

**VIETOURIST HOLDINGS
JOINT STOCK COMPANY**

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No: 26/2026/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:

3. 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 Website: <https://www.vietourist.com.vn/vn/>

4. 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.

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 CONSOLIDATED 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 Consolidated Financial Statements for quarter II of 2026 for the three-month accounting period from 01/04/2026 to 30/06/2026 and the accumulated six 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 sales 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 road transport (except bus transport);
- Other passenger land transport;
- Road freight transport;
- Real estate business;
- Interpretation and translation activities;
- Domestic and international travel business;
- Support services related to the promotion and organisation of tours.

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
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
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
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).

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 suitable accounting policies and applying these 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 disclosed and explained in the Financial Statements;
- Preparing the Financial Statements on a going concern basis, except where it cannot be presumed that the Company will continue as a going concern;
- Establishing and effectively maintaining a system of internal control to mitigate 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

TP. Hồ Chí Minh, 30 Jul 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

ITEMS	Code	Note	Currency: VND	
			Closing balance (as at 30/06/2026)	Opening balance
A - CURRENT ASSETS	100		215.572.337.718	234.655.329.462
I. Cash and cash equivalents	110	V.1	11.728.908.757	13.964.880.106
1. Cash	111		10.977.551.640	13.213.522.989
2. Cash equivalents	112		751.357.117	751.357.117
II. Short-term financial investments	120		4.000.000.000	500.000.000
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	4.000.000.000	500.000.000
III. Short-term receivables	130		188.878.540.636	214.044.620.906
1. Short-term trade receivables	131	V.3	36.852.112.022	63.335.476.095
2. Short-term prepayments to suppliers	132	V.4	33.907.324.225	45.188.170.834
3. Short-term intra-company receivables	133		-	-
4. Receivables according to the progress schedule of construction contracts	134		-	-
5. Short-term loan receivables	135		4.000.000.000	6.000.000.000
6. Other short-term receivables	136	V.5a	114.119.104.389	99.520.973.977
7. Provision for doubtful short-term receivables	137		-	-
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		10.386.510.852	5.553.271.737
1. Inventories	141	V.6	10.386.510.852	5.553.271.737
2. Provision for devaluation of inventories	149		-	-
V. Other current assets	150		578.377.473	592.556.713
1. Short-term prepaid expenses	151	V.7a	368.791.736	355.831.241
2. Deductible value added tax	152		209.585.737	236.725.472
3. Taxes and other receivables from the State	153		-	-
4. Repurchase transactions of Government bonds	154		-	-
5. Other current assets	155		-	-

ITEMS	Code	Note	Closing balance (as at 30/06/2026)	Opening balance
B - NON-CURRENT ASSETS	200		143.180.538.686	148.833.720.540
I. Long-term receivables	210		2.701.000.000	2.701.000.000
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Business capital at dependent units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	V.5b	2.701.000.000	2.701.000.000
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		48.441.967.082	53.214.278.506
1. Tangible fixed assets	221	V.8	48.441.967.082	53.214.278.506
- Cost	222		67.426.141.024	75.504.586.478
- Accumulated depreciation	223		(18.984.173.942)	(22.290.307.972)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227		-	-
- Cost	228		-	-
- Accumulated depreciation	229		-	-
III. Investment property	230		-	-
- Cost	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term assets in progress	240		-	-
1. Long-term production and business costs in progress	241		-	-
2. Construction in progress	242		-	-
V. Long-term financial investments	250		91.578.510.614	91.602.760.440
1. Investments in subsidiaries	251	V.2b	-	-
2. Investments in joint ventures and associates	252	V.2b	91.578.510.614	91.602.760.440
3. Investments in other entities	253		-	-
4. Provision for long-term financial investments	254	V.2b	-	-
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260		459.060.990	1.315.681.594
1. Long-term prepaid expenses	261	V.7b	459.060.990	1.315.681.594
2. Deferred income tax assets	262		-	-
3. Long-term equipment, supplies and spare parts	263		-	-
4. Other non-current assets	268		-	-
TOTAL ASSETS	270		358.752.876.404	383.489.050.002

