Consulting Services Company Limited (AASCS) reviewed the statements, an additional corporate income tax amount equivalent to VND 3 billion was incurred.

Regarding the consolidated financial statements

Indicators (VND)	Before audit	After audit	Difference
(1)	(2)	(3)	(4)=(3)/(2)
Profit After Tax	9.820.699.440	1.404.162.039	14 %

Reasons:

At the time of announcing the Q4/2025 financial statements, the Company had not yet fully collected official data from the relevant joint ventures and associates to record certain transactions regarding the revaluation of financial investments.

After receiving the audited financial statements provided by the joint ventures and associates, the audit firm, Southern Auditing And Accounting Financial Consulting Services Company Limited (AASCS), reviewed and re-evaluated the fair value of the aforementioned financial investments to comply with current accounting standards, causing financial income and the share of profit/loss in associates and joint ventures to decrease compared to the pre-audit figures.

3. This information has been published on the company's website on 30/03/2026 at the link: [www.dautuviendong.vn](http://www.dautuviendong.vn)

We hereby certify that the above explanations are true and correct and we bear full responsibility before the law for the disclosed information.

Sincerely,

CHAIRMAN OF THE BOARD OF DIRECTORS  
LEGAL REPRESENTATIVE



TRAN HOANG NGHIA