

**VIETOURIST HOLDINGS
JOINT STOCK COMPANY**

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No: 33/2026/CBTT-VTD

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

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Ho Chi Minh City, October 26, 2026

PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on information disclosure on the securities market, Vietourist Holdings Joint Stock Company hereby discloses its Financial Statements for the Third Quarter of 2026 to the Hanoi Stock Exchange as follows:

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

Securities code: VTD

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

Contact phone: 028.6261.6365 Fax: 028.6253.2111

E-mail: info@vietourist.com.vn Website: <https://www.vietourist.com.vn/vn/>

2. Contents of information disclosure:

- Financial Statements for the Third Quarter of 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 October 26, 2026 at: www.vietourist.com.vn.

Attachments:

- Q3 2026 Financial Statements
- Explanatory Statement

On behalf of the Company
Authorized Information Disclosure Officer



Nguyen Duong Trung Hieu

VIETOURIST HOLDINGS JOINT STOCK COMPANY

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

SEPARATE FINANCIAL STATEMENTS

Quarter 3 of 2026

For the period ended 30 September 2026



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SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

ITEM	Code	Note	Closing balance (30/09/2026)	Opening balance (01/01/2026)
A. CURRENT ASSETS	100		212.575.284.586	211.223.360.735
I. Cash and cash equivalents	110	V.1	6.473.483.610	12.679.637.171
1. Cash	111		2.269.682.514	11.977.537.171
2. Cash equivalents	112		4.203.801.096	702.100.000
II. Short-term financial investments	120		508.355.556	520.366.667
1. Trading securities	121	V.2	-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	V.2	508.355.556	520.366.667
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		190.664.548.982	192.150.847.376
1. Short-term trade receivables	131	V.3	42.046.318.623	65.719.611.469
2. Short-term prepayments to suppliers	132		122.161.747.257	45.188.170.834
3. Short-term intercompany receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	V.3	26.456.483.102	81.243.065.073
6. Provision for doubtful short-term receivables (*)	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.4	11.463.932.152	5.553.271.737
1. Inventories	141		11.463.932.152	5.553.271.737
2. Provision for devaluation of inventories (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock yielding products once	151		-	-
2. Seasonal crops or crops yielding products once, short-term	152		-	-
3. Provision for losses on short-term biological assets (*)	153		-	-
VI. Other current assets	160		3.464.964.286	319.237.784
1. Short-term costs awaiting allocation	161	V.5	3.052.189.642	319.079.600
2. Deductible value added tax	162		412.774.644	158.184
3. Taxes and other receivables from the State	163		-	-
4. Repurchase transactions of Government bonds	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		157.592.335.721	165.756.221.707
I. Long-term receivables	210		901.000.000	2.701.000.000
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to subordinate units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		901.000.000	2.701.000.000
6. Provision for doubtful long-term receivables (*)	216		-	-

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ITEM	Code	Note	Closing balance (30/09/2026)	Opening balance (01/01/2026)
II. Fixed assets	220		40.708.232.237	46.512.389.137
1. Tangible fixed assets	221	V.7	40.708.232.237	46.512.389.137
- Historical cost	222		59.467.364.997	67.545.810.451
- Accumulated depreciation (*)	223		(18.759.132.760)	(21.033.421.314)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		-	-
- Historical cost	228		-	-
- Accumulated depreciation (*)	229		-	-
III. Long-term biological assets	230		-	-
1. Livestock yielding products periodically	231		-	-
a) Livestock yielding products periodically, not yet mature	232		-	-
b) Livestock yielding products periodically, mature	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock yielding products once	236		-	-
3. Seasonal crops or crops yielding products once, long-term	237		-	-
4. Provision for losses on long-term biological assets (*)	238		-	-
IV. Investment properties	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	250		-	-
1. Long-term production and business costs in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	260		115.255.370.103	115.255.370.103
1. Investments in subsidiaries	261		39.000.000.000	39.000.000.000
2. Investments in joint ventures and associates	262		78.000.000.000	78.000.000.000
3. Equity investments in other entities	263		-	-
4. Provision for losses on long-term investments in other entities (*)	264		(1.744.629.897)	(1.744.629.897)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270		727.733.381	1.287.462.467
1. Long-term costs awaiting allocation	271	V.9	727.733.381	1.287.462.467
2. Deferred income tax assets	272		-	-
3. Long-term equipment, materials and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		370.167.620.307	376.979.582.442
C - LIABILITIES	300		115.789.933.114	114.698.662.834
I. Current liabilities	310		108.310.401.057	100.580.296.448
1. Short-term trade payables	311	V.10	24.711.526.125	23.815.043.104
2. Short-term advances from customers	312		9.291.323.311	10.213.668.701