C - LIABILITIES	300		88.522.944.806	118.796.989.781
I. Current liabilities	310		71.838.883.992	101.673.095.631
1. Short-term trade payables	311	V.9	578.304.914	23.888.407.784
2. Short-term advances from customers	312	V.10	6.138.631.847	10.213.668.701
3. Taxes and payables to the State	313	V.11	1.882.048.272	279.585.505
4. Payables to employees	314	V.12	490.946.564	791.431.571
5. Short-term accrued expenses	315	V.13	720.978.955	4.464.733.562
6. Short-term intra-company payables	316		-	-
7. Payables according to the progress schedule of construction contracts	317		-	-
8. Short-term unearned revenue	318	V.14	80.474.074	758.542.276
9. Other short-term payables	319	V.15	287.874.150	20.000.000
10. Short-term borrowings and finance lease liabilities	320	V.16a	61.659.625.216	61.256.726.232
11. Short-term provisions	321		-	-
12. Bonus and welfare fund	322		-	-
13. Price stabilisation fund	323		-	-
14. Repurchase transactions of Government bonds	324		-	-
II. Non-current liabilities	330		16.684.060.814	17.123.894.150
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	16.684.060.814	17.123.894.150
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	Cod e	Note	Closing balance (as at 30/06/2026)	Opening balance
D - OWNERS' EQUITY	400		270.229.931.598	264.692.060.221
I. Owners' equity	410		270.229.931.598	264.692.060.221
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	30.049.681.598	24.511.810.221
- Undistributed post-tax profits accumulated to prior period end	421a		24.511.810.221	24.511.810.221
- Undistributed post-tax profits of the current period	421b		5.537.871.377	-
12. Capital construction investment funds	422		-	-
13. Non-controlling interests	429		-	-
II. Funding sources and other funds	430		-	-
1. Funding sources	431		-	-
2. Funds used for the acquisition of fixed assets	432		-	-
TOTAL RESOURCES	440		358.752.876.404	383.489.050.002



Phan Thị Minh Hương
Preparer



Nguyễn Thị Kim Yến
Chief Accountant



TP. Hồ Chí Minh, 30 July 2026

Trần Văn Tuấn
Chairman of the Board of
Directors

INTERIM CONSOLIDATED STATEMENT OF INCOME
Quarter II Year 2026

Currency: VND

ITEMS	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
	Cod	Note	Current year	Previous year
	e		Current year	Previous year
			01/04/2026 30/06/2026	01/04/2025 30/06/2025
			01/01/2026 30/06/2026	01/01/2025 30/06/2025
1. Revenue from sales of goods and rendering of services	01	VI.1	57.436.167.838	45.232.807.450
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and rendering of services	10		57.436.167.838	45.232.807.450
4. Cost of goods sold	11	VI.2	49.660.895.531	39.173.276.682
5. Gross profit from sales of goods and rendering of services	20		7.775.272.307	6.059.530.768
6. Financial income	21	VI.3	4.739.947.034	209.326.444
7. Financial expenses	22	VI.4	847.719.963	1.262.608.744
In which: interest expense	23		847.542.347	1.254.778.285
8. Share of profit or loss in joint ventures	24	V.2b	(24.249.826)	-

ITEMS	Cod e	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
			01/04/2026 30/06/2026	01/04/2025 30/06/2025	01/01/2026 30/06/2026	01/01/2025 30/06/2025
and associates						
9. Selling expenses	25	VI.5	3.702.356.477	877.799.928	6.158.279.357	2.236.057.110
10. General and administrat ive expenses	26	VI.6	1.789.230.203	2.241.319.787	4.138.121.280	5.110.348.440
11. Net operating profit	30		6.151.662.872	1.887.128.753	6.501.392.785	4.400.250.802
12. Other income	31	VI.7	1.590.909.091	(1.549.650.425)	1.592.680.000	2.183.303
13. Other expenses	32	VI.8	329.034.630	5.701.129	959.427.966	1.597.029.179
14. Other profit	40		1.261.874.461	(1.555.351.554)	633.252.034	(1.594.845.876)
15. Total accounting profit before tax	50		7.413.537.333	331.777.199	7.134.644.819	2.805.404.926
16. Current corporate income tax expense	51	V.11	1.587.486.583	66.805.524	1.596.773.442	880.486.791
17. Deferred corporate income tax expense	52		-	-	-	-
18. Post-tax profit	60		5.826.050.750	264.971.675	5.537.871.377	1.924.918.135
19. Post- tax profit attributable to the parent company	61		5.826.050.750	264.971.675	5.537.871.377	1.924.918.135
20. Post- tax profit	62		-	-	-	-

	Cod e	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
ITEMS			01/04/2026 30/06/2026	01/04/2025 30/06/2025	01/01/2026 30/06/2026	01/01/2025 30/06/2025
attributable to non- controlling interests						
21. Basic earnings per share	70	VI.9	243	11	231	34
22. Diluted earnings per share	71	VI.9	243	11	231	34



