

No: 33 /ILS-TCKT

Hanoi, February 12th, 2025

Regarding correcting the information on the disclosed
separate and consolidated financial statements for the
Quarter 4/2024; explaining business performance of
the Quarter 4/2024

INFORMATION DISCLOSURE

To: - The State Securities Commission;
 - Hanoi Stock Exchange

Company: International Investment Trade and Service Joint Stock Company

Stock Code: ILS

Address: 17 Pham Hung Street, My Dinh 2 Ward, Nam Tu Liem District, Hanoi.

The Company would like to correct the data in the Separate Financial Statements and Consolidated Financial Statements, followed by explanations for the Financial Statements for Quarter 4/2024.

A. Correction of the financial statements:

On January 22nd, 2025, the Company announced the Separate Financial Statements and Consolidated Financial Statements for Quarter 4/2024 under document No. 23/ILS-TCKT. As the Company has recently obtained the financial statements of an entity in which it holds an equity interest, an additional financial income amount of VND 9,242,448,000 has been recorded. Therefore, the Company corrects the financial data in the Separate Financial Statements and Consolidated Financial Statements for Quarter 4/2024, with the data as follows:

Unit: VND

No.	Items	Data before correction		Data after correction		Note
		Quarter 4/2024	Accumulated 31/12/2024	Quarter 4/2024	Accumulated 31/12/2024	
I	Separate Financial Statements					
1	Balance Sheet					
1.1	Other receivables – 136		74,504,786,733		83,747,234,733	
1.2	Retained earnings – 421		(71,814,245,536)		(62,571,797,536)	
2	Income Statement					

2.1	Financial income – 21	(329,007,653)	11,550,284,576	8,913,440,347	20,792,732,576	
2.2	Profit before tax - 50	(1,817,179,688)	3,293,645,450	7,425,268,312	12,536,093,450	
2.3	Net profit after tax – 60	(1,817,179,688)	3,293,645,450	7,425,268,312	12,536,093,450	
II	Consolidated Financial Statements					
1	Balance Sheet					
1.1	Other receivables – 136		76,401,111,406		85,643,559,406	
1.2	Retained earnings – 421		(71,436,351,925)		(62,220,903,925)	
2	Income Statement					
2.1	Financial income – 21	(219,304,547)	10,626,225,097	9,023,143,453	19,868,673,097	
2.2	Profit before tax - 50	(264,289,646)	7,626,664,277	8,978,158,354	16,869,112,277	
2.3	Net profit after tax – 60	(604,647,198)	6,296,440,541	8,637,800,802	15,538,888,541	
3	Cash Flow Statement					
3.1	Profit before tax - 01		7,626,664,277		16,869,112,277	
3.2	Increases/decreases in receivables – 09		(40,297,764,546)		(49,540,212,546)	

B. Explanations for business performance for the Quarter 4/2024:

1. Financial Statements:

Unit: VND

Items	Quarter 4/2024	Quarter 4/2023	Changes
Separate Financial Statements	(1)	(2)	(1) – (2)
Net profit after tax	7,425,268,312	10,903,603,069	(3,478,334,757)
Consolidated Financial Statements			
Net profit after tax	8,637,800,802	11,996,430,659	(3,358,629,857)

2. Explanations for the net profit after tax in the Separate Financial Statements and Consolidated Financial Statements for Quarter 4/2025: Net profit after tax in Quarter 4/2024 changed by more than 10% compared to the Quarter 4/2023, as follows:

+ Financial incomes and other revenues in Quarter 4/2023 were VND 39 billion higher than that in Quarter 4/2024.

+ Provision for financial investments, and corporate governance administration expenses in Quarter 3/2023 were VND 25.2 billion higher than that in Quarter 4/2024.

+ The company improved the efficiency of business operations, leading to an increase in gross profit in Quarter 4/2024 compared to that in Quarter 4/2023.

The above factors led to the decrease in business performance in the Quarter 4/2024 compared to the Quarter 4/2023.

International Investment Trade and Service Joint Stock Company submits this report to the State Securities Commission and Hanoi Stock Exchange for disclosure and acknowledgment.

Best Regards./.

Recipient:

- As above;
- Archived: Administrative Office,
Finance and Accounting Dept.

**AUTHORIZED ANNOUNCER
GENERAL DIRECTOR**



Vũ Hoàng Thao

