

No: 2908-2/2025/CV-KDC
(Re: Explanation for profit variances after review)

Ho Chi Minh City, August 29th, 2025

**To: STATE SECURITIES COMMISSION
HO CHI MINH CITY STOCK EXCHANGE**

Company name : KIDO Group Corporation Joint Stock Company
 Ticker symbol : KDC
 Head office address : 3rd Floor, Tower V5, Sunrise City South, 23 Nguyen Huu Tho Street, Tan Hung Ward, Ho Chi Minh City, Vietnam.

KIDO Group Corporation Joint Stock Company hereby provides key reasons for profit variances before and after the Review of Financial Statements for the six-month period ended 30 June 2025 as below:

Unit: Million VND

Key metrics	Separate report				Consolidated report			
	Before Review	After Review	Variances	% Variances	Before Review	After Review	Variances	% Variances
Profit before tax	176,640	112,797	(63,843)	(36%)	107,188	84,391	(22,797)	(21%)
Profit after tax	170,773	116,392	(54,381)	(32%)	75,522	57,373	(18,149)	(24%)

1. Separate financial statements

After review, profit before tax and profit after tax reduced by VND63.8 billion and VND54.4 billion, reflecting variances of 36% and 32%, respectively. The differences were caused by additional provisions for investment in a subsidiary and lower profit from disposal of assets. Part of the disposals did not adhere sufficiently to the review criteria to be recorded in the six-month period ended 30 June 2025.

2. Consolidated financial statements

After review, profit before tax decreased by VND 22.8 billion, equivalent to a difference of 21%, and profit after tax reduced by VND18 billion, equivalent to a difference of 24%. The variances were mainly contributed by lower profit from disposal of assets which did not adhere sufficiently to the review criteria to be recorded in the six-month period ended 30 June 2025.

Sincerely,

KIDO GROUP CORPORATION JSC
CHIEF EXECUTIVE OFFICER



TRAN LE NGUYEN

Recipients:

- As above
- Finance Department of KIDO Group