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ITEM	Code	Note	Closing balance (30/09/2026)	Opening balance (01/01/2026)
3. Dividends and profits payable	313		-	-
4. Short-term taxes and other payables to the State	314	V.10	292.987.215	266.760.687
5. Payables to employees	315		280.243.595	670.909.921
6. Short-term accrued expenses	316	V.10	5.767.055.587	4.458.312.199
7. Short-term intercompany payables	317		-	-
8. Short-term payables according to the progress of construction contracts	318		-	-
9. Short-term revenue awaiting allocation	319	V.10	-	758.542.276
10. Other short-term payables	320	V.10	15.455.764.399	20.000.000
11. Short-term borrowings and finance lease liabilities	321	V.11	52.511.500.825	60.377.059.560
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323		-	-
14. Price stabilisation fund	324		-	-
15. Repurchase transactions of Government bonds	325		-	-
II. Non-current liabilities	330		7.479.532.057	14.118.366.386
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intercompany payables on working capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term revenue awaiting allocation	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339	V.11	7.479.532.057	14.118.366.386
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D - OWNERS' EQUITY	400		254.377.687.193	262.280.919.608
1. Contributed capital of owners	411	V.12	240.000.000.000	240.000.000.000
- Ordinary shares carrying voting rights	411a	V.12	240.000.000.000	240.000.000.000
- Preference shares	411b		-	-
2. Share premium	412	V.12	180.250.000	180.250.000
3. Bond conversion options	413		-	-
4. Other capital of owners	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other funds belonging to owners' equity	419		-	-
10. Undistributed profit after tax	420		14.197.437.193	22.100.669.608
- Undistributed profit after tax accumulated to the end of the prior period	420a		22.100.669.608	22.100.669.608

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ITEM	Code	Note	Closing balance (30/09/2026)	Opening balance (01/01/2026)
- Undistributed profit after tax of the current period	420b		(7.903.232.415)	-
TOTAL RESOURCES (440 = 300 + 400)	440		370.167.620.307	376.979.582.442

Preparer



Đoàn Thị Lan Phương

Chief Accountant



Nguyen Nu Hue Phuong

Ho Chi Minh City, 26 Oct 2026
Chairman of the Board of Directors



Tran Van Tuan

SEPARATE INCOME STATEMENT

Quarter 3 of 2026

Currency: VND

ITEM	Code	Note	Quarter 3/2026	Quarter 3/2025	Accumulated 9 months of 2026	Accumulated 9 months of 2025
1. Revenue from sales of goods and rendering of services	01	VI.1	42,272,090,884	39,237,146,578	116,588,285,746	119,584,291,067
2. Revenue deductions	02	VI.1	-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		42,272,090,884	39,237,146,578	116,588,285,746	119,584,291,067
4. Cost of goods sold	11	VI.2	37,855,724,786	35,366,391,719	107,641,178,067	103,039,588,183
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		4,416,366,098	3,870,754,859	8,947,107,679	16,544,702,884
6. Gain/loss from the sale and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	672,521,221	8,299,792	701,345,127	245,070,237
8. Financial expenses	23	VI.3	1,776,444,220	1,302,005,358	5,030,113,912	3,781,923,023
- Of which: borrowing costs	24		1,776,031,610	1,269,703,145	5,022,707,748	3,740,771,229
9. Selling expenses	25	VI.4	1,032,638,594	1,162,883,433	7,183,401,817	3,398,940,543
10. General and administrative expenses	26	VI.4	2,119,738,040	1,807,100,780	5,971,456,974	5,900,395,101
11. Net operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		160,066,465	(392,934,920)	(8,536,519,897)	3,708,514,454
12. Other income	31	VI.5	821	1,263	710,680,831	1,460,966
13. Other expenses	32	VI.5	-	36,036,364	77,393,349	1,633,065,543
14. Other profit (40 = 31 - 32)	40		821	(36,035,101)	633,287,482	(1,631,604,577)
15. Total accounting profit before tax (50 = 30 + 40)	50		160,067,286	(428,970,021)	(7,903,232,415)	2,076,909,877
16. Current corporate income tax expense	51	VI.6	-	(77,651,985)	-	742,929,830
17. Deferred corporate income tax expense	52	VI.6	-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		160,067,286	(351,318,036)	(7,903,232,415)	1,333,980,047
19. Basic earnings per share (*)	70		7	-	(329)	56
20. Diluted earnings per share (*)	71		7	-	(329)	56

Preparer

Đoàn Thị Lan Phương

Chief Accountant

Nguyễn Nu Hue Phuong

Ho Chi Minh City, 26 Oct 2026
Chairman of the Board of Directors

Tran Van Tuan

SEPARATE STATEMENT OF CASH FLOWS

(Direct method)

Accumulated from 01/01/2026 to 30/09/2026

Currency: VND

Item	Co de	Note	Accumulated from the beginning of the year to the end of this quarter (Current year)	Accumulated from the beginning of the year to the end of this quarter (Prior year)
I. Cash flows from operating activities				
1. Cash received from sales of goods, rendering of services and other revenue	01		138,580,690,926	173,974,169,294
2. Cash paid to suppliers of goods and services	02		(187,663,130,186)	(311,868,308,367)
3. Cash paid to employees	03		(11,453,807,473)	(3,944,925,675)
4. Interest paid	04		(4,924,140,479)	(3,740,771,229)
5. Corporate income tax paid	05		-	(24,682,442)
6. Other cash receipts from operating activities	06		72,733,027,201	81,196,577,053
7. Other cash payments for operating activities	07		(6,580,445,158)	(59,109,093,661)
Net cash flows from operating activities	20		692,194,831	(123,517,035,027)
II. Cash flows from investing activities				
1. Cash paid for the purchase and construction of fixed assets and other long-term assets	21		-	(20,683,027,298)
2. Proceeds from the disposal and sale of fixed assets and other long-term assets	22		1,590,909,091	-
3. Cash lent to and paid for the purchase of debt instruments of other entities	23		-	(4,300,000,000)
4. Cash recovered from lending and from the resale of debt instruments of other entities	24		-	11,300,000,000
5. Cash paid for equity investments in other entities	25		-	(20,900,000,000)
6. Cash recovered from equity investments in other entities	26		100,000,000	19,710,270,000
7. Interest, dividends and profits received	27		19,364,841	-
Net cash flows from investing activities	30		1,710,273,932	(14,872,757,298)
III. Cash flows from financing activities				
1. Proceeds from the issue of shares and receipt of capital contributions from owners	31		-	120,000,000,000
2. Cash paid to return capital contributions to owners and to repurchase shares issued by the enterprise	32		-	-
3. Proceeds from borrowings	33		76,622,819,418	109,568,884,758
4. Repayment of borrowing principal	34		(85,231,441,742)	(89,977,622,558)
5. Payment of finance lease liabilities	35		-	-