Phan Thị Minh Hương
Preparer



Nguyễn Thị Kim Yến
Chief Accountant

TP. Hồ Chí Minh, 30 Jul 2026



Trần Văn Tuấn
Chairman of the Board of
Directors

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

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

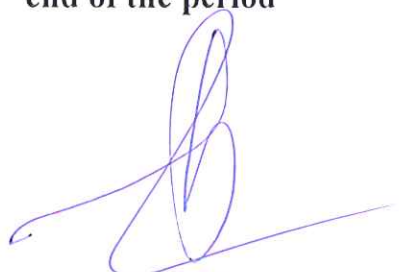
Currency: VND

ITEMS	Cod e	Note	Accumulated from the beginning of the year 01/01/2026 - 30/06/2026	Accumulated from the beginning of the year 01/01/2025 - 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	01		7.134.644.819	2.566.166.011
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02	V.8	3.812.918.085	7.055.338.612
- Provisions	03	V.2b	-	
- Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04	VI.3	-	(12.989.526)
- Gains/losses from investing activities	05	VI.3	(5.419.296.978)	(499.370.489)
- Interest expense	06	VI.4	2.276.430.989	5.905.977.664
- Other adjustments	07		-	
3. Operating profit before changes in working capital	08		7.804.696.915	15.015.122.272
- Increase/decrease in receivables	09		23.193.220.005	(72.455.855.594)
- Increase/decrease in inventories	10		(4.833.239.115)	721.622.585
- Increase/decrease in payables	11		(26.493.356.016)	15.292.645.474
- Increase/decrease in prepaid expenses	12		843.660.109	1.686.806.327
- Increase/decrease in trading securities	13		-	
- Interest paid	14	V.14, VI.4	(6.020.185.596)	(5.829.198.369)
- Corporate income tax paid	15	V.11	(1.596.773.442)	(31.270.309)
- Other cash inflows from operating activities	16		-	
- Other cash outflows for operating activities	17		-	
Net cash flows from operating activities	20	VI.10	(7.101.977.140)	(45.600.127.614)

ITEMS	Cod e	Note	Accumulated from the beginning of the year 01/01/2026 - 30/06/2026	Accumulated from the beginning of the year 01/01/2025 - 30/06/2025
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21	V.8	-	(20.639.390.934)
2. Proceeds from disposals of fixed assets and other long-term assets	22		1.592.680.000	-
3. Loans granted and purchases of debt instruments of other entities	23		(3.500.000.000)	(10.100.000.000)
4. Collections of loans and proceeds from sales of debt instruments of other entities	24		2.000.000.000	16.300.000.000
5. Equity investments in other entities	25	V.2b	-	(78.000.000.000)
6. Proceeds from equity investments in other entities	26		-	-
7. Interest, dividends and profits received	27	V.5a, VI.3	4.810.260.143	436.875.088
Net cash flows from investing activities	30		4.902.940.143	92.002.515.846

ITEMS	Cod e	Note	Accumulated from the beginning of the year 01/01/2026 - 30/06/2026	Accumulated from the beginning of the year 01/01/2025 - 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, V.16b	1.260.166.664	144.802.059.560
4. Repayments of borrowing principal	34	V.16a, V.16b	(1.297.101.016)	(126.038.589.182)
5. Repayments of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	-

ITEMS	Cod e	Note	Accumulated from the beginning of the year 01/01/2026 - 30/06/2026	Accumulated from the beginning of the year 01/01/2025 - 30/06/2025
Net cash flows from financing activities	40		(36.934.352)	138.482.120.378
Net cash flows during the period	50		(2.235.971.349)	879.476.918
Cash and cash equivalents at the beginning of the year	60	V.1	13.964.880.106	13.072.413.662
Effect of foreign exchange rate changes on translation of foreign currencies	61		-	12.989.526
Cash and cash equivalents at the end of the period	70	V.1	11.728.908.757	13.964.880.106



Phan Thị Minh Hương
Preparer



Nguyễn Thị Kim Yến
Chief Accountant

TP. Hồ Chí Minh, 30 Jul 2026



Trần Văn Tuấn
Chairman of the Board of Directors

NOTES TO THE INTERIM CONSOLIDATED 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 sector

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. Structure of the Company

Subsidiary

The Company has invested 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. At the financial year end, the Company's contributed capital ratio in this subsidiary is 100%, and the voting rights ratio and the interest ratio are equivalent to the contributed capital ratio.

Associates

Company name	Address	Field of operation	% capital 30/6/2026	% of capital 30/6/2025	% capital 01/01/2026
Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicshare	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 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 mobile food and beverage services	40%	40%	40%

Công ty Cổ phần Retreat & Wellness La Ngâu	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 related to the 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. Employees

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. Foreign currency transactions

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 exchange rate at the time the transaction arises. The actual transaction exchange rate for transactions in foreign currencies is determined as follows:

- For foreign currency purchase and sale contracts (spot foreign currency purchase and sale contracts): the exchange rate stipulated in the foreign currency purchase or 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 liabilities: 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 deposits at banks: the foreign currency buying rate of the bank at which the Company maintains its 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-commercial 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 and above.
- For receivables which are not yet overdue but are 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 recognised at the lower of cost and net realisable value.

The cost of inventories is determined as follows:

- Raw materials and goods: comprising purchase costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work in progress: comprising the cost of principal raw materials, 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. Payables 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 trade nature arising from transactions to purchase goods, services and assets where the seller is an entity independent of the Company.

