

DEVELOPMENT INVESTMENT SOCIALIST REPUBLIC OF VIETNAM
CONSTRUCTION HOI AN **Independence - Freedom - Happiness**
JOINT STOCK COMPANY

No. : 08./DIC-HA

Hoi An, March 31 2026

Re: Explanation of Profit Variance in the
Consolidated Financial Statements for FY2025
Exceeding 10% Compared to FY2024

To: Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines on information disclosure in the securities market;

Pursuant to the Consolidated Financial Statements for FY2025 of Development Investment Construction Hoi An Joint Stock Company;

The after-tax profit indicators for FY2025 have fluctuated by more than 10% compared to FY2024, specifically as follows:

Unit: VND


Indicator	FY2025	FY2024	Increase/Decrease (+/-), VND
1. Revenue	258.962.931.790	222.112.989.462	36.849.942.328
2. Cost of Goods sold	214.013.138.002	180.174.290.457	33.838.847.545
3. Profit before Tax	21.836.294.159	17.230.776.884	4.605.517.275
4. Profit after Tax	16.954.581.734	13.364.366.925	3.590.214.809

In 2025, the Company commenced the exploitation of the Housing Construction Investment Project in the Residential Area combined with Urban Renovation at Lam Sa – Tu Le – Xuan Hoa Area (Cam Pho Ward) and Bau Dung Area (Thanh Ha Ward), Hoi An City, in order to gradually recover the invested capital of the Project. In 2024, the project's cost of goods sold included additional expenses arising from the retrospective collection of land use fees, which had been previously recognized in revenue in prior years.

The above explains the variance whereby revenue in 2025 increased by 16% compared to 2024, while profit after tax in 2025 increased by 26.8% compared to 2024./.

Recipients :

- As above;
- Filed in Admin.

CHAIRMAN OF THE BOARD

Trần Đình Lợi