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6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	40		(8,608,622,324)	139,591,262,200
Net cash flows during the period (50 = 20+30+40)	50		(6,206,153,561)	1,201,469,875
Cash and cash equivalents at the beginning of the period	60		12,679,637,171	8,093,043,353
Effect of exchange rate fluctuations on translation of foreign currencies	61		-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		6,473,483,610	9,294,513,228

Preparer



Đoàn Thị Lan Phương

Chief Accountant



Nguyễn Nu Hue Phuong

Ho Chi Minh City, 26 Oct 2026
Chairman of the Board of Directors



Tran Van Tuan

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

As at 30 September 2026

Currency: VND

VIETOURIST HOLDINGS JOINT STOCK COMPANY

386/71C Le Van Sy Street, Nhieu Loc Ward, Ho Chi Minh City - Tax code 0311273634

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3 of 2026 - As at 30 September 2026

Prepared in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

Currency: VND

These notes have been prepared on the basis of the general ledger, subsidiary ledgers, transaction documentation and related worksheets, and have been reconciled with the statement of financial position, the income statement and the statement of cash flows of the same period.

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Form of capital ownership

Vietourist Holdings Joint Stock Company is a joint stock company established in Vietnam under Enterprise Registration Certificate No. 0311273634, first issued on 26 October 2011 and amended for the 16th time on 12 March 2025. The actual contributed capital of owners as at 30 September 2026 is VND 240,000,000,000, corresponding to 24,000,000 ordinary shares with a par value of VND 10,000. The Company's shares are traded on UPCoM under the securities code VTD.

2. Business field

The Company's business field is trade and services.

3. Business lines

Principal business activities: domestic and international tour operations; travel agency services; support services relating to the promotion and organisation of tours; air ticket agency services; customs clearance agency services; hotels; restaurants and food and beverage services; passenger and cargo road transport; real estate business; interpretation and translation activities.

4. Normal production and business cycle

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

5. Characteristics of operations during the period affecting the financial statements

In the first 9 months of 2026, the historical cost of tangible fixed assets decreased by VND 8,078,445,454 due to the liquidation of transportation vehicles (details in Note V.7). Outstanding borrowings decreased by VND 14,504,393,064, of which the decrease in cash was VND 8,608,622,324 according to items 33 and 34 of the statement of cash flows, with the remainder being non-cash reclassification entries (details in Note V.11).

6. Enterprise structure

Subsidiary: Vietrip Transport Company Limited, address 242 - 242A Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City. Interest and voting rights ratio 100%.

Associates: Medicsare Medical Services and Solutions Joint Stock Company (48.14%); Viet Mui Ne Restaurant Joint Stock Company (40%); La Ngau Retreat & Wellness Joint Stock Company (45%); Hoang Kim Tay Nguyen Social Joint Stock Company (45.33%, indirect investment through the subsidiary Vietrip). La Ngau and Hoang Kim Tay Nguyen are in the stage of long-term investment in progress and have not yet put their projects into operation. The Company's share of results in these entities is determined based on the financial statements of each investee for the same period.

Dependent accounting units: Binh Duong Branch, Phan Thiet Branch, Da Lat Branch, Can Tho Branch and representative offices in Ho Chi Minh City, An Giang, Gia Lai, Hanoi and Hai Phong.

7. Employees

The number of employees as at 30 September 2026 was 105 (69 at the beginning of the year).

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The fiscal year begins on 1 January and ends on 31 December each year. This reporting period is the third quarter of 2026, from 1 July 2026 to 30 September 2026, and accumulated from 1 January 2026 to 30 September 2026. The accounting currency is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

1. Accounting system applied

The Company applies the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance and the guiding circulars amending and supplementing it.

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

The Board of Management confirms that it has fully complied with the requirements of the Vietnamese Accounting Standards and the current Vietnamese Enterprise Accounting System in preparing and presenting these interim separate financial statements.

3. Statement on the comparability of information in the financial statements

The figures for the third quarter of 2025 and the accumulated 9 months of 2025 were prepared in accordance with Circular No. 200/2014/TT-BTC. For comparative presentation, the codes of the items have been mapped to the corresponding codes of Circular No. 99/2025/TT-BTC according to the economic substance of each item, specifically: financial income from code 21 to code 22, financial expenses from code 22 to code 23, interest expense from code 23 to code 24, share of profit or loss in joint ventures and associates from code 24 to code 27; in the statement of financial position, total assets from code 270 to code 280 and total resources remaining at code 440.

