

**VIETOURIST HOLDINGS  
JOINT STOCK COMPANY**

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No: 25/2026/CBTT-VTD

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

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*Ho Chi Minh City, July 30, 2026*

**PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, Vietourist Holdings Joint Stock Company hereby discloses its financial statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

**1. Name of organization: VIETOURIST HOLDINGS JOINT STOCK COMPANY (the “Company”)**

Securities code: VTD

Address: 386/71C Le Van Sy Street, Nhieu Loc Ward, Ho Chi Minh City

Contact phone: 028.6261.6365 Fax: 028.6253.2111

E-mail: [info@vietourist.com.vn](mailto:info@vietourist.com.vn) Website: <https://www.vietourist.com.vn/vn/>

**2. Contents of information disclosure:**

- Financial Statements for Q2 2026

☒ Separate Financial Statements (in case the listed company has no subsidiaries and the superior accounting entity has no dependent units);

☐ Consolidated Financial Statements (in case the listed company has subsidiaries);

☐ Combined Financial Statements (in case the listed company has dependent accounting units organized with separate accounting systems).

- Cases requiring explanation:

+ The auditing firm issues an opinion other than an unqualified opinion on the Financial Statements (for the audited Financial Statements of 2025):

☐ Yes

☒ No

Explanatory document in case of “Yes”:

☐ Yes

☒ No

+ Profit after tax in the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (for the audited Financial Statements of 2025):

☐ Yes

☒ No



Explanatory document in the event of a “Yes”:

☐ Yes

☒ No

+ Profit after corporate income tax as presented in the Income Statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory document in the event of a “Yes”:

☒ Yes

☐ No

+ Profit after tax in the reporting period incurs a loss, or changes from profit in the same period of the previous year to a loss in the current period, or vice versa:

☒ Yes

☐ No

Explanatory document in the event of a “Yes”:

☒ Yes

☐ No

This information was disclosed on the Company’s website on July 30, 2026 at: [www.vietourist.com.vn](http://www.vietourist.com.vn).

*Attachments:*

- Financial Statements for Q2 2026
- Explanatory Statement

**On behalf of the Company**  
**Authorized Information Disclosure Officer**



**Nguyen Duong Trung Hieu**



**VIETOURIST HOLDINGS JOINT STOCK COMPANY**

**INTERIM SEPARATE FINANCIAL STATEMENTS**

**Quarter II of 2026**

(for the 3-month accounting period from 01/04/2026 to 30/06/2026 and accumulated 6 months from 01/01/2026 to 30/06/2026)

In accordance with Vietnamese Accounting Standards and the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance and the Guidance on the method of preparing and presenting Consolidated Financial Statements under Circular No. 43/2026/TT-BTC



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## REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Vietourist Holdings Joint Stock Company (hereinafter referred to as the “Company”) presents its report together with the Interim Separate Financial Statements for the second quarter of 2026 for the 3-month accounting period from 01/04/2026 to 30/06/2026 and accumulated 6 months from 01/01/2026 to 30/06/2026.

### General information about the Company

The Company is a joint stock company operating under Enterprise Registration Certificate No. 0311273634, first registered on 26 October 2011 and amended for the 16th time on 12 March 2025, issued by the Department of Finance of thành phố Hồ Chí Minh.

### Operating head office

Address : 386/71C Lê Văn Sỹ, phường Nhiều Lộc, thành phố Hồ Chí Minh, Việt Nam  
Telephone : 1900 633649  
Fax : 028.6253 2111

The Company has the following dependent units:

| Entity name                                                                          | Address                                                                                                                        |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Branch of Vietourist Holdings Joint Stock Company in Bình Dương                      | Floor 1, House No. 48, Đường số 9, Dĩ An administrative centre area, Nhị Đồng 2 quarter, Dĩ An ward, Hồ Chí Minh City, Vietnam |
| Phan Thiết Branch of Vietourist Holdings Joint Stock Company                         | No. 22 Nguyễn Đình Chiểu, Mũi Né ward, Lâm Đồng province, Vietnam                                                              |
| Đà Lạt Branch of Vietourist Holdings Joint Stock Company                             | No. 27/6 Hai Bà Trưng, Cam Ly Ward - Đà Lạt, Lâm Đồng Province, Vietnam                                                        |
| Representative Office of Vietourist Holdings Joint Stock Company in Hồ Chí Minh City | No. 242 – 242A Trần Hưng Đạo, Cầu Ông Lãnh Ward, Hồ Chí Minh City, Vietnam                                                     |
| Representative Office of Vietourist Holdings Joint Stock Company - An Giang          | No. 21A Trần Nhật Duật, Long Xuyên Ward, An Giang Province, Vietnam                                                            |
| Representative Office of Vietourist Holdings Joint Stock Company in Gia Lai          | 18 Lê Lai, Pleiku Ward, Gia Lai Province, Vietnam                                                                              |
| Representative Office of Vietourist Holdings Joint Stock Company - Hà Nội            | Tầng 24, Tòa nhà Leadvisor, 643 Phạm Văn Đồng, phường Nghĩa Đô, thành phố Hà Nội, Việt Nam                                     |
| Representative Office of Vietourist Holdings Joint Stock Company - Hải Phòng         | Room 402, 4th Floor, Operations Centre of Nhà khách Hải Quân. No. 5 Lý Tự Trọng, Hồng Bàng Ward, Hải Phòng City, Vietnam       |
| Branch of Vietourist Holdings Joint Stock Company in Cần Thơ                         | No. 120 Nguyễn An Ninh Street, Ninh Kiều Ward, Cần Thơ City, Vietnam                                                           |

The business activities of the Company are:

- Travel agency;
- Activities of air ticket agents and activities of customs clearance agents;
- Hotels (star-rated and not operating at the head office);
- Restaurants and mobile food and beverage services (not operating at the head office);
- Urban and suburban passenger land transport (except transport by bus);
- Other passenger road transport;
- Freight transport by road;
- Real estate business;
- Interpretation and translation activities;
- Domestic and international travel services;
- Support services relating to the promotion and organisation of tours.

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**Board of Directors, Supervisory Board and Board of Management**

The members of the Board of Directors, the Supervisory Board and the Board of Management of the Company during the period and up to the date of this report comprise:

**Board of Directors**

| Full name                  | Position | Date of election/dismissal |
|----------------------------|----------|----------------------------|
| Mr. Trần Văn Tuấn          | Chairman | Elected on 29 June 2025    |
| Mr Nguyễn Dương Trung Hiếu | Member   | Elected on 29 June 2025    |
| Mr Phan Ngọc Tuấn          | Member   | Elected on 29 June 2025    |
| Mr. Nguyễn Mạnh Huỳnh      | Member   | Elected on 29 June 2025    |
| Ms Vũ Phương Anh           | Member   | Elected on 29 June 2025    |
| Mr Trần Ngọc Hoàng         | Member   | Elected on 29 June 2025    |

**Supervisory Board**

| Full name               | Position                      | Date of election/dismissal |
|-------------------------|-------------------------------|----------------------------|
| Ms. Trương Ngọc Hải Vân | Head of the Supervisory Board | Elected on 29 June 2025    |
| Ms. Nguyễn Mạnh Toàn    | Member                        | Elected on 29 June 2025    |
| Ms Trần Thị Cường       | Member                        | Elected on 29 June 2025    |

**Board of Management**

| Full name                  | Position                | Date of appointment/dismissal  |
|----------------------------|-------------------------|--------------------------------|
| Mr Nguyễn Dương Trung Hiếu | General Director        | Appointed on 30 June 2020      |
| Mr Phan Ngọc Tuấn          | Deputy General Director | Appointed on 01 April 2023     |
| Mr. Nguyễn Mạnh Huỳnh      | Deputy General Director | Appointed on 17 September 2025 |

**Legal representative**

The legal representative of the Company during the period and up to the date of this report is Mr. Trần Văn Tuấn - Chairman of the Board of Directors (elected on 29 June 2025).

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**Responsibilities of the Board of Management**

The Board of Management is responsible for preparing the Financial Statements which give a true and fair view of the financial position, the results of operations and the cash flows of the Company for the period. In preparing the Financial Statements, the Board of Management is required to:

- Selecting appropriate accounting policies and applying those policies consistently;
- Making judgements and estimates on a reasonable and prudent basis;
- Stating clearly whether the accounting standards applicable to the Company have been complied with and whether all material departures have been presented and explained in the Financial Statements;
- Preparing the Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Establishing and effectively operating a system of internal control in order to limit the risk of material misstatement due to fraud or error in the preparation and presentation of the Financial Statements.

The Board of Management ensures that proper accounting records are fully maintained so as to reflect the financial position of the Company with reasonable accuracy at any time and that the accounting records comply with the applicable accounting system. The Board of Management is also responsible for safeguarding the assets of the Company and has therefore taken appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management undertakes that it has complied with the above requirements in preparing the Financial Statements.

**Approval of the Financial Statements.**

The Board of Directors approves the accompanying Financial Statements. The Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, as well as of its business results and cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the legal regulations relating to the preparation and presentation of the Financial Statements.

