

Number: 44A/...../DLBT

HCM City, date 29 month 3 year 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

- Head office address: 70 Ly Tu Trong, Ben Thanh Ward, District 1, Ho Chi Minh City

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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 2024 consolidated financial statements, as follows:

Difference data

Unit: Dong

Target	Pre-audit figures (1)	Audited figures (2)	Difference (+):Increase (-):Reduce (3)=(2)-(1)
Revenue	1.185.338.379.681	1.183.645.196.037	-1.693.183.644
Deductions	10.704.533.429	10.704.533.429	0
Cost of sale	1.016.078.415.138	1.014.440.928.416	-1.637.486.722
Finance income	7.797.984.954	3.463.969.716	-4.334.015.238
Finance expense	3.250.725.976	4.275.096.572	1.024.370.596
Share of the profit (loss) associates	-761.981.524	591.393.449	1.353.374.973
Selling expense	68.630.890.909	68.630.890.909	0

General and administrative expense	54.648.909.112	54.453.618.939	-195.290.173
Other income	551.811.788	551.811.788	0
Other expense	2.681.216.231	2.681.216.231	0
Current corporate income tax expense	7.318.794.100	6.704.529.486	-614.264.614
Deferred corporate income tax expense	0	-204.874.119	-204.874.119
Net profit / (loss) after taxation	29.612.710.004	26.566.431.127	-3.046.278.877

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

- Adjust down Revenue: 1.693.183.644 dong.
- Adjust down Cost of sale: 1.637.486.722 dong.
- Adjust down Finance income: 4.334.015.238 dong.
- Adjust up Finance expense: 1.024.370.596 dong.
- Adjust up Share of the profit (loss) associates: 1.353.374.973 dong.
- Adjust down General and administrative expense: 195.290.173 dong.
- Adjust down Current corporate income tax expense: 614.264.614 dong.
- Adjust down Deferred corporate income tax expense: 204.874.119 dong.

Above is the company's explanation of the fluctuations in the consolidated financial statements for 2024 before and after auditing.

***Attached documents:***

- Audited consolidated financial statements 2024.

**GENERAL DIRECTOR**



**NGUYEN NGOC HOAI NGUYEN**