IV. ACCOUNTING POLICIES APPLIED

Exchange rates applied in accounting

- Transactions arising in foreign currencies are translated at the actual transaction exchange rate at the time they arise. At the date of preparation of the financial statements, monetary items denominated in foreign currencies are revalued at the average transfer buying and selling rate of the commercial bank with which the Company regularly transacts; for demand deposits in foreign currency, the corresponding rate of the bank where the Company maintains the account is used. Exchange differences arising during the period and differences from revaluation are recognised in financial income or financial expenses.

Principles for recognising 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 deposit, which are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value.

Accounting principles for financial investments

- Held-to-maturity investments comprise term deposits and are recognised at cost. Investments in subsidiaries and associates in the separate financial statements are recognised at cost; a provision for losses is made when the investee incurs losses such that the investor may lose capital. Investments in equity instruments of other entities are investments over which there is no control or joint control and no significant influence over the investee.

Accounting principles for receivables

- Receivables are monitored in detail by term of receivable, by counterparty, by currency and by other factors according to management requirements. Receivables are classified as short-term or long-term based on their remaining term at the end of the accounting period. A provision for doubtful debts is made for receivables that are overdue or not yet due but for which there is evidence that they may not be recoverable.

Principles for recognising inventories

- Inventories are stated at cost; where the net realisable value is lower than cost, they are stated at net realisable value. The value of inventories is determined using the weighted average method and accounted for under the perpetual inventory method. The costs of tours not yet departed at the end of the accounting period are monitored under production and business costs in progress. For tours in progress at the end of the accounting period, the costs of services not yet performed are retained under production and business costs in progress; the costs of services performed are transferred to cost of goods sold corresponding to the revenue recognised.

Principles for recognising and depreciating fixed assets

- Tangible fixed assets are recognised at cost and, during use, are presented at historical cost, accumulated depreciation and net book value. Depreciation is charged on a straight-line basis with estimated useful lives as follows: buildings and structures 20 - 40 years; machinery and equipment 03 years; transportation vehicles 05 - 10 years; management equipment and instruments 04 - 06 years; intangible assets and other assets 04 years.

Accounting principles for costs awaiting allocation

- Costs already incurred that relate to the operating results of more than one accounting period are recognised as costs awaiting allocation and are allocated gradually to expenses on a straight-line basis, based on the estimated useful period. Costs awaiting allocation are classified as short-term or long-term according to the remaining allocation period.

Accounting principles for payables and accrued expenses

- Payables are monitored in detail by term, by counterparty and by original currency, and are classified as short-term or long-term according to their remaining term. Accrued expenses are recognised on the basis of expenses actually incurred but for which sufficient documentation is not yet available for recording, and which can be reliably estimated. When the actual documentation becomes available, the Company reconciles and settles the amount accrued; the difference between the estimated and actual amounts is adjusted to the appropriate expense item.

Principles for recognising revenue awaiting allocation

- Amounts received from customers in advance of the Company rendering services are presented as advances from customers. Revenue awaiting allocation is recognised only for amounts that meet the nature of the revenue awaiting allocation account, being amounts received relating to service obligations spanning more than one accounting period, and is allocated to revenue in line with the obligations performed.

Principles for recognising borrowings and borrowing costs

- Borrowings are monitored in detail by each loan contract, by each lender and by term, and are classified as short-term or long-term according to their remaining term. Borrowing costs are recognised in financial expenses in the period in which they arise, except for the portion capitalised in accordance with regulations.

Principles for recognising owners' equity

- Contributed capital of owners is recognised at the amount actually contributed. Share premium reflects the difference between the issue price and the par value of shares. Undistributed profit after tax reflects the business results after tax and the distribution of profits or treatment of losses.

Principles and methods of revenue recognition

- Revenue from rendering travel services is recognised when the tour has departed and the services have been completed, and when the portion of work completed and the economic benefits to be obtained can be reliably determined. Revenue from hotel services is recognised according to the actual period of stay. Financial income comprises deposit interest, lending interest and foreign exchange gains, and is recognised when it is probable that economic benefits will be obtained and the amount can be reliably determined. For each contract, the Company determines its role based on control of the service before transfer to the customer, responsibility for performing the contract and the risks borne: where the Company is the principal responsible for rendering the service, it recognises the entire value of the service as revenue; where it merely acts as an intermediary arranging services for a supplier, it recognises only the commission or service fee to which it is entitled.

Principles for recognising cost of goods sold and expenses

- Cost of goods sold is recognised in accordance with the matching principle with the revenue arising in the period. Selling expenses and general and administrative expenses are recognised at the amounts actually incurred in the period. Financial expenses comprise interest expense, foreign exchange losses and other financial expenses.

Principles and methods of recognising corporate income tax expense

- Current corporate income tax expense is determined on the basis of taxable income and the prevailing corporate income tax rate of 20%. Deferred income tax assets and deferred income tax liabilities are recognised for temporary differences between the tax base and the carrying amount of assets and liabilities.

Related parties

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

Segment reporting

- A business segment is a distinguishable component engaged in producing or rendering products or services and that is subject to risks and economic benefits different from those of other business segments. A geographical segment is a distinguishable component engaged in producing or rendering products or services within a particular economic environment.