On behalf of the Board of Directors,



Trần Văn Tuấn  
Chairman

Hồ Chí Minh City, 30 July 2026

## INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

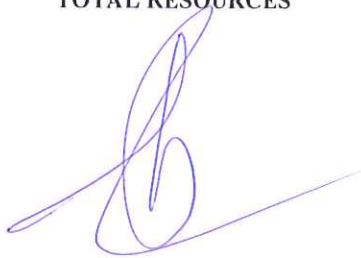
| ITEMS                                                                       | Code       | Note       | Currency: VND                         |                        |
|-----------------------------------------------------------------------------|------------|------------|---------------------------------------|------------------------|
|                                                                             |            |            | Closing balance<br>(as at 30/06/2026) | Opening balance        |
| <b>A - CURRENT ASSETS</b>                                                   | <b>100</b> |            | <b>184,988,773,258</b>                | <b>211,223,360,735</b> |
| <b>I. Cash and cash equivalents</b>                                         | <b>110</b> | <b>V.1</b> | <b>7,646,443,913</b>                  | <b>12,677,537,171</b>  |
| 1. Cash                                                                     | 111        |            | 7,646,443,913                         | 11,977,537,171         |
| 2. Cash equivalents                                                         | 112        |            | 0                                     | 700,000,000            |
| <b>II. Short-term financial investments</b>                                 | <b>120</b> |            | <b>4,700,000,000</b>                  | <b>500,000,000</b>     |
| 1. Trading securities                                                       | 121        |            | 0                                     | -                      |
| 2. Provision for devaluation of trading securities                          | 122        |            | 0                                     | -                      |
| 3. Held-to-maturity investments                                             | 123        | V.2a       | 4,700,000,000                         | 500,000,000            |
| <b>III. Short-term receivables</b>                                          | <b>130</b> |            | <b>0</b>                              | <b>192,173,314,043</b> |
| 1. Short-term trade receivables                                             | 131        | V.3        | 0                                     | 65,719,611,469         |
| 2. Short-term prepayments to suppliers                                      | 132        | V.4        | 0                                     | 100,556,637,158        |
| 3. Short-term intra-company receivables                                     | 133        |            | 161,952,916,269                       | -                      |
| 4. Receivables according to the progress schedule of construction contracts | 134        |            | 30,543,391,537                        | -                      |
| 5. Short-term loan receivables                                              | 135        |            | 89,659,364,567                        | -                      |
| 6. Other short-term receivables                                             | 136        | V.5a       | 41,750,160,165                        | 25,897,065,416         |
| 7. Provision for doubtful short-term receivables                            | 137        |            | 0                                     | -                      |
| 8. Shortage of assets awaiting resolution                                   | 139        |            | 0                                     | -                      |
| <b>IV. Inventories</b>                                                      | <b>140</b> |            | <b>10,380,797,852</b>                 | <b>5,553,271,737</b>   |
| 1. Inventories                                                              | 141        | V.6        | 10,380,797,852                        | 5,553,271,737          |
| 2. Provision for devaluation of inventories                                 | 149        |            | 0                                     | -                      |
| <b>V. Other current assets</b>                                              | <b>150</b> |            | <b>0</b>                              | <b>319,237,784</b>     |
| 1. Short-term prepaid expenses                                              | 151        | V.7a       | 0                                     | 319,079,600            |
| 2. Deductible value added tax                                               | 152        |            | 0                                     | 158,184                |
| 3. Taxes and other receivables from the State                               | 153        |            | 0                                     | -                      |
| 4. Repurchase transactions of Government bonds                              | 154        |            | 308,615,224                           | -                      |
| 5. Other current assets                                                     | 155        |            | 308,615,224                           | -                      |

| ITEMS                                                  | Code       | Note | Closing balance<br>(as at 30/06/2026) | Opening balance        |
|--------------------------------------------------------|------------|------|---------------------------------------|------------------------|
| <b>B - NON-CURRENT ASSETS</b>                          | <b>200</b> |      | <b>160,664,301,494</b>                | <b>165.756.221.707</b> |
| <b>I. Long-term receivables</b>                        | <b>210</b> |      | <b>2,701,000,000</b>                  | <b>2.701.000.000</b>   |
| 1. Long-term trade receivables                         | 211        |      | 0                                     | -                      |
| 2. Long-term prepayments to suppliers                  | 212        |      | 0                                     | -                      |
| 3. Business capital at dependent units                 | 213        |      | 0                                     | -                      |
| 4. Long-term intra-company receivables                 | 214        |      | 0                                     | -                      |
| 5. Long-term loan receivables                          | 215        |      | 2,701,000,000                         | -                      |
| 6. Other long-term receivables                         | 216        | V.5b | 0                                     | 2.701.000.000          |
| 7. Provision for doubtful long-term receivables        | 219        |      | -                                     | -                      |
| <b>II. Fixed assets</b>                                | <b>220</b> |      | <b>42,165,864,995</b>                 | <b>46.512.389.137</b>  |
| 1. Tangible fixed assets                               | 221        | V.8  | 42,165,864,995                        | 46.512.389.137         |
| - Cost                                                 | 222        |      | 59,467,364,997                        | 67.545.810.451         |
| - Accumulated depreciation                             | 223        |      | (17,301,500,002)                      | (21.033.421.314)       |
| 2. Finance lease fixed assets                          | 224        |      | -                                     | -                      |
| - Cost                                                 | 225        |      | -                                     | -                      |
| - Accumulated depreciation                             | 226        |      | -                                     | -                      |
| 3. Intangible fixed assets                             | 227        |      | -                                     | -                      |
| - Cost                                                 | 228        |      | -                                     | -                      |
| - Accumulated depreciation                             | 229        |      | -                                     | -                      |
| <b>III. Investment property</b>                        | <b>230</b> |      | <b>-</b>                              | <b>-</b>               |
| - Cost                                                 | 231        |      | -                                     | -                      |
| - Accumulated depreciation                             | 232        |      | -                                     | -                      |
| <b>IV. Long-term assets in progress</b>                | <b>240</b> |      | <b>-</b>                              | <b>-</b>               |
| 1. Long-term production and business costs in progress | 241        |      | -                                     | -                      |
| 2. Construction in progress                            | 242        |      | -                                     | -                      |
| <b>V. Long-term financial investments</b>              | <b>250</b> |      | <b>115.355.370.103</b>                | <b>115.255.370.103</b> |
| 1. Investments in subsidiaries                         | 251        | V.2b | 39.000.000.000                        | 39.000.000.000         |
| 2. Investments in joint ventures and associates        | 252        | V.2b | 78.100.000.000                        | 78.000.000.000         |
| 3. Investments in other entities                       | 253        |      | -                                     | -                      |
| 4. Provision for long-term financial investments       | 254        | V.2b | (1.744.629.897)                       | (1.744.629.897)        |
| 5. Held-to-maturity investments                        | 255        |      | -                                     | -                      |
| <b>VI. Other non-current assets</b>                    | <b>260</b> |      | <b>442.066.396</b>                    | <b>1.287.462.467</b>   |
| 1. Long-term prepaid expenses                          | 261        | V.7b | 442.066.396                           | 1.287.462.467          |
| 2. Deferred income tax assets                          | 262        |      | -                                     | -                      |
| 3. Long-term equipment, supplies and spare parts       | 263        |      | -                                     | -                      |
| 4. Other non-current assets                            | 268        |      | -                                     | -                      |
| <b>TOTAL ASSETS</b>                                    | <b>270</b> |      | <b>345,653,074,752</b>                | <b>376.979.582.442</b> |

| ITEMS                                                                    | Code       | Note  | Closing balance<br>(as at 30/06/2026) | Opening balance        |
|--------------------------------------------------------------------------|------------|-------|---------------------------------------|------------------------|
| <b>C - LIABILITIES</b>                                                   | <b>300</b> |       | <b>77,081,537,464</b>                 | <b>114.692.241.471</b> |
| <b>I. Current liabilities</b>                                            | <b>310</b> |       | <b>62,963,171,078</b>                 | <b>100.573.875.085</b> |
| 1. Short-term trade payables                                             | 311        | V.9   | 448,430,050                           | 23.815.043.104         |
| 2. Short-term advances from customers                                    | 312        | V.10  | 15,000,000                            | 10.213.668.701         |
| 3. Taxes and payables to the State                                       | 313        | V.11  | 1,878,915,004                         | 266.760.687            |
| 4. Payables to employees                                                 | 314        | V.12  | 478,061,664                           | 670.909.921            |
| 5. Short-term accrued expenses                                           | 315        | V.13  | 714,557,592                           | 4.451.890.836          |
| 6. Short-term intra-company payables                                     | 316        |       | -                                     | -                      |
| 7. Payables according to the progress schedule of construction contracts | 317        |       | 0                                     | -                      |
| 8. Short-term unearned revenue                                           | 318        | V.14  | 80,474,074                            | 758.542.276            |
| 9. Other short-term payables                                             | 319        | V.15  | 267,774,150                           | 20.000.000             |
| 10. Short-term borrowings and finance lease liabilities                  | 320        | V.16a | 59,079,958,544                        | 60.377.059.560         |
| 11. Short-term provisions                                                | 321        |       | -                                     | -                      |
| 12. Bonus and welfare fund                                               | 322        |       | -                                     | -                      |
| 13. Price stabilisation fund                                             | 323        |       | -                                     | -                      |
| 14. Repurchase transactions of Government bonds                          | 324        |       | -                                     | -                      |
| <b>II. Non-current liabilities</b>                                       | <b>330</b> |       | <b>14.118.366.386</b>                 | <b>14.118.366.386</b>  |
| 1. Long-term trade payables                                              | 331        |       | -                                     | -                      |
| 2. Long-term advances from customers                                     | 332        |       | -                                     | -                      |
| 3. Long-term accrued expenses                                            | 333        |       | -                                     | -                      |
| 4. Intra-company payables on business capital                            | 334        |       | -                                     | -                      |
| 5. Long-term intra-company payables                                      | 335        |       | -                                     | -                      |
| 6. Long-term unearned revenue                                            | 336        |       | -                                     | -                      |
| 7. Other long-term payables                                              | 337        |       | -                                     | -                      |
| 8. Long-term borrowings and finance lease liabilities                    | 338        | V.16b | 14.118.366.386                        | 14.118.366.386         |
| 9. Convertible bonds                                                     | 339        |       | -                                     | -                      |
| 10. Preference shares                                                    | 340        |       | -                                     | -                      |
| 11. Deferred income tax liabilities                                      | 341        |       | -                                     | -                      |
| 12. Long-term provisions                                                 | 342        |       | -                                     | -                      |
| 13. Science and technology development fund                              | 343        |       | -                                     | -                      |



| ITEMS                                                            | Code       | Note  | Closing balance<br>(as at 30/06/2026) | Opening balance        |
|------------------------------------------------------------------|------------|-------|---------------------------------------|------------------------|
| <b>D - OWNERS' EQUITY</b>                                        | <b>400</b> |       | <b>268.561.626.417</b>                | <b>262.287.340.971</b> |
| <b>I. Owners' equity</b>                                         | <b>410</b> |       | <b>268.561.626.417</b>                | <b>262.287.340.971</b> |
| 1. Owners' contributed capital                                   | 411        | V.17a | 240.000.000.000                       | 240.000.000.000        |
| - Ordinary shares with voting rights                             | 411a       |       | 240.000.000.000                       | 240.000.000.000        |
| - Preference shares                                              | 411b       |       | -                                     | -                      |
| 2. Share premium                                                 | 412        | V.17a | 180.250.000                           | 180.250.000            |
| 3. Bond conversion options                                       | 413        |       | -                                     | -                      |
| 4. Other capital of owners                                       | 414        |       | -                                     | -                      |
| 5. Treasury shares                                               | 415        |       | -                                     | -                      |
| 6. Asset revaluation differences                                 | 416        |       | -                                     | -                      |
| 7. Foreign exchange differences                                  | 417        |       | -                                     | -                      |
| 8. Investment and development fund                               | 418        |       | -                                     | -                      |
| 9. Enterprise arrangement support fund                           | 419        |       | -                                     | -                      |
| 10. Other funds belonging to owners' equity                      | 420        |       | -                                     | -                      |
| 11. Undistributed post-tax profits                               | 421        | V.17a | 28,391,287,288                        | 22.107.090.971         |
| - Undistributed post-tax profits accumulated to prior period end | 421a       |       | 22,117,001,842                        | 21.619.177.547         |
| - Undistributed post-tax profits of the current period           | 421b       |       | 6,274,285,446                         | 487.913.424            |
| 12. Capital construction investment funds                        | 422        |       | -                                     | -                      |
| <b>II. Funding sources and other funds</b>                       | <b>430</b> |       | <b>-</b>                              | <b>-</b>               |
| 1. Funding sources                                               | 431        |       | -                                     | -                      |
| 2. Funds used for the acquisition of fixed assets                | 432        |       | -                                     | -                      |
| <b>TOTAL RESOURCES</b>                                           | <b>440</b> |       | <b>345,653,074,752</b>                | <b>376.979.582.442</b> |



