

No.:22/2026/CBTT/TTT

Tay Ninh, August 12, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, Tay Ninh Tourist - Trading Joint Stock Company hereby announces the following information regarding the Interim Separate financial statements and Interim consolidated financial statements for the period from 01/01/2026 to 30/06/2026 (Audited) to the Hanoi Stock Exchange:

1. Company Name: Tay Ninh Tourist – Trading Joint Stock Company

- Stock Symbol: TTT
- Address: 1253 Cach Mang Thang 8 Street, Ninh Phuoc Quarter, Ninh Thanh Ward, Tay Ninh Province, Vietnam
- Tel: 02763822376
- Email:tanitour.tayninh@gmail.com Website:http://www.tanitour.com.vn/

2. Information Disclosure:

Interim Separate financial statements and Interim consolidated financial statements for the period from 01/01/2026 to 30/06/2026 (Audited)

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units);

☒ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

This information was disclosed on the company's website on August 12, 2026 at the following link:: <http://tanitour.com.vn>

3. Report on transactions with a value equal to or greater than 35% of Total assets in 2026.

In the event the listed company has such transactions, please provide a full report including the following details:

- Transaction details:.....
- Transaction value as a percentage of the company's total assets (%) (*based on the most recent financial statements*):.....
- Transaction completion date:.....

We hereby certify that the information disclosed above is true and we take full legal responsibility for the content of this disclosure.

Attachments:

- Separate interim financial statements - Consolidated interim financial statements - Explanation of separate financial statements for the first 6 months of 2026 (Ref. No. 159/DLTM, dated August 12, 2026) - Explanation of consolidated financial statements for the first 6 months of 2026 (Ref. No. 160/DLTM, dated August 12, 2026)

Organization representative
Legal Representative/ Authorized Person
for Information Disclosure
(Signature, full name, position, and official seal)



Phan Thanh Trung

Interim Separate Financial Statements

TAY NINH TOURIST - TRADING JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(Reviewed)

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Tay Ninh Tourist - Trading Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Tay Ninh Tourist - Trading Joint Stock Company, formerly known as Tay Ninh Tourist Company, was established under Decision No. 178/QĐ-UB dated 28 December 1982, issued by the People's Committee of Tay Ninh Province. The company was equitized under Decision No. 328/QĐ-CT dated 13 April 2006, and Decision No. 259/QĐ-UBND dated 17 March 2006, approving the plan to transform Tay Ninh Tourist Company into Tay Ninh Tourist – Trading Joint Stock Company.

The company is currently operating under Business Registration Certificate No. 3900244068 dated 05 February 2007, and its 15th amended license dated 14 August 2025, issued by the Department of Finance of Tay Ninh Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and Board of Supervision during the period and to the reporting date are:

Board of Directors and Board of Management:

Mr. Nguyen Thanh Dong	Chairman
Mr. Trinh Van Ha	Vice Chairman
Mrs. Tran Thi Hien	Member/General Director/Legal Representative
Mr. Vo Tran Chi Thinh	Member
Mr. Nguyen Huy Cuong	Member

Board of Supervision:

Mr. Nguyen Van Quang	Head of the Supervisory Board
Mr. Bui Minh Nam	Member
Ms. Bui Thi Lau	Member

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the review of Interim Separate Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Management are responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Management is required to:

- ▶ Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- ▶ Select suitable accounting policies and then apply them consistently;
- ▶ Make judgments and estimates that are reasonable and prudent;
- ▶ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- ▶ Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- ▶ Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operating results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.

Other commitments

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Tran Thi Hien
Legal Representative

Approved, 10 August 2026



No.: 100826.005/BCTC.FIS2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, the Board of Directors, and the Board of Management
Tay Ninh Tourist - Trading Joint Stock Company

We have reviewed the Interim Separate Financial Statements of Tay Ninh Tourist - Trading Joint Stock Company prepared on 10 August 2026, from page 05 to page 25 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash flows and Notes to Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation and presentation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of Tay Ninh Tourist - Trading Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements.