- Accrued expenses reflect amounts payable for goods and services received from suppliers or rendered to customers but not yet paid because invoices have not been received or accounting records and documents are not yet complete, and amounts payable to employees for annual leave salaries and production and business expenses required to be accrued in advance.
- Other payables reflect payables of a non-trade nature which do not relate to transactions of purchasing, selling or rendering 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

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 initial or additional issuance, the difference between the re-issue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs relating to the additional issuance of shares and the re-issuance of treasury shares are recorded as a deduction from 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 of ownership of the goods.
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.
- Revenue can be determined with reasonable certainty. Where the contract stipulates 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 the form of an exchange for other goods or services).
- The Company has obtained or will obtain economic benefits from the sales transaction.
- The costs related to the sale transaction can be determined.

Revenue from rendering of services

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

- The revenue is determined with reasonable certainty. Where a contract provides that the buyer has the right to return the services 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 services rendered.
- The Company has obtained or will obtain economic benefits from that service transaction.
- The stage of completion at the reporting date can be measured.
- 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 parties

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 reporting

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 <i>(as at 30/06/2026)</i>	Opening balance
Cash on hand and demand deposits at banks	10.977.551.640	13.213.522.989
Cash equivalents	751.357.117	751.357.117
Total	11.728.908.757	13.964.880.106

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

	Closing balance <i>(as at 30/06/2026)</i>
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 (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 (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
Total per the accounting books of the Parent Company	7.646.443.913
Công ty TNHH Vận tải Vietrip (subsidiary)	3.327.577.875
Cash on hand	2.691.285.469
Demand deposits at banks	641.447.516 (5.155.110)

	Closing balance
	3.529.852
Total	10.977.551.640

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 (as at 30/06/2026)	Opening balance
Short-term - Term deposits	4.000.000.000	500.000.000
- Term deposits at Ngân hàng TMCP Quân đội - Sài Gòn Branch - Kỳ Đồng Transaction Office (**)	3.500.000.000	-
- Term deposits at other banks	500.000.000	500.000.000
Total	4.000.000.000	500.000.000

2b. Investments in other entities

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
Investments in subsidiaries (fully eliminated on consolidation)	-	-	-	-
Investments in joint ventures and associates at cost	91.600.000.000	-	91.600.000.000	-
Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicshare (ii)	22.000.000.000	-	22.000.000.000	-
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	-
Công ty Cổ phần Xã hội Hoàng Kim Tây Nguyên (v)	13.600.000.000	-	13.600.000.000	-
Equity method adjustments accumulated to 01/01/2026 (vi)	2.760.440	-	2.760.440	-
Share of profit/(loss) in associates for the first 6 months of 2026	(24.249.826)	-	-	-
Total	91.578.510.614	-	91.602.760.440	-
Net book value (code 250)	91.578.510.614		91.602.760.440	

(i) 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 charter capital, and has contributed the charter capital in full.

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

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

(iv) Công ty Cổ phần Xã hội Hoàng Kim Tây Nguyên - an associate in which Công ty TNHH Vận tải Vietrip (a subsidiary) holds 45,33% of charter capital.

The Company has not determined the fair value of these investments as there is no specific guidance on the determination of fair value. The subsidiary and the associates are operating normally, with no significant changes compared with the prior year.

3. Short-term trade receivables

	Closing balance (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	55.618.844.250
Total per the accounting books of the trade receivables account	30.543.391.537	59.596.979.624
	6.122.631.845	6.122.631.845
Total - the Parent Company (per the Separate Financial Statements)	36.666.023.382	65.719.611.469
	186.088.640	(2.384.135.374)
Total	36.852.112.022	63.335.476.095

4. Short-term prepayments to suppliers

	Closing balance (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	100.556.610.343
In which: prepayments to associates	8.000.000.000	6.700.000.000
Total per the accounting books of the trade payables account (debit balance)	89.659.364.567	100.556.610.343
	26.815	26.815
Total - the Parent Company (per the Separate Financial Statements)	89.759.391.382	100.556.637.158
	(55.852.067.157)	(55.368.466.324)
Total	33.907.324.225	45.188.170.834

5. Other receivables

5a. Other short-term receivables

	Closing balance (as at 30/06/2026)	Opening balance
Receivables from related parties	-	929.510.579
Mr. Trần Văn Tuấn - Advances	-	929.510.579

	Closing balance	Opening balance
Advances to officers and employees	7.478.472.921	7.760.610.801
Ms Nguyễn Thị Mai	2.796.388.861	2.994.812.801
Mr Nguyễn Hữu Khoa Vinh	1.813.250.000	2.000.000.000
Mr. Trương Hải Đăng	1.501.576.060	1.700.000.000
Ms. Đặng Ngọc Thúy Vy	871.460.000	1.000.000.000
Other individuals	495.798.000	65.798.000
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	4.800.000.000
Other parties	51.984.000	1.851.984.000
Other short-term receivables	29.419.703.244	10.554.960.036
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	1.000.000.000
Công ty Cổ phần The Infinis Việt Nam	719.825.010	-
Ms. Nguyễn Nữ Huệ Phương	665.500.000	5.744.052.800
Other parties	304.793.900	9.810.907.236
Total - the Parent Company (per the Separate Financial Statements)	41.750.160.165	25.897.065.416
	76.368.944.224	73.623.908.561
Total	118.119.104.389	105.520.973.977