Phan Thi Minh Huong  
Preparer



Nguyễn Thị Kim Yến  
Chief Accountant



Ho Chi Minh City, 30 July 2026

Trần Văn Tuấn  
Chairman of the Board of  
Directors

**INTERIM SEPARATE STATEMENT OF INCOME**  
**Quarter II Year 2026**

Currency: VND

| ITEMS                                                         | Code | Note | Quarter II<br>year to the end of this quarter |                                           | Accumulated from the beginning of the<br>year to the end of this quarter |                                           |
|---------------------------------------------------------------|------|------|-----------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------|
|                                                               |      |      | Current year<br>01/04/2026<br>30/06/2026      | Previous year<br>01/04/2025<br>30/06/2025 | Current year<br>01/01/2026<br>30/06/2026                                 | Previous year<br>01/01/2025<br>30/06/2025 |
| 1. Revenue from sales of goods and rendering of services      | 01   | VI.1 | 57.060.167.128                                | 51.539.863.011                            | 75.918.291.368                                                           | 80.347.144.489                            |
| 2. Revenue deductions                                         | 02   |      | -                                             | -                                         | -                                                                        | -                                         |
| 3. Net revenue from sales of goods and rendering of services  | 10   |      | 57.060.167.128                                | 51.539.863.011                            | 75.918.291.368                                                           | 80.347.144.489                            |
| 4. Cost of goods sold                                         | 11   | VI.2 | 49.144.746.843                                | 46.153.980.734                            | 61.389.437.833                                                           | 67.673.196.464                            |
| 5. Gross profit from sales of goods and rendering of services | 20   |      | 7.915.420.285                                 | 5.385.882.277                             | 14.528.853.535                                                           | 12.673.948.025                            |
| 6. Financial income                                           | 21   | VI.3 | 4.739.908.703                                 | 134.451.596                               | 4.748.843.812                                                            | 236.770.445                               |
| 7. Financial expenses                                         | 22   | VI.4 | 692.037.247                                   | 1.157.678.369                             | 1.999.776.107                                                            | 2.479.917.665                             |
| In which: interest expense                                    | 23   |      | 692.037.247                                   | 1.149.847.910                             | 1.999.776.107                                                            | -                                         |
| 8. Selling expenses                                           | 25   | VI.5 | 3.694.840.343                                 | 877.799.928                               | 6.150.763.223                                                            | 2.236.057.110                             |
| 9. General and administrative expenses                        | 26   | VI.6 | 1.705.735.891                                 | 1.644.916.344                             | 3.889.385.790                                                            | 4.093.294.321                             |
| 10. Net operating profit                                      | 30   |      | 6.562.715.507                                 | 1.839.939.232                             | 7.237.772.227                                                            | 4.101.449.374                             |
| 11. Other income                                              | 31   | VI.7 | 1.590.909.091                                 | (1.549.650.425)                           | 1.592.680.000                                                            | 1.409.753                                 |
| 12. Other expenses                                            | 32   | VI.8 | 329.000.003                                   | 5.701.129                                 | 959.393.339                                                              | 1.597.029.179                             |
| 13. Other profit                                              | 40   |      | 1.261.909.088                                 | (1.555.351.554)                           | 633.286.661                                                              | (1.595.569.476)                           |
| 14. Total accounting profit before tax                        | 50   |      | 7.824.624.595                                 | 284.587.678                               | 7.871.058.888                                                            | 2.505.879.898                             |
| 15. Current corporate income tax expense                      | 51   | V.11 | 1.587.486.583                                 | 57.641.430                                | 1.596.773.442                                                            | 820.581.815                               |
| 16. Deferred corporate income tax expense                     | 52   |      | -                                             | -                                         | -                                                                        | -                                         |
| 17. Post-tax profit                                           | 60   |      | 6.237.138.012                                 | 226.946.248                               | 6.274.285.446                                                            | 1.685.298.083                             |
| 18. Basic earnings per share                                  | 70   | VI.9 |                                               |                                           |                                                                          |                                           |
| 19. Diluted earnings per share                                | 71   | VI.9 |                                               |                                           |                                                                          |                                           |



**Phan Thị Minh Hương**  
Preparer



**Nguyễn Thị Kim Yến**  
Chief Accountant

Hồ Chí Minh City, 30 July 2026



**Trần Văn Tuấn**  
Chairman of the Board of Directors

## INTERIM SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

Accumulated from 01/01/2026 to 30/06/2026

Currency: VND

| ITEMS                                                                                                | Code      | Note         | Accumulated from the beginning of the year<br>Accumulated from the beginning of the year |                            |
|------------------------------------------------------------------------------------------------------|-----------|--------------|------------------------------------------------------------------------------------------|----------------------------|
|                                                                                                      |           |              | 01/01/2026 -<br>30/06/2026                                                               | 01/01/2025 -<br>30/06/2025 |
| <b>I. Cash flows from operating activities</b>                                                       |           |              |                                                                                          |                            |
| 1. Profit before tax                                                                                 | 01        |              | 7,871,058,888                                                                            | 2,507,088,231              |
| 2. Adjustments for:                                                                                  |           |              | -                                                                                        | -                          |
| - Depreciation of fixed assets and investment property                                               | 02        | V.8          | 3,464,524,152                                                                            | 2,739,138,242              |
| - Provisions                                                                                         | 03        | V.2b         | -                                                                                        | -                          |
| - Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies | 04        | VI.3         | 0                                                                                        | -                          |
| - Gains/losses from investing activities                                                             | 05        | VI.3         | (727,257,879)                                                                            | (186,174,468)              |
| - Interest expense                                                                                   | 06        | VI.4         | 1,999,776,107                                                                            | 2,471,068,084              |
| - Other adjustments                                                                                  | 07        |              | (1,811,769,950)                                                                          | -                          |
| <b>3. Operating profit before changes in working capital</b>                                         | <b>08</b> |              | <b>10,796,331,318</b>                                                                    | <b>7,531,120,000</b>       |
| - Increase/decrease in receivables                                                                   | 09        |              | 24,097,739,114                                                                           | (115,406,472,174)          |
| - Increase/decrease in inventories                                                                   | 10        |              | (4,831,639,115)                                                                          | (24,204,023,862)           |
| - Increase/decrease in payables                                                                      | 11        |              | (31,770,005,866)                                                                         | 24,914,239,935             |
| - Increase/decrease in prepaid expenses                                                              | 12        |              | 855,860,447                                                                              | 1,468,631,174              |
| - Increase/decrease in trading securities                                                            | 13        |              | -                                                                                        | -                          |
| - Interest paid                                                                                      | 14        | V.14, VI.4   | (1,483,839,902)                                                                          | (2,537,963,953)            |
| - Corporate income tax paid                                                                          | 15        | V.11         | -                                                                                        | (24,380,359)               |
| - Other cash inflows from operating activities                                                       | 16        |              | -                                                                                        | -                          |
| - Other cash outflows for operating activities                                                       | 17        |              | -                                                                                        | -                          |
| <b>Net cash flows from operating activities</b>                                                      | <b>20</b> | <b>VI.10</b> | <b>(2,335,554,004)</b>                                                                   | <b>(108,258,849,150)</b>   |
| <b>II. Cash flows from investing activities</b>                                                      |           |              |                                                                                          |                            |
| 1. Purchases and construction of fixed assets and other long-term assets                             | 21        | V.8          | -                                                                                        | (19,060,348,520)           |
| 2. Proceeds from disposals of fixed assets and other long-term assets                                | 22        |              | -                                                                                        | -                          |
| 3. Loans granted and purchases of debt instruments of other entities                                 | 23        |              | (3,500,000,000)                                                                          | (3,600,000,000)            |
| 4. Collections of loans and proceeds from sales of debt instruments of other entities                | 24        |              | -                                                                                        | 7,300,000,000              |
| 5. Equity investments in other entities                                                              | 25        | V.2b         | 100,000                                                                                  | -                          |
| 6. Proceeds from equity investments in other entities                                                | 26        |              | -                                                                                        | 166,838,357                |
| 7. Interest, dividends and profits received                                                          | 27        | V.5a, VI.3   | -                                                                                        | -                          |
| <b>Net cash flows from investing activities</b>                                                      | <b>30</b> |              | <b>(3,600,000,000)</b>                                                                   | <b>15,193,510,163</b>      |

| ITEMS                                                                        | Code | Note            | Accumulated from the beginning of the year<br>Accumulated from the beginning of the year |                            |
|------------------------------------------------------------------------------|------|-----------------|------------------------------------------------------------------------------------------|----------------------------|
|                                                                              |      |                 | 01/01/2026 -<br>30/06/2026                                                               | 01/01/2025 -<br>30/06/2025 |
| III. Cash flows from financing activities                                    |      |                 |                                                                                          |                            |
| 1. Proceeds from share issues and capital contributions from owners          | 31   | V.17a           | -                                                                                        | 119.718.650.000            |
| 2. Capital returned to owners and repurchases of shares already issued       | 32   |                 | -                                                                                        | -                          |
| 3. Proceeds from borrowings                                                  | 33   | V.16a,<br>V.16b | 42.743.156.656                                                                           | 65.531.632.259             |
| 4. Repayments of borrowing principal                                         | 34   | V.16a,<br>V.16b | (41.135.166.058)                                                                         | (59.688.261.697)           |
| 5. Repayments of finance lease principal                                     | 35   |                 | -                                                                                        | -                          |
| 6. Dividends and profits paid to owners                                      | 36   |                 | -                                                                                        | -                          |
| Net cash flows from financing activities                                     | 40   |                 | 1.607.990.598                                                                            | 125.562.020.562            |
| Net cash flows during the period                                             | 50   |                 | (4.327.563.406)                                                                          | 2.109.661.249              |
| Cash and cash equivalents at the beginning of the year                       | 60   | V.1             | 11.974.007.319                                                                           | 8.093.043.353              |
| Effect of foreign exchange rate changes on translation of foreign currencies | 61   |                 | -                                                                                        | -                          |
| Cash and cash equivalents at the end of the period                           | 70   | V.1             | 7.646.443.913                                                                            | 10.202.704.602             |