Financial instruments

- The Company's financial assets comprise cash and cash equivalents, receivables and financial investments. Financial liabilities comprise trade payables, other payables, accrued expenses and borrowings. The Company has not determined the fair value of its financial instruments as there is no specific guidance on the determination of fair value.

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

1. Cash and cash equivalents

Item	30/09/2026	01/01/2026
Cash	2.269.682.514	11.977.537.171
Cash equivalents	4.203.801.096	702.100.000
Total	6.473.483.610	12.679.637.171

Details of cash on hand and deposits by bank (per the interim financial statements for 2026):

Details by bank	30/09/2026	01/01/2026
Cash on hand	134.034.563	3.655.081.154
Demand deposits	2.135.647.951	8.322.456.017
- Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office	1.511.082.319	5.864.433.855
- Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	389.663.645	2.213.048.663
- Other banks	234.741.117	244.973.499
Cash equivalents	4.203.801.096	702.100.000
- 01-month term deposit at Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office (*)	700.000.000	700.000.000
- 03-month term deposit at Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office (*)	3.500.000.000	-
- Accrued interest receivable	3.801.096	2.100.000
Total	6.473.483.610	12.679.637.171

(*) All term deposits have been used as security for borrowings at Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office (see Note V.11). As at 30 September 2026, cash equivalents remained at VND 4,203,801,096, comprising a 01-month term deposit of VND 700,000,000, a 03-month term deposit of VND 3,500,000,000 and accrued interest receivable of VND 3,801,096 at the same bank. The list of banks with which the Company transacts is presented in accordance with the interim financial statements.

2. Short-term financial investments

Item	30/09/2026	01/01/2026
Held-to-maturity investments	508.355.556	520.366.667

Item	30/09/2026	01/01/2026
Total	508.355.556	520.366.667

Details as at 30 September 2026	30/09/2026
Term deposits of more than 03 months at Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office	500.000.000
Accrued interest receivable on term deposits	8.355.556
Total	508.355.556

Held-to-maturity investments are term deposits at commercial banks, recognised at cost plus accrued interest over the deposit period.

3. Short-term receivables

Item	30/09/2026	01/01/2026
Short-term trade receivables	42.046.318.623	65.719.611.469
Vietrip Transport Company Limited	1.891.512.193	3.978.135.374
THE INFINIS VIETNAM JOINT STOCK COMPANY	13.087.727.461	13.087.727.461
Mr Mai Van Thong	3.643.380.000	5.483.380.000
Other customers	23.423.698.969	31.070.368.634
Short-term prepayments to suppliers	122.161.747.257	45.188.170.834
VIET MUI NE RESTAURANT JOINT STOCK COMPANY	6.000.000.000	6.000.000.000
LA NGAU RETREAT & WELLNESS JOINT STOCK COMPANY	17.100.000.000	700.000.000
Vietourist Travel Joint Stock Company	11.832.800.808	11.832.800.808
Mr Tran Manh Hung	7.706.994.000	-
Other suppliers	79.521.952.449	7.535.868.915
Other short-term receivables	26.456.483.102	81.243.065.073
Tay Nguyen Green Agriculture Tourism Joint Stock Company (formerly Tre Xanh Gia Lai Hotel Joint Stock Company)	13.077.121.604	55.368.466.324
Tour advances	7.021.164.921	7.760.610.801
Short-term deposits, collateral and escrow	4.851.984.000	6.651.984.000
Other short-term receivables	1.506.212.577	10.532.493.369
Total	190.664.548.982	192.150.847.376

Based on the payment status and ageing of each counterparty as at 30 September 2026, the Company has not recognised any provision for doubtful debts in respect of the above receivables.

4. Long-term receivables

Item	30/09/2026	01/01/2026
Other long-term receivables (escrow and collateral)	901.000.000	2.701.000.000

5. Inventories

Item	30/09/2026	01/01/2026
Inventories and production and business costs in progress	11.463.932.152	5.553.271.737

6. Costs awaiting allocation

6a. Short-term costs awaiting allocation.

Item	30/09/2026	01/01/2026
Short-term costs awaiting allocation	3.052.189.642	319.079.600
Deductible value added tax	412.774.644	158.184
Total	3.464.964.286	319.237.784

6b. Long-term costs awaiting allocation.

Item	30/09/2026	01/01/2026
Long-term costs awaiting allocation	727.733.381	1.287.462.467

7. Tangible fixed assets

Item	Machinery and equipment	Transportation and transmission vehicles	Total
Historical cost at 01/01/2026	73.500.000	67.472.310.451	67.545.810.451
Purchases and investments during the period	-	-	-
Liquidations and disposals during the period	-	(8.078.445.454)	(8.078.445.454)
Closing historical cost at 30/09/2026	73.500.000	59.393.864.997	59.467.364.997
Fully depreciated but still in use	73.500.000	1.088.554.545	1.162.054.545
Accumulated depreciation at the beginning of the year	73.500.000	20.959.921.314	21.033.421.314
Depreciation charged during the period	-	4.922.156.910	4.922.156.910
Depreciation of assets liquidated and disposed of	-	(7.196.445.464)	(7.196.445.464)
Closing accumulated depreciation at 30/09/2026	73.500.000	18.685.632.760	18.759.132.760
Net book value at 01/01/2026	-	46.512.389.137	46.512.389.137
NET BOOK VALUE AT 30/09/2026	-	40.708.232.237	40.708.232.237

The assets liquidated during the period were transportation vehicles with a historical cost of VND 8,078,445,454, accumulated depreciation of VND 7,196,445,464 and a net book value of VND 881,999,990. The depreciation charged during the period agrees with item 02 of the statement of cash flows.