AASC Limited



Do Mạnh Cường
Deputy General Director
Registered Auditor No.:
0744-2023-002-1

Hanoi, 10 August 2026

T: (84) 24 3824 1990 | F: (84) 24 3825 3973 | 1 Le Phung Hieu, Hanoi, Vietnam



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance (Restatement) VND
100 A.	CURRENT ASSETS		150,182,438,577	136,747,771,008
110 I.	Cash and cash equivalents	3	8,313,338,986	11,796,458,711
111 1.	Cash		6,313,338,986	6,780,972,409
112 2.	Cash equivalents		2,000,000,000	5,015,486,302
120 II.	Short-term investment	4	116,989,473,974	91,743,594,519
123 1.	Short-term held-to-maturity investments		116,989,473,974	91,743,594,519
130 III.	Short-term receivables		23,312,344,699	32,912,379,605
131 1.	Short-term trade receivables	5	22,222,274,610	31,664,167,631
132 2.	Short-term prepayments to suppliers		-	437,300,000
135 3.	Other short-term receivables	6	1,090,070,089	810,911,974
140 IV.	Inventories		429,619,523	146,734,011
141 1.	Inventories		429,619,523	146,734,011
160 V.	Other current assets		1,137,661,395	148,604,162
161 1.	Short-term deferred expenses	7	904,098,686	148,604,162
163 2.	Short-term taxes and other receivables from the State budget	10	233,562,709	-
200 B.	NON-CURRENT ASSETS		29,370,420,292	29,835,626,384
220 I.	Fixed assets		3,231,456,855	3,092,424,766
221 1.	Tangible fixed assets	8	3,231,456,855	3,092,424,766
222	- Cost		23,990,411,849	23,191,808,986
223	- Accumulated depreciation		(20,758,954,994)	(20,099,384,220)
240 II.	Investment properties	9	876,464,432	1,018,593,799
241	- Cost		4,246,520,993	4,246,520,993
242	- Accumulated depreciation		(3,370,056,561)	(3,227,927,194)
250 III.	Long-term assets in progress		-	340,907,683
252 1.	Construction in progress		-	340,907,683
260 IV.	Long-term investments	4	24,931,910,430	24,931,910,430
261 1.	Investments in subsidiaries		24,931,910,430	24,931,910,430
270 V.	Other non-current assets		330,588,575	451,789,706
271 1.	Long-term deferred expenses	7	330,588,575	451,789,706
280	TOTAL ASSETS		179,552,858,869	166,583,397,392

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	RESOURCES	Note	Ending balance VND	Beginning balance (Restatement) VND
300 C.	LIABILITIES		17,844,194,287	20,410,456,784
310 I.	Current liabilities		17,619,194,287	20,185,456,784
311 1.	Short-term trade payables	11	4,227,551,307	5,168,698,824
312 2.	Short-term prepayments from customers		-	671,089,578
313 3.	Dividend and profit payables		158,270,000	158,270,000
314 4.	Short-term taxes and other payables to State budget	10	4,574,064,922	4,663,997,764
315 5.	Payables to employees		1,227,096,453	5,871,546,798
316 6.	Short-term accrued expenses		582,356,276	439,630,004
319 7.	Short-term deferred revenue	12	925,555,562	150,000,000
320 8.	Other short-term payables	13	5,921,471,342	3,059,395,391
323 9.	Bonus and welfare funds		2,828,425	2,828,425
330 II.	Long-term liabilities		225,000,000	225,000,000
338 1.	Other long-term payables	13	225,000,000	225,000,000
400 D.	EQUITY	14	161,708,664,582	146,172,940,608
411 1.	Contributed charter capital		45,702,100,000	45,702,100,000
411a	- Ordinary shares with voting right		45,702,100,000	45,702,100,000
414 2.	Other owner's equity		77,764,991	101,877,496
418 3.	Development and investment funds		24,537,406,213	24,537,406,213
420 4.	Retained earnings		91,391,393,378	75,831,556,899
420a	- Retained earnings accumulated to previous year		75,831,556,899	55,186,817,458
420b	- Retained earnings of the current period		15,559,836,479	20,644,739,441
440	TOTAL RESOURCES		179,552,858,869	166,583,397,392





Le Thi Cam
Preparer

Tran Thi Phuong
Chief Accountant

Tran Thi Hien
Legal Representative

Approved, 10 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Gross revenue from goods sold and services rendered	16	71,644,350,457	70,287,563,686
02	2. Less deductions	16	1,282,445,160	1,036,863,835
10	3. Net revenue from goods sold and services rendered	16	70,361,905,297	69,250,699,851
11	4. Cost of goods sold and services rendered	17	51,752,347,558	53,698,306,690
20	5. Gross profit from goods sold and services rendered		18,609,557,739	15,552,393,161
21	6. Profit/(Loss) from the sale and liquidation of investment properties		-	-
22	7. Financial income	18	2,857,691,942	2,595,521,374
23	8. Financial expenses		-	-
24	In which: Borrowing costs		-	-
25	9. Selling expenses	19	865,794,430	727,998,791
26	10. General administrative expenses	20	3,560,476,349	3,323,125,458
30	11. Operating profit		17,040,978,902	14,096,790,286
31	12. Other income	21	3,601,032,697	3,388,037,108
32	13. Other expenses	22	1,168,216,000	1,111,141,220
40	14. Other profit		2,432,816,697	2,276,895,888
50	15. Accounting profit before tax		19,473,795,599	16,373,686,174
51	16. Current corporate income tax expense	23	3,913,959,120	3,293,954,479
52	17. Deferred corporate income tax expense		-	-
60	18. Net profit after tax		15,559,836,479	13,079,731,695


