CTCP DỊCH VỤ NÔNG NGHIỆP BÌNH THUẬN ***Binh Thuan Agricultural Service Joint Stock Company***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Số: 53../26/ABS-CBTT/QHNĐT No.: 53../26/ABS-CBTT/QHNĐT	*Lâm Đồng, ngày 18 tháng 08 năm 2026* *Lam Dong, day 18 month 08 year 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Vietnam Exchange/ Hanoi Stock Exchange/ Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization: Công ty cổ phần Dịch vụ Nông nghiệp Bình Thuận/ Binh Thuan Agricultural Service Joint Stock Company*

- Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code: ABS*

- Địa chỉ/*Address: Số 03 Nguyễn Du, phường Phan Thiết, tỉnh Lâm Đồng./ No. 03 Nguyen Du, Phan Thiet Ward, Lam Dong Province.*

- Điện thoại liên hệ/*Tel.:* +84 2523 721 555 Fax: +84 2523 722 622

- E-mail: dvnnbinhthuan@gmail.com

2. Nội dung thông tin công bố/*Contents of disclosure:*

Công ty cổ phần Dịch vụ Nông nghiệp Bình Thuận công bố Công văn giải trình chênh lệch lợi nhuận và ý kiến ngoại trừ Báo cáo tài chính Bán niên năm 2026. /Binh Thuan Agricultural Services Joint Stock Company announces the Official Letter explaining the profit difference and opinions except for the Semi-Annual Financial Statement in 2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 18/08/2026 tại đường dẫn http://www.bitagco.com/ ./*This information was published on the company's website on 18/08/2026 (date), as in the link* http://www.bitagco.com/.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents: - Công văn giải trình chênh lệch lợi nhuận và ý kiến ngoại trừ Báo cáo tài chính Bán niên năm 2026./ Official Letter explaining the profit difference and opinions except for the Semi-Annual Financial Statement in 2026.	**Đại diện CTCP DỊCH VỤ NÔNG NGHIỆP BÌNH THUẬN** ***Binh Thuan Agricultural Service Joint Stock Company representative*** Người đại diện theo pháp luật/Người UQ CBTT *Legal representative/ Person authorized to disclose information* *(Ký, ghi rõ họ tên, chức vụ, đóng dấu)* *(Signature, full name, position, and seal)* M.S.D.N: 3400382278 - C.T.C.P * CÔNG TY CỔ PHẦN DỊCH VỤ NÔNG NGHIỆP BÌNH THUẬN * P.PHAN THIẾT - T.LÂM ĐỒNG **ĐỖ VIẾT HÀ**

BINH THUAN AGRICULTURAL SERVICES JOINT STOCK COMPANY

No: 52/26/ABS-CNH
(Re: Explanation of Profit Discrepancy)

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
------o0o-----

Lam Dong, August 18, 2026

To : **- State Securities Commission**
- Hochiminh City Stock Exchange

Company name: Binh Thuan Agricultural Services Joint Stock Company

Business Registration Number: No. 3400382278 issued by the Department of Planning and Investment of Binh Thuan Province, first registered on May 11, 2004, subject to change depending on the Company's circumstances.

Address: No. 3 Nguyen Du Street, Phan Thiet Ward, Lam Dong Province

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance "Guidelines on information disclosure in the securities market"

Binh Thuan Agricultural Services Joint Stock Company would like to provide the following explanation to the State Securities Commission and the Ho Chi Minh City Stock Exchange regarding the contents of the letter:

1/ Explanation of the difference in profit for the first six months of 2026 between the self-prepared financial statements and the audited semi-annual financial statements for 2026 (for the accounting period from January 1, 2026 to June 30, 2026), specifically as follows:

1.1 Differences in figures:

Items	**Self-Prepared Financial Statements**	**Audited Financial Statements**	**Difference**
Cost of goods sold	110,025,536,698	110,437,637,454	412,100,756
Gross profit	3,278,246,947	2,866,146,191	(412,100,756)
Business management costs	2,959,713,438	2,904,713,438	(55,000,000)
Financial operating revenue	389,765	389,853	88
Other income	99,509,163	119,963,711	20,454,548
Other expenses	404,440,167	433,547,762	29,107,595
Net profit after corporate income tax	**(5,196,350,856)**	**(5,562,104,571)**	**(365,753,715)**

According to the self-prepared financial statements, the after-tax profit for the first six months of 2026 showed a loss of VND 5,196,350,856, while the audited financial statements showed a loss of VND 5,562,104,571. This represents an additional loss of VND 365,753,715, equivalent to a fluctuation of 7.04% (exceeding the 5% limit as stipulated).

