COMBINED FINANCIAL STATEMENTS INTERNAL

3st QUARTER OF THE FISCAL YEAR ENDED 31 DECEMBER 2026

VIETNAM TOURISM JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN DU LỊCH VIETRAVEL

Digitally signed by CÔNG TY CỔ PHẦN DU LỊCH VIETRAVEL
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VIETRAVEL TOURISM JOINT STOCK COMPANY
190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City

INTERIM COMBINED FINANCIAL POSITIONSTATEMENT

As at 30 Sep 2026

ITEMS	Code	Note	30-09-2026 VND	01/01/2026 VND
ASSETS				
CURRENT ASSETS	**100**		**1,948,297,130,605**	**2,083,720,808,472**
Cash and cash equivalents	**110**	5.1	**118,573,963,624**	**236,747,155,122**
Cash	111		118,573,963,624	221,067,155,122
Cash equivalents	112		-	15,680,000,000
Short-term investments	**120**		**10,857,434,050**	**61,854,880,889**
Securities investments	121		-	-
Provision for securities investments	122		-	-
Short-term held to maturity investments	123	5.2.1	10,857,434,050	17,629,691,649
Provision for short-term held to maturity investments	124	5.2.1	-	-
	125		-	44,225,189,240
	126		-	-
Short-term receivables	**130**		**1,377,684,680,069**	**1,356,671,222,767**
Short-term trade receivables	131	5.3	503,996,694,812	384,465,964,330
Short-term advances to suppliers	132	5.4	460,911,601,298	280,829,180,726
Short-term intercompany receivables	133		-	-
Construction contract receivables based on progress billings	134		-	-
Other short-term receivables	135	5.5.1	-	-
Provision for doubtful short-term debts	136	5.6	535,495,973,738	814,299,677,531
Shortage of assets awaiting resolution	137		(122,719,589,779)	(122,923,599,820)
	139		-	-
Inventories	**140**	5.7	**2,148,154,435**	**629,058,926**
Inventories	141		2,148,154,435	629,058,926
Provision for decline inventories	142		-	-
Short-term biological assets	**150**		-	-
Other current assets	**160**		**439,032,898,427**	**427,818,490,768**
Short-term prepaid expenses	161	5.8.1	430,804,714,554	427,354,337,976
Value added tax deductibles	162	5.16	1,375,290,732	296,109,539
Taxes and other receivables from State	163	5.16	6,852,893,141	168,043,253
Repo transactions in government bonds	164		-	-
Other current assets	165		-	-
			-	-
			-	-
ASSETS				
NON-CURRENT ASSETS	**200**		**830,589,250,408**	**663,828,241,299**
Long-term receivables	**210**		**6,789,874,847**	**9,423,267,953**
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Investment in equity of subsidiaries	213		-	-
Long-term intercompany receivables	214		-	-
Other long-term receivables	215	5.5.2	6,789,874,847	9,423,267,953
Provision for doubtful LT receivables	216		-	-
Fixed assets	**220**		**149,568,363,551**	**29,374,903,528**
Tangible fixed assets	221	5.9	140,194,569,823	18,692,916,996
Cost	222		329,441,459,732	203,375,497,442
Accumulated depreciation	223		(189,246,889,909)	(184,682,580,446)

VIETRAVEL TOURISM JOINT STOCK COMPANY
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INTERIM COMBINED FINANCIAL POSITIONSTATEMENT

As at 30 Sep 2026

ITEMS	Code	Note	30-09-2026 VND	01/01/2026 VND
Finance leasehold assets	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.10	9,373,793,728	10,681,986,532
Cost	228		41,735,314,384	41,735,314,384
Accumulated amortisation	229		(32,361,520,656)	(31,053,327,852)
Long-term biological assets	**230**		-	-
Productive livestock	231		-	-
Investment Property	**240**		-	-
Cost	241		-	-
Accumulated depreciation	242		-	-
Long-term assets in progress	**250**		**70,251,590,482**	**161,694,301,212**
Long-term work in progress	251		-	-
Construction in progress	252	5.11	70,251,590,482	161,694,301,212
Long-term financial investments	**260**		**563,991,285,448**	**434,490,805,448**
Investment in subsidiary company	261	5.2.3	443,826,353,427	443,425,873,427
Investment in associates and JV	262	5.2.3	124,076,282,800	2,076,282,800
Other long-term investments	263		-	-
Provision for long-term investments	264	5.2.3	(11,011,350,779)	(11,011,350,779)
Long-term held to maturity investments	265	5.2.2	7,100,000,000	-
Provision for long-term held to maturity investments	266	5.2.2	-	-
Other long-term assets	**270**		**39,988,136,080**	**28,844,963,158**
Long-term prepaid expenses	271	5.8.2	39,988,136,080	28,844,963,158
Deferred income tax assets	272		-	-
Long-term alternative tools, equipment	273		-	-
Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**2,778,886,381,013**	**2,747,549,049,771**
RESOURCES			-	-
LIABILITIES	**300**		**1,947,208,545,327**	**1,941,115,821,887**
Current liabilities	**310**		**1,741,093,448,129**	**1,844,637,766,600**
Short-term trade payables	311	5.12	564,017,452,623	650,593,443,895
Short-term advance from customers	312	5.13	428,471,474,984	345,436,247,064
Dividend payables	313		1,186,623,834	-
Short-term tax and payables to the State	314	5.15	37,270,217,707	26,738,504,174
Payable to employees	315		23,720,754,862	17,370,548,959
Short-term accrued expenses payable	316		632,869,189	-
Short-term payable to intercompany	317		-	-
Construction contract payables based on agreed progress billings	318		-	-
Short-term unrealised revenues	319		-	-
Other short-term payables	320	5.16.1	119,816,577,763	96,040,470,344
Short-term loans and liabilities	321	5.17.1	564,056,185,581	706,537,260,578
Current contingent expense payables	322		-	-
Bonus and welfare funds	323	5.18	1,921,291,586	1,921,291,586
Stabilize prices funds	324		-	-

VIETRAVEL TOURISM JOINT STOCK COMPANY
190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City

INTERIM COMBINED FINANCIAL POSITIONSTATEMENT

As at 30 Sep 2026

ITEMS	Code	Note	30-09-2026 VND	01/01/2026 VND
Repo transactions in government bonds	325		-	-
Long-term liabilities	**330**		**206,115,097,198**	**96,478,055,287**
Long-term trade payables	331		102,272,686,614	-
Long-term advance from customers	332		-	-
Long-term tax and payables to the State	333		-	-
Long-term accrued expenses payable	334		-	-
Long-term capital payables to intercompany	335		-	-
Long-term payables to intercompany	336		-	-
Long-term unrealised revenues	337		-	-
Other long-term payables	338	5.16.2	1,098,900,000	1,115,700,000
Long-term loans and liabilities	339	5.17.2	102,743,510,584	95,362,355,287
Convertible bonds	340		-	-
Preferred shares	341		-	-
Deferred income tax liabilities	342		-	-
Long-term contingent exp. payables	343		-	-
Development science and tech. fund	344		-	-
			-	-
RESOURCES			-	-
OWNER'S EQUITY	**400**	5.19	**831,677,835,686**	**806,433,227,884**
Owners' invested equity	411		664,944,100,000	664,944,100,000
Ordinary shares with voting rights	411a		664,944,100,000	664,944,100,000
Preference shares	411b		-	-
Surplus of capital	412		94,137,814,825	94,187,814,825
Convertible bonds option	413		-	-
Other capital	414		-	-
Treasury stocks	415		(6,180,498,800)	(6,180,498,800)
Difference on assets revaluation	416		-	-
Foreign exchange differences	417		-	-
Development investment fund	418		35,584,968,612	23,004,331,874
Other funds belonging to owners' equity	419		-	-
Retained earnings	420		43,191,451,049	30,477,479,985
Accumulated retained earnings of previous period	420a		15,746,843,247	15,746,843,247
Retained earnings of this period	420b		27,444,607,802	14,730,636,738
TOTAL RESOURCES	**440**		**2,778,886,381,013**	**2,747,549,049,771**
			(108,625,420,824)	-

NGUYEN THI HONG HANH	LA HUE	NGUYEN QUOC KY
Preparer	**Chief Accountant**	**Legal representative**

Ho Chi Minh City, 29 Oct 2026

VIETRAVEL TOURISM JOINT STOCK COMPANY
190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City

INTERIM COMBINIED INCOME STATEMENT

3nd quarter of the fiscal year ending 31 Dec 2026

ITEMS	Code	Note	Quarter 03/2026	Quarter 03/2025	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Gross sales of merchandise and services	**01**		**2,264,694,636,657**	**1,936,307,893,374**	**5,667,593,509,129**	**5,194,355,748,212**
Less deduction	02		0	0	106,978,368	0
Net sales	**10**	6.1	**2,264,694,636,657**	**1,936,307,893,374**	**5,667,486,530,761**	**5,194,355,748,212**
Cost of sales	**11**	6.2	**2,148,008,480,144**	**1,814,127,180,984**	**5,336,622,984,513**	**4,892,835,053,848**
Gross profit/(loss)	**20**		**116,686,156,513**	**122,180,712,390**	**330,863,546,248**	**301,520,694,364**
Profit/loss from the sale and liquidation of investment property	21		0	0	0	0
Financial income	22	6.3	7,088,979,973	2,958,045,884	23,295,296,850	10,516,650,077
Financial expenses	23	6.4	15,674,420,608	22,893,085,587	50,120,239,024	61,917,375,982
In which: borrowing costs	24		14,197,112,461	22,993,719,162	41,877,602,916	60,616,767,933
Selling expenses	25	6.5	19,584,477,553	18,905,139,361	47,796,570,010	39,293,577,916
General and administration expenses	26	6.6	84,552,931,822	73,184,418,145	234,210,651,591	195,833,685,419
Operating profit/(loss)	**30**		**3,963,306,503**	**10,156,115,181**	**22,031,382,473**	**14,992,705,124**
Other income	31	6.7	8,011,948,849	1,601,912,211	22,597,330,475	10,903,037,440
Other expenses	32	6.8	873,533,146	1,496,367,157	10,322,953,194	2,574,214,889
Other profit/(loss)	**40**		**7,138,415,703**	**105,545,054**	**12,274,377,281**	**8,328,822,551**
Profit/(loss) before tax	**50**		**11,101,722,206**	**10,261,660,235**	**34,305,759,754**	**23,321,527,675**
Current corporate income tax expense	51	5.15	2,220,344,441	2,052,332,047	6,861,151,951	4,664,305,535
Deferred corporate income tax expense	52		**0**	**0**	**0**	**0**
Net profit/(loss) after tax	**60**		**8,881,377,765**	**8,209,328,188**	**27,444,607,803**	**18,657,222,140**

