JOINT STOCK COMPANY VIETOURIST HOLDINGS	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No.: 022907/2026/VBGT-VTD *Re: Explanation of the variance in post-tax profit in the Consolidated Financial Statements for quarter II of 2026 compared with the same period of the previous year*	*HCMC, 30 July 2026*

CÔNG TY CỔ PHẦN VIETOURIST HOLDINGS

Digitally signed by CÔNG TY CỔ PHẦN VIETOURIST HOLDINGS
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To:

- The State Securities Commission,
- The Hanoi Stock Exchange.

Listed organisation: VIETOURIST HOLDINGS JOINT STOCK COMPANY

Head office: 386/71C Lê Văn Sỹ, Phường Nhiêu Lộc, Thành phố Hồ Chí Minh

Stock code: VTD

Content of the disclosed information: Interim Consolidated Financial Statements for Quarter II Year 2026

Pursuant to Clause 4 Article 14 of Circular 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding the disclosure of information on the securities market, and Official Letter 1130/SGDHN-QLNY dated 05/06/2023 of the Hanoi Stock Exchange on periodic disclosure requirements.

Vietourist Holdings Joint Stock Company provides this explanation as it falls within the following case: the post-tax corporate income profit in the statement of income of the reporting period varies by 10% or more compared with the report for the same period of the previous year.

Explanation of the movement in post-tax corporate income profit (PAT) for the period of the Interim Consolidated Financial Statements for Quarter II of 2026 (from 01/04/2026 to 30/06/2026) compared with the same period of the previous year:

Item	Quarter II/2026 (VND)	Quarter II/2025 (VND)	Movement (%)
Net revenue from sales of goods and rendering of services	57.436.167.838	45.232.807.450	+26.98%
Cost of goods sold	49.660.895.531	39.173.276.682	+26.77%
Gross profit	**7.775.272.307**	6.059.530.768	**+28.31%**
Financial income	4.739.947.034	209.326.444	+2.164.38%

Item	Quarter II/2026 (VND)	Quarter II/2025 (VND)	Movement (%)
Financial expenses	847.719.963	1.262.608.744	-32.86%
Selling expenses	3.702.356.477	877.799.928	+321,78%
General and administrative expenses	1.789.230.203	2.241.319.787	-20.17%
Net operating profit	6.151.662.872	1.887.128.753	+225.98%
Other profit	1.261.874.461	(1.555.351.554)	+181.13%
Total accounting profit before tax	**7.413.537.333**	331.777.199	**+2.134.49%**
Post-tax corporate income profit	**5.826.050.750**	264.971.675	**+2.098.75%**

Reasons for the explanation: Consolidated post-tax profit for Quarter II/2026 recorded a sharp increase compared with the same period of 2025, mainly due to the following material factors:

First and foremost, core business operations recorded stable and positive growth. Gross profit in Q2/2026 reached VND 7.77 billion, representing a 28.31% increase compared to the same period in 2025. This result aligns with the growth momentum of net revenue (which grew by 26.98%), reflecting that the Group's traditional tourism and service segment continues to maintain a solid recovery, establishing a sound financial foundation for the enterprise. In addition to the core business segment, the surge in financial income was a major contributing factor to the profit scale in this period. Specifically, financial income recorded a growth rate of 2,164.38% in Q2/2026. This abrupt increase was achieved through flexible cash flow management, optimizing returns from short-term financial investments, deposit interest, lending interest, and foreign exchange gains arising during the period. Parallel to the augmentation of revenue sources, the Group proactively escalated sales activities to expand its operational scale. Selling expenses during the period increased by 321.78% year-over-year. Continuing the market expansion strategy from Q1/2026, the Group increased its budget for the sales team and accelerated marketing programs, trade promotions, commercial discounts, and brokerage commissions to expand market coverage, while creating a foundation for a revenue breakthrough during the peak tourism season in the second half of the year. Notably, the Group's cost-control efficiency was clearly demonstrated in both financial and operational expenses. In particular, financial expenses decreased by 32.86% year-over-year due to the proactive reduction of consolidated short-term and long-term borrowings, thereby alleviating the burden of interest expenses. Simultaneously, general and administrative (G&A) expenses declined by 20.17% as the Group synchronously implemented operational cost-reduction solutions across the entire system of the Parent Company and its subsidiaries. Finally,

the "other profit" indicator also recorded a highly positive shift, reversing from a loss in Q2/2025 to a profit in Q2/2026. This improvement primarily stemmed from the Group's completion of the disposal and liquidation of inefficient assets and the recognition of other extraordinary income arising during the period.

The above is the explanation of Vietourist Holdings Joint Stock Company, respectfully notified to the State Securities Commission, the Hanoi Stock Exchange, shareholders and investors for their information.

Yours faithfully./.

Recipients:
- As addressed above;
- The Board of Directors, the Board of Management (in lieu of a report);
- Filed with the Accounting Department (NTH 03b).

CHAIRMAN OF THE BOARD OF DIRECTORS

CÔNG TY CỔ PHẦN VIETOURIST HOLDINGS
VIETOURIST
M.S.D.N: 0311273634

Tran Van Tuan