**Phan Thị Minh Hương**  
Preparer



**Nguyễn Thị Kim Yến**  
Chief Accountant

Hồ Chí Minh City, 30 July 2026



**Trần Văn Tuấn**  
Chairman of the Board of  
Directors

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

### Quarter II Year 2026

(for the 3-month accounting period from 01/04/2026 to 30/06/2026 and accumulated 6 months from 01/01/2026 to 30/06/2026)

## I. OPERATING CHARACTERISTICS

### 1. Form of capital ownership

Vietourist Holdings Joint Stock Company (hereinafter referred to as the “Company”) is a joint stock company.

### 2. Business field

The Company's business field is trade and services.

### 3. Business lines

The principal business activities of the Company are: travel agency, domestic and international tour operating business.

### 4. Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

### 5. Company structure

#### Subsidiary

The Company invests only in its subsidiary, Công ty TNHH Vận tải Vietrip, whose head office is located at 242 – 242A Trần Hưng Đạo, phường Cầu Ông Lãnh, thành phố Hồ Chí Minh, Việt Nam. The principal business activity of this subsidiary is other passenger land transport. As at the financial year end, the Company's capital contribution ratio in this subsidiary is 100%, and the voting rights ratio and the interest ratio are equivalent to the capital contribution ratio.

#### Associates

| Company name                                          | Address                                                                                | Field of operation                                                                       | % of capital<br>30/6/2026 | % of capital<br>30/6/2025 | % of capital<br>01/01/2026 |
|-------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|---------------------------|---------------------------|----------------------------|
| Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicsshare | Số 36, ngõ 44 đường Nguyễn Đình Chiểu, phường Hai Bà Trưng, thành phố Hà Nội, Việt Nam | Other professional, scientific and technological activities not yet elsewhere classified | 48,14%                    | 48,14%                    | 48,14%                     |
| Công ty Cổ phần Nhà hàng Việt Mũi Né                  | No. 191 Nguyễn Đình Chiểu, Mũi Né Ward, Lâm Đồng Province, Vietnam                     | Restaurants and food and beverage services working capital                               | 40%                       | 40%                       | 40%                        |
| Công ty Cổ phần Retreat & Wellness La Ngẫu            | Bản 2, xã Đồng Kho, tỉnh Lâm Đồng, Việt Nam                                            | Short-stay accommodation services                                                        | 45%                       | 45%                       | 45%                        |
| Công ty Cổ phần Xã hội Hoàng Kim Tây Nguyên           | 18 Lê Lai, Pleiku Ward, Gia Lai Province, Vietnam                                      | Support services relating to promotion and organisation of tours                         | 45,33%                    | 45,33%                    | 45,33%                     |

#### Dependent Units

| Entity name                                                                          | Address                                                                                                                        |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Branch of Vietourist Holdings Joint Stock Company in Bình Dương                      | Floor 1, House No. 48, Đường số 9, Dĩ An administrative centre area, Nhị Đồng 2 quarter, Dĩ An ward, Hồ Chí Minh City, Vietnam |
| Phan Thiết Branch of Vietourist Holdings Joint Stock Company                         | No. 22 Nguyễn Đình Chiểu, Mũi Né ward, Lâm Đồng province, Vietnam                                                              |
| Đà Lạt Branch of Vietourist Holdings Joint Stock Company                             | No. 27/6 Hai Bà Trưng, Cam Ly Ward - Đà Lạt, Lâm Đồng Province, Vietnam                                                        |
| Representative Office of Vietourist Holdings Joint Stock Company in Hồ Chí Minh City | No. 242 – 242A Trần Hưng Đạo, Cầu Ông Lãnh Ward, Hồ Chí Minh City, Vietnam                                                     |
| Representative Office of Vietourist Holdings Joint Stock Company - An Giang          | No. 21A Trần Nhật Duật, Long Xuyên Ward, An Giang Province, Vietnam                                                            |
| Representative Office of Vietourist Holdings Joint Stock Company in Gia Lai          | 18 Lê Lai, Pleiku Ward, Gia Lai Province, Vietnam                                                                              |
| Representative Office of Vietourist Holdings Joint Stock Company - Hà Nội            | Tầng 24, Tòa nhà Leadvisor, 643 Phạm Văn Đồng, phường Nghĩa Đô, thành phố Hà Nội, Việt Nam                                     |
| Representative Office of Vietourist Holdings Joint Stock Company - Hải Phòng         | Room 402, 4th Floor, Operations Centre of Nhà khách Hải Quân. No. 5 Lý Tự Trọng, Hồng Bàng Ward, Hải Phòng City, Vietnam       |
| Branch of Vietourist Holdings Joint Stock Company in Cần Thơ                         | No. 120 Nguyễn An Ninh Street, Ninh Kiều Ward, Cần Thơ City, Vietnam                                                           |

## 6. Statement on the comparability of information in the Financial Statements

The corresponding figures of the second quarter of the prior year are comparable with the figures of the second quarter of the current year.

## 7. Employee

As at the end of the accounting period, the Company had 105 employees (the figure at the beginning of the year was 69 employees).

# II. FINANCIAL YEAR AND ACCOUNTING CURRENCY

## 1. Financial year

The Company's financial year commences on 01 January and ends on 31 December each year.

## 2. Accounting currency

The accounting currency is Vietnam Dong (VND) as the majority of transactions are conducted in VND.

# III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

## 1. Applicable accounting system

The Company applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 and the circulars of the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the Financial Statements.

## 2. Statement of compliance with accounting standards and the accounting system

The Board of Management confirms that it has complied with the requirements of Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, as well as the circulars of the Ministry of Finance guiding the implementation of accounting standards, in the preparation and presentation of the Financial Statements.

The provisions of Circular 99 are applied to the recording of books and to the preparation and presentation of the Financial Statements for the financial year beginning 01 January 2026.

# IV. APPLIED ACCOUNTING POLICIES

## 1. Basis of preparation of the Financial Statements

The Financial Statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

## 2. Transactions in foreign currencies

Transactions arising in foreign currencies are translated at the exchange rates prevailing at the dates on which the transactions arise. Balances of monetary items denominated in foreign currencies at the financial year end are translated at the exchange rates prevailing on that date.

Exchange differences arising during the year from transactions denominated in foreign currencies are recognised in financial income or financial expenses. Exchange differences arising from the revaluation of monetary items denominated in foreign currencies at the financial year end, after offsetting increases against decreases, are recognised in financial income or financial expenses.

The exchange rate used to translate transactions arising in foreign currencies is the actual transaction rate at the time the transaction arises.

The actual transaction exchange rates for transactions denominated in foreign currencies are determined as follows:

- For foreign currency purchase and sale contracts (spot foreign currency purchase and sale contracts): the exchange rate agreed in the foreign currency purchase and sale contract between the Company and the bank.
- For receivables: the buying rate of the commercial bank at which the Company designates the customer to make payment at the time the transaction arises.
- For payables: the selling rate of the commercial bank with which the Company expects to transact at the time the transaction arises.

The exchange rates used to revalue the balances of monetary items denominated in foreign currencies at the end of the financial year are determined on the following principles:

- For foreign currency amounts deposited at banks: the foreign currency buying rate of the bank at which the Company opened the foreign currency account.
- For monetary items denominated in foreign currencies classified as other assets: the foreign currency buying rate of Ngân hàng TMCP Quân đội Việt Nam - Chi nhánh Sài Gòn (the bank with which the Company regularly transacts).
- For monetary items denominated in foreign currencies classified as liabilities: the foreign currency selling rate of Ngân hàng TMCP Quân đội Việt Nam - Chi nhánh Sài Gòn (the bank with which the Company regularly transacts).

### 3. Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks. Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment, which are readily convertible into known amounts of cash and which bear no risk in conversion into cash at the reporting date.

### 4. Financial investments

#### *Held-to-maturity investments*

An investment is classified as held-to-maturity when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments comprise only term bank deposits held for the purpose of earning periodic interest.

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and the costs related to the transaction to acquire the investments. After initial recognition, these investments are recognised at recoverable value. Interest income from held-to-maturity investments arising after the acquisition date is recognised in the Statement of Income on an accrual basis. Interest earned before the Company held the investments is recorded as a deduction from cost at the acquisition date.

Where there is reliable evidence that part or all of an investment may not be recoverable and the loss can be measured reliably, the loss is recognised in financial expenses for the year and deducted directly from the carrying value of the investment.

Investments in subsidiaries and associates

#### *Subsidiary*

A subsidiary is an enterprise controlled by the Company. Control is achieved where the Company has the ability to govern the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

#### *Associate*

An associate is an enterprise over which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in making decisions on the financial and operating policies of the investee but not to control those policies.

#### *Initial recognition*

Investments in subsidiaries and associates are initially recognised at cost, comprising the purchase price or the capital contribution plus the costs directly attributable to the investment. Where an investment is made in non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the time the investment arises.

Dividends and profits of the periods prior to the acquisition of an investment are recorded as a reduction of the value of that investment itself. Dividends and profits of the periods after the acquisition of the investment are recognised as income. Dividends received in shares are monitored only as to the additional number of shares; the value of the shares received is not recognised.