NGUYEN THI HONG HANH	**LA HUE**	**NGUYEN QUOC KY**
Preparer	**Chief Accountant**	**Legal representative**
		Ho Chi Minh City, 29 Oct 2026

VIETRAVEL TOURISM JOINT STOCK COMPANY
190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City

INTERIM COMBINED CASH FLOW STATEMENT

(Direct method)

3nd quarter of the fiscal year ending 31 Dec 2026

	Code	Note	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
CASH FLOW FROM OPERATING ACTIVITIES				
Cash inflows from sales of goods, service provisions and other income	01		5,715,602,734,897	5,210,407,051,460
Cash outflows for suppliers	02		(4,733,664,532,349)	(5,257,558,215,336)
Cash outflows for employees	03		(154,805,218,722)	(123,384,828,557)
Borrowing costs paid	04		(41,877,602,916)	(52,408,089,256)
Corporate income tax paid	05	5.15	(12,910,799,415)	(22,264,917,737)
Other cash inflows	06		2,343,382,851,826	1,110,737,625,905
Other cash outflows	07		(3,057,811,120,106)	(1,360,528,337,234)
Net cash flow from operating activities	**20**		**57,916,313,215**	**(494,999,710,755)**
CASH FLOW FROM INVESTING ACTIVITIES				
Purchases and construction of fixed assets and other LT assets	21		(24,239,433,751)	(67,281,797,547)
Proceed from disposal of FA and other LT assets	22		-	180,205,926
Payment for loan, purchase of debt instrument	23		(10,800,000,000)	(72,300,000,000)
Proceeds from loans, sale of debt instrument	24		42,793,736,085	26,424,810,760
Investment in other entities	25		(122,400,480,000)	(22,885,330,000)
Proceeds from investment in other entities	26		72,904,986,657	484,917,906,000
Interest and dividends received	27		1,039,116,746	789,483,497
Net cash flow from investing activities	***30***		**(40,702,074,263)**	**349,845,278,636**
			-	-
CASH FLOW FROM FINANCING ACTIVITIES			-	-
Proceeds from issue of share capital	31		-	343,272,472,000
Payment of capital to owners	32		-	-
Proceeds from borrowings	33	5.17	1,676,165,971,243	1,873,512,909,271
Repayments of borrowings	34	5.17	(1,811,265,890,943)	(1,897,805,744,259)
Payment of finance lease liabilities	35		-	-
Dividends paid	36		(287,510,750)	(1,151,617,994)
Net cash flow from financing activities	***40***		**(135,387,430,450)**	**317,828,019,018**
			-	-
Net cash flow during the period	**50**		(118,173,191,498)	172,673,586,899
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**60**	5.1	**236,747,155,122**	**104,563,750,995**
Impact of exchange rate fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	**70**	5.1	**118,573,963,624**	**277,237,337,894**

NGUYEN THI HONG HANH	**LA HUE**	**NGUYEN QUOC KY**
Preparer	**Chief Accountant**	**Legal representative**
		Ho Chi Minh City, 29 Oct 2026

These notes form an integral part of and should be read along with the accompanying interim combined financial statements.

1. GENERAL INFORMATION

1.1 Ownership

Vietravel Tourism Joint Stock Company (briefly called "the Company") is operating under the Enterprise Registration Certificate No. 0300465937 the first Certificate dated 27 September 2010, the 42nd Amendment Certificate dated 29 April 2026 issued by the Department of Finance of Ho Chi Minh City.

Charter capital:	VND 664,944,100,000 (Six hundred sixty-four billion nine hundred forty-four million one hundred thousand dong)
Par value of shares:	VND 10,000
Total number of shares:	66,494,410 shares
Stock code:	VTR
Stock exchange:	UPCoM

1.2 Trading

The Company operates in the trading and services fields.

1.3 Business lines

The Company's business activities are:
- Domestic and international tourism;
- Foreign exchange agent. Foreign currency receipt and payment services;
- Commercial advertising;
- Trading cell phone and sim card;
- Wholesale of other household products;
- Loading and unloading agent; delivery and receipt of goods under the consignment of the owners; Shipping agent and brokerage. Airline ticket agent. Ship agent. Activities of sea-freight forwarders and air-cargo agents. Crating and packing services for transport;
- Motor vehicle lease;
- General freight transport; Other general freight transport; Moving services (excluding liquefied gas transport);
- Diving tour (water sports activities);
- Tourist transport;
- Restaurants and mobile food services;
- Construction of residential buildings;
- Organization of conventions and trade shows (do not execute explosion effect; do not use explosive, chemistry as props for shows, events, movies);
- Activities of insurance agents;
- Construction of non-residential buildings;
- College education (not operate at headquarters);
- Direct supporting services for road transport (excluding trading car park, liquefaction of gas to transport);
- Postal activities;
- University education (not operate at headquarters);
- Courier activities;
- Direct supporting services for waterway transport;
- Translation services;
- Trading of owned or rented property and land use rights;
- Provision of food services based on contractual arrangements with the customers;
- Wholesale of beverages;

Business lines (continued)

- Other food services;
- The preparation and serving of beverages for immediate consumption of bars, karaoke, taverns; discotheques (with beverage serving predominant); beer parlors and pubs; coffee shops, fruit juice bars; mobile beverage vendors: sugar cane, smoothie, sweet soup, mobile beverage carts, etc. (excluding bar activities and discotheques);
- Wholesale of food products (not operate at headquarters);
- Investment consulting (excluding financial, accounting, and legal consulting);
- Visa application processing services on a fee or contract basis (excluding legal consulting, legal services, and activities regulated under the Law on Lawyers);
- Intermediary activities for stage, sports, and other entertainment events;
- Room and lodging reservation services;
- Retail of tobacco and tobacco products (excluding e-cigarettes);
- Freight transport intermediary service activities;
- Warehousing and storage of goods;
- Steam bath, massage, tanning, non-invasive cosmetic procedures (stomach flattening, body contouring, etc.) (enterprise can only do business since it fully meets the conditions prescribed by law and ensures maintenance of all that conditions during the process of business operation);
- Retail of food;
- Retail of beverages;
- Other real estate activities on a fee or contract basis (excluding auctions);
- Other amusement and recreation activities (except for amusement parks and theme parks); Activities of recreation parks, beaches, including renting of facilities such as bathhouses, lockers, chairs, umbrella poles, etc.; Operation of recreation transport facilities, e.g. marinas; Leasing of leisure equipment as an integral part of recreational facilities; Fairs and shows of a recreational nature; Operation of dance floors (enterprise can only do business since it fully meets the conditions prescribed by law and ensures maintenance of all that conditions during the process of business operation); Operation of karaoke boxes (enterprise can only do business since it fully meets the conditions prescribed by law and ensures maintenance of all that conditions during the process of business operation);
- Retail of books, newspapers, magazines and stationery;
- Retail of sports and fitness equipment (excluding sports firearms and primitive weapons);
- Intermediary service activities for real estate (excluding legal consulting);
- Retail sale of games and toys (excluding games that are detrimental to the development of children's character or health, or that affect security, public order or social safety);
- Retail of other cultural and entertainment products not elsewhere classified;
- Retail of functional foods and multivitamins (excluding pharmaceuticals); Retail of souvenirs and handicrafts; Retail of phone top-up cards; Retail of watches and eyeglasses; cameras and photographic materials; pet food and pet supplies;
- Retail intermediary service activities (excluding retail of gas cylinders, liquefied petroleum gas (LPG), waste lubricating oil, gold bars, hunting or sporting firearms and ammunition, and monetary metals; excluding retail of chemicals at the registered office);
- Retail of clothing, footwear, leather goods and imitation leather goods;
- Retail of medicines, medical devices, cosmetics and sanitary products;
- Retail of staple food;
- Performing arts activities (excluding pyrotechnic effects, committed to not using explosives, flammable substances, or chemicals as props or instruments for cultural performances, events, or film productions at the registered office);
- Interpretation and translation activities;
- Retail of fabrics, wool, yarn, sewing thread, and other textile products;
- Retail of garden tools and landscaping equipment; retail of sanitary fixtures;
- Retail of carpets, mattresses, blankets, curtains, wall and floor coverings;
- Operation of social network platforms and other content distribution activities;

Business lines (continued)

- Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar furniture, lighting equipment, and other household items not elsewhere classified;
- Temporary labor supply;
- E-commerce services; Postal and telecommunications service agent;
- Other tourism-related activities;
- Data processing services and social network services;
- Coastal and ocean passenger transport;
- Other artistic creation activities (excluding pyrotechnic effects, committed to not using explosives, flammable substances, or chemicals as props or instruments for cultural performances, events, or film productions at the registered office);
- Retail of phone top-up cards; retail of computers, peripheral equipment, software and telecommunications equipment, audio-visual equipment;
- Hotels (hotels must meet star-rating standards and must not operate at the registered office);
- Overseas study consulting;
- Intermediary service activities for passenger transportation;
- Intermediary services activities for residential care activities;
- Other residential care activities not elsewhere classified (excluding the activities of social assistance facilities);
- Healthcare activities for the elderly and persons unable to care for themselves;
- Wholesale of agricultural and forestry raw materials (excluding timber, bamboo) and live animals;
- Business management consulting activities and other management consulting activities (excluding financial, accounting, and legal consulting);
- Personal strategy consulting, asset management consulting for investment and immigration purposes in accordance with applicable law (excluding financial, accounting, and legal consulting); Preparation of individual investment dossiers, preparation of overseas immigration applications and other related administrative support services (excluding activities of independent journalists; Bill of exchange settlement and quantity ratio information; Securities consulting);
- Teaching foreign languages; Teaching computer science;
- Vocational training;
- Supplying commercial services, travel, hotel, selling duty-free goods at airport; selling advertising on flight and on land; supplying ground-based commercial services; supplying passenger and cargo terminal services and other services at airport; services of spare part airplane support; other specific aviation services;
- Railway ticket agent;
- Commission agent, brokers and auction agent (excluding real estate brokerage and asset auctioning);
- General wholesale; and
- Other uncategorized business assistant services (excluding repossession services, parking fee collection services, activities of independent auctioneers, management, and public order activities at markets).

During the period, the Company's main business activities are domestic and international tourism, airline ticket agent.