8. Investments and equity contributions in other entities

Item	30/09/2026	01/01/2026
Investments in subsidiaries	39.000.000.000	39.000.000.000
Investments in joint ventures and associates	78.000.000.000	78.000.000.000
Provision for losses on investments in other entities	(1.744.629.897)	(1.744.629.897)
Total	115.255.370.103	115.255.370.103

In the separate financial statements, investments in subsidiaries and associates are recognised at cost. The cost of investments in associates comprises Medicshare VND 22,000,000,000, Viet Mui Ne Restaurant VND 20,000,000,000 and La Ngau Retreat & Wellness VND 36,000,000,000.

9. Current liabilities

Item	30/09/2026	01/01/2026
Short-term trade payables	24.711.526.125	23.815.043.104
Short-term advances from customers	9.291.323.311	10.213.668.701
Taxes and other payables to the State	292.987.215	266.760.687
Payables to employees	280.243.595	670.909.921
Short-term accrued expenses	5.767.055.587	4.458.312.199
Short-term revenue awaiting allocation	-	758.542.276
Other short-term payables	15.455.764.399	20.000.000
Short-term borrowings and finance lease liabilities	52.511.500.825	60.377.059.560
Total	108.310.401.057	100.580.296.448

Based on the reconciliation of payment terms under the contracts and the subsidiary ledgers of payables as at 30 September 2026, the Company has not recognised any overdue unpaid trade payables.

10. Borrowings and finance lease liabilities

Item	30/09/2026	01/01/2026
Short-term borrowings and finance lease liabilities	52.511.500.825	60.377.059.560
Long-term borrowings and finance lease liabilities	7.479.532.057	14.118.366.386
TOTAL OUTSTANDING BORROWINGS	59.991.032.882	74.495.425.946

Details of outstanding borrowings by bank (per the interim financial statements for 2026):

Details by bank	30/09/2026	01/01/2026
Short-term borrowings payable to institutions	47.308.254.705	53.775.113.444
- Borrowings from Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office	21.272.455.833	35.680.325.844
- Borrowings from Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch	26.035.798.872	18.094.787.600
Long-term borrowings due for repayment to other institutions	5.203.246.120	6.601.946.116
Total short-term borrowings	52.511.500.825	60.377.059.560
Borrowings from Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office (long-term)	38.800.000	145.600.000
Borrowings from Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch (long-term)	7.440.732.057	13.972.766.386
Total long-term borrowings	7.479.532.057	14.118.366.386

Repayment terms of long-term borrowings	30/09/2026	01/01/2026
Up to 01 year	5.203.246.120	6.601.946.116
Over 01 year to 05 years	7.462.365.414	13.178.794.469
Over 05 years	17.166.643	939.571.917
Total	12.682.778.177	20.720.312.502

Details of each loan agreement:

Military Commercial Joint Stock Bank - Sai Gon Branch - District 3 Transaction Office:

-
- Loan contract No. 332026.25.120.2328031.TD dated 4 September 2025: supplementing working capital for production and business activities, credit limit VND 40,000,000,000, interest rate according to each promissory note (applied during the period from 8.12% to 9% per annum), loan term of each drawdown not exceeding 06 months. The loan is secured by term bank deposits, tangible fixed assets and third-party assets.
 - Credit contract No. 31637.22.120.2328031.TD dated 26 January 2022: purchase of vehicles for production and business activities, interest rate 9.5% per annum, loan term 48 months, grace period 01 year, monthly principal repayment, first principal repayment date 5 August 2022, secured by a mortgage over transportation and transmission vehicles.
 - Credit contract No. 1019810.22.120.2328031.TD dated 26 December 2022: purchase of vehicles for production and business activities, interest rate 12.4% per annum, loan term 48 months, grace period 01 year, monthly principal repayment, first principal repayment date 5 January 2023, secured by term deposits and transportation and transmission vehicles.
 - Credit contract No. 109498.22.120.2328031.TD dated 28 December 2022: purchase of vehicles for production and business activities, interest rate 12.4% per annum, loan term 56 months, grace period 01 year, monthly principal repayment, first principal repayment date 5 January 2023, secured by term deposits and transportation and transmission vehicles.
- Tien Phong Commercial Joint Stock Bank - Ben Thanh Branch:
- Loan contract No. 71/2026/HDTD/Q4 dated 11 March 2026: supplementing working capital for production and business activities, credit limit VND 35,000,000,000, interest rate according to each promissory note (applied during the period from 4.03% to 10.55% per annum), loan term of each drawdown not exceeding 06 months, secured by a mortgage over third-party assets.
 - Credit contract No. 407/2022/HDTD/Q4 dated 12 October 2022: purchase of vehicles for production and business activities, interest rate 9.9% per annum, loan term 72 months, grace period 01 year, first principal repayment date 25 October 2022, secured by a mortgage over transportation vehicles.
 - Credit contract No. 406/2022/HDTD/Q4 dated 12 October 2022: purchase of vehicles for production and business activities, interest rate 9.9% per annum, loan term 72 months, grace period 01 year, first principal repayment date 25 October 2022, secured by a mortgage over transportation vehicles.
 - Credit contract No. 134/2023/HDTD/Q4 dated 19 April 2023: purchase of vehicles for production and business activities, interest rate 12.5% per annum, loan term 60 months, grace period 01 year, first principal repayment date 25 May 2023, secured by a mortgage over transportation vehicles.
 - Credit contract No. 91/2024/HDTD/Q4 dated 3 April 2024: purchase of vehicles for production and business activities, interest rate 10.1% per annum, loan term 72 months, grace period 01 year, first principal repayment date 25 April 2024, secured by a mortgage over transportation vehicles.
 - Credit contract No. 125/2025/GNN/Q4 dated 9 May 2025: purchase of tourist vehicles serving the tourism and passenger transport business, interest rate 8.3% per annum, loan terms of 72 months and 71 months, grace period 01 year, first principal repayment dates 26 May 2025 and 25 July 2025, secured by a mortgage over transportation vehicles.
 - Credit contract No. 210/2025/GNN/Q4 dated 29 July 2025: purchase of vehicles for production and business activities, interest rate 8% per annum, loan term 72 months, grace period 01 year, first principal repayment date 25 August 2025, secured by a mortgage over transportation vehicles.