Le Thi Cam
 Preparer


Tran Thi Phuong
 Chief Accountant

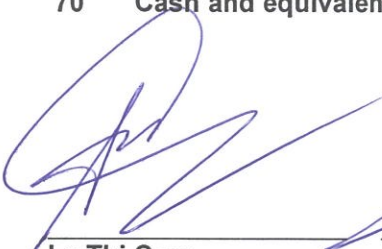

Tran Thi Hien
 Legal Representative

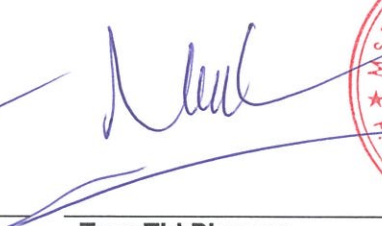

Approved, 10 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEMS	Note	This period VND	Previous period (Restatement) VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		19,473,795,599	16,373,686,174
	2. Adjustments for:			
02	Depreciation and amortization		777,587,636	821,126,158
05	(Gains) from investment activities		(2,852,941,099)	(2,593,142,465)
08	3. Profit from operating activities before changes in working capital		17,398,442,136	14,601,669,867
09	Decrease/(Increase) in receivables		9,366,472,197	(6,117,078,720)
10	(Increase)/Decrease in inventories		(282,885,512)	308,589,512
11	(Decrease)/Increase in payables (excluding interest payables/CIT payables)		(2,086,275,202)	1,760,710,093
12	(Increase) in prepaid expenses		(634,293,393)	(809,733,108)
15	Corporate income tax paid		(4,393,946,415)	(3,914,798,537)
20	Net cash inflow from operating activities		19,367,513,811	5,829,359,107
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase of fixed assets and other long-term assets		(457,695,180)	-
23	2. Loans granted, purchases of debt instruments of other entities		(42,000,000,000)	(13,000,000,000)
24	3. Collection of loans, proceeds from sales of debt instruments		19,000,000,000	11,000,000,000
27	4. Interest, dividends and profit received		607,061,644	3,091,487,669
30	Net cash inflows/(outflows) from investing activities		(22,850,633,536)	1,091,487,669
50	Net cash flows during the period		(3,483,119,725)	6,920,846,776
60	Cash and cash equivalents at beginning of the year		11,796,458,711	5,046,238,278
70	Cash and equivalents at the period-end		8,313,338,986	11,967,085,054


Le Thi Cam
Preparer


Tran Thi Phuong
Chief Accountant


Tran Thi Hien
Legal Representative


Approved, 10 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION OF THE COMPANY

Form of ownership

Tay Ninh Tourist - Trading Joint Stock Company, formerly known as Tay Ninh Tourist Company, was established under Decision No. 178/QD-UB dated 28 December 1982, issued by the People's Committee of Tay Ninh Province. The company was equitized under Decision No. 328/QD-CT dated 13 April 2006, and Decision No. 259/QD-UBND dated 17 March 2006, approving the plan to transform Tay Ninh Tourist Company into Tay Ninh Tourist – Trading Joint Stock Company.

The company is currently operating under Business Registration Certificate No. 3900244068 dated 05 February 2007, and its 15th amended license dated 14 August 2025, issued by the Department of Finance of Tay Ninh Province.

The company is currently listed on the Hanoi Stock Exchange, with stock code: TTT. The company's charter capital is VND 45,702,100,000, equivalent to 4,570,210 shares with a par value of VND 10,000 per share.

The Company's head office is located at 1253 Cach Mang Thang Tam, Ninh Phuoc Quarter, Ninh Thanh Ward, Tay Ninh Province.

The number of employees of the Company as at 30 June 2026 is 62 people (as at 01 January 2026 is 62 people).

Business field

The Company operates in commercial trading and service provision.

The Company's operation in the period that affects the Interim Separate Financial Statements

During the period, the Company continued to carry out its core business activities, including beverage sales, electric vehicle transportation services, parking services, and landscape maintenance services in and around the Ba Den Mountain area.

Company structure

Information of Subsidiaries of the Company is provided in Note No 04.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 01 January and ends on 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 26 of the Separate Financial Statements.

2.4 Basis for preparation of Interim Separate Financial Statements

The Interim Separate Financial Statements are presented based on historical cost principle.

The Users of this Interim Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries ("Company") for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company and its subsidiaries.

2.5 Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Separate Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- ▶ Provision for bad debts;
- ▶ Provision for devaluation of inventory;
- ▶ Estimated useful life of fixed assets;
- ▶ Classification and provision of financial investments;
- ▶ Estimated income tax;
- ▶ Estimated allocation of deferred expenses.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 Cash and cash equivalents

Cash and cash equivalents include cash on hand and demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.7 Financial investments

Investments held to maturity comprise term deposits and loans held to maturity with the purpose of earning periodic interest income.

Investments in subsidiaries are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- ▶ Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.
- ▶ Investments in subsidiaries: provision for loss investments shall be made based on the Separate Financial Statements of subsidiaries at the provision date.