1.4 Normal business and production cycle

Normal business and production cycle of the Company is not exceeding 12 months.

1.5 Structure of the Company

Subsidiaries

Company's name	Address	Main business activity	The rate of contributions	The rate of benefits	The proportion of voting rights
Indochina Heritage Travel Company Limited	350Beo, Preak Monivong Street, Bung Kenh Kon I Ward, Cham Ka Mon District, Phnom Penh City, Cambodia	Operate travel activities	100.00%	100.00%	100.00%
Sapphire Island Travel and Trading Investment Joint Stock Company	No. 53, 30/04 Street, Quarter 1, Phu Quoc Special Zone, An Giang Province, Vietnam	International and domestic tourism	51.00%	51.00%	51.00%
Vietravel Australia Pty. Ltd.	No. 294, Hampshire Street, Sunshine, Victoria 3020, Australia	International and domestic tourism	70.00%	70.00%	70.00%
An Incentives SARL	19 Damesme Street, 75013 Paris – 19 rue Damesme 75013 Paris, France	International and domestic tourism, tour operator activities, selling airline ticket, tourist transport	100.00%	100.00%	100.00%
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	No. 9191, Suite 220, Bolsa Avenue, Westminster City, California, U.S.A.	International and domestic tourism, airline ticket agent	100.00%	100.00%	100.00%
Viet Nam Travel and Marketing Transports Private Limited	Suite 08-08, Orchard Plaza, No. 150 Orchard Avenue, 238841 Singapore	International and domestic tourism, airline ticket agent	100.00%	100.00%	100.00%
Trip U Travel Service Limited Liability Company	90A Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	Trading tourism services, ecommerce services	100.00%	100.00%	100.00%
Viet Bees Events & Media Joint Stock Company	27-29 Huynh Van Gam Street, Tay Thanh Ward, Ho Chi Minh City, Vietnam	Organization of conventions and trade shows	83.67%	83.67%	83.67%
Vietravel Hue One Member Limited Company	07 Nguyen Hue Street, Thuan Hoa Ward, Hue City, Vietnam	International and domestic tourism	100.00%	100.00%	100.00%
Cultural Development & Import - Export Joint Stock Company	99A Nguyen Van Troi Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam	Selling books, stationery, office supplies and providing entrusted import services	98.72%	98.72%	98.72%
World Transportation Services Joint Stock Company	90A Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	Air ticket agent for airlines	93.36%	93.36%	93.36%

Joint ventures, associates

Company's name	Address	Main business activity	The rate of contributions	The rate of benefits	The proportion of voting rights
Viet Nam Travel and Marketing Transports Co., Ltd.	752/2 Petch Kasem, 55/2 Alley, Lak Song Subdistrict, Bang Khae District, Bangkok Metropolis, Thailand	International and domestic tourism, airline ticket agent	49.00%	49.00%	49.00%
Vietravel Development and Investment Joint Stock Company	90A Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam	Doing business in real-estate, land use rights of owner, users or leased land	45.45%	45.45%	45.45%
Viet India Travel Private Limited	A-502, Urban Square, Golf, Course Extension Road, Sector 62, Gurgaon City, Haryana State, India	Tour operation; Reservation services and support services related to tour promotion and organization	51.00%	51.00%	51.00%
Horizon Vision Investment JSC	Plot 5–LKU, Dai Phu Gia Project, North Ha Thanh River Commercial Urban Area (Zone C), Quy Nhon Dong Ward, Gia Lai Province, Vietnam	Short-term accommodation services	34,45%	34,45%	34,45%

Dependent units without legal status accounted for on a dependent basis

No.	Unit	Address
1	Vietravel Tourism Joint Stock Company – Ha Noi Branch	3 Hai Ba Trung Street, Cua Nam Ward, Hanoi City, Vietnam
2	Vietravel Tourism Joint Stock Company – Khanh Hoa Branch	100 Quang Trung Street, Nha Trang Ward, Khanh Hoa Province, Vietnam
3	Vietravel Tourism Joint Stock Company – Gia Lai Branch	28 Truong Chinh Street, Quy Nhon Ward, Gia Lai Province, Vietnam
4	Vietravel Tourism Joint Stock Company – Da Nang Branch	58 Pasteur Street, Hai Chau Ward, Da Nang City, Vietnam
5	Vietravel Tourism Joint Stock Company – Can Tho Branch	103 Tran Van Kheo Street, Cai Khe Ward, Can Tho City, Vietnam
6	Vietravel Tourism Joint Stock Company – Dong Nai Branch	242 30/4 Street, Tran Bien Ward, Dong Nai City, Vietnam
7	Vietravel Tourism Joint Stock Company – Hai Phong Branch	60 To Hieu Street, Hong Bang Ward, Hai Phong City, Vietnam
8	Vietravel Tourism Joint Stock Company – Binh Duong Branch	317 Binh Duong Avenue, Thu Dau Mot Ward, Ho Chi Minh City
9	Vietravel Tourism Joint Stock Company – Phu Quoc Branch	53 30/4 Street, Quarter 1, Phu Quoc, An Giang Province, Vietnam
10	Branch of Vietravel Tourism Joint Stock Company – Asia Express Transports Services Enterprise	23B Truong Son Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

No.	Unit	Address
11	Branch of Vietravel Tourism Joint Stock Company – Green Leaf Tourism Service Center	Tan Son Nhat International Airport, 58 Truong Son Street, Tan Son Hoa Ward, Ho Chi Minh City, Vietnam
12	Branch of Vietravel Tourism Joint Stock Company – Study abroad, Investment and Immigration Consulting Center – SIIC	90A Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
13	Vietravel Tourism Joint Stock Company – Long Xuyen Branch	01 Ly Tu Trong Street, Long Xuyen Ward, An Giang Province, Vietnam
14	Vietravel Tourism Joint Stock Company – Quang Ngai Branch	516 Quang Trung Street, Cam Thanh Ward, Quang Ngai Province, Vietnam
15	Vietnam Travel and Marketing Transports Joint Stock Company – Vietravel – Branch of labor export in Ha Noi	Unit 502, 2 Tran Thanh Tong Street, Bach Mai Ward, Hanoi City, Vietnam
16	Vietravel Tourism Joint Stock Company – Vung Tau Branch	150 Truong Cong Dinh Street, Vung Tau Ward, Ho Chi Minh City, Vietnam
17	Vietravel Tourism Joint Stock Company – Nghe An Branch	201 Dang Thai Than Street, Thanh Vinh Ward, Nghe An Province, Vietnam
18	Vietravel Tourism Joint Stock Company – Ca Mau Branch	324 Phan Ngoc Hien Street, An Xuyen Ward, Ca Mau Province, Vietnam
19	Vietravel Tourism Joint Stock Company – Dak Lak Branch	58 Dien Bien Phu Street, Buon Ma Thuot Ward, Dak Lak Province, Vietnam
20	Vietravel Tourism Joint Stock Company – Quang Ninh Branch	House No. 18, 25/4 Street, Hong Gai Ward, Quang Ninh Province, Vietnam
21	Vietravel Tourism Joint Stock Company – An Giang Branch	328 Nguyen Trung Truc Street, Rach Gia Ward, An Giang Province, Vietnam
22	Vietravel Tourism Joint Stock Company – Lam Dong Branch	66 Nguyen Chi Thanh Street, Xuan Huong - Da Lat Ward, Lam Dong Province, Vietnam
23	Vietravel Tourism Joint Stock Company – Thanh Hoa Branch	109 Duong Dinh Nghe Street, Hac Thanh Ward, Thanh Hoa Province, Vietnam
24	Vietnam Travel and Marketing Transports Joint Stock Company – Vietravel – Vietnam Human Resources Center	35 Tran Quoc Toan Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
25	Branch of Vietravel Tourism Joint Stock Company – Vietnam Tour Guide Operation Center	190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
26	Branch of Vietravel Tourism Joint Stock Company - Trip U Travel Service Center	90A Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
27	Branch of Vietravel Tourism Joint Stock Company – Asia Express Transports Services Enterprise in Ha Noi	30 Yet Kieu Street, Cua Nam Ward, Hanoi City, Vietnam
28	Vietravel Tourism Joint Stock Company – Tay Ninh Branch	372 30/4 Street, Quarter 1, Tay Ninh Ward, Tay Ninh Province, Vietnam
29	Vietravel Vocational Training Center	190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam 35 Tran Quoc Toan Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
30	Branch of Vietravel Tourism Joint Stock Company – Caravan Center	90A Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
31	Branch of Vietravel Tourism Joint Stock Company – Hue Plaza	01 Nguyen Hue Street, Thuan Hoa Ward, Hue City, Vietnam

No.	Unit	Address
32	Vietravel Joint Stock Company – Vinh Long Branch	155C Tran Dai Nghia Street, Quarter 3, Phuoc Hau Ward, Vinh Long Province, Vietnam
33	Branch of Vietravel Tourism Joint Stock Company – Vietnam Mice Center	190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
34	Branch of Vietravel Tourism Joint Stock Company – Individual Travel Center	190 Pasteur Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam
35	Branch of Vietravel Tourism Joint Stock Company – Northern Mice Center	37 Ngo Quyen Street, Cua Nam Ward, Hanoi City, Vietnam
36	Branch of Vietravel Tourism Joint Stock Company – Northern Fit Center	3 Hai Ba Trung Street, Cua Nam Ward, Hanoi City, Vietnam

1.6 Comparative information in the interim combined financial statements

The annual accounting period from 01 January 2026 to 31 December 2026, is the first accounting period in which the Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance providing guidance on the enterprise accounting system which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance. Comparative figures have been classified and presented in accordance with the accounting policies applied to the current accounting period on a prospective basis. In case of adjustments, reclassifications, or changes in the presentation of comparative items, the Company has reclassified prior-period figures accordingly to ensure the comparability of information in the financial statements.

The figures presented in the interim combined financial statements for this period are comparable to the corresponding figures for the prior period, except for the items presented in Note 9.2 Comparative information.

1.7 Employees

As at 30 Sep 2026, the Company has 1,322 employees (as at 31 December 2025: 1,163 employees).

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

2.1 Accounting period

The annual accounting period of the Company is from 01 January and ended 31 December annually.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam Dong (VND) due to the revenues and expenditures are made primarily by currency VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Applicable accounting standards and regime

The Company applied Vietnamese Accounting Standards, Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on enterprise accounting system and other circulars providing guidance on implementation of accounting standards of the Ministry of Finance relevant to preparation and presentation of the combined financial statements.