Provision for losses on investments in subsidiaries and associates Provision for losses on investments in subsidiaries and associates incurring losses is made at an amount equal to the difference between the actual capital contributed by the parties to the subsidiary or associate and the actual owners' equity, multiplied by the Company's capital contribution ratio relative to the total actual capital contributed by the parties to the subsidiary or associate. If the subsidiary or associate is required to prepare consolidated financial statements, the basis for determining the provision for losses is the consolidated financial statements.

Increases and decreases in the provision for impairment of investments in the subsidiary and associates required to be made at the financial year end are recognised in financial expenses.

### 5. Receivables

Receivables are presented at their carrying value less provisions for doubtful receivables.

The classification of receivables as trade receivables and other receivables is performed in accordance with the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase – sale transactions between the Company and buyers that are entities independent of the Company.
- Other receivables reflect receivables of a non-trade nature that are not related to purchase – sale transactions.

Provision for doubtful receivables is made for each doubtful receivable based on the overdue ageing of the receivables after offsetting against the corresponding payables (if any) or on the estimated level of loss that may occur, specifically as follows:

- For receivables overdue for payment: - 30% of the value for receivables overdue from 06 months to less than 01 year.  
- 50% of the value for receivables overdue from 01 year to less than 02 years. - 70% of the value for receivables overdue from 02 years to less than 03 years. - 100% of the value for receivables overdue from 03 years or more.
- For receivables not yet overdue but unlikely to be recovered: the provision is made based on the expected level of loss.

Increases or decreases in the balance of the provision for doubtful receivables required to be made at the end of the financial year are recognised in general and administrative expenses.

### 6. Inventories

Inventories are stated at the lower of historical cost and net realisable value. The historical cost of inventories is determined as follows:

- Raw materials and goods: comprise purchase costs and other directly related costs incurred in bringing the inventories to their present location and condition.
- Work in progress: comprises direct materials costs, labour costs and other directly related costs.

The cost of inventories issued is determined using the weighted average method and is accounted for using the perpetual inventory method.

Net realisable value is the estimated selling price of inventories in the ordinary course of production and business less the estimated costs of completion and the estimated costs necessary to make the sale.

Provision for devaluation of inventories is made for each inventory item whose cost is higher than its net realisable value. The increase or decrease in the balance of the provision for devaluation of inventories required to be made at the financial year end is recognised in cost of goods sold.

## 7. Prepaid expenses

Prepaid expenses comprise expenses actually incurred which relate to the production and business results of more than one accounting period. The Company's prepaid expenses consist mainly of tools and supplies, fixed asset repair costs and insurance costs. These prepaid expenses are allocated over the prepayment period or over the period in which the corresponding economic benefits are generated from these expenses.

### *Tools and supplies*

Tools and supplies put into use are allocated to expenses on a straight-line basis over an allocation period not exceeding 03 years.

### *Fixed asset repair expenses*

One-off major repair costs of fixed assets are allocated to expenses on a straight-line basis over 03 years.

### *Insurance expenses*

Insurance costs already put into use are allocated to expenses on a straight-line basis over an allocation period corresponding to the insurance term.

## 8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all expenditures incurred by the Company to acquire the fixed asset up to the time the asset is brought into a state ready for use. Expenditures incurred after initial recognition are added to the cost of the fixed asset only if such expenditures are certain to increase the future economic benefits derived from the use of that asset. Expenditures which do not satisfy the above condition are recognised as production and business expenses in the year.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognised in income or expenses for the year.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods of the categories of tangible fixed assets are as follows:

| Type of fixed assets                               | Number of years |
|----------------------------------------------------|-----------------|
| Machinery and equipment                            | 03              |
| Means of transportation and transmission equipment | 05 - 10         |

## 9. Liabilities and accrued expenses

Liabilities and accrued expenses are recognised for amounts to be paid in the future in respect of goods and services already received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses and other payables is made in accordance with the following principles:

- Trade payables reflect payables of a commercial nature arising from transactions of purchases of goods, services and assets where the supplier is an entity independent of the Company.
- Accrued expenses reflect amounts payable for goods and services already received from suppliers or already provided to customers but not yet paid because invoices have not been received or accounting records and documents are not yet complete, together with amounts payable to employees for annual leave pay and production and business expenses required to be accrued in advance.
- Other payables reflect payables of a non-commercial nature that are not related to transactions of purchase, sale or supply of goods and services.

Liabilities and accrued expenses are classified as current and non-current in the general Balance Sheet based on their remaining terms at the end of the financial year.

## 10. Owners' equity

*These Notes form an integral part of and should be read in conjunction with the Interim Separate Financial*

### ***Owners' contributed capital***

Owners' contributed capital is recognised at the amount of capital actually contributed by the shareholders.

### ***Share premium***

Share premium is recognised as the difference between the issue price and the par value of shares upon the initial issue or an additional issue, the difference between the reissue price and the book value of treasury shares, and the equity component of the bond convertible bonds at maturity. Direct costs relating to the additional issuance of shares and the reissuance of treasury shares are recorded as a reduction of share premium.

## **11. Profit distribution**

Post-tax profit is distributed to shareholders after appropriations to the funds in accordance with the Company's Charter as well as the provisions of law, and after approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into consideration non-monetary items included in undistributed post-tax profits that may affect cash flows and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognised as a liability when approved by vote of the General Meeting of Shareholders and when the Board of Directors has announced the dividend payment.

## **12. Recognition of revenue and income**

### ***Revenue from sales of goods***

Revenue from the sale of goods is recognised when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards attached to ownership of the goods.
- The Company no longer retains the right to manage the goods as the owner of the goods, nor control over the goods.
- Revenue is determined with relative certainty. Where the contract provides that the buyer has the right to return the goods purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the goods (except where the customer has the right to return the goods in exchange for other goods or services).
- The Company has obtained or will obtain economic benefits from the sale transaction.
- The costs relating to the sale transaction can be measured.

### ***Revenue from rendering of services***

Revenue from rendering of services is recognised when all of the following conditions are simultaneously satisfied:

- Revenue is determined with relative certainty. Where the contract stipulates that the buyer is entitled to return the services purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer is not entitled to return the services rendered.
- The Company has obtained or will obtain economic benefits from that service transaction.
- The portion of work completed at the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete that service transaction can be determined.

Where a service is rendered over more than one period, the revenue recognised in the period is based on the results of the portion of the work completed as at the end of the accounting period.

### ***Interest***

Interest income is recognised on a time basis and the actual interest rate of each period.

## **13. Borrowing costs**

Borrowing costs comprise interest on borrowings and other costs incurred directly in connection with the borrowings.

Borrowing costs are recognised in expenses when incurred. Where borrowing costs are directly attributable to the investment in construction or production of an asset in progress that requires a sufficiently long period (over 12 months) to be brought into use for its intended purpose or for sale, such borrowing costs are included in the value of that asset. For specific borrowings serving the construction of fixed assets and investment property, interest expense is capitalised even when the construction period is less than 12 months. Income arising from the temporary investment of borrowings is recorded as a reduction of the cost of the related asset.

For general borrowings that are partly used for the purpose of construction investment in or production of assets in progress, capitalised borrowing costs are determined by applying the capitalisation rate to the weighted average accumulated expenditures incurred for the capital construction investment in or production of those assets. The capitalisation rate is determined as the weighted average interest rate of the borrowings outstanding during the year, excluding specific borrowings serving the purpose of forming a particular asset.

## **14. Expenses**

Expenses are decreases in economic benefits and are recognised at the time the transaction arises or when it is reasonably certain that they will arise in the future, regardless of whether the cash has been paid or not.



Expenses and the revenue they generate must be recognised simultaneously in accordance with the matching principle. Where the matching principle conflicts with the prudence principle, expenses are recognised on the basis of the substance of the transaction and the requirements of the accounting standards so as to ensure that transactions are reflected truthfully and reasonably.

#### 15. Corporate income tax

Corporate income tax expense comprises current income tax and deferred income tax.

##### *Current income tax*

Current income tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, as well as adjustments for non-taxable income and losses carried forward.

##### *Deferred income tax*

Deferred income tax is the amount of corporate income tax payable or recoverable arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred income tax liabilities are recognised for all taxable temporary differences. Deferred income tax assets are recognised only when it is certain that future taxable profits will be available against which these deductible temporary differences can be utilised.

The carrying amount of deferred corporate income tax assets is reviewed at the financial year end and is written down to the extent that it is no longer certain that sufficient taxable profit will be available to allow the benefit of part or all of the deferred income tax assets to be utilised. Previously unrecognised deferred corporate income tax assets are reviewed at the financial year end and are recognised when it becomes certain that sufficient taxable profit will be available to allow these unrecognised deferred income tax assets to be utilised.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rates that are expected to apply in the year in which the asset is recovered or the liability is settled, based on the tax rates effective at the financial year end. Deferred income tax is recognised in the Statement of Income and is charged directly to owners' equity only when that tax relates to items recorded directly in owners' equity.

Deferred income tax assets and deferred income tax liabilities are offset when:

- The Company has a legally enforceable right to offset current income tax assets against current income tax payable; and
- These deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority: - For the same taxable entity; or - The Company intends to settle the current income tax payable and the current income tax asset on a net basis, or to realise the asset simultaneously with the settlement of the liability in each future period when the material amounts of the deferred income tax liabilities or deferred income tax assets are settled or recovered.

#### 16. Related party

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering related party relationships, the substance of the relationship is given greater emphasis than its legal form.

#### 17. Segment report

A business segment is a separately identifiable component engaged in providing products or services and that is subject to risks and economic benefits that are different from those of other business segments.

A geographical segment is a distinguishable component engaged in producing or providing products or services within a particular economic environment and that is subject to risks and economic returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Company's aggregated Financial Statements.