2.8 Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.9 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using monthly weighted average method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.10 Fixed assets

Tangible fixed assets are initially stated at the historical cost. During the using time, tangible fixed assets are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 50 years
- Machinery, equipment	05 - 10 years
- Vehicles, transportation equipment	06 - 10 years

- | | |
|----------------------------------|---------------|
| - Office equipment and furniture | 03 - 08 years |
| - Others | 04 - 08 years |

2.11 Investment properties

Investment properties are initially recognised at historical cost. Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- | | |
|-------------------------|----------|
| - Buildings, structures | 15 years |
|-------------------------|----------|

2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of installation of equipment and other direct costs.

2.13 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.14 Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- ▶ Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Separate Statement of Income on a straight-line basis according to the lease term of the contract.
- ▶ Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 06 months to 36 months;
- ▶ Other deferred expenses, other deferred expenses and major repair costs are recorded according to their historical costs and allocated on the straight-line basis from 06 months to 36 months.

2.15 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

2.16 Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.17 Accrued expenses

Accrued expenses include payables for goods or services received from suppliers or provided to customers during the reporting period, but payments for such goods or services have not been made. Other payables, such as audit expenses, electricity expenses, and various other expenses, are recorded as operating expenses of the reporting period.

2.18 Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing. Deferred revenues are transferred to revenue from sale of goods and rendering of services with the amount corresponding to each accounting period.

2.19 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20 Revenues

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- ▶ The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- ▶ The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from provision of services

- ▶ The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably;

Financial income

Financial incomes include income from assets yielding interest and other financial gains by the company shall be recognised when the two conditions are satisfied:

- ▶ It is probable that the economic benefits associated with the transaction will flow to the Company;
- ▶ The amount of the revenue can be measured reliably.

2.21 Revenue deductions

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Interim Separate Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Separate Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.22 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.23 Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.24 Corporate income tax (CIT)

Current corporate income tax

Current corporate income tax is determined based on taxable income during the period and current corporate income tax rate.

Current corporate income tax rate

The period from 01/01/2026 to 30/06/2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.25 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- ▶ Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- ▶ Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- ▶ Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises
- ▶ Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Separate Financial Statements, the Company considers the nature of the relationship, not just the legal form of the relationship.

Details of related party transactions are presented in the Interim Consolidated Financial Statements for the accounting period ended 30 June 2026 of the Company published concurrently by the Company in its Interim Consolidated Financial Statements and Interim Separate Financial Statements for the accounting period ended 30 June 2026.

2.26 Segment information

Due to the Company's main business activity being the sale of goods and provision of services exclusively in the Nui Ba Mountain area of Tay Ninh Province, the Company does not prepare segment reports by business segment and geographical segment.

3. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Cash on hand	473,832,833	707,383,116
Demand deposits	5,839,506,153	6,073,589,293
<i>JSC Bank for Investment and Development of Vietnam</i>	3,706,912,067	14,741,886
<i>Vietnam JSC Bank for Industry and Trade</i>	2,035,903,550	3,795,139,391
<i>National Citizen Commercial JSC</i>	96,690,536	2,263,708,016
Cash equivalents (*)	2,000,000,000	5,015,486,302
	8,313,338,986	11,796,458,711

(*) Detailed information on cash equivalents as at 30/06/2026 as follows:

	Currency	Term	Interest Rate	Value VND
- Vietnam JSC Bank for Industry and Trade	VND	1 month	4.75%	2,000,000,000
				2,000,000,000

4. Financial investments

a) Short-term held-to-maturity investments

	Ending balance VND	Beginning balance VND
Term deposits (i)	42,000,000,000	19,000,000,000
- JSC Bank for Investment and Development of Vietnam	16,000,000,000	10,000,000,000
- Vietnam JSC Bank for Industry and Trade	26,000,000,000	9,000,000,000
Loan receivables (ii)	71,000,000,000	71,000,000,000
- Tan Tao Long Beach JSC	45,000,000,000	45,000,000,000
- Lac Hong Tourist Trading JSC	26,000,000,000	26,000,000,000
Interest on deposits and loans	3,989,473,974	1,743,594,519
	116,989,473,974	91,743,594,519

4. Financial investments (Continued)**a) Short-term held-to-maturity investments (Continued)**

- (i) Term deposits with maturity of 6 months and interest ranging from 6% to 8% per annum.
- (ii) Loans were granted to corporate borrowers, with interest specified in the respective loan agreements. The loans have a term of 12 months and are intended to finance the borrowers' business operations. The loans are unsecured.

b) Investment in Subsidiaries

	Code	Ending balance		Beginning balance	
		Book value	Provision amount	Book value	Provision amount
		VND	VND	VND	VND
Investments in subsidiaries					
Tay Ninh Cable Car Tour Company	TCT	24,931,910,430	-	24,931,910,430	-
		24,931,910,430	-	24,931,910,430	-

Details of the Company's subsidiaries as at 30 June 2026 are as follows:

Subsidiary Name	Place of Incorporation and Operation	Ownership and Voting Right	Principal Business Activities
Tay Ninh Cable Car Tour Company	Nui Ba Den, Ninh Phu Ward, Binh Minh Ward, Tay Ninh Province	51.00%	Tourism transportation services

5. Short-term trade receivables

	<u>Ending balance</u> VND	<u>Beginning balance</u> VND
Tay Ninh Sun JSC	17,639,873,559	27,371,866,100
Suntory Pepsico Vietnam Beverage Co., Ltd.	3,470,280,840	3,996,820,000
Others	1,112,120,211	295,481,531
	<u>22,222,274,610</u>	<u>31,664,167,631</u>

6. Other short-term receivables

	<u>Ending balance</u> VND	<u>Beginning balance</u> (Restatement) VND
Online entrance ticket fees collected on behalf	979,480,000	738,810,000
Others	110,590,089	72,101,974
	<u>1,090,070,089</u>	<u>810,911,974</u>

7. Deferred expenses

	<u>Ending balance</u> VND	<u>Beginning balance</u> VND
a) Short-term		
Land and asset rental expenses	700,574,567	-
Tools, supplies	61,857,954	12,080,000
Repair costs for fixed assets	62,785,339	98,097,378
Others	78,880,826	38,426,784
	<u>904,098,686</u>	<u>148,604,162</u>
b) Long-term		
Tools, supplies	212,450,857	248,920,954
Others	118,137,718	202,868,752
	<u>330,588,575</u>	<u>451,789,706</u>

Tay Ninh Tourist - Trading Joint Stock Company

8. Tangible fixed assets

	Buildings VND	Machinery and equipment VND	Vehicles equipment VND	Management equipment VND	Others VND	Total VND
Historical cost						
As at 01/01/2026	6,599,881,503	603,731,998	13,429,743,117	2,526,652,368	31,800,000	23,191,808,986
Transfers from construction in progress	88,137,403	710,465,460	-	-	-	798,602,863
As at 30/06/2026	6,688,018,906	1,314,197,458	13,429,743,117	2,526,652,368	31,800,000	23,990,411,849
Accumulated depreciation						
As at 01/01/2026	6,271,372,529	348,528,729	10,924,110,801	2,526,652,368	28,719,793	20,099,384,220
Depreciation	288,028,228	93,769,364	253,660,677	-	-	635,458,269
Depreciation of budget assets	-	12,682,382	9,376,652	-	2,053,471	24,112,505
As at 30/06/2026	6,559,400,757	454,980,475	11,187,148,130	2,526,652,368	30,773,264	20,758,954,994
Net carrying amount						
As at 01/01/2026	328,508,974	255,203,269	2,505,632,316	-	3,080,207	3,092,424,766
As at 30/06/2026	128,618,149	859,216,983	2,242,594,987	-	1,026,736	3,231,456,855

- ▶ Cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 18,176,363,126.
- ▶ Fixed assets of the Company are acquired from assets funded by fee revenue generated from the collection of admission fees for the Ba Den Mountain historical and scenic site. The original cost and accumulated depreciation of these assets as of 30 June 2026 were VND 396,731,998 and VND 319,144,204 respectively. The net book value of these assets as of 30 June 2026 was VND 77,587,794 and is recorded under Code 414 – "Other capital" in the Interim Separate Statement of Financial Position.

9. Investment properties

As at 30 June 2026, investment properties consist of office buildings for lease located on Cach Mang Thang Tam Street, Ninh Phuoc Quarter, Ninh Thanh Ward, Tay Ninh Province.

The fair value of investment properties has not been appraised and determined exactly as at 30 June 2026. However, based on leasing activities and the market price of these assets, the Board of Management believes that the fair value of investment properties is higher than their carrying amount as at the end of the accounting period.

10. Taxes and other payables to the State budget

	Beginning balance		Movement		Ending balance	
	Receivables	Payables	Payables	Actual payment	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT	-	229,218,464	2,912,239,006	2,604,356,088	-	537,101,382
Corporate income tax	-	4,393,946,415	3,913,959,120	4,393,946,415	-	3,913,959,120
Personal income tax	-	14,949,539	(41,945,251)	206,566,997	233,562,709	-
Land tax and land rental	-	-	187,010,800	93,505,400	-	93,505,400
Others	-	25,883,346	125,658,452	122,042,778	-	29,499,020
	-	4,663,997,764	7,096,922,127	7,420,417,678	233,562,709	4,574,064,922

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

11. Short-term trade payables

	Ending balance VND	Beginning balance VND
Suntory Pepsico Vietnam Beverage Co., Ltd. - Dong Nai Branch	3,959,578,307	2,803,141,990
Trong Khang Beer and Beverage Co., Ltd.	-	601,510,000
Others	267,973,000	1,764,046,834
	4,227,551,307	5,168,698,824

12. Short-term deferred revenue

	Ending balance VND	Beginning balance VND
Rental income from premises	925,555,562	150,000,000
	925,555,562	150,000,000

13. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term		
Collection and payment for Ba Den Mountain National Tourist Area Management Board fees (*)	4,899,685,687	2,968,230,536
Payables to internal operating fund	937,093,150	-
Others	84,692,505	91,164,855
	5,921,471,342	3,059,395,391
b) Long-term		
Security Deposit for Office Rental	225,000,000	225,000,000
	225,000,000	225,000,000

(*) According to the agreement on the collection and payment of admission fees for the Ba Den Mountain historical and scenic site no 269/HD-BQL dated 12 December 2025 between the Management Board of Ba Den Mountain National Tourist Area and the Company.