3.2 Statement of compliance with accounting standards and accounting regime

Chairman of the Board of Management and the Board of Directors confirmed that they have complied with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System in Circular No. 99/2025/TT-BTC dated 27 October 2025 and other circulars providing guidance on implementation of accounting standards of the Ministry of Finance relevant to preparation and presentation of the combined financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED

4.1 Basis of preparation the combined financial statements

The combined financial statements are prepared on an accrual basis (except for cash flow information) and under the historical cost convention.

The financial statements of the Company as a whole include the financial information of both the head office and the dependent units, whether or not those dependent units have been assigned responsibility for preparing their own financial statements. Internal transactions and balances between dependent units assigned responsibility for preparing financial statements, and between the head office and dependent units assigned such responsibility, are eliminated when preparing the combined financial statements.

4.2 Types of exchange rates applied in accounting

Transactions arising in foreign currencies are translated at the rate ruling at the date of the transaction. Monetary items denominated in foreign currencies at the end of the accounting period (except for foreign-currency receivables for which a provision for doubtful debts has been made) are retranslated at the average transfer buying and selling rates of Vietnam JSC Bank for Industry and Trade (the bank where the Company regularly conducts transactions).

Foreign exchange rate differences arising during the period from transactions in foreign currencies are recognised in financial income (if a gain) or financial expenses (if a loss). Foreign exchange rate differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period are presented in the income statement on a net basis between the total gains and total losses arising from the retranslation of such monetary items.

4.3 Cash and cash equivalents

Cash comprises cash on hand, cash at banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of less than three months from the date of the investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value at the reporting date. Cash and cash equivalents whose use is restricted are not presented under this item but are presented under "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4.4 Investments

Held to maturity investments

Investments are classified as held to maturity when the Company has the intent and to be ability to hold to maturity. Held to maturity investments include term deposits and held to maturity loans to earn profits periodically.

Held to maturity investments (continued)

Held to maturity investments are initially recognised at cost, comprising the purchase price and costs directly attributable to the purchase transaction. Accrued interest from the prior period up to the date of purchase is deducted from the cost of the investment at initial recognition. After initial recognition, these investments are carried at cost. Interest income after the purchase date is recognised in financial income on an accrual basis.

Where there is objective evidence that all or part of an investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognised in financial expenses in the period and is deducted directly from the value of the investment. Where the evidence of impairment subsequently decreases or no longer exists, the impairment loss previously recognised is reversed and recognised in financial income in the period.

Investments in Subsidiaries, Joint ventures and Associates

Subsidiaries

Subsidiaries are controlled by the Company. Control is obtained when the Company has the ability to control the financial and operating policies of the investee enterprise so as to obtain economic benefits from the operation of this enterprise.

Joint venture

The joint venture is an enterprise established based on a contractual agreement which the Company and the parties involved in the implementation of economic on the basis of jointly controlled. At the control is meant to be making strategic decisions regarding policy and the financial of the joint venture must have the consent of the parties to the joint venture.

Associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee enterprise but not control or joint control over those policies.

Initial recognition

Investments in subsidiaries, joint ventures, and associates are initially recognised at cost, comprising the purchase price or the capital contribution plus costs directly attributable to the investment. Where the investment is made in non-monetary assets, the cost of the investment is recognised at the fair value of the non-monetary assets at the date the transaction arises. After initial recognition, these investments are carried at cost.

Dividends and profits relating to periods prior to the purchase of the investment are recorded as a reduction in the value of that investment. Dividends and profits relating to periods after the purchase of the investment are recognised in financial income. Stock dividends received are tracked only in terms of the additional number of shares received; no value is recognised for the shares received.

Provision for impairment of investments in subsidiaries, joint ventures, associates

A provision for impairment of investments in subsidiaries, joint ventures, and associates is made when the subsidiary, joint venture, or associate incurs a loss, or when the investment in the other entity is impaired such that the investor may lose its capital. The provision is measured as the difference between the actual capital contributed by the parties in the subsidiary, joint venture, or associate and its actual owners' equity, multiplied by the Company's actual ownership ratio of the charter capital contributed in the subsidiary, joint venture, or associate. Where the subsidiary, joint venture, or associate is required to prepare consolidated financial statements, the basis for determining the impairment provision is the consolidated financial statements.

Provision for impairment of investments in subsidiaries, joint ventures, associates (continued)

Increases or decreases in the provision for impairment of investments in subsidiaries, joint ventures, and associates required to be made at the end of the accounting period are recognised in financial expenses.

4.5 Receivables

Receivables are stated at carrying amount less provision for doubtful debts.

The classification of receivables is trade receivables and other receivables, which is complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase-sale between the Company and buyer (an independent unit against the Company), including receivables from sale of exported goods given by the trustor through the trustee.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and not to be related to the purchase – sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

A provision for doubtful debts is made for each doubtful receivable based on the overdue age of the debt after offsetting against any payable to the same counterparty (if any), or based on the estimated loss expected to arise, specifically as follows:

- For overdue receivables:
  - 30% of the value for receivables overdue from 6 months to under 1 year;
  - 50% of the value for receivables overdue from 1 year to under 2 years;
  - 70% of the value for receivables overdue from 2 years to under 3 years;
  - 100% of the value for receivables overdue 3 years or more.
- For receivables not yet overdue but unlikely to be collectible: the provision is made based on the estimated loss expected to arise.

Increases or decreases in the provision for doubtful debts required to be made at the end of the accounting period are recognised in general and administrative expenses.

4.6 Inventories

Inventories are presented at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials, tools and supplies and goods: comprising all costs of purchase and related expenses directly incurred in bringing the inventories to their present location and condition.

Net realizable value represents the estimated selling price of inventory during the normal production and business less the estimated costs to completion and the estimated costs necessary to consume them.

The cost of inventories is determined on weighted average method and the perpetual method is used for recording inventories.

Provision for impairment of inventories is made for each inventory with the cost greater than the net value realizable. Increase or decrease in the balance of provision for impairment of inventories should be set aside at the accounting period ended and is recognized in cost of goods sold.

4.7 Prepaid expenses

Prepaid expenses include expenses actually incurred but they are related to the operating output of many accounting periods. Prepaid expenses of the Company include:

Tour expenses

Tour expenses include prepaid expenses related to pending tours.

Tools and supplies expenses

Tools and supplies have been put into use are amortized to expenses under the straight-line method to time allocation not exceeding 36 months.

4.8 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use.

Costs incurred after initial recognition are capitalised to the cost of the fixed asset only if they will probably increase the future economic benefits from the use of that asset. Costs that do not meet this condition are recognised as an expense of production and business in the period. The cost of periodic repair and maintenance of tangible fixed assets, when completed and the fixed asset is handed over for use, is allocated gradually to production and business expenses until the next maintenance period.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognised, and any gain or loss arising from the disposal is recognised in income or expense for the period.

Depreciation of tangible fixed assets is calculated on straight-line method over the estimated useful life of these assets, which are as follows:

Assets	Time of depreciation (years)
Buildings and structure	10 – 41
Machinery and equipment	03 – 07
Vehicles	05 – 07
Office equipment	03 – 07
Other fixed assets	04 – 07

4.9 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation. The cost of an intangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use.

Costs relating to an intangible fixed asset incurred after initial recognition are recognised as an expense of production and business in the period, unless such costs are attributable to a specific intangible fixed asset and increase the future economic benefits from that asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are derecognised, and any gain or loss arising from the disposal is recognised in income or expenses for the period.

Intangible fixed assets (continued)

The Company's intangible fixed assets comprise:

Land use rights

Land use rights reflect all the actual expenses related to the used land such as expenses to obtain the land use right, expenses for house removal and land clearance, expenses on ground levelling, registration fees, etc. Land use rights are not determined deadline is not amortized.

Patent

Initial costs of patent acquired from the third parties include purchasing cost, non-refundable tax on purchase and registration fee. Patent is amortised on straight-line method within 04 years.

Software

The purchase price of the new software, which is not an integral part of the related hardware, is capitalized and recognized as an intangible fixed asset. Cost of software is amortised on straight-line method from 04 to 08 years.

Other intangible fixed assets

Other intangible fixed assets are tenancy rights and domain. The cost of tenancy rights and domain includes all costs incurred in bringing the tenancy right and domain to their present condition. Cost of tenancy right and domain is amortised on straight-line method from 05 to 25 years.

4.10 Construction in progress

Construction in progress reflects costs directly relating to assets under construction and machinery and equipment being installed, including borrowing costs capitalised in accordance with the Company's accounting policy. These assets are recognised at cost and are not depreciated until completed and handed over for use. On completion, the entire cost is transferred to the appropriate item depending on its actual intended use, comprising tangible fixed assets, intangible fixed assets, investment property, or inventories, and is considered for depreciation from the date it is brought into use.

Costs of upgrading and renovating a fixed asset in progress are accumulated separately and, on completion and handover of the fixed asset for use, are capitalised to the cost of the corresponding fixed asset.

The cost of periodic repair and maintenance of fixed assets, when completed and handed over for use, is allocated using the straight-line method to production and business expenses until the next maintenance period.

4.11 Accounts payables and accrued expenses

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:

- Trade payables reflect the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Company and an independent seller, including payable when imported through a trustee.

Accounts payables and accrued expenses (continued)

- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
- Other payables reflect the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

Payables and accrued expenses are classified as short-term and long-term in the financial position statement based on their remaining term at the end of the accounting period.

4.12 Capital

Owner's equity

Capital is recorded according to the amount actually invested by the shareholders.

Surplus of capital

Surplus of capital is recognised comprises:

- The difference between the issue price and the par value of shares on initial public offering or subsequent issuance.
- The difference between the repurchase price and the resale price of treasury shares.
- The excess of the principal amount of convertible bonds over the par value of the additional shares issued on conversion, and the entire value of the conversion option, transferred to share premium regardless of whether the bondholder exercises the option.
- The difference between the capital actually contributed and the capital stated in the Charter.

Costs directly attributable to a successful share issuance are deducted from surplus of capital. Costs of an unsuccessful share issuance are recognised in financial expenses in the period.

Treasury stocks

When the Company repurchases shares it has issued, the entire amount paid, including costs directly attributable to the transaction, is recognised as treasury shares and presented as a deduction within owners' equity. At the end of the accounting period, the actual value of treasury shares is presented in the combined financial position statement as a negative amount, reducing owners' contributed capital. Where shares are repurchased with the intention of immediate cancellation, the value is deducted directly from owners' contributed capital and surplus of capital. On reissuance, the cost of the treasury shares is determined using the weighted average method. The difference between the reissue price and the weighted average cost is recognised in surplus of capital.

