

Number: 114/...../DLBT

Ho Chi Minh City, Aug 18, 2025

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

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2. Information disclosure content:

- Regarding the content of the Explanation: Profit after corporate income tax this period changed by 10% or more compared to the same period last year, because the company started making consolidated reports from October 2024, so there is no previous period data for comparison.

- 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 2025, as follows:

Difference data

Unit: Dong

Target	Pre-audit figures (1)	Audited figures (2)	Difference (+):Increase (-):Reduce (3)=(2)-(1)
Revenue	462,222,211,155	462,031,302,066	-190,909,089
Deductions	4,949,335,365	4,949,335,365	
Cost of sale	384,513,173,117	384,131,354,939	-381,818,178
Finance income	1,002,511,933	977,060,804	-25,451,129
Finance expense	3,171,170,899	3,145,719,770	-25,451,129
Share of the profit (loss) associates	1,247,471,089	884,195,910	-363,275,179
Selling expense	38,667,428,773	38,858,337,862	190,909,089



General and administrative expense	20,942,398,755	22,330,072,176	1,387,673,421
Other income	127,933,040	127,933,040	
Other expense	141,275,614	141,275,614	
Current corporate income tax expense	2,008,443,737	2,008,443,737	
Deferred corporate income tax expense	(693,847,710)		693,847,710
Net profit / (loss) after taxation	10,900,748,667	8,455,952,357	-2,444,796,310

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

- Adjust down Revenue: 190,909,089 dong.
- Adjust down Cost of sale: 381,818,178 dong.
- Adjust down Finance income: 25,451,129 dong.
- Adjust down Finance expense: 25,451,129 dong.
- Adjust down Share of the profit (loss) associates: 363,275,179 dong.
- Adjust up Selling expense: 190,909,089 dong
- Adjust up General and administrative expense: 1,387,673,421 dong.
- Adjust up Deferred corporate income tax expense: 693,847,710 dong.

Above is the company's explanation of the fluctuations in the Consolidated semi-annual financial statements 2025 before and after auditing.



***Attached documents:***

- Consolidated semi-annual financial statements 2025.

**GENERAL DIRECTOR**



**NGUYEN NGOC HOAI NGUYEN**