

Number: 123/DLBT

Ho Chi Minh City, Aug 27, 2026

Explanation of changes in
financial statement before and
after audit

Dear: State Securities Commission

Hanoi Stock Exchange

1. Company name: Ben Thanh Tourist Services Joint Stock Company
- Stock Code: BTV
 - Head office address: 70 Ly Tu Trong, Ben Thanh Ward, Ho Chi Minh City
 - Tell: (028) 35202020
 - E-mail: benthanh@benthanhtourist.com

2. Information disclosure content:

- Regarding the explanation for the change in profit after corporate income tax for the current period of 10% or more compared to the same period of the previous year, the details are as follows:

Net profit after tax for the first six months of 2026 was VND 15,954,663,264, an increase of VND 6,549,085,920, equivalent to 69.63%, compared to the first six months of 2025. The main reason for this increase is due to:

- + Net revenue from sales and services increased by VND 7,158,675,653.
- + Gross profit from sales and services increased by VND 5,275,134,732.
- + The share of profit or loss in associates increased by VND 4,322,873,868.

- Regarding the content of the Explanation of the difference between pre- and post-audit profit of 5% or more in the Consolidated semi-annual financial statements 2026, as follows:

Difference data

Unit: Dong

Target	Pre-audit figures (1)	Audited figures (2)	Difference (+):Increase (-):Reduce (3)=(2)-(1)
Revenue	473.316.633.057	469.706.445.884	- 3.610.187.173
Deductions	5.465.803.530	5.465.803.530	0
Cost of sale	386.014.895.863	386.562.456.403	+ 547.560.540

Finance income	1.595.141.404	1.595.141.404	0
Finance expense	2.832.877.837	2.832.877.837	0
Share of the profit (loss) associates	2.789.636.176	5.207.069.778	+ 2.417.433.602
Selling expense	43.059.720.058	39.449.532.885	- 3.610.187.173
General and administrative expense	26.711.457.410	24.629.947.277	- 2.081.510.133
Other income	2.426.228.756	1.500.087.799	- 926.140.957
Other expense	1.110.096.401	183.955.444	- 926.140.957
Current corporate income tax expense	2.941.898.461	3.039.020.334	+ 97.121.873
Deferred corporate income tax expense		(109.512.109)	
Net profit / (loss) after taxation	11.990.889.834	15.954.663.264	+ 3.963.773.430

Adjusting entries affecting pre- and post-audit profit after tax:

- Downward adjustment to revenue from sales and services: VND 3,610,187,173.
- Upward adjustment to cost of goods sold: VND 547,560,540.
- Upward adjustment to share of profit or loss in associates: VND 2,417,433,602.
- Downward adjustment to selling expenses: VND 3,610,187,173.
- Downward adjustment to general and administrative expenses: VND 926,140,957.



Reason for adjustment: The Company received the independent valuation report for the subsidiary acquired in August 2024 and finalized the valuation of identifiable assets and liabilities as of the acquisition date.

Above is the company's explanation of the fluctuations in the Consolidated semi-annual financial statements 2026 before and after auditing.

Attached documents:

- Consolidated semi-annual financial statements 2026.

GENERAL DIRECTOR



NGUYEN NGOC HOAI NGUYEN