5b. Other long-term receivables

	Closing balance (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
Total	2.701.000.000	2.701.000.000

6. Inventories

	Closing balance (as at 30/06/2026)	Opening balance
Production and business costs in progress	10.199.503.176	5.484.374.471
Goods	185.407.676	68.897.266
Total - the Parent Company (per the Separate Financial Statements)	10.384.910.852	5.553.271.737
	1.600.000	-
Total	10.386.510.852	5.553.271.737

7. Prepaid expenses

7a. Short-term prepaid expenses

	Closing balance <i>(as at 30/06/2026)</i>	Opening balance
Costs of repair and renovation of leased offices	311.713.440	670.434.108
Motor vehicle insurance expenses (**)	(7.104.982)	281.403.219
Software, domain name, hosting and telecommunications expenses	4.436.310	8.800.837
Other short-term prepaid expenses	(541.671)	2.708.331
	112.127	45.119.330
Total per the accounting books of short-term prepaid expenses	308.615.224	1.008.465.825
	-	(689.386.225)
Total - the Parent Company (per the Separate Financial Statements)	308.615.224	319.079.600
	60.176.512	36.751.641
Total	368.791.736	355.831.241

7b. Long-term prepaid expenses

	Closing balance <i>(as at 30/06/2026)</i>	Opening balance
Costs of repair and renovation of leased offices	308.243.154	431.367.294
Prepaid office rental expenses	(793.322)	1.586.662
	134.616.564	165.122.286
Total long-term prepaid expenses per the accounting books	442.066.396	598.076.242
	-	689.386.225
Total - the Parent Company (per the Separate Financial Statements)	442.066.396	1.287.462.467
	16.994.594	28.219.127
Total	459.060.990	1.315.681.594

8. Tangible fixed assets

	Machinery and equipment	Means of transportation and transmission equipment	Total
Cost			
Opening balance	73.500.000	75.431.086.478	75.504.586.478
Purchases during the period	-	-	-
Decrease during the period	-	(8.078.445.454)	(8.078.445.454)
Closing balance (as at 30/06/2026)	73.500.000	67.352.641.024	67.426.141.024
Accumulated depreciation			
Opening balance	73.500.000	22.216.807.972	22.290.307.972

	Machinery and equipment	Means of transportation and transmission equipment	Total
Depreciation during the period	-	3.890.311.434	3.890.311.434
Decrease during the period	-	(7.196.445.464)	(7.196.445.464)
Closing balance (as at 30/06/2026)	73.500.000	18.910.673.942	18.984.173.942
Net book value			
Opening balance	-	53.214.278.506	53.214.278.506
Closing balance (as at 30/06/2026)	-	48.441.967.082	48.441.967.082

9. Short-term trade payables

	Closing balance (as at 30/06/2026)	Opening balance
Payables to related parties	-	-
Payables to other suppliers	448.430.050	23.815.016.289
Total per the accounting books of the trade payables account (Credit balance)	448.430.050	23.815.016.289
	26.815	26.815
Total - the Parent Company (per the Separate Financial Statements)	448.456.865	23.815.043.104
	129.848.049	73.364.680
Total	578.304.914	23.888.407.784

10. Short-term advances from customers

	Closing balance (as at 30/06/2026)	Opening balance
Prepayments to related parties	-	-
Advances from other customers	6.138.631.847	10.213.668.701
Credit balance of trade receivable accounts per the accounting books	15.000.000	-
Total - the Parent Company (per the Separate Financial Statements)	6.138.631.847	10.213.668.701
Total	6.138.631.847	10.213.668.701

11. Taxes and payables to the State

	Closing balance (as at 30/06/2026)	Opening balance
Value added tax on domestically sold goods	83.360.724	67.979.849
Corporate income tax	1.783.156.947	186.383.505
Personal income tax	12.397.333	12.397.333
Fees, charges and other payables	3.133.268	12.824.818

	Closing balance	Opening balance
Total - the Parent Company (per the Separate Financial Statements)	1.882.048.272	279.585.505
Total	1.882.048.272	279.585.505

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 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Total accounting profit before tax	7.134.644.819	2.505.879.898
Increasing adjustments	849.222.391	1.597.029.179
Decreasing adjustments	-	-
Taxable income	7.983.867.210	4.102.909.077
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%
Total	1.596.773.442	820.581.815

Adjustments increasing taxable income are determined on the basis of the current corporate income tax expense recognised during the period; the official finalisation figures will be determined when the Company prepares the annual tax finalisation return.