The Company has no overdue unpaid borrowings.

11. Owners' equity - statement of changes

Item	Contributed capital	Share premium	Undistributed profit after tax
Balance at 01/01/2026	240.000.000.000	180.250.000	22.100.669.608
Accumulated profit for the 9 months of 2026			(7.903.232.415)
Balance at 30/09/2026	240.000.000.000	180.250.000	14.197.437.193

Number of ordinary shares outstanding: 24,000,000 shares, par value VND 10,000 per share. The Company holds no treasury shares.

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT

1. Net revenue from sales of goods and rendering of services

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Revenue from sales of goods and rendering of services	42.272.090.884	39.237.146.578	116.588.285.746	119.584.291.067
Revenue deductions	-	-	-	-
Net revenue	42.272.090.884	39.237.146.578	116.588.285.746	119.584.291.067

All revenue for the first 9 months of 2026 is revenue from rendering services; no revenue from the sale of goods arose. Revenue for the third quarter of 2026 is likewise revenue from rendering services, comprising domestic and international tour services, passenger transport services and other travel services.

2. Cost of goods sold

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Cost of goods sold and services rendered	37.855.724.786	35.366.391.719	107.641.178.067	103.039.588.183
Gross profit	4.416.366.098	3.870.754.859	8.947.107.679	16.544.702.884

3. Financial income and financial expenses

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Financial income	672.521.221	8.299.792	701.345.127	245.070.237
Financial expenses	1.776.444.220	1.302.005.358	5.030.113.912	3.781.923.023
Of which: borrowing costs	1.776.031.610	1.269.703.145	5.022.707.748	3.740.771.229

4. Selling expenses and general and administrative expenses

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Selling expenses	1.032.638.594	1.162.883.433	7.183.401.817	3.398.940.543
General and administrative expenses	2.119.738.040	1.807.100.780	5.971.456.974	5.900.395.101

Details of selling expenses and general and administrative expenses by nature (per the interim financial statements for 2026):

**VIETOURIST HOLDINGS JOINT STOCK
COMPANY**

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

Financial statements

Separate financial statements for the period ended 30 September 2026

Selling expenses	Accumulated 9 months of 2026	Accumulated 9 months of 2025
Staff costs	5,025,481,391	2.789.231.744
Materials and packaging costs	602,630	-
Tools and supplies costs	40,715,635	135.045343
Depreciation of fixed assets	41,709,567	53.570.511
Outside services	1,991,262,382	-
Other expenses	83,630,212	421.092.945
Total	7,183,401,817	3.398.940.543

General and administrative expenses	Accumulated 9 months of 2026	Accumulated 9 months of 2025
Staff costs	2.565.507.237	1.984.360.425
Office supplies costs	830.118.690	77.376.794
Depreciation of fixed assets	238.331.448	219.262.529
Taxes, fees and charges	62.256.000	3.000.000
Outside services	125.382.787	-
Office rental costs	1.458.000.000	2.997.787.185
Other expenses	691.860.812	618.608.348
Total	5.971.456.974	5.900.395.101

Production and business costs by nature	Accumulated 9 months of 2026	Accumulated 9 months of 2025
Purchase cost of goods sold	-	-
Raw materials and supplies costs	851.832.520	212.422.137
Tools and supplies costs	870.834.325	-
Labour costs	7.590.988.628	4.773.591.989
Depreciation of fixed assets	280.041.015	272.833.040
Outside services	109.757.823.236	106.037.375.368
Other expenses	775.491.024	1.039.701.293
Total	120.127.010.748	112.335.923.827

5. Other income and other expenses

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Other income	821	1.263	710.680.831	1.460.966
Other expenses	-	36.036.364	77.393.349	1.633.065.543
Other profit	821	(36.035.101)	633.287.482	(1.631.604.577)

6. Corporate income tax expense

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Current corporate income tax expense	-	(77.651.985)	-	742.929.830
Total accounting profit before tax	160.067.286	(428.970.021)	(7.903.232.415)	2.076.909.877
Profit after corporate income tax	160.067.286	(351.318.036)	(7.903.232.415)	1.333.980.047

Current corporate income tax expense is determined from the taxable income of the period after the adjustments required by tax legislation. For the accumulated first 9 months of 2026, on the basis of the loss-making business results and the adjustments determined as at the date of preparation of the report, the Company has not recognised any current corporate income tax expense. The official tax amount will be determined upon the annual tax finalisation.