## V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

### 1. Cash and cash equivalents

|                                           | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|-------------------------------------------|---------------------------------------|-----------------------|
| Cash on hand and demand deposits at banks | 7.646.443.913                         | 10.202.704.602        |
| Cash equivalents                          | -                                     | -                     |
| <b>Total</b>                              | <b>7.646.443.913</b>                  | <b>10.202.704.602</b> |

Details of the item "Cash on hand and demand bank deposits" (code 111) as at 30 June 2026 are as follows:

|                                                                 | Closing balance<br>(as at 30/06/2026) |
|-----------------------------------------------------------------|---------------------------------------|
| Cash on hand                                                    | 2.359.951.365                         |
| Demand bank deposits in Vietnam Dong                            | 5.279.851.620                         |
| Ngân hàng TMCP Quân đội - Bắc Sài Gòn Branch<br>(1601100633008) | 2.086.541.341                         |
| Ngân hàng TMCP Tiên Phong (01811267101)                         | 2.949.351.631                         |
| Ngân hàng TMCP Kỹ Thương Việt Nam (19133158814014)              | 37.085.695                            |
| Ngân hàng TMCP Phương Đông (0064100008116006)                   | 33.633.045                            |
| Ngân hàng TMCP Phương Đông (0064100008335007)                   | 1.068.098                             |
| Ngân hàng TMCP Hàng hải (04101010029370)                        | 83.332.394                            |
| Ngân hàng TMCP Thịnh vượng và Phát triển<br>(9990311273634)     | 76.638.123                            |
| Ngân hàng TMCP Đầu tư và Phát triển Việt Nam (**)               | 4.244.377                             |
| Ngân hàng TMCP Sài Gòn - Hà Nội (**)                            | 2.656.374                             |
| Ngân hàng TMCP Sài Gòn (07846540002)                            | 1.973.188                             |
| Ngân hàng TMCP Việt Nam Thịnh Vượng (320217601)                 | 77.064                                |
| Other payment accounts                                          | 3.250.290                             |
| Demand bank deposits in foreign currencies translated           | 6.640.928                             |
| <b>Total per the accounting books of the Parent Company</b>     | <b>7.646.443.913</b>                  |

**Total** **7.646.443.913**

### 2. Financial investments

The Company's financial investments comprise: held-to-maturity investments and investments in other entities. Information on the Company's financial investments is as follows:

#### 2a. Held-to-maturity investments

|                                                                                                  | Closing balance<br>(as at 30/06/2026) | Opening balance    |
|--------------------------------------------------------------------------------------------------|---------------------------------------|--------------------|
| Short-term - Term deposits                                                                       | 4.700.000.000                         | 500.000.000        |
| - Term deposits at Ngân hàng TMCP Quân đội - Sài Gòn<br>Branch - Kỳ Đồng Transaction Office (*)  | 700.000.000                           | -                  |
| - Term deposits at Ngân hàng TMCP Quân đội - Sài Gòn<br>Branch - Kỳ Đồng Transaction Office (**) | 3.500.000.000                         | -                  |
| - Term deposits at other banks                                                                   | 500.000.000                           | 500.000.000        |
| <b>Total</b>                                                                                     | <b>4.700.000.000</b>                  | <b>500.000.000</b> |

#### 2b. Capital contributions to other entities

|                                                              | Closing<br>balance |                 | Opening<br>balance |                 |
|--------------------------------------------------------------|--------------------|-----------------|--------------------|-----------------|
|                                                              | Historical cost    | Provision       | Historical cost    | Provision       |
| Investments in subsidiaries                                  | 39.000.000.000     | -               | 39.000.000.000     | -               |
| Công ty TNHH Vận tải Vietrip (i)                             | 39.000.000.000     | -               | 39.000.000.000     | -               |
| Investments in joint ventures and<br>associates              | 78.100.000.000     | (1.744.629.897) | 78.000.000.000     | (1.744.629.897) |
| Công ty Cổ phần Dịch vụ và Giải pháp<br>Y tế Medicshare (ii) | 22.000.000.000     | (1.744.629.897) | 22.000.000.000     | (1.744.629.897) |

|                                                 | Closing<br>balance     |                        | Opening<br>balance     |                        |
|-------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Công ty Cổ phần Nhà hàng Việt Mũi Né (iii)      | 20.000.000.000         | -                      | 20.000.000.000         | -                      |
| Công ty Cổ phần Retreat & Wellness La Ngâu (iv) | 36.000.000.000         | -                      | 36.000.000.000         | -                      |
| <b>Total</b>                                    | <b>117.100.000.000</b> | <b>(1.744.629.897)</b> | <b>117.000.000.000</b> | <b>(1.744.629.897)</b> |
| <b>Net book value (code 250)</b>                | <b>115.355.370.103</b> |                        | <b>115.255.370.103</b> |                        |

(i) The Company invested in Công ty TNHH Vận tải Vietrip 39.000.000.000 VND, equivalent to 100% of charter capital, and has invested the charter capital in full.

(ii) The Company invested 22.000.000.000 VND in Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicshare, equivalent to 48,14% of the charter capital, and has fully contributed the charter capital.

(iii) The Company invested in Công ty Cổ phần Nhà hàng Việt Mũi Né 20.000.000.000 VND, equivalent to 40% of charter capital, and has contributed the charter capital in full.

(iv) The Company invested 36.000.000.000 VND in Công ty Cổ phần Retreat & Wellness La Ngâu, equivalent to 45% of the charter capital, and has fully contributed the charter capital.

### 3. Short-term trade receivables

|                                                                        | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|------------------------------------------------------------------------|---------------------------------------|-----------------------|
| Receivables from related parties                                       | 1.407.911.360                         | 3.978.135.374         |
| Công ty TNHH Vận tải Vietrip (subsidiary)                              | 1.407.911.360                         | 3.978.135.374         |
| Receivables from other customers                                       | 29.135.480.177                        | 61.741.476.095        |
| <b>Total per the accounting books of the trade receivables account</b> | <b>30.543.391.537</b>                 | <b>65.719.611.469</b> |
| <b>Total</b>                                                           | <b>30.543.391.537</b>                 | <b>65.719.611.469</b> |

### 4. Short-term prepayments to suppliers

|                                                                                     | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|-------------------------------------------------------------------------------------|---------------------------------------|-----------------------|
| Prepayments to Công ty TNHH Vận tải Vietrip (subsidiary)                            | 483.600.833                           | -                     |
| Prepayments to suppliers and other associates                                       | 89.175.763.734                        | 38.488.170.834        |
| In which: prepayments to associates                                                 | 8.000.000.000                         | 6.700.000.000         |
| <b>Total per the accounting books of the trade payables account (debit balance)</b> | <b>89.659.364.567</b>                 | <b>45.188.170.834</b> |
| <b>Total</b>                                                                        | <b>89.659.364.567</b>                 | <b>45.188.170.834</b> |

### 5. Other receivables

#### 5a. Other short-term receivables

|                                                                     | Closing balance<br>(as at 30/06/2026) | Opening balance |
|---------------------------------------------------------------------|---------------------------------------|-----------------|
| Receivables from related parties                                    | -                                     | 929.510.579     |
| Mr. Trần Văn Tuấn - Advances                                        | -                                     | 929.510.579     |
| Advances to officers and employees                                  | 7.478.472.921                         | 7.760.610.801   |
| Ms Nguyễn Thị Mai                                                   | 2.796.388.861                         | -               |
| Mr Nguyễn Hữu Khoa Vinh                                             | 1.813.250.000                         | -               |
| Mr. Trương Hải Đăng                                                 | 1.501.576.060                         | -               |
| Ms. Đặng Ngọc Thúy Vy                                               | 871.460.000                           | -               |
| Other individuals                                                   | 495.798.000                           | -               |
| Short-term deposits, collateral and escrow amounts                  | 4.851.984.000                         | 6.651.984.000   |
| Mr Nguyễn Văn Quang - deposit for the lease of Lan Anh hotel        | 4.800.000.000                         | -               |
| Other parties                                                       | 51.984.000                            | -               |
| Other short-term receivables                                        | 29.419.703.244                        | 10.532.493.369  |
| Retail customers - not yet allocated in detail by counterparty (**) | 23.746.235.462                        | -               |
| Công ty Cổ phần Du lịch Nông nghiệp Xanh Tây Nguyên                 | 3.045.265.648                         | -               |
| Mr. Nguyễn Bá Trang                                                 | 938.083.224                           | -               |

|                                      | Closing balance       | Opening balance       |
|--------------------------------------|-----------------------|-----------------------|
| Công ty Cổ phần The Infinis Việt Nam | 719.825.010           | -                     |
| Ms. Nguyễn Nữ Huệ Phương             | 665.500.000           | -                     |
| Other parties                        | 304.793.900           | -                     |
| Tre xanh gia lai                     |                       | 55.368.466.324        |
| <b>Total</b>                         | <b>41.750.160.165</b> | <b>81.265.531.740</b> |

**5b. Other long-term receivables**

|                                                      | Closing balance<br>(as at 30/06/2026) | Opening balance      |
|------------------------------------------------------|---------------------------------------|----------------------|
| Receivables from other organisations and individuals | 2.701.000.000                         | 2.701.000.000        |
| Long-term deposits, collateral and escrow amounts    | 2.701.000.000                         | 2.701.000.000        |
| <b>Total</b>                                         | <b>2.701.000.000</b>                  | <b>2.701.000.000</b> |

**6. Inventories**

|                                           | Closing balance<br>(as at 30/06/2026) | Opening balance      |
|-------------------------------------------|---------------------------------------|----------------------|
| Production and business costs in progress | 10.195.390.176                        | 5.484.374.471        |
| Goods                                     | 185.407.676                           | 68.897.266           |
| <b>Total</b>                              | <b>10.380.797.852</b>                 | <b>5.553.271.737</b> |

**7. Prepaid expenses**

**7a. Short-term prepaid expenses**

|                                                                      | Closing balance<br>(as at 30/06/2026) | Opening balance    |
|----------------------------------------------------------------------|---------------------------------------|--------------------|
| Costs of repair and renovation of leased offices                     | 311.713.440                           | 28.297.213         |
| Motor vehicle insurance expenses (**)                                | (7.104.982)                           | 281.403.219        |
| Software, domain name, hosting and telecommunications expenses       | 4.436.310                             | -                  |
| Other short-term prepaid expenses                                    | (541.671)                             | 8.749.168          |
| Amounts not monitored in detail in the allocation ledger             | 112.127                               | -                  |
| <b>Total per the accounting books of short-term prepaid expenses</b> | <b>308.615.224</b>                    | <b>319.079.600</b> |
| <b>Total</b>                                                         | <b>308.615.224</b>                    | <b>319.615.224</b> |