14. Owner's equity

a. Changes in owner's equity

	Contributed charter capital VND	Other owner's equity (Restatement) VND	Development Investment Fund VND	Retained earnings VND	Total VND
As at 01/01/2025	45,702,100,000	151,215,405	24,537,406,213	64,327,237,458	134,717,959,076
Profit in the previous period	-	-	-	13,079,731,695	13,079,731,695
Other decreases	-	(24,668,956)	-	-	(24,668,956)
As at 30/06/2025	45,702,100,000	126,546,449	24,537,406,213	77,406,969,153	147,773,021,815
As at 01/01/2026	45,702,100,000	101,877,496	24,537,406,213	75,831,556,899	146,172,940,608
Profit in this period	-	-	-	15,559,836,479	15,559,836,479
Other decreases	-	(24,112,505)	-	-	(24,112,505)
As at 30/06/2026	45,702,100,000	77,764,991	24,537,406,213	91,391,393,378	161,708,664,582

b. Details of the owner's capital contribution

	Ending balance VND	Rate %	Beginning balance VND	Rate %
Dia Cau JSC	11,197,010,000	24.50%	11,197,010,000	24.50%
Olympia Co., Ltd	10,968,500,000	24.00%	10,968,500,000	24.00%
Anh Duong Construction Consulting Co., Ltd	10,968,500,000	24.00%	10,968,500,000	24.00%
Other Shareholders	12,568,090,000	27.50%	12,568,090,000	27.50%
	45,702,100,000	100%	45,702,100,000	100%

c. Capital transactions with owners and dividend distribution

	This period VND	Previous period VND
Owner's contributed capital		
- At the beginning of the year	45,702,100,000	45,702,100,000
- At the end of the period	45,702,100,000	45,702,100,000
Dividends:		
- Dividend payable at the beginning of the year	158,270,000	148,903,000
- Dividend payable at the end of the period	158,270,000	148,903,000

d. Shares

	Ending balance Shares	Beginning balance Shares
Quantity of Authorized issuing shares	4,570,210	4,570,210
Quantity of issued shares	4,570,210	4,570,210
- Common shares	4,570,210	4,570,210
Quantity of outstanding shares in circulation	4,570,210	4,570,210
- Common shares	4,570,210	4,570,210

Par value per share: VND 10,000/share.

15. Operating leased assets

The Company entered into (01) land lease agreement with the People's Committee of Tay Ninh Province at Cach Mang Thang Tam Street, Ninh Phuoc Area, Ninh Thanh Ward, Tay Ninh Province, to serve its production and business activities. The lease term is 50 years, starting from 2006. According to this agreement, the Company is required to pay annual land lease fees until the contract expires, in accordance with the current regulations of the State.

In addition, the Company has another lease agreement with Tay Ninh Sun JSC for leasing infrastructure and existing facilities of the parking lot at the Ba Den Mountain National Tourist Area to serve business activities. The lease term is until 31 December 2026.

16. Net revenue from goods sold and services rendered

	The period VND	Previous period VND
Revenue	71,644,350,457	70,287,563,686
Sales of merchandises	29,435,208,701	24,454,927,540
Revenue of cleaning and landscaping services	25,464,435,508	30,270,560,767
Revenue from parking services for various vehicles	7,984,840,740	7,675,381,483
Sales of transportation services	5,678,467,173	5,047,601,851
Others	3,081,398,335	2,839,092,045
Deductible items	1,282,445,160	1,036,863,835
Commercial discount	1,282,445,160	1,036,863,835
Net revenues	70,361,905,297	69,250,699,851

17. Cost of goods sold and services rendered

	<u>This period</u> VND	<u>Previous period</u> VND
Cost of goods sold	25,030,143,447	20,735,798,147
Cost of cleaning and landscaping services	18,946,600,244	25,761,534,408
Cost of parking services for various vehicles	5,741,354,652	5,155,608,726
Cost of transportation services	1,766,749,917	1,648,155,697
Others	267,499,298	397,209,712
	<u>51,752,347,558</u>	<u>53,698,306,690</u>

18. Financial incomes

	<u>This period</u> VND	<u>Previous period</u> VND
Interest on deposits and loans	2,857,691,942	2,595,521,374
	<u>2,857,691,942</u>	<u>2,595,521,374</u>