4.13 Revenue

Revenue from the sale of goods

Revenue from the sale of goods shall be recognized if it simultaneously meets the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

Revenue from the sale of goods (continued)

- The amount of revenue can be measured reliably. When contracts define that buyers are entitled to return products, goods purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return products, goods (unless the customer is entitled to return the goods under the form of exchange for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from sales of service rendered

Revenue of a transaction involving the rendering of services is recognized when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several periods, revenue is recognized in each period by reference to the percentage of completion of the transaction at the end of the accounting period. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

- The amount of revenue can be measured reliably. When contracts define that buyers are entitled to return services purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return provided services;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the financial position statement date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest

Interest income is recognised on a time basis using the effective interest rate for each period.

Dividends and profits received

Dividends and profits distributed are recognised when the Company is notified of its entitlement to receive the dividend or profit distribution from the investment. Only the portion of the dividend or profit relating to the period after the investment date is recognised in revenue; the portion relating to the period before the investment date is recorded as a reduction of the cost of the investment. Stock dividends received are not recognised in revenue and do not increase the recorded value of the investment; only the additional number of shares received is tracked in the notes to the financial statements.

4.14 Revenue deductions

Revenue deductions comprise trade discounts, sales rebates, and sales returns. These amounts are tracked separately and are deducted from revenue from sales of goods and rendering of services to determine net revenue for the reporting period.

Where trade discounts, sales rebates, or sales returns relating to products, goods, or services sold in prior periods arise only in a subsequent period, the Company reduces revenue on the following basis:

- If the deduction arises before the date the financial statements are issued: this is an adjusting event after the reporting date and is recognised as a reduction of revenue in the financial statements of the reporting period.
- If the deduction arises after the date the financial statements are issued: it is recognised as a reduction of revenue of the period in which it arises.

4.15 Borrowing costs

Borrowing costs comprise interest on borrowings and other costs directly incurred in connection with borrowings. Borrowing costs are recognised as an expense in the period in which they are incurred, unless they qualify for capitalisation.

4.16 Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Company recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

4.17 Corporate income tax

Current corporate income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the period and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and losses carried forward.

4.18 Financial instrument

Financial assets

The classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Financial assets of the Company include cash and cash equivalents, trade receivables, other receivables, held to maturity investments.

At initial recognition, financial assets are recognised at cost plus directly attributable transaction costs. After initial recognition, financial assets are measured at amortised cost using the effective interest method, or at fair value, depending on the classification of each financial asset.

Financial liabilities

The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at the time of initial recognition. Financial liabilities of the Company include trade payables, loans and borrowings, accrued expenses payable and other payables.

At initial recognition, financial liabilities are recognised at cost plus directly attributable transaction costs. After initial recognition, ordinary financial liabilities are measured at amortised cost using the effective interest method.

Equity instruments

An equity instrument is a contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount presented in the combined financial position statement only when the Company:

- Has a legally enforceable right to set off the recognised amounts; and
- Intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

4.19 Related parties

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

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

The following parties are known as the Company's related parties:

Related party	Location	Relationship
Vietravel Corporation Joint Stock Company	Vietnam	Major shareholder
Indochina Heritage Travel Company Limited	Cambodia	Subsidiary
Vietravel Australia Pty. Ltd.	Australia	Subsidiary
An Incentives SARL	France	Subsidiary
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	United States of America	Subsidiary
Viet Nam Travel and Marketing Transports Private Limited	Singapore	Subsidiary
Trip U Travel Service Limited Liability Company	Vietnam	Subsidiary
Viet Bees Events & Media Joint Stock Company	Vietnam	Subsidiary
Sapphire Island Travel and Trading Investment Joint Stock Company	Vietnam	Subsidiary
Vietravel Hue One Member Limited Company	Vietnam	Subsidiary
Cultural Development & Import - Export Joint Stock Company	Vietnam	Subsidiary
World Transportation Services Joint Stock Company	Vietnam	Subsidiary
Viet Nam Travel and Marketing Transports Co., Ltd.	Thailand	Associate
Vietravel Development and Investment Joint Stock Company	Vietnam	Associate
Horizon Vision Investment JSC	Vietnam	Associate
Viet India Travel Private Limited	India	Joint venture
Viecoms Services Trading Joint Stock Company	Vietnam	Having the same shareholder
The Board of Management, the Board of Directors		Key management members
Viet Nam Sai Gon Travel Joint Stock Company	Vietnam	Having the same key management members
Sai Gon International Travel and Tourist Services Company Limited	Vietnam	Having the same key management members
Vietnam Tennis Federation	Vietnam	Having the same key management members
Vietnam Cuisine Culture Association	Vietnam	Having the same key management members

5. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM COMBINED FINANCIAL POSITION STATEMENT

5.1 Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash on hand – VND	9,061,308,038	13,823,796,264
Demand deposits at banks – VND		
• Joint Stock Commercial Bank for Foreign Trade of Vietnam	6,232,129,530	7,672,784,913
• Vietnam Joint Stock Commercial Bank for Industry and Trade	35,742,510,509	54,426,963,702
• JSC Bank for Investment and Development of Vietnam	23,304,496,516	41,862,130,297
• Other banks	35,516,569,542	100,547,332,201
Demand deposits at banks – foreign currencies		
• Other banks	8,572,589,890	2,734,147,745
Cash equivalents – VND		
• Military Commercial Joint Stock Bank (*)	54,690,000	50,000,000
• Vietnam Joint Stock Commercial Bank for Industry and Trade	-	15,630,000,000
	118,573,963,624	**236,747,155,122**

5.2 Financial investments

5.2.1 Short-term held to maturity investments

	30/09/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Term deposits not exceeding 12 months						
JSC Bank for Investment and Development of Vietnam (*)	10,857,434,050	10,857,434,050	-	8,689,691,649	8,689,691,649	-
Other banks	-	-	-	8,940,000,000	8,940,000,000	-
	10,857,434,050	**10,857,434,050**	**-**	**17,629,691,649**	**17,629,691,649**	**-**
Loan receivables						
Receivables from other organizations and individuals						
Viet Nam Travel Airlines Joint Stock Company	-	-	-	44,225,189,240	44,225,189,240	-
	-	**-**	**-**	**44,225,189,240**	**44,225,189,240**	**-**
	10,857,434,050	**10,857,434,050**	**-**	**61,854,880,889**	**61,854,880,889**	**-**

5.2.2 Long-term held to maturity investments

	30/09/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Loan receivables						
Receivables from other organizations and individuals						
Viet Nam Travel Airlines Joint Stock Company	7,100,000,000	7,100,000,000	-	-	-	-
	7,100,000,000	**7,100,000,000**	**-**	**-**	**-**	**-**

Long-term held to maturity investments (continued)

Long-term loan to Viet Nam Travel Airlines Joint Stock Company under the Contract No. 21/HDTTHT-VT/2025 dated 04 April 2025, Contract Appendix No. 08/PLHDTTHT-VT/2026 dated 24 June 2026 with term of loan until 29 April 2029, interest rate of 11.5% p.a.

5.2.3 Long-term financial investments

	30/09/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Investment in subsidiaries				
Indochina Heritage Travel Company Limited	3,734,263,753	(1,029,549,162)	3,734,263,753	(1,029,549,162)
Vietravel Australia Pty. Ltd.	1,171,800,000	-	1,171,800,000	-
An Incentives SARL	6,092,380,000	(128,177,941)	6,092,380,000	(128,177,941)
Viet Nam Travel and Marketing Transports Private Limited	4,078,105,674	(1,685,429,000)	4,078,105,674	(1,685,429,000)
Viet Nam Travel and Marketing Transports Joint Stock Company - Vietravel	682,500,000	(682,500,000)	682,500,000	(682,500,000)
Viet Bees Events & Media Joint Stock Company	12,550,000,000	(6,950,299,725)	12,550,000,000	(6,950,168,483)
Sapphire Island Travel and Trading Investment Joint Stock Company	562,500,000	(55,938,610)	562,500,000	(56,069,852)
Cultural Development & Import - Export Joint Stock Company	296,797,800,000	-	296,797,800,000	-
World Transportation Services Joint Stock Company	118,157,004,000	-	117,756,524,000	-
Trip U Travel Service Limited Liability Company	-	-	-	-
Vietravel Hue One Member Limited Company	-	-	-	-
	443,826,353,427	**(10,531,894,438)**	**443,425,873,427**	**(10,531,894,438)**
Investment in joint ventures, associates				
Viet Nam Travel and Marketing Transports Co., Ltd.	781,902,800	(479,456,341)	781,902,800	(479,456,341)
Vietravel Development and Investment Joint Stock Company	50,000,000,000	-	-	-
Viet India Travel Private Limited	1,294,380,000	-	1,294,380,000	-
Horizon Vision Investment JSC	72,000,000,000	-		-
	124,076,282,800	**(479,456,341)**	**2,076,282,800**	**(479,456,341)**
Total	**567,902,636,227**	**(11,011,350,779)**	**445,502,156,227**	**(11,011,350,779)**

Long-term financial investments (continued)

The situation of capital contributions to subsidiaries, joint ventures, associates, investments in other entities