1.2 Reasons for the difference

- The main reason is that the auditing unit reallocated **the cost of goods sold based on the value of goods sold during the period** , increasing the cost of goods sold by VND 412,100,756 compared to the self-prepared figures, including:

Items	Amount
Cost of purchasing fertilizer	73,954,224
Cost of purchasing gasoline and diesel fuel.	338,146,532
Total	**412,100,756**

- The reallocation of purchasing costs based on the value of goods sold during the period aims to accurately reflect the cost of goods sold corresponding to the revenue recorded during the period, in accordance with current accounting regulations, resulting in a reduction of gross profit and net profit after tax by VND 412,100,756 respectively.
- The remaining difference (a reduction in losses of VND 46,347,041) comes from other minor adjustments such as:

Items	Adjust	Amount
Business management costs	Reduce	- 55,000,000
Financial operating revenue	Increase	+88
Other income	Increase	+ 20,454,548
Other expenses	Increase	+ 29,107,595

2. Explanation regarding the auditor's qualified opinion concerning the receivable of VND 132,056,248,500 under Investment Cooperation Contract (BCC) No. 1906/2026/GREEN PARK-BITAGCO signed on June 19, 2026:

2.1. Regarding the nature of the excluded item

This is a receivable arising from the investment cooperation between Binh Thuan Agricultural Services Joint Stock Company and Five Star Green Park Joint Stock Company to jointly implement the "GreenPark Riverside Residential Area" project in Phuoc Vinh Tay commune, Tay Ninh province (total area 367,890.21 m²). In the cooperation structure, Binh Thuan Agricultural Services Joint Stock Company contributed VND 146,729,165,000 (5.9%) and Five Star Green Park Joint Stock

Company contributed VND 2,340,205,835,000 (94.1%) of the total project value of VND 2,486,935,000,000.

2.2 Reasons for exceptions

The auditor's qualified opinion stems from the fact that the project is currently in the initial legal procedural stage, having received approval from the Tay Ninh Provincial People's Committee for a pilot commercial housing project (Notice No. 1525/TB-UBND signed on October 6, 2025); the People's Committee of Phuoc Vinh Tay Commune, Tay Ninh Province, also issued a notice on the implementation of the "GreenPark Riverside Residential Area" project on June 19, 2026. The project is currently preparing other documents for submission to competent state agencies for official approval of the entire project, therefore the auditor does not have sufficient basis to assess the investment efficiency and capital recovery potential at the time of preparing the report (as of June 30, only 11 days had passed). This is a procedural and time-related limitation.

2.3 Legal status and actual progress of the project

In fact, the project already has a clear initial legal basis, as evidenced by the following documents:

- Land use planning map for the period 2021-2030 for Can Giuoc district, Long An province.
- Resolution 16/NQ-HĐND dated September 30, 2025, of the Tay Ninh Provincial People's Council promulgates the list of land areas planned for pilot projects to implement commercial housing through agreements on land use rights or existing land use rights in Tay Ninh province;
- Notice No. 1525/TB-UBND dated October 6, 2025, from the People's Committee of Tay Ninh province regarding the approval for real estate businesses to implement pilot projects ;
- Announcement dated June 19, 2026, from the People's Committee of Phuoc Vinh Tay Commune regarding the implementation of the Green Park Riverside residential area project ;
- Land clearance work is progressing on schedule: by June 30, 2026, agreements on land use rights transfer had been completed with 47 households, corresponding to approximately 11 out of 33 hectares, achieving a rate of 33.33% of the area to be acquired.

The two parties have signed an Investment Cooperation Agreement in the form of a joint investment, which clearly stipulates the mechanism for profit sharing and capital recovery:

- Profit: refers to the total pre-tax profit from the GreenPark Riverside Residential Area Project's real estate business under this Investment Cooperation Agreement; each Party is responsible for declaring and paying corporate income tax on its shared profit from this Investment Cooperation Agreement in accordance with the law.

- Profits are distributed according to the investment ratio of each party. The distribution of profits is based on the business results of the project.
- Project Profit Advance: Starting from the second year from the date Party B makes the first capital contribution, on December 30th of each year , Party A is obligated to pay Party B a fixed advance profit of 8% per year calculated on the total amount of cooperative capital that Party A has actually received from Party B. Party A will pay the advance profit to Party B no later than April 30th of the following year .
- The payback period begins in the 4th year of the project. The investment capital will be repaid within 3 years (from the 4th to the 6th year) and will be repaid periodically no later than June 30th of each year.

The mechanism for profit sharing, profit advance, and capital recovery reflects the nature of long-term cooperation, aligning the parties' interests with the project's actual progress and performance.

Binh Thuan Agriculture Services Joint Stock Company affirms that the disclosed information is accurate and takes full legal responsibility for the contents published above.

Sincerely!

DIRECTOR

M.S.D.N:3400382278 - C.T.C.P
CÔNG TY
CỔ PHẦN
DỊCH VỤ
NÔNG NGHIỆP
BÌNH THUẬN
P.PHAN THIẾT - T.LÂM ĐỒNG

DO VIET HA

Recipient:
- As above ;
-Archived: AO , Company Secretary./.