19. Selling expenses

	<u>This period</u> VND	<u>Previous period</u> VND
Labor	797,976,104	644,374,071
Others by cash	67,818,326	83,624,720
	<u>865,794,430</u>	<u>727,998,791</u>

20. Administrative expenses

	<u>This period</u> VND	<u>Previous period</u> VND
Labor	2,948,515,173	2,773,419,405
External services	469,488,088	474,116,342
Others by cash	142,473,088	75,589,711
	<u>3,560,476,349</u>	<u>3,323,125,458</u>

21. Other incomes

	<u>This period</u> VND	<u>Previous period</u> VND
Sales and product display support from suppliers	3,572,047,200	3,354,037,100
Others	28,985,497	34,000,008
	<u>3,601,032,697</u>	<u>3,388,037,108</u>

22. Other expenses

	This period VND	Previous period VND
Product display support expenses	1,168,216,000	1,111,055,000
Others	-	86,220
	1,168,216,000	1,111,141,220

23. Current income tax expenses

	This period VND	Previous period VND
Total profit/(loss) before tax:	19,473,795,599	16,373,686,174
Adjustment:		
Increase:	96,000,000	96,086,220
<i>Non-deductible expenses</i>	96,000,000	96,086,220
Taxed income	19,569,795,599	16,469,772,394
Tax rate	20%	20%
Current corporate income tax	3,913,959,120	3,293,954,479
Opening CIT payable	4,393,946,415	3,914,798,537
CIT paid in the period	(4,393,946,415)	(3,914,798,537)
Closing CIT payable	3,913,959,120	3,293,954,479

24. Business and productions cost by items

	This period VND	Previous period VND
Raw materials	8,074,328,524	12,439,832,761
Labour expenses	18,849,670,127	17,923,625,839
Depreciation expenses	777,587,636	821,126,158
External services	3,173,362,517	5,667,626,806
Others	273,526,086	161,421,228
	31,148,474,890	37,013,632,792

25. Subsequent events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

26. Comparative figures

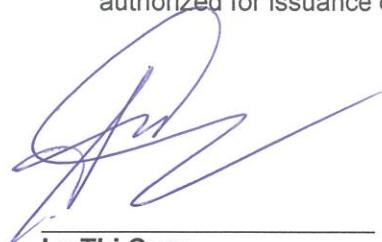
The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Limited

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01.

27. Approval of the Interim Separate Financial Statements

The Interim Separate Financial Statements were approved by the Board of Management and authorized for issuance on 10 August 2026.



Le Thi Cam
Preparer



Tran Thi Phuong
Chief Accountant



Tran Thi Hien
Legal Representative

Approved, 10 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Separate Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			
Cod e	Items	Value VND	Cod e	Items	Value VND	Change
STATEMENT OF FINANCIAL POSITION			STATEMENT OF FINANCIAL POSITION			
110	I. Cash and cash equivalents	5,000,000,000	110	I. Cash and cash equivalents	5,015,486,302	
112	2 Cash equivalents	5,000,000,000	112	2 Cash equivalents	5,015,486,302	Restatement
120	II. Short-term investment	19,000,000,000	120	II. Short-term investment	91,743,594,519	
123	1 Short-term held to maturity	19,000,000,000	123	1. Short-term held-to-maturity investments	91,743,594,519	Restatement, rename
130	III. Short-term receivables	73,569,992,795	130	III. Short-term receivables	810,911,974	
135	3. Receivables from short-term loans	71,000,000,000				Restatement
136	4. Other short-term receivables	2,569,992,795	135	3. Other short-term receivables	810,911,974	Restatement, code change
150	V. Other current assets	148,604,162	160	V. Other current assets	148,604,162	
151	1 Short-term prepaid expenses	148,604,162	161	1. Short-term deferred expenses	148,604,162	Rename, code change
200	B. NON-CURRENT ASSETS	26,743,201,618	200	B. NON-CURRENT ASSETS	26,743,201,618	
230	II. Investment properties	1,018,593,799	240	II. Investment properties	1,018,593,799	
231	- Cost	4,246,520,993	241	- Cost	4,246,520,993	Code change
232	- Accumulated depreciation	(3,227,927,194)	242	- Accumulated depreciation	(3,227,927,194)	Code change
240	III. Long-term assets in progress	340,907,683	250	III. Long-term assets in progress	340,907,683	
242	1. Construction in-progress	340,907,683	252	1 Construction in-progress	340,907,683	Code change
250	IV. Long-term investments	24,931,910,430	260	IV. Long-term investments	24,931,910,430	
251	1. Investments in subsidiaries	24,931,910,430	261	1 Investments in subsidiaries	24,931,910,430	Code change
260	V. Other non-current assets	451,789,706	270	V. Other non-current assets	451,789,706	
261	1 Long-term prepaid expenses	451,789,706	271	1 Long-term deferred expenses	451,789,706	Rename, code change