Company's name	Enterprise Registration Certificate/ Certificate of Investment Registration Abroad	Charter capital/ Capital according to Certificate of Investment Registration Abroad	As at 30/09/2026 Number of shares/ Charter capital held by the Company	Ratio %
Indochina Heritage Travel Company Limited	No. 441/BKH-DTRNN dated 10 May 2011 issued by Ministry of Planning and Investment	USD 390,000.00 equivalent to VND 7,605,000,000	USD 165,968.00 equivalent to VND 3,734,263,753	42.56
Vietravel Australia Pty. Ltd.	No. 201600182 dated 03 August 2016 issued by Ministry of Planning and Investment	AUD 100,000.00 equivalent to VND 1,720,000,000	AUD 70,000.00 equivalent to VND 1,171,800,000	70.00
An Incentives SARL	No. 201600198 dated 01 September 2016 issued by Ministry of Planning and Investment	EUR 280,000.00 equivalent to VND 6,944,000,000	EUR 250,000 equivalent to VND 6,092,380,000	89.29
Viet Nam Travel and Marketing Transports Private Limited	No. 201600186 dated 08 August 2016 issued by Ministry of Planning and Investment	SGD 249,838 equivalent to VND 4,103,796,515	SGD 249,838 equivalent to VND 4,078,105,674	100.00
Viet Nam Travel and Marketing Transports Joint Stock Company - Vietravel	No. 201600163 dated 07 July 2016 issued by Ministry of Planning and Investment	USD 30,000.00 equivalent to VND 670,000,000	USD 30,000.00 equivalent to VND 682,500,000	100.00
Viet Bees Events & Media Joint Stock Company	No. 0317141987 the 3rd Amendment dated 15 December 2025 issued by the Department of Finance of Ho Chi Minh City	VND 15,000,000,000	1,255,000 shares	83.67
Sapphire Island Travel and Trading Investment Joint Stock Company	No. 1702044225 the 4th Amendment dated 13 June 2022 issued by the Planning and Investment Department of Kien Giang Province	VND 4,000,000,000	56,250 shares	14.06
Cultural Development & Import - Export Joint Stock Company	No. 0300444623 the 13th Amendment dated 16 January 2026 issued by the Department of Finance of Ho Chi Minh City	VND 77,088,000,000	7,610,200 shares	98.72
World Transportation Services Joint Stock Company	No. 0312821837 the 11th Amendment dated 11 June 2026 issued by the Department of Finance of Ho Chi Minh City	VND 46,433,800,000	4,335,183 shares	93.36
Trip U Travel Service Limited Liability Company	No. 0316039109 the the 4th Amendment dated 18 June 2025 issued by the Department of Finance of Ho Chi Minh City	VND 30,000,000,000	-	-

Company's name	Enterprise Registration Certificate/ Certificate of Investment Registration Abroad	Charter capital/ Capital according to Certificate of Investment Registration Abroad	As at 30/09/2026	
			Number of shares/ Charter capital held by the Company	Ratio %
Vietravel Hue One Member Limited Company	No. 3301712013 the 9th Amendment dated 24 September 2025 issued by the Department of Finance of Hue City	VND 20,000,000,000	-	-
Viet Nam Travel and Marketing Transports Co., Ltd.	No. 201900655 dated 13 May 2019 issued by Ministry of Planning and Investment		THB 980,000.00 equivalent to VND 781,902,800	49.00
Vietravel Development and Investment Joint Stock Company	No. 0317348639 the first Amendment dated 29 April 2026 issued by the Department of Finance of Ho Chi Minh City	VND 110,000,000,000	5,000,000 shares	45.45
Viet India Travel Private Limited	No. 202401324 dated 30 September 2024 issued by Ministry of Planning and Investment	USD 100,000.00	USD 51,000.00	51.00
Horizon Vision Investment JSC	No. 4101683494 the 3rd Amendment dated 21 August 2026 issued by the Department of Finance of Gia Lai Province	VND 220,000,000,000	7,200,000 shares	32.73

As at 30 June 2026, 255,000 shares held by the Company in Viet Bees Events & Media Joint Stock Company were pledged to secure the Company's short-term loans at JSC Bank for Investment and Development of Vietnam (Note 5.17.1).

Capital commitments of the Company which have not been implemented at the end of the accounting period:

	Charter capital			Capital contribution of the Company	
	of the entity receiving capital	Capital commitments	Ratio %	Contributed capital as at 30/09/2026	Uncontributed capital as at 30/09/2026
Indochina Heritage Travel Company Limited	USD 390,000.00	USD 390,000.00	100.00	USD 165,968.00	USD 224,032.00
An Incentives SARL	EUR 280,000.00	EUR 280,000.00	100.00	EUR 250,000.00	EUR 30,000.00
Sapphire Island Travel and Trading Investment Joint Stock Company	VND 4,000,000,000	VND 2,040,000,000	51.00	VND 562,500,000	VND 1,477,500,000
Trip U Travel Service Limited Liability Company	VND 30,000,000,000	VND 30,000,000,000	100.00	-	VND 30,000,000,000
Vietravel Hue One Member Limited Company	VND 20,000,000,000	VND 20,000,000,000	100.00	-	VND 20,000,000,000

Long-term financial investments (continued)

Movements in provision for long-term investments are as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Opening balance	11,011,350,779	182,152,119,075
Reversal in period	-	(17,461,202,854)
Closing balance	**11,011,350,779**	**164,690,916,221**

5.3 Short-term trade receivables

	30/09/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Receivables from related parties				
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	27,983,421,134	-	23,917,144,317	-
Vietravel Hue One Member Limited Company	7,926,408,350	-	808,920,647	-
An Incentives SARL	2,858,441,168	-	1,372,366,106	-
Viet Bees Events & Media Joint Stock Company	363,007,699	-	999,613,120	-
Viet Nam Travel and Marketing Transports Co., Ltd.	530,041,910	-	561,193,015	-
Cultural Development & Import - Export Joint Stock Company	361,783,700	-	149,376,500	-
World Transportation Services Joint Stock Company	337,968,028	-	-	-
Viet Nam Travel and Marketing Transports Private Limited	16,613,908	-	16,613,908	-
Vietravel Australia Pty. Ltd.	-	-	1,461,481,548	-
Vietravel Development and Investment Joint Stock Company	-	-	24,130,022	-
Receivables from other customers				
Other customers	463,619,008,915	(12,696,812,170)	355,155,125,147	(12,696,812,170)
	503,996,694,812	**(12,696,812,170)**	**384,465,964,330**	**(12,696,812,170)**

5.4 Short-term advances to suppliers

	30/09/2026 VND	01/01/2026 VND
Advances to related parties		
World Transportation Services Joint Stock Company	159,533,994,294	99,513,659,847
An Incentives SARL	2,913,434,068	1,265,891,328
Vietnam Cuisine Culture Association	1,130,776,000	480,776,000
Cultural Development & Import - Export Joint Stock Company	948,378,655	846,302,753
Viecoms Services Trading Joint Stock Company	570,897,725	467,993,701
Vietnam Tennis Federation	500,000,000	1,000,000,000
Indochina Heritage Travel Company Limited	734,044,409	-
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	-	3,956,550,000
Viet Bees Events & Media Joint Stock Company	1,080,900	-
Trip U Travel Service Limited Liability Company	2,747,630	2,747,630
Advances to other suppliers		
Vietnam Airlines JSC	-	26,141,698,647
Other suppliers	294,576,247,617	147,153,560,820
	460,911,601,298	**280,829,180,726**

5.5 Other short-term, long-term receivables

5.5.1 Other short-term receivables

	30/09/2026		01/01/2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Receivables from related parties				
Indochina Heritage Travel Company Limited – pay-on-behalf	4,312,828,725	-	4,312,828,725	-
Viet Nam Travel and Marketing Transports Private Limited – pay-on-behalf	2,481,195,491	-	2,481,195,491	-
Viet Nam Travel and Marketing Transports Co., Ltd. – pay-on-behalf	6,006,034,837	-	5,376,737,639	-
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel – other receivables	4,069,042,254	-	4,069,042,254	-
Trip U Travel Service Limited Liability Company – other receivables	2,061,497,083	-	3,225,315,186	-
Viet Bees Events & Media Joint Stock Company – pay-on-behalf	100,000,000	-	100,000,000	-
Sapphire Island Travel and Trading Investment Joint Stock Company – pay-on-behalf	21,714,000	-	21,714,000	-
Cultural Development & Import – Export Joint Stock Company				
• Pay-on-behalf	100,000,000	-	100,000,000	-
• Dividend received	2,435,264,000	-	-	-
Viecoms Services Trading Joint Stock Company – pay-on-behalf	9,323,400	-	102,904,024	-
Viet India Travel Private Limited – other receivables	1,356,288,516	-	980,417,424	-
Vietravel Development and Investment Joint				

Stock Company - pay-on-behalf	10,633,848,627	-	8,035,440,169	-
World Transportation Services Joint Stock Company – other receivables	8,903,283,260	-	-	-
Viet Nam Sai Gon Travel Joint Stock Company – other receivables	588.219.242	-	331,623,006	-
Sai Gon International Travel and Tourist Services Company Limited – other receivables	-	-	517,407,700	-
Vietravel Corporation Joint Stock Company				
• Receivables from share transfer	-	-	72,904,986,657	-
• Pay-on-behalf	91,442,487,946	-	90,714,807,788	-
• Other receivables	202,082,205,476	(96,392,000,000)	471,427,218,819	(96,392,000,000)
Remuneration of the Board of Management	1,802,000,000	-	1,918,500,000	-
Receivables from other organizations and individuals				
Interest income of loans	-	-	6,612,091,670	-
Pending VAT declaration	7,353,337,320	-	5,757,985,847	-
Advances to employees	102,979,022,255	-	79,544,920,871	-
Short-term deposits	2,424,991,430	-	2,407,861,257	-
Other short-term receivables	84,333,389,876	(5,247,790,807)	53,356,679,004	(5,247,790,807)
	535,495,973,738	**(101,639,790,807)**	**814,299,677,531**	**(101,639,790,807)**

5.5.2 Other long-term receivables

	30/09/2026		01/01/2026	
	Amount VND	Provision VND	Amount VND	Provision VND
Global Petro Commercial One Member Limited				
Bank - Asset Management Company Limited – office rental deposit	2,267,250,000	-	2,252,250,000	-
Other deposits	4,522,624,847	-	7,171,017,953	-
	6,789,874,847	**-**	**9,423,267,953**	**-**

5.6 Provision for doubtful short-term debts

		30/09/2026			01/01/2026	
	Overdue	Cost VND	Provision VND	Overdue	Cost VND	Provision VND
Trade receivables						
Other customers		12,756,136,770	(12,696,812,170)		12,756,136,770	(12,696,812,170)
Other receivables						
Vietravel Corporation Joint Stock Company	Over 1 years	202.082.205.476	(96,392,000,000)		340,611,953,476	(96,392,000,000)
Others		5,043,780,766	(5,043,780,766)		5,247,790,807	(5,247,790,807)
Advances to suppliers						
Other suppliers		8,840,354,808	(8,586,996,843)		8,840,354,808	(8,586,996,843)
		228,722,477,820	**(122,719,589,779)**		**367,456,235,861**	**(122,923,599,820)**

Movements in provision for doubtful short-term debts are as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Opening balance	122,923,599,820	16,649,880,961
Written-off	(204,010,041)	-
Closing balance	**122,719,589,779**	**16,649,880,961**

5.7 Inventories

	30/09/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	-	-	-	-
Tools and supplies	-	-	-	-
Merchandise	2,148,154,435	-	629,058,926	-
	2,148,154,435	**-**	**629,058,926**	**-**