The determination of the Company's corporate income tax payable is based on the prevailing tax regulations. However, these regulations change from time to time and the tax regulations applicable to various types of transactions may be interpreted in different ways. Accordingly, the tax amounts presented in the Interim Consolidated Financial Statements may be changed upon examination by the tax authorities.

12. Payables to employees

Represents salaries and bonuses still payable to employees.

	Closing balance (as at 30/06/2026)	Opening balance
Salaries payable	490.946.564	791.431.571
Bonuses payable	-	-
Total	490.946.564	791.431.571

13. Short-term accrued expenses

	Closing balance (as at 30/06/2026)	Opening balance
Interest expense payable (**)	714.557.592	204.395.165
Land tour costs and air ticket costs payable (***)	-	4.253.917.034

	Closing balance	Opening balance
	(6.421.363)	(6.421.363)
Total - the Parent Company (per the Separate Financial Statements)	708.136.229	4.451.890.836
	12.842.726	12.842.726
Total	720.978.955	4.464.733.562

14. Short-term unearned revenue

	Closing balance (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
Total	80.474.074	758.542.276

15. Other short-term payables

	Closing balance (as at 30/06/2026)	Opening balance
Payables to other organisations and individuals	287.874.150	20.000.000
Other short-term payables	287.874.150	20.000.000
Total	287.874.150	20.000.000

16. Borrowings

16a. Short-term borrowings

	Closing balance (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
Total - the Parent Company (per the Separate Financial Statements)	59.079.958.544	60.377.059.560
	2.579.666.672	879.666.672
Total	61.659.625.216	61.256.726.232

16b. Long-term borrowings

	Closing balance (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
Total - the Parent Company (per the Separate Financial Statements)	14.118.366.386	14.118.366.386
	2.565.694.428	3.005.527.764

	Total	Closing balance	Opening balance	
		16.684.060.814	17.123.894.150	
17. Owners' equity				
17a. Reconciliation of movements in owners' equity				
	Owners' contributed capital	Share premium	Undistributed post-tax profits	Total
Opening balance of the prior year (01/01/2025)	240.000.000.000	180.250.000	22.146.991.245	262.327.241.245
Profit in the prior period	-	-	810.470.443	810.470.443
Closing balance of the prior period (30/06/2025)	240.000.000.000	180.250.000	22.957.461.688	263.137.711.688
Opening balance of the current year (01/01/2026) - retrospectively adjusted	240.000.000.000	180.250.000	24.511.810.221	264.692.060.221
Shares issued for cash	-	-	-	-
Profit for the current period	-	-	5.537.871.377	5.537.871.377
Closing balance of the current period (30/06/2026)	240.000.000.000	180.250.000	30.049.681.598	270.229.931.598

17b. Retrospective adjustments and restatement of opening balances

During the period, the Company reviewed the opening figures as at 01/01/2026 against the published Interim Consolidated Financial Statements for Quarter I of 2026. The items of liabilities, undistributed post-tax profits and owners' equity were not retrospectively adjusted as they had already been presented on the basis of the figures after the audit adjustments to the Consolidated Financial Statements for 2025. The comparative figures of certain items within short-term receivables have been restated to conform with the presentation of the current period in accordance with Vietnamese Accounting Standard No. 29 - Changes in accounting policies, accounting estimates and errors, and Vietnamese Accounting Standard No. 21 - Presentation of Financial Statements.

	Published figures (as at 01/01/2026, per Q I/2026)	Restated figures (as at 01/01/2026)
Short-term accrued expenses (code 315)	4.464.733.562	4.464.733.562
Total liabilities (code 300)	118.796.989.781	118.796.989.781
Undistributed post-tax profits (code 421)	24.511.810.221	24.511.810.221
<i>In which: Undistributed post-tax profits accumulated to prior year end (Code 421a)</i>	<i>22.146.991.245</i>	<i>22.146.991.245</i>
Total owners' equity (code 400)	264.692.060.221	264.692.060.221
Short-term prepayments to suppliers (code 132)	100.556.637.158	45.188.170.834
Other short-term receivables (code 136)	44.152.507.653	99.520.973.977

17c. Details of owners' contributed capital

	Closing balance (as at 30/06/2026)	Opening balance
Contributing shareholders	240.000.000.000	240.000.000.000
Total	240.000.000.000	240.000.000.000

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 (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.

18. Information on the consolidation of the Financial Statements

18a. Basis of consolidation and entities within the scope of consolidation

The Interim Consolidated Financial Statements are prepared on the basis of consolidating the Interim Separate Financial Statements of Vietourist Holdings Joint Stock Company (the Parent Company, including its dependent branches) and the Interim Financial Statements of Công ty TNHH Vận tải Vietrip (a subsidiary in which the Company owns 100% of the charter capital and holds 100% of the voting rights) for the same accounting period from 01 January 2026 to 30 June 2026, after eliminating in full all intra-Group transactions and balances. As the Company owns 100% of the capital of the subsidiary, non-controlling interests (code 429) are nil at both reporting dates.