Figures according to the Separate Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			
Cod e	Items	Value	Cod e	Items	Value	Change
STATEMENT OF FINANCIAL POSITION (Continued)			STATEMENT OF FINANCIAL POSITION (Continued)			
300	C. LIABILITIES	14,570,668,382	300	C. LIABILITIES	14,570,668,382	
310	I. Current liabilities	14,345,668,382	310	I. Current liabilities	14,345,668,382	
			313	3. Payables of dividends and profits	158,270,000	Restatement, add item
313	3. Tax payables and statutory obligations	4,663,997,764	314	4. Short-term tax payables and statutory obligations	4,663,997,764	Rename, code change
314	4. Payables to employees	5,871,546,798	315	5. Payables to employees	5,871,546,798	Code change
315	5. Short-term accrued expenses	439,630,004	316	6. Short-term accrued expenses	439,630,004	Code change
318	6. Short-term unearned revenue	150,000,000	319	7. Short-term unearned revenue	150,000,000	Rename, code change
319	7. Other short-term payables	3,217,665,391	320	8. Other short-term payables	3,059,395,391	Restatement, code change
322	8. Bonus and welfare funds	2,828,425	323	9. Bonus and welfare funds	2,828,425	Code change
330	II. Long-term liabilities	225,000,000	330	II. Long-term liabilities	225,000,000	
337	1. Other long-term payables	225,000,000	338	1. Other long-term payables	225,000,000	Code change
400	D. EQUITY	75,933,434,395	400	D. EQUITY	75,933,434,395	
414	2. Other owner's equity	-	414	2. Other owner's equity	101,877,496	Restatement
421	4. Retained earnings	75,831,556,899	420	4. Retained earnings	75,831,556,899	
421a	- Retained earnings accumulated to previous year	55,186,817,458	420a	- Retained earnings accumulated to previous year	55,186,817,458	Code change
421b	- Undistributed profit of this period	20,644,739,441	420b	- Undistributed profit of this period	20,644,739,441	Code change
430	State budget sources and other funds	101,877,496				
431	1. Budget resources	177,197				
432	2. Funds that form fixed assets	101,700,299				
440	TOTAL RESOURCES	90,504,102,777	440	TOTAL RESOURCES	90,504,102,777	

Figures according to the Interim Separate Financial Statements for the period from 01/01/2025 to 30/06/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			
Cod e	Items	Value VND	Cod e	Items	Value VND	Change
STATEMENT OF INCOME			STATEMENT OF INCOME			
21	6. Financial income	2,595,521,374	22	5. Financial income	2,595,521,374	Code change
STATEMENT OF CASH FLOWS			STATEMENT OF CASH FLOWS			
05	(Gains) from investment activities	(2,595,521,374)	05	(Gains) from investment activities	(2,593,142,465)	Restatement, rename
12	Increase in prepaid expenses	(809,733,108)	12	(Increase) in deferred expenses	(809,733,108)	Rename
27	4. Interest, dividends and profit received	3,093,866,578	27	4. Interest, dividends and profit received	3,091,487,669	Restatement

No.: 159/DLTM

Tay Ninh, August 10th, 2026

*Re: Explanation Report on Separate Profit for 6M/2026
Increase Compared to Separate Profit for 6M/2025*

To:

- Hanoi Stock Exchange.

Pursuant to Chapter III, Article 14, Clauses 2, 3, and 4 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market;

Based on the business results for 6M/2026 of Tay Ninh Tourist - Trading Joint Stock Company,

Tay Ninh Tourist – Trading Joint Stock Company hereby reports and explains the main reasons for the net profit after tax for 6M/2026 *Increasing* compared to the net profit after tax for 6M/2025, as follows:

Key Financial Indicators:

No	Indicator	6M.2026	6M.2025	Increase (+)/ Decrease (-)	% Changes
1	Total revenue	76,820,629,936	75,234,258,333	1,586,371,603	2.11
2	Total expenses	57,346,834,337	58,860,572,159	-1,513,737,822	-2.57
3	Profit before tax	19,473,795,599	16,373,686,174	3,100,109,425	18.93
4	Profit after tax	15,559,836,479	13,079,731,695	2,480,104,784	18.96

As shown in the above summary table, the profit after tax in the first 6 months of 2026 reached 15,559,836,479 VND, an increase of 18.96% compared to the profit after tax in the first 6 months of 2025, equivalent to: 2,480,104,784 VND. The reason is that the total expenses for the first 6 months of 2026 decreased by 2.57% compared to the same period last year, equivalent to (1,513,737,822) VND.

This is a report explaining the main reason why the after-tax profit for the first 6 months of 2026 increased compared to the after-tax profit for the first 6 months of 2025.

Sincerely,

Recipients:

- As above;
- Hanoi Stock Exchange (HNX);
- Archive.



GENERAL DIRECTOR

Tran Thi Hien