5.8 Short-term, long-term prepaid expenses

5.8.1 Short-term prepaid expenses

	30/09/2026 VND	01/01/2026 VND
Tour expenses	377,422,359,546	395,011,050,124
Tools and supplies expenses	6,316,534,163	2,568,217,401
Other expenses	47,065,820,845	29,775,070,451
	430,804,714,554	**427,354,337,976**

5.8.2 Long-term prepaid expenses

	30/09/2026 VND	01/01/2026 VND
Tools and supplies expenses	9,671,132,986	4,982,945,976
Other expenses	30,317,003,094	23,862,017,182
	39,988,136,080	**28,844,963,158**

5.9 Increase/ Decrease of tangible fixed assets

	Buildings, Structures	Machinery, equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Cost						
As at 01/01/2026	17,989,088,651	5,841,874,814	151,178,083,306	26,941,044,820	1,425,405,851	203,375,497,442
Increase in the period	123,815,208,255	711,260,544	-	1,656,556,400	496,000,000	126,679,025,199
Reclassify	-	-	(370,300,000)	(69,412,909)	(173,350,000)	(613,062,909)
As at 30/09/2026	**141,804,296,906**	**6,553,135,358**	**150,807,783,306**	**28,528,188,311**	**1,748,055,851**	**329,441,459,732**
Accumulated depreciation						
As at 01/01/2026	17,799,347,327	5,639,943,777	135,866,676,427	23,951,207,064	1,425,405,851	184,682,580,446
Charge for the period	2,052,447,058	67,547,396	1,828,857,967	1,198,019,042	-	5,146,871,463
Reclassify	-	-	(370,300,000)	(38,912,000)	(173,350,000)	(582,562,000)
As at 30/09/2026	**19,851,794,385**	**5,707,491,173**	**137,325,234,394**	**25,110,314,106**	**1,252,055,851**	**189,246,889,909**
Net book value						
As at 01/01/2026	189,741,324	201,931,037	15,311,406,879	2,989,837,756	-	18,692,916,996
As at 30/09/2026	**121,952,502,521**	**845,644,185**	**13,482,548,912**	**3,417,874,205**	**496,000,000**	**140,194,569,823**

Increase/ Decrease of tangible fixed assets (continued)

As at 30 September 2026, tangible fixed assets which have net book value representing 10% or more of the total net book value include:

	Cost	Accumulated depreciation	Net book value
	VND	VND	VND
01 Nguyen Hue Project	123,779,708,255	1,237,797,085	122,541,911,170

5.10 Increase/ Decrease of intangible fixed assets

	Land use rights	Copyrights, patents	Trademarks, trade names	Computer software	Other intangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Cost						
As at 01/01/2026	6,974,774,000	405,799,750	139,140,000	24,318,156,182	9,897,444,452	41,735,314,384
Increase in the period	-	-	-	-	-	-
As at 30/09/2026	**6,974,774,000**	**405,799,750**	**139,140,000**	**24,318,156,182**	**9,897,444,452**	**41,735,314,384**
Accumulated depreciation						
As at 01/01/2026	-	405,799,750	139,140,000	21,866,579,077	8,641,809,025	31,053,327,852
Charge for the period	-	-	-	935,231,544	372,961,260	1,308,192,804
As at 30/09/2026	**-**	**405,799,750**	**139,140,000**	**22,801,810,621**	**9,014,770,285**	**32,361,520,656**
Net book value						
As at 01/01/2026	6,974,774,000	-	-	2,451,577,105	1,255,635,427	10,681,986,532
As at 30/09/2026	**6,974,774,000**	**-**	**-**	**1,516,345,561**	**882,674,167**	**9,373,793,728**

Increase/ Decrease of intangible fixed assets (continued)

As at 30 June 2026, intangible fixed assets which have net book value representing 10% or more of the total net book value include:

	Cost	Accumulated depreciation	Net book value
	VND	VND	VND
Land use rights of Phu Quoc Branch	4,984,630,000	-	4,984,630,000
Land use rights of Da Nang Branch	1,990,144,000	-	1,990,144,000

5.11 Construction in progress

	As at 01/01/2026	Increase in period	Transfer to fixed assets	Other decreases	As at 30/09/2026
	VND	VND	VND	VND	VND
Construction in progress					
• 01 Nguyen Hue Project	150,976,388,555	38,377,207,886	(123,779,708,255)	(6,040,210,361)	59,533,677,825
• Other projects	10,717,912,657	-	-	-	10,717,912,657
	161,694,301,212	**38,377,207,886**	**(123,779,708,255)**	**(6,040,210,361)**	**70,251,590,482**

5.12 Short-term trade payables

	30/09/2026 VND	01/01/2026 VND
Payables to related parties		
Vietravel Hue One Member Limited Company	18,148,998,986	3,058,083,699
World Transportation Services Joint Stock Company	7,865,711,521	3,292,168,973
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	2,807,819,164	209,538,888
Vietravel Australia Pty. Ltd.	7,669,291,929	2,524,888,827
Viet Bees Events & Media Joint Stock Company	4,512,939,577	3,767,238,843
Viet Nam Sai Gon Travel Joint Stock Company	2,199,000,000	2,199,000,000
Cultural Development & Import - Export Joint Stock Company	132,532,622	-
Sai Gon International Travel and Tourist Services Company Limited	40,000,000	40,000,000
Vietravel Development and Investment Joint Stock Company	6,718,680,000	-
Indochina Heritage Travel Company Limited	82,664,540	417,853,882
Trip U Travel Service Limited Liability Company	-	135,628,316
Payables to other suppliers		
Beijing Cosmos Travel International Co., Ltd	79,994,838,860	130,016,598,393
Other suppliers	433,844,975,424	504,932,444,074
	564,017,452,623	**650,593,443,895**

Long-term trade payables

	30/09/2026 VND	01/01/2026 VND
Payables to suppliers	102.272.686.614	-
	102.272.686.614	-

5.13 Short-term advances from customers

	30/09/2026 VND	01/01/2026 VND
Advances from related parties		
Vietravel Australia Pty. Ltd.	753,082,157	-
Vietravel Hue One Member Limited Company	-	-
Vietravel Development and Investment Joint Stock Company	30,957,451	-
World Transportation Services Joint Stock	12.850.000	-
Advances from other customers		
Other customers	427,674,585,376	345,436,247,064
	428,471,474,984	**345,436,247,064**

5.14 Dividend payables

	30/09/2026 VND	01/01/2026 VND
Payables to other organizations and individuals		
Dividend payables	1,186,623,834	1,474,134,584
	1,186,623,834	**1,474,134,584**

5.15 Taxes

Value added tax deductibles

	30/09/2026 VND	01/01/2026 VND
Value added tax deductibles	**1,375,290,732**	**296,109,539**

Tax and receivables from the State and short-term payables to the State

	01/01/2026		30/09/2026	
	Receivables VND	Payables VND	Receivables VND	Payables VND
Value added tax	143,836,095	10,648,548,581	6,823,722,826	21,926,641,984
Corporate income tax	-	13,021,230,430	-	6,971,582,966
Personal income tax	14,605,047	3,067,431,204	19,568,204	8,365,113,844
Land & housing tax, land rental charges	-	-	-	-
Fees, charges and other payables	9,602,111	1,293,959	9,602,111	6,878,913
Total	**168,043,253**	**26,738,504,174**	**6,852,893,141**	**37,270,217,707**

Value added tax

The Company paid value added tax under the deduction method. Value added tax rates are as follows:

Domestic tourism service and other domestic services:	5%, 8%, 10%
Airline ticket abroad:	0%

Corporate income tax ("CIT")

Current CIT expense for the period is estimated as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Accounting profit before tax	34,305,759,754	13,059,867,440
Adjustments to increase, decrease accounting profit before tax to determine taxable income:		
Non – deductible expenses	-	-
Assessable income	**34,305,759,754**	**13,059,867,440**
CIT rate	20%	20%
Current CIT expenses	**6,861,151,951**	**2,611,973,488**

Other taxes

The Company declared and paid according to regulations.

The Company's tax settlements are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, amounts reported in the financial statements could be changed upon the final determination by the tax authorities.

5.16 Other short-term, long-term payables

5.16.1 Other short-term payables

	30/09/2026 VND	01/01/2026 VND
Payables to related party		
Viet Bees Events & Media Joint Stock Company	395,080,578	-
Sai Gon International Travel and Tourist Services Company Limited – other payables	1,241,885,390	1,334,409,690
Payables to other organizations and individuals		
Trade union fee, social insurance, health insurance, unemployment insurance	2,902,706,378	1,451,928,701
Other short-term payables	115,276,905,417	91,779,997,369
	119,816,577,763	**94,566,335,760**

5.16.2 Other long-term payables

	30/09/2026 VND	01/01/2026 VND
Payables to other organizations and individuals		
Long-term deposits received	1,098,900,000	1,115,700,000
	1,098,900,000	**1,115,700,000**

5.17 Short-term, long-term loans

5.17.1 Short-term loans

		30/09/2026 VND	01/01/2026 VND
Short-term loans – VND			
• Vietnam JSC Bank for Industry and Trade	(i)	240,070,615,664	214,205,389,804
• JSC Bank for Investment and Development of Vietnam	(ii)	194,330,649,995	185,580,210,438
• Vietnam International Commercial Joint Stock Bank	(iii)	64,829,445,299	73,991,442,644
• Military Commercial Joint Stock Bank	(iv)	36,987,114,285	49,751,330,693
• Vietnam Technological and Commercial Joint Stock Bank	(v)	26,398,360,338	181,568,886,999
		562,616,185,581	**705,097,260,578**
Current portion of long-term loans – VND			
• JSC Bank for Investment and Development of Vietnam		1,440,000,000	1,440,000,000
		1,440,000,000	**1,440,000,000**
		564,056,185,581	**706,537,260,578**

Details of short-term loans are as follows:

(i) Short-term loans from Vietnam JSC Bank for Industry and Trade – Branch 7 Ho Chi Minh City
Credit Agreement: No. 1207/2025-HDCVHM/NHCT924-VIETRAVEL dated 24 December 2025.
Credit line: VND 300,000,000,000.
Purpose: Support working capital.
Term of loans: 03 – 05 months.
Current interest rate: By each loan drawdown agreement
Security condition: None.