Investments in joint ventures and associates are accounted for under the equity method (see Note V.2b).

18b. Reconciliation of the figures of the Separate Financial Statements and the Consolidated Financial Statements

Items	Separate Financial Statements	Subsidiary figures and adjusting and elimination entries	Consolidated Financial Statements
Statement of Financial Position as at 30/06/2026			
A. Current assets (code 100)	184.988.773.258	30.583.564.460	215.572.337.718
B. Non-current assets (code 200)	160.664.301.494	(17.483.762.808)	143.180.538.686
TOTAL ASSETS (code 270)	345.653.074.752	13.099.801.652	358.752.876.404
C. Liabilities (code 300)	77.081.537.464	11.441.407.342	88.522.944.806

Items	Separate Financial Statements	Subsidiary figures and adjusting and elimination entries	Consolidated Financial Statements
D. Owners' equity (code 400)	268.571.537.288	1.658.394.310	270.229.931.598
TOTAL RESOURCES (code 440)	345.653.074.752	13.099.756.652	358.752.876.404
Statement of Income accumulated for the first 6 months of 2026			
Net revenue from sales of goods and rendering of services (code 10)	75.918.291.368	475.169.657	76.393.461.025
Cost of goods sold (Code 11)	61.389.437.833	715.631.482	62.105.069.315
Gross profit (Code 20)	14.528.853.535	(240.461.825)	14.288.391.710
Share of profit/(loss) in joint ventures and associates (code 24)	-	(24.249.826)	(24.249.826)
Total accounting profit before tax (code 50)	7.871.058.888	(736.414.069)	7.134.644.819
Post-tax profit (code 60)	6.274.285.446	(736.414.069)	5.537.871.377



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

1. Revenue from sales of goods and rendering of services

1a. Total revenue

	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Revenue from sales of goods and rendering of services	76.393.461.025	60.823.632.037
Revenue deductions	-	-
Total	76.393.461.025	60.823.632.037

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.

2. Cost of goods sold

	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Cost of services rendered	62.105.069.315	48.682.065.444

	Current period 62.105.069.315	Previous period 48.682.065.444
Total		
3. Financial income		
	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Interest on bank deposits	8.830.472	187.416.360
Interest on loans	7.747.397	-
Other financial income	4.732.176.558	236.109.444
Foreign exchange gains	89.385	661.001
Total - the Parent Company (per the Separate Financial Statements)	4.748.843.812	236.770.445
	61.416.331	148.941.433
Total	4.810.260.143	386.372.879
4. Financial expenses		
	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Interest expense	2.276.430.989	2.673.501.086
Total	2.276.430.989	2.673.501.086
5. Selling expenses		
	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Selling staff expenses	4.303.051.243	1.983.749.478
Materials and packaging expenses	516.000	-
Tools and supplies expenses	34.862.623	79.940.956
Depreciation expense of fixed assets	35.713.674	35.713.674
Outside service expenses	1.705.011.600	-
Other cash expenses	71.608.083	136.653.002
Total - the Parent Company (per the Separate Financial Statements)	6.150.763.223	2.236.057.110
	7.516.134	-
Total	6.158.279.357	2.236.057.110
6. General and administrative expenses		
	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Expenses for administrative staff	2.595.249.212	1.436.030.243
Office rental expenses	525.884.792	1.235.633.153
Office supplies expenses	50.308.394	47.693.229
Depreciation expense of fixed assets	153.728.940	141.874.717

	Current period	Previous period
Outside service expenses	81.288.925	-
Other cash expenses	482.925.527	1.232.062.979
Total - the Parent Company (per the Separate Financial Statements)	3.889.385.790	4.093.294.321
	248.735.490	
Total	4.138.121.280	5.110.348.440

7. Other income

	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Income from liquidation and disposal of assets and other income	1.592.680.000	2.183.303
Total	1.592.680.000	2.183.303

8. Other expenses

	Current period 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Other expenses	959.427.966	1.597.029.179
Total	959.427.966	1.597.029.179

9. Earnings per share

Basic earnings per share is determined as post-tax profit attributable to holders of ordinary shares of the Parent Company divided by the weighted average number of ordinary shares outstanding during the period.

	Quarter II		Accumulated from the beginning of the year	
	Current year	Previous year	Current year	Previous year
Post-tax profit attributable to holders of ordinary shares of the Parent Company	5.826.050.750	264.971.675	5.537.871.377	1.924.918.135
Decreasing adjustments (bonus and welfare fund)	-	-	-	-
Profit attributable to holders of ordinary shares	5.826.050.750	264.971.675	5.537.871.377	1.924.918.135
Weighted average number of ordinary shares outstanding	24.000.000	24.000.000	24.000.000	24.000.000
Basic earnings per share (VND/share)	243	11	231	34
Diluted earnings per share (VND/share)	243	11	231	34

During the period, the Company did not have any financial instruments of a dilutive nature, and therefore diluted earnings per share equal basic earnings per share. The Company did not appropriate the bonus and welfare fund from the post-tax profit of this interim accounting period.