**7b. Long-term prepaid expenses**

|                                                                  | Closing balance<br>(as at 30/06/2026) | Opening balance      |
|------------------------------------------------------------------|---------------------------------------|----------------------|
| Costs of repair and renovation of leased offices                 | 442.066.396                           | 181.314.403          |
| Prepaid office rental expenses                                   | -                                     | 4.346.662            |
| Fixed asset repair expenses                                      | -                                     | 1.101.801.402        |
| <b>Total long-term prepaid expenses per the accounting books</b> | <b>442.066.396</b>                    | <b>4.346.662</b>     |
| <b>Total</b>                                                     | <b>442.066.396</b>                    | <b>1.287.462.467</b> |

**8. Tangible fixed assets**

|                                           | Machinery and equipment | Means of transportation and transmission equipment | Total                 |
|-------------------------------------------|-------------------------|----------------------------------------------------|-----------------------|
| <b>Cost</b>                               |                         |                                                    |                       |
| Opening balance                           | 73.500.000              | 67.472.310.451                                     | 67.545.810.451        |
| Purchases during the period               | -                       | -                                                  | -                     |
| Decrease during the period                | -                       | (8.078.445.454)                                    | (8.078.445.454)       |
| <b>Closing balance (as at 30/06/2026)</b> | <b>73.500.000</b>       | <b>59.393.864.997</b>                              | <b>59.467.364.997</b> |
| <b>Accumulated depreciation</b>           |                         |                                                    |                       |
| Opening balance                           | 73.500.000              | 20.959.921.314                                     | 21.033.421.314        |

These Notes form an integral part of and should be read in conjunction with the Interim Separate Financial

|                                           |                   |                       |                       |
|-------------------------------------------|-------------------|-----------------------|-----------------------|
| Depreciation during the period            | -                 | 3,464,524,152         | 3,464,524,152         |
| Decrease during the period                | -                 | (7,196,445,464)       | (7,196,445,464)       |
| <b>Closing balance (as at 30/06/2026)</b> | <b>73,500,000</b> | <b>17,228,000,002</b> | <b>17,301,500,002</b> |
| <b>Net book value</b>                     |                   |                       |                       |
| Opening balance                           | -                 | 46,512,389,137        | 46,512,389,137        |

|                                           | Machinery and equipment transport, | Means of transmission equipment | Total                 |
|-------------------------------------------|------------------------------------|---------------------------------|-----------------------|
| <b>Closing balance (as at 30/06/2026)</b> | -                                  | <b>42,165,864,995</b>           | <b>42,165,864,995</b> |

#### 9. Short-term trade payables

|                                                                                      | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|--------------------------------------------------------------------------------------|---------------------------------------|-----------------------|
| Payables to related parties                                                          | -                                     | -                     |
| Payables to other suppliers                                                          | 448,430,050                           | 23,815,016,289        |
| <b>Total per the accounting books of the trade payables account (Credit balance)</b> | <b>448,430,050</b>                    | <b>23,815,016,289</b> |
| <b>Total</b>                                                                         | <b>448,430,050</b>                    | <b>23,815,016,289</b> |

#### 10. Short-term advances from customers

|                                | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|--------------------------------|---------------------------------------|-----------------------|
| Prepayments to related parties | -                                     | -                     |
| Advances from other customers  | 15,000,000                            | 10,213,668,701        |
| <b>Total</b>                   | <b>15,000,000</b>                     | <b>10,213,668,701</b> |

#### 11. Taxes and other payables to the State

|                                            | Closing balance<br>(as at 30/06/2026) | Opening balance    |
|--------------------------------------------|---------------------------------------|--------------------|
| Value added tax on domestically sold goods | 83,360,724                            | -                  |
| Corporate income tax                       | 1,783,156,947                         | 817,234,770        |
| Personal income tax                        | 12,397,333                            | 12,397,333         |
| Fees, charges and other payables           | -                                     | -                  |
| <b>Total</b>                               | <b>1,878,915,004</b>                  | <b>829,632,103</b> |

#### Value added tax

The Company declares value added tax under the deduction method. The value added tax rate applicable to outbound tours is 0%; that applicable to domestic tours and other services is 10%.

From 01 July 2025 to the end of 31 December 2026, the Company is entitled to apply the value added tax rate of 8% to groups of goods and services currently subject to the tax rate of 10% in accordance with Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government.

#### Corporate income tax

The Company is liable for corporate income tax on taxable income at the rate of 20% (prior period: 20%). Corporate income tax payable for the period is estimated as follows:

|                                    | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|------------------------------------|-------------------------------------------|--------------------------------------------|
| Total accounting profit before tax | 7,871,058,888                             | 2,505,879,898                              |
| Increasing adjustments             | 112,808,322                               | 1,597,029,179                              |
| Decreasing adjustments             | -                                         | -                                          |
| <b>Taxable income</b>              | <b>7,983,867,210</b>                      | <b>4,102,909,077</b>                       |
| Tax-exempt income                  | -                                         | -                                          |

|                                       |                      |                    |
|---------------------------------------|----------------------|--------------------|
| Losses of prior years carried forward |                      |                    |
| Taxable income                        | 7.983.867.210        | 4.102.909.077      |
| Corporate income tax rate             | 20%                  | 20%                |
| <b>Total</b>                          | <b>1.596.773.442</b> | <b>820.581.815</b> |

The determination of the corporate income tax payable by the Company is based on the prevailing tax regulations. However, these regulations change from time to time and the tax regulations applicable to many different types of transactions may be

## 12. Payables to employees

Represents salaries and bonuses still payable to employees.

|                  | Closing balance<br>(as at 30/06/2026) | Opening balance |
|------------------|---------------------------------------|-----------------|
| Salaries payable | -                                     | -               |
| Bonuses payable  | -                                     | -               |
| <b>Total</b>     | <b>-</b>                              | <b>-</b>        |

## 13. Short-term accrued expenses

|                                              | Closing balance<br>(as at 30/06/2026) | Opening balance      |
|----------------------------------------------|---------------------------------------|----------------------|
| Interest expense payable                     | 714.557.592                           | 269.713.377          |
| Land tour costs and air ticket costs payable | -                                     | 4.188.598.822        |
| <b>Total</b>                                 | <b>714.557.592</b>                    | <b>4.458.312.199</b> |

## 14. Short-term unearned revenue

|                                                                  | Closing balance<br>(as at 30/06/2026) | Opening balance    |
|------------------------------------------------------------------|---------------------------------------|--------------------|
| Unearned revenue relating to related parties                     | -                                     | -                  |
| Unearned revenue relating to other organisations and individuals | 80.474.074                            | 758.542.276        |
| <b>Total</b>                                                     | <b>80.474.074</b>                     | <b>758.542.276</b> |

## 15. Other short-term payables

|                                                 | Closing balance<br>(as at 30/06/2026) | Opening balance   |
|-------------------------------------------------|---------------------------------------|-------------------|
| Payables to other organisations and individuals | 267.774.150                           | 20.000.000        |
| Other short-term payables                       | 267.774.150                           | 20.000.000        |
| <b>Total</b>                                    | <b>267.774.150</b>                    | <b>20.000.000</b> |

## 16. Borrowings

### 16a. Short-term borrowings

|                                                                           | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|---------------------------------------------------------------------------|---------------------------------------|-----------------------|
| Ngân hàng TMCP Quân đội - Chi nhánh Sài Gòn - Phòng giao dịch Kỳ Đồng (i) | 33.994.124.210                        | 34.766.350.974        |
| Ngân hàng TMCP Tiên Phong - Chi nhánh Bến Thành (ii)                      | 25.085.834.334                        | 22.654.533.716        |
| Overdraft account at Ngân hàng TMCP Quân đội                              | -                                     | 2.956.174.870         |
| <b>Total</b>                                                              | <b>59.079.958.544</b>                 | <b>60.377.059.560</b> |

### 16b. Long-term borrowings

|                                                                           | Closing balance<br>(as at 30/06/2026) | Opening balance       |
|---------------------------------------------------------------------------|---------------------------------------|-----------------------|
| Ngân hàng TMCP Quân đội - Chi nhánh Sài Gòn - Phòng giao dịch Kỳ Đồng (i) | 145.600.000                           | 145.600.000           |
| Ngân hàng TMCP Tiên Phong - Chi nhánh Bến Thành (ii)                      | 13.972.766.386                        | 13.972.766.386        |
| <b>Total</b>                                                              | <b>14.118.366.386</b>                 | <b>14.118.366.386</b> |

interpreted in a number of different ways. Accordingly, the tax amounts presented in the Interim Separate Financial Statements may be changed upon examination by the tax authorities.

**17. Owners' equity**

**17a. Reconciliation of movements in owners' equity**

|                                                       | Owners'<br>contributed<br>capital | Share premium | Undistributed post-tax<br>profits | Total           |
|-------------------------------------------------------|-----------------------------------|---------------|-----------------------------------|-----------------|
| Opening balance of the prior year<br>(01/01/2025)     | 240.000.000.000                   | 180.250.000   | 28.391.287.288                    | 268.571.537.288 |
| Closing balance of the prior period<br>(30/06/2025)   | 240.000.000.000                   | 180.250.000   | 22.117.001.842                    | 262.297.251.842 |
| Shares issued for cash                                | -                                 | -             | -                                 | -               |
| Profit for the current period                         | -                                 | -             | 6.274.285.446                     | 6.274.285.446   |
| Closing balance of the current period<br>(30/06/2026) | 240.000.000.000                   | 180.250.000   | 56.782.574.576                    | 296.962.824.576 |

**17b. Retrospective adjustments and restatement of opening  
figures**

|                                                | Published figures<br>(as at 01/01/2026, per Q<br>I/2026) | Restated figures<br>(as at 01/01/2026) |
|------------------------------------------------|----------------------------------------------------------|----------------------------------------|
| Short-term accrued expenses (code 315)         | 4.458.312.199                                            | 4.451.890.836                          |
| Total liabilities (code 300)                   | 114.698.662.834                                          | 114.692.241.471                        |
| Undistributed post-tax profits (code 421)      | 43,713,425,792                                           | 43,726,268,518                         |
| Total owners' equity (code 400)                | 262.280.919.608                                          | 262.287.340.971                        |
| Short-term prepayments to suppliers (code 132) | 100.556.637.158                                          | 100.556.637.158                        |
| Other short-term receivables (code 136)        | 25.897.065.416                                           | 25.897.065.416                         |

**17c. Details of owners' contributed capital**

|                           | Closing balance<br>(as at 30/06/2026) | Opening balance        |
|---------------------------|---------------------------------------|------------------------|
| Contributing shareholders | 240.000.000.000                       | 240.000.000.000        |
| <b>Total</b>              | <b>240.000.000.000</b>                | <b>240.000.000.000</b> |

The charter capital under the Enterprise Registration Certificate is 240.000.000.000 VND, corresponding to a ratio of 100%; the charter capital contributed is 240.000.000.000 VND; the charter capital yet to be contributed is nil.