The Company has not recognised deferred income tax assets in respect of unused losses as there is not yet sufficient certainty regarding the availability of future taxable profits against which these losses can be utilised.

7. Basic earnings per share

Item	Quarter 3/2026	Quarter 3/2025	Accumulated 9M/2026	Accumulated 9M/2025
Profit after tax attributable to holders of ordinary shares	160.067.286	(351.318.036)	(7.903.232.415)	1.333.980.047
Weighted average number of ordinary shares outstanding	24.000.000		24.000.000	24.000.000
Basic earnings per share (VND)	7	-	(329)	56

Basic earnings per share is calculated by dividing the profit after tax attributable to holders of ordinary shares by the weighted average number of ordinary shares outstanding during the period. In the third quarter and the first 9 months of 2026, the number of ordinary shares outstanding did not change and the average equals the closing number of 24,000,000 shares. The Company has no potential ordinary shares, therefore diluted earnings per share for the 2026 periods equals basic earnings per share.

Basic and diluted earnings per share for the comparative periods of 2025 are taken directly from the published financial statements for the third quarter of 2025; the weighted average number of ordinary shares outstanding for the 2025 periods is lower than at present because the Company issued additional shares during 2025.

VII. OTHER INFORMATION

1. Statement of cash flows

Item	Quarter 3/2026	Accumulated 9M/2026	Accumulated 9M/2025
Net cash flows from operating activities	2.767.120.395	692.194.831	(123.517.035.027)
Net cash flows from investing activities	-	1.710.273.932	(14.872.757.298)
Net cash flows from financing activities	(8.528.001.297)	(8.608.622.324)	139.591.262.200
Net cash flows during the period	(5.760.880.902)	(6.206.153.561)	1.201.469.875
Cash and cash equivalents at the beginning of the period	12.234.364.512	12.679.637.171	8.093.043.353
Cash and cash equivalents at the end of the period	6.473.483.610	6.473.483.610	9.294.513.228

Cash and cash equivalents at the end of the period agree with item 110 of the statement of financial position.

2. Adjusting entries made in the third quarter of 2026

Content	Value	Effect on profit before tax
Transfer of the difference between the accounting records and the third quarter payroll to amounts paid on behalf of customers	1.266.106.678	1.266.106.678
Increase in general and administrative expenses, corresponding to accrued expenses	1.100.000.000	(1.100.000.000)
Increase in selling expenses, corresponding to accrued expenses	114.000.000	(114.000.000)

Content	Value	Effect on profit before tax
Transfer of VND 1,000,002 from undistributed profit to advances from customers	1.000.002	-
Offsetting of the transfer of liabilities between two customers, bringing the receivable balance of Mrs Nguyen Nu Hue Phuong to zero	665.500.000	-
Total effect on profit before tax for the third quarter		52.106.678

3. Transactions and balances with related parties

Content	30/09/2026	01/01/2026
Trade receivables - Vietrip Transport Company Limited (subsidiary)	1.891.512.193	1.407.911.360
Prepayments to suppliers - Vietrip Transport Company Limited	458.471.781	483.600.833
Investment in subsidiary - Vietrip Transport Company Limited	39.000.000.000	39.000.000.000
Trade receivables - Mrs Nguyen Nu Hue Phuong (Chief Accountant)	-	7.917.495.800
Prepayments to suppliers - La Ngau Retreat & Wellness Joint Stock Company	17.100.000.000	2.100.000.000
Prepayments to suppliers - Viet Mui Ne Restaurant Joint Stock Company	6.000.000.000	6.000.000.000

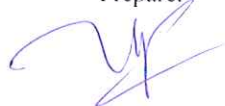
4. Basis of comparative figures

The balances as at 30 September 2026 and the opening balances as at 1 January 2026 are taken from the Company's interim financial statements for 2026. The figures for the third quarter of 2025 and the accumulated 9 months of 2025 are taken from the separate financial statements for the third quarter of 2025 published on 29 October 2025.

5. Events arising after the end of the accounting period

On 20 October 2026, the Board of Directors submitted to the General Meeting of Shareholders for consideration and approval a plan for the private placement of 10,000,000 shares to professional domestic securities investors at a price of VND 10,000 per share, with a total expected value of VND 100,000,000,000, in order to repay bank borrowings of VND 48,000,000,000 and to purchase real estate for use as an office of VND 52,000,000,000, under Submission No. 12/2026/TT-DHDCD-VTD. This is a plan under submission which has not been approved by the General Meeting of Shareholders and no transaction had arisen as at the date of preparation of these financial statements.

Preparer



Doan Thi Lan Phuong

Chief Accountant



Nguyen Nu Hue Phuong

Ho Chi Minh City, 26 Oct 2026
Chairman of the Board of Directors