10. Basis of preparation of comparative figures of the Statement of Cash Flows

The comparative figures for the accumulated six-month period of 2025 presented in the Interim Consolidated Statement of Cash Flows are taken verbatim from the Consolidated Financial Statements for quarter 2 of 2025 (accounting period ended 30 June 2025) disclosed by the Company on 29 July 2025, consistent with the basis for preparing the comparative column of the Interim Statement of Financial Position and the Interim Statement of Income.

In the comparative period, the Company presented cash flows from operating activities under the direct method; from the current period, the Company presents them under the indirect method in order to clearly show the relationship between profit before tax and net cash flows from operating activities. The two methods have entirely different systems of detailed items (code 01 to code 07 under the direct method compared with code 01 to code 17 under the indirect method), and therefore the detailed items of Part I cannot be compared on a corresponding line-by-line basis. As the Company does not have sufficient source data to restate the comparative period under the indirect method, the comparative column of the detailed items from code 01 to code 17 is left blank; the Company presents only the comparative column of item code 20 – Net cash flows from operating activities, which is an item independent of the method of presentation. All items in Part II and Part III and codes 50, 60 and 70 of the comparative column remain unchanged from the Report already published.

The figures for cash flows from operating activities of the comparative period under the direct method as published are restated below for the reference of users of the Financial Statements:

Items (direct method)	Code	Accumulated for the first 6 months of 2025
Proceeds from sales of goods, rendering of services and other revenue	1	126.897.559.430
Cash paid to suppliers of goods and services	2	(254.962.604.120)
Cash paid to employees	3	(4.014.166.646)
Interest paid	4	(2.548.224.436)
Corporate income tax paid	5	(31.572.392)
Other cash inflows from operating activities	6	51.720.000.144
Other cash outflows for operating activities	7	(42.002.859.309)
Net cash flows from operating activities	20	(124.941.867.329)

VII. OTHER INFORMATION

1. Transactions and balances with related parties

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	Relationship
Công ty TNHH Vận tải Vietrip	Subsidiary (consolidated)
Công ty Cổ phần Dịch vụ và Giải pháp Y tế Medicshare	Associate
Công ty Cổ phần Nhà hàng Việt Mũi Né	Associate
Công ty Cổ phần Retreat & Wellness La Ngâu	Associate

Other related parties	Relationship
Công ty Cổ phần Xã hội Hoàng Kim Tây Nguyên	Associate (held by Công ty TNHH Vận tải Vietrip)

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

Related party	As at 30/06/2026
Short-term prepayments to suppliers (code 132)	
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
Total	8.100.000.000
Investments in associates at cost	
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
Total	78.100.000.000

The transactions and balances between the Parent Company and Công ty TNHH Vận tải Vietrip have been fully eliminated on the preparation of the Interim Consolidated Financial Statements. The carrying value of the investments in associates as at 30 June 2026 under the equity method is 91.578.510.614 VND (see note V.2b).

Mr. Trần Văn Tuấn - Chairman of the Board of Directors has used real estate under his own ownership to secure the borrowings of the Company at Ngân hàng TMCP Tiên Phong - Chi nhánh Bến Thành (see note V.16a).

During the period, the Company did not incur any other transactions with related parties involving purchases or sales of assets, transfers of research and development, licensing arrangements, the granting of loans or guarantees, other than the matters presented in the notes referred to above.

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 01/01/2026 - 30/06/2026	Previous period 01/01/2025 - 30/06/2025
Salaries and salary-related items	396.230.631	-
Remuneration of the Board of Directors and the Supervisory Board	-	-
Other income items	-	-
Total	396.230.631	385.669.603

2. 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.

3. Events arising after the end of the accounting period

No material events have arisen after the end of the accounting period that require adjustment of or disclosure in these Interim Consolidated Financial Statements.

4. Commitments and off-Statement of Financial Position items

As at 30 June 2026, the Company had no non-cancellable operating lease commitments, asset purchase commitments, capital contribution commitments, guarantees to third parties, contingent liabilities or any other items requiring disclosure outside the Statement of Financial Position, other than the assets used as security for the borrowings disclosed in Note V.16a.

5. Opening balances and audit adjusting entries

The opening balances as at 01 January 2026 presented in these Interim Consolidated Financial Statements are taken from the audited Consolidated Financial Statements for the financial year ended 31 December 2025, that is, they already include all adjusting entries proposed by the auditor and approved by the Board of Management. These adjusting entries were recorded in the accounting books of 2025; the Company has not made any other retrospective adjustments to the opening balances.



Phan Thị Minh Hương
Preparer



Nguyễn Thị Kim Yên
Chief Accountant



Trần Văn Tuấn
Chairman of the Board of Directors