INTERNATIONAL COMMERCIAL INVESTMENT AND SERVICES JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 171 /ILS-TCKT
Re: Explanation of Q2/2026 Business Results

Hanoi, July 29, 2026

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
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INFORMATION DISCLOSURE

To: - State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

International Commercial Investment and Services Joint Stock Company (Stock ticker: ILS) hereby provides an explanation of its business results for Q2 2026:

1. Separate financial results:

Unit: VND

Item	Q2/2026	Q2/2025	Change
Separate Financial Statements	(1)	(2)	(1) – (2)
Profit after corporate income tax	7.382.353.215	3.727.709.681	3.654.643.534
Consolidated Financial Statements			
Profit after corporate income tax	19,829,115,443	445,659,922	19,383,455,521

2. Explanation of profit after tax:

2.1Separate Financial Statements:
- Profit after corporate income tax in Q2 2026 increased by more than 10% compared with the same period in 2025. This increase was attributable to the following factors:
+ Financial income in Q2 2026 increased significantly compared with Q2 2025 because the Company recognized dividend income from external investments (Interserco My Dinh Joint Stock Company; Interserco Vietnam International Trading Joint Stock Company).
+ Interest expense in Q2 2026 decreased by 94% compared with Q2 2025.
The above factors resulted in an increase in profit for Q2 2026 compared with the same period.

2.2 Consolidated Financial Statements:
Profit after corporate income tax in Q2 2026 increased by more than 10% compared with the same period in 2025, specifically:
+ This was mainly attributable to the impact of items recorded by the Parent Company (details of the explanation are presented in Section 2.1 of this report).

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+ All subsidiaries recorded profits in Q2 2026; therefore, upon consolidation, profit for Q2 2026 increased compared with the same period.
+ Accordingly, the business performance for Q2 2026 improved compared with the same period

International Commercial Investment and Services Joint Stock Company hereby submits this report to the State Securities Commission and the Stock Exchange for their information.

Respectfully,

Recipients:
- As above;
- Filed: Office, Finance & Accounting.

INFORMATION DISCLOSING OFFICER
GENERAL DIRECTOR

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI VÀ DỊCH VỤ QUỐC TẾ
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