BIG INVESTMENT GROUP JOINT STOCK COMPANY

BIG INVESTMENT GROUP

No.: 0207 /2026/CV-BIG

Ref: Explanation of Changes in consolidated Business Performance for Q2 - 2026

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Hanoi, 30 July 2026

To: The State Securities Commission

Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on information disclosure in the securities market, Big Investment Group Joint Stock Company (Stock Code: BIG) hereby provides an explanation for the difference in profit after corporate income tax in the Q2 2026 consolidated financial statements as follows:

1. The post-tax profit of Big Investment Group Joint Stock Company (BIG) was specifically achieved:
   - Q2 2025: **1,360,326,872** VND
   - Q2 2026: **6,278,983,282** VND

Indicator	Q2/2026 (VND)	Q2/2025 (VND)	Difference (VND)	Growth Rate (%)
Revenue from Sales and Services	161,314,123,785	136,793,038,247	24,521,085,538	17.9%
Cost of Goods Sold	144,720,659,061	130,802,998,236	13,917,660,825	10.6%
Gross Profit	16,591,263,602	5,990,040,011	10,601,223,591	177.0%
Gross Profit Margin	*10%*	*4%*	*6%*	
Net Profit After Tax	6,278,983,282	1,360,326,872	4,918,656,410	362%

2. The main reasons for the increase in profit after corporate income tax in Q2 2026 by VND 4.9 billion (up 362% compared to Q2 2025) are as follows:
   - In the second quarter of 2026, the Company recorded net revenue of VND 161 billion, an increase of VND 24.5 billion, equivalent to an increase of 17.9% compared to the same period of the prior year. This increase was primarily attributable to the agricultural trading segment

and the services and brokerage segment.

- Cost of goods sold during the period increased by VND 13.9 billion, equivalent to an increase of 10.6% compared to the same period of the prior year. Gross profit increase 10.6 billion, resulting in an improvement in gross profit margin of 177% compared to the same period of the prior year.
- The increase in consolidated revenue during the period contributed to an improvement in the gross profit margin, with gross profit growing by 6% and profit after tax rising by 362% compared to the same period of the prior year.
- Additionally, corporate income tax expense for the period increased by VND 1.4 billion compared to the same period last year, primarily due to the rise in taxable profit.

The above represents the Company's explanation for the changes in its operating results and is provided together with the Company's consolidated financial statements for the second quarter of 2026.

Sincerely./.

Recipients:
- *As above;*
- *Archived.*

BIG INVESTMENT GROUP JOINT STOCK COMPANY
LEGAL REPRESENTATIVE

M.S.D.N: 0108045831 * STOCK SYMBOL : BIG * BIG JSC * C.T.C.P. * BIG INVESTMENT GROUP * TẬP ĐOÀN ĐẦU TƯ BIG

KIỀU VĂN KHOA