**17d. Shares**

|                                       | Closing balance<br>(as at 30/06/2026) | Opening balance |
|---------------------------------------|---------------------------------------|-----------------|
| Number of shares registered for issue | 24.000.000                            | 24.000.000      |
| Number of shares sold to the public   | 24.000.000                            | 24.000.000      |
| - Ordinary shares                     | 24.000.000                            | 24.000.000      |
| - Preference shares                   | -                                     | -               |
| Number of shares repurchased          | -                                     | -               |
| Number of shares outstanding          | 24.000.000                            | 24.000.000      |
| - Ordinary shares                     | 24.000.000                            | 24.000.000      |
| - Preference shares                   | -                                     | -               |

Par value of shares outstanding: 10.000 VND.

## VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF INCOME BUSINESS OPERATIONS

### 1. Revenue from sales of goods and rendering of services

#### 1a. Total revenue

|                                                       | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|-------------------------------------------------------|-------------------------------------------|--------------------------------------------|
| Revenue from sales of goods and rendering of services | 75.918.291.368                            | 80.347.144.489                             |
| Revenue deductions                                    | -                                         | -                                          |
| <b>Total</b>                                          | <b>75.918.291.368</b>                     | <b>80.347.144.489</b>                      |

#### 1b. Revenue from sales of goods and rendering of services to related parties

Apart from the transactions of sales of goods and rendering of services with the subsidiary and the associates presented in Notes V.2b and VII.1, the Company did not incur any transactions of sales of goods and rendering of services with other related parties.

#### 1c. Revenue from tour groups departing after the end of the accounting period

Included in the above revenue from sales of goods and rendering of services accumulated for the first 6 months of 2026 is VND 23.546.235.462 (equivalent to 31,0% of the accumulated revenue for the first 6 months of 2026) which is revenue from tour groups for which, as at 30 June 2026, the Company had signed contracts with customers and had collected 100% of the customers' payments in the second quarter of 2026, but whose departure dates fall in July 2026. As recorded by the Company, the corresponding cost of goods sold of these tour groups was also recognised in the same accounting period in accordance with the matching principle.

The Board of Management assessed that, as at 30 June 2026, the majority of the work of organising the above-mentioned tour groups had been completed (signing contracts with ground service providers, booking and issuing air tickets, booking hotel rooms and completing visa procedures) and the entire amount of the customers' payments had been collected, and accordingly revenue was recognised in the second quarter of 2026.

The Supervisory Board notes that under Vietnamese Accounting Standard No. 14 – Revenue and Other Income, revenue from the rendering of services is recognised when the completed portion of the work can be determined reliably; the collection of cash from customers is not a criterion for revenue recognition. Should the revenue of the above-mentioned tour groups be recognised in the third quarter of 2026, being the departure period, the revenue and profit of the second quarter of 2026 would decrease correspondingly, while the revenue and profit of the third quarter of 2026 would increase correspondingly; the accumulated figures for the whole year 2026 remain unchanged. This matter is presented in order to ensure that users of the Interim Separate Financial Statements have sufficient information to assess the results of operations of the reporting period.

### 2. Cost of goods sold

|                           | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|---------------------------|-------------------------------------------|--------------------------------------------|
| Cost of services rendered | 61.389.437.833                            | 67.673.196.464                             |
| <b>Total</b>              | <b>61.389.437.833</b>                     | <b>67.673.196.464</b>                      |

### 3. Financial income

|                           | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|---------------------------|-------------------------------------------|--------------------------------------------|
| Interest on bank deposits | 8.830.472                                 | 188.171.777                                |
| Interest on loans         | 7.747.397                                 | -                                          |
| Other financial income    | 4.732.176.558                             | 19.449.000                                 |
| Foreign exchange gains    | 89.385                                    | 29.449.668                                 |
| <b>Total</b>              | <b>4.748.843.812</b>                      | <b>236.770.445</b>                         |

### 4. Financial expenses

|                                                      | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|------------------------------------------------------|-------------------------------------------|--------------------------------------------|
| Interest expense                                     | 1.999.776.107                             | 2.471.068.084                              |
| Foreign exchange losses and other financial expenses | -                                         | 8.849.581                                  |
| <b>Total</b>                                         | <b>1.999.776.107</b>                      | <b>2.479.917.665</b>                       |

**5. Selling expenses**

|                                      | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|--------------------------------------|-------------------------------------------|--------------------------------------------|
| Selling staff expenses               | 4.303.051.243                             | 1.983.749.478                              |
| Materials and packaging expenses     | 516.000                                   | -                                          |
|                                      | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
| Tools and supplies expenses          | 34.862.623                                | 84.286.41                                  |
| Depreciation expense of fixed assets | 35.713.674                                | 35.713.674                                 |
| Outside service expenses             | 1.705.011.600                             | -                                          |
| Other cash expenses                  | 71.608.083                                | 132.037.547                                |
| <b>Total</b>                         | <b>6.150.763.223</b>                      | <b>2.236.057.110</b>                       |

**6. General and administrative expenses**

|                                      |                      |                      |
|--------------------------------------|----------------------|----------------------|
| Expenses for administrative staff    | 2.595.249.212        | 1.436.030.243        |
| Office rental expenses               | 525.884.792          | -                    |
| Office supplies expenses             | 50.308.394           | 430.057.827          |
| Depreciation expense of fixed assets | 153.728.940          | 141.874.717          |
| Outside service expenses             | 81.288.925           | 859.814.007          |
| Other cash expenses                  | 482.925.527          | 1.255.517.527        |
| <b>Total</b>                         | <b>3.889.385.790</b> | <b>4.093.294.321</b> |

**7. Other income**

|                                                                 | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|-----------------------------------------------------------------|-------------------------------------------|--------------------------------------------|
| Income from liquidation and disposal of assets and other income | 1.592.680.000                             | 1.459.703                                  |
| Other                                                           |                                           |                                            |
| <b>Total</b>                                                    | <b>1.592.680.000</b>                      | <b>1.459.703</b>                           |

**8. Other expenses**

|                | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|----------------|-------------------------------------------|--------------------------------------------|
| Other expenses | 959.393.339                               | 1.597.029.179                              |
| <b>Total</b>   | <b>959.393.339</b>                        | <b>1.597.029.179</b>                       |

**9. Earnings per share**

In accordance with Vietnamese Accounting Standard No. 30 – Earnings per share, basic earnings per share and diluted earnings per share are presented in the Company's Interim Consolidated Financial Statements for quarter II of 2026. Accordingly, the Company does not present these items in the Interim Separate Financial Statements.

**VII. OTHER INFORMATION**

**1. Related party transactions and balances**

Related parties of the Company comprise: key management personnel, individuals related to key management personnel and other related parties. The list of other related parties is as follows:

**Other related parties**

Công ty TNHH Vận tải Vietrip  
Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicshare  
ty Cổ phần Nhà hàng Việt Mũi Né  
Công ty Cổ phần Retreat & Wellness La Ngâu  
Công ty Cổ phần Xã hội Hoàng Kim Tây Nguyên

**Relationship**

Subsidiary  
Associate Công  
Associate  
Associate  
Associate (held by Công ty TNHH Vận tải Vietrip  
holds)

Balances with related parties as at 30 June 2026 are as follows:

| Related party                                         | As at 30/06/2026     |
|-------------------------------------------------------|----------------------|
| <b>Short-term trade receivables (Code 131)</b>        |                      |
| Công ty TNHH Vận tải Vietrip                          | 1.407.911.360        |
| <b>Short-term prepayments to suppliers (code 132)</b> |                      |
| Công ty Cổ phần Nhà hàng Việt Mũi Né                  | 6.000.000.000        |
| Công ty Cổ phần Retreat & Wellness La Ngâu            | 2.100.000.000        |
| Công ty TNHH Vận tải Vietrip                          | 483.600.833          |
| <b>Total</b>                                          | <b>8.583.600.833</b> |

| Related party                                        | As at 30/06/2026      |
|------------------------------------------------------|-----------------------|
| <b>Investments in subsidiaries (code 251)</b>        |                       |
| Công ty TNHH Vận tải Vietrip                         | 39.000.000.000        |
| <b>Investments in associates at cost (code 252)</b>  |                       |
| Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicshare | 22.000.000.000        |
| Công ty Cổ phần Nhà hàng Việt Mũi Né                 | 20.000.000.000        |
| Công ty Cổ phần Retreat & Wellness La Ngâu           | 36.000.000.000        |
| <b>Total</b>                                         | <b>78.100.000.000</b> |

**Income of key management personnel**

The key management personnel of the Company comprise the members of the Board of Directors, the General Director, the Deputy General Directors, the Chief Accountant and the members of the Supervisory Board. The income of the key management personnel during the period is as follows:

|                                                                     | Current period<br>01/01/2026 - 30/06/2026 | Previous period<br>01/01/2025 - 30/06/2025 |
|---------------------------------------------------------------------|-------------------------------------------|--------------------------------------------|
| Salaries and salary-related items                                   | -                                         | ...                                        |
| Remuneration of the Board of Directors and the<br>Supervisory Board | -                                         | -                                          |
| Other income items                                                  | -                                         | -                                          |
| <b>Total</b>                                                        | <b>396,320,631</b>                        | <b>603.954.428</b>                         |

**1. Segment information**

The Company's business activities comprise the provision of domestic and international tourism and travel services. The Company operates in a single business segment and mainly within the territory of Vietnam, and therefore the Company does not present segment reporting by business segment or by geographical area for this interim accounting period.

**2. Events arising after the end of the accounting period**

There were no material events arising after the end of the accounting period that require adjustment of or disclosure in these Interim Separate Financial Statements.

Phan Thị Minh Hương  
Preparer

Nguyễn Thị Kim Yến  
Chief Accountant

Hồ Chí Minh City, 30 July 2026  
Trần Văn Tuấn  
Chairman of the Board of  
Directors