LVA TRADING AND SERVICES JSC
No.: 28 /2026/CV-LVA

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Re: Explanation for decrease in post-tax profit for the first half of 2026 compared to the first half of 2025

Ha Noi, 11 August 2026

To: - STATE SECURITIES COMMISSION OF VIETNAM
- HANOI STOCK EXCHANGE

LVA Trading and Service Joint Stock Company would like to explain the difference in profit after tax between the financial statements (FS) for the first half of 2026 and those for the second quarter of 2026 as follows:

In: Million dong

FS for the first half of 2026	FS for the second quarter of 2026	Difference	Percentage
6.060	6.728	-668	9,93%

The post-tax profit decreased due to the additional recognition of certain operating expenses, which increased the total expenses and negatively impacted the post-tax profit.

Recipients:
- As above;
- Administrative Dept.

CÔNG TY M.S.D.N: 1100105921 - C.T.C.P CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ DỊCH VỤ LVA P. HAI BÀ TRƯNG - TP. HÀ NỘI

Dao Thi Kim Oanh
General Director

CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ DỊCH VỤ LVA

Digitally signed by CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ DỊCH VỤ LVA
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LVA TRADING AND SERVICES JSC
No.: 29/2026/CV-LVA

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Re: Explanation for decrease in post-tax profit for the first half of 2026 compared to the first half of 2025

Ha Noi, 11 August 2026

To: - STATE SECURITIES COMMISSION OF VIETNAM
- HANOI STOCK EXCHANGE

LVA Trading and Services Joint Stock Company would like to explain the decrease in the post-tax profit for the first half of 2026 compared to that for the first half of 2025 as follows:

In: Million dong

Post-tax profit for the first half of 2026	Post-tax profit for the first half of 2025	Difference	Percentage
6.060	**7.846**	**-1.786**	**-22,76%**

Post-tax profit decreased due to the following reasons:

- Reason 1: E-commerce fees on TikTok increased.
- Reason 2: Marketing expenses continued to rise due to intensifying competition, leading to an increase in selling and administrative costs compared to the same period last year.

Although revenue and gross profit increased compared to the same period last year, the above reasons led to higher expenses, resulting in a decrease in net operating profit and post-tax profit compared to the same period last year.

Recipients:
- As above;
- Administrative Dept.

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