(ii) Short-term loans from JSC Bank for Investment and Development of Vietnam – Transaction Center 2
Credit Agreement: No. 02/2025/62751/HDTD dated 11 December 2025.
Credit line: VND 300,000,000,000.
Purpose: Support working capital.
Term of loans: 03 – 05 months.
Current interest rate: By each loan drawdown agreement
Security condition: None

Short-term loans (continued)

(iii) Short-term loans from Vietnam International Commercial Joint Stock Bank – Sai Gon Branch
Credit Agreement: No. 1097963.25 dated 07 October 2025.
Credit line: VND 100,000,000,000.
Purpose: Support working capital.
Term of loans: 03 – 06 months.
Current interest rate: By each loan drawdown agreement
Security condition: None

(iv) Short-term loans from Military Commercial Joint Stock Bank – Transaction Center 2
Credit Agreement: No. 353228.25.103.19251936.TD dated 28 November 2025.
Credit line: VND 95,000,000,000.
Purpose: Support working capital.
Term of loans: 06 months.
Current interest rate: By each loan drawdown agreement
Security condition: None.

(v) Short-term loans from Vietnam Technological and Commercial Joint Stock Bank
Credit Agreement: No. CIB20231129100/HDCTD dated 26 July 2023;
Appendix No. CIB20231129100/HDCTD/PL05 dated 06 November 2025.
Credit line: VND 200,000,000,000.
Purpose: Support working capital.
Term of loans: 04 months.
Current interest rate: By each loan drawdown agreement
Security condition: None.

Movements in short-term loans during the period are as follows:

	As at 01/01/2026	Loan amount/ Transferred from long-term loans	Paid in period	As at 30/09/2026
	VND	VND	VND	VND
Short-term loans from banks	705,097,260,578	1,664,464,469,941	(1,806,945,544,938)	562,616,185,581
Current portion of long-term loans from banks	1,440,000,000	-	(720,000,000)	1,440,000,000
	706,537,260,578	**1,664,464,469,941**	**(1,142,750,437,713)**	**564,056,185,581**

5.17.2 Long-term loans

		30/09/2026 VND	01/01/2026 VND
Long-term loans – VND			
• Vietnam JSC Bank for Industry and Trade	(i)	95,531,510,584	87,070,355,287
• JSC Bank for Investment and Development of Vietnam	(ii)	7,212,000,000	8,292,000,000
		102,743,510,584	**95,362,355,287**

Details of long-term loans are as follows:

(i) Long-term loans from Vietnam JSC Bank for Industry and Trade – Branch 7 Ho Chi Minh City

Credit Agreement: No. 0310/2024-HDCVDAT/NHCT924-VIETRAVEL dated 28 March 2024.
Credit line: VND 110,000,000,000.
Purpose: Investment in the project "Construction of a chain of international-scale travel services and supporting services in Hue City" ("the Project").
Term of loans: 120 months.
Current interest rate: 10.5% - 12.5% p.a.
Security condition:
- The mortgage value of the land use rights and all constructions attached to the land that exist or will be formed in the future of the Project at land plot No. 252, map sheet No. 30, No. 01 Nguyen Hue, Thuan Hoa Ward, Hue City is VND 162,424,000,000;
- The mortgage value of all property rights, benefits, compensations and other payments that the Company may receive after the mortgage contract comes into effect related to the Project (including but not limited to property rights arising from the contract, rights to receive insurance money...) is VND 180,000,000,000.

(ii) Long-term loans from JSC Bank for Investment and Development of Vietnam – Transaction Center 2

Credit Agreement: No. 01/2025/62715/HDTD dated 30 July 2025.
Credit line: VND 10,092,000,000.
Purpose: Purchasing 5 new cars.
Term of loans: 84 months.
Current interest rate: 10.6% p.a.
Security condition: Mortgaged by 05 cars generated from loans.

The maturity of long-term loans are as follows:

	Total amount	Within 1 year	Over 1 year to 5 years	Over 5 years
	VND	VND	VND	VND
As at 30/09/2026				
Long-term loans from banks	104,183,510,584	1,440,000,000	5,760,000,000	96,983,510,584
	104,183,510,584	**1,440,000,000**	**5,760,000,000**	**96,983,510,584**
As at 01/01/2026				
Long-term loans from banks	96,802,355,287	1,440,000,000	5,760,000,000	89,602,355,287
	96,802,355,287	**1,440,000,000**	**5,760,000,000**	**89,602,355,287**

Movements in long-term loans during the period are as follows:

	As at 01/01/2026	Loan amount	Paid in period	Transfer to current portion of long-term loans	As at 30/09/2026
	VND	VND	VND	VND	VND
Long-term loans from banks	95,362,355,287	11,701,501,302	(3,240,346,005)	(1,080,000,000)	102,743,510,584
	95,362,355,287	**11,701,501,302**	**(3,240,346,005)**	**(1,080,000,000)**	**102,743,510,584**

5.18 Owner's equity

5.18.1 Comparison schedule for changes in owner's equity

	Owners' invested equity	Surplus of capital	Treasury stocks	Development investment fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2025	292,390,900,000	123,105,450,825	(6,180,498,800)	23,004,331,874	45,905,090,247	478,225,274,146
Increase from offering shares	286,582,470,000	57,053,094,000	-	-	-	343,635,564,000
Increase from surplus of capital	85,970,730,000	(85,970,730,000)	-	-	-	-
Profits in last 6 months of year 2025	-	-	-	-	14,730,636,738	14,730,636,738
Board of Directors' remuneration - 2024					(1.500.000.000)	(1.500.000.000)
Dividend	-	-	-	-	(28,658,247,000)	(28,658,247,000)
As at 31/12/2025	**664,944,100,000**	**94,187,814,825**	**(6,180,498,800)**	**23,004,331,874**	**30,477,479,985**	**806,433,227,884**
As at 01/01/2026	664,944,100,000	94,187,814,825	(6,180,498,800)	23,004,331,874	30,477,479,985	806,433,227,884
Profits in first 9 months of year 2026	-	-	-	-	27,444,607,802	18,563,230,038
Remuneration of the Board of Management in the year 2025	-	-	-	-	(2,150,000,000)	(2,150,000,000)
Distribute to fund	-	(50,000,000)	-	12,580,636,738	(12,580,636,738)	(50,000,000)
As at 30/09/2026	**664,944,100,000**	**94,137,814,825**	**(6,180,498,800)**	**35,584,968,612**	**43,191,451,049**	**831,677,835,686**

5.18.2 Details of owner's equity

According to the Enterprise Registration Certificate No. 0300465937 the 42nd Amendment Certificate dated 29 April 2026 issued by the Department of Finance of Ho Chi Minh City.

Charter capital:	VND 664,944,100,000 (Six hundred sixty-four billion nine hundred forty-four million one hundred thousand dong)
Par value of shares:	VND 10,000
Total number of shares:	66,494,410 shares
Stock code:	VTR
Stock exchange:	UPCoM

Details of shareholders' equity:

Shareholder	30/09/2026		01/01/2026	
	Number of shares	Ratio (%)	Number of shares	Ratio (%)
Ms. Nguyen Thuy Tien	13,800,000	20.75	13,800,000	20.75
Vietravel Corporation Joint Stock Company	9,612,116	14.46	9,612,116	14.46
Mr. Nguyen Quoc Ky	7,367,049	11.08	7,367,049	11.08
VinaCapital Fund Management JSC	6,571,428	9.88	6,571,428	9.88
Other shareholders	28,562,974	42.96	28,562,974	42.96
Treasury stocks	580,843	0.87	580,843	0.87
	66,494,410	**100.00**	**66,494,410**	**100.00**

5.18.3 Shares

	30/09/2026	01/01/2026
Registered number of issued shares	66,494,410	29,239,090
Number of shares sold to the public	*66,494,410*	*29,239,090*
- *Ordinary shares*	-	-
- *Preferred shares*		
Number of repurchased shares	*(580,843)*	*(580,843)*
- *Ordinary shares*	-	-
- *Preferred shares*		
Number of shares in circulation	*65,913,567*	*28,658,247*
- *Ordinary shares*	-	-
- *Preferred shares*		

Par value of outstanding shares is VND 10,000.

5.19 Off interim combined financial position statement items

5.19.1 Foreign currencies

	30/09/2026	01/01/2026
U.S Dollar (USD)	321,039.93	87,594.99
Euro (EUR)	3,253.07	4,603.28
Yen (JPY)	898,805.00	899,894.00
Australian Dollar (AUD)	1,303.12	10,410.38

5.19.2 Bad debts written off

	30/09/2026 VND	01/01/2026 VND
Tin Ngoc Phat Transport - Travel - Real Estate Joint Stock Company	114,248,000	114,248,000
Company 36.30 (The Branch of The 36 Corporation JSC)	80,070,000	80,070,000
Toan Thien An Company Limited	60,280,000	60,280,000
Others	283,940,391	79,930,350
	538,538,391	**334,528,350**

Reason for bad debt written off: Irrecoverable debt.

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM COMBINED INCOME STATEMENT

6.1 Sales

6.1.1 Sales of merchandise and services

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Sales of tourism services	5,667,593,509,129	5,194,355,748,212
Total sales	**5,667,593,509,129**	**5,194,355,748,212**
Sales deductions		
Trade discount	(106,978,368)	-
Total sales deductions	**(106,978,368)**	**-**
Net sales	**5,667,486,530,761**	**5,194,355,748,212**

6.1.2 Sales of merchandise and services with related parties

6.2 Cost of sales

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Cost of merchandise and services	5,336,622,984,513	4,892,835,053,848

	5,336,622,984,513	**4,892,835,053,848**

6.3 Financial income

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest income, loans interest income	395,181,449	2,749,354,005
Dividend received	2,435,264,000	-
Foreign exchange gains	6,493,501,485	7,767,296,072
Other financial income	13,971,349,916	-
	23,295,296,850	**10,516,650,077**

6.4 Financial expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Borrowing costs	41,877,602,916	60,616,767,933
Provision for investments	-	(18,400,660,104)
Loss on long-term investments		18,862,444,478
Foreign exchange loss	8,242,636,108	838,823,675
	50,120,239,024	**61,917,375,982**

6.5 Selling expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Commissions expenses	33,249,463,410	23,845,561,056
Other expenses	14,547,106,600	15,448,016,860
	47,796,570,010	**39,293,577,916**

6.6 General and administration expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Employees expenses	94,292,940,262	91,229,764,427
Other expenses	139,917,711,329	104,603,920,992
	234,210,651,591	**195,833,685,419**

6.7 Other income

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Gain on disposal of fixed assets	-	180.205.926
Commissions received from suppliers	14,127,285,380	3,530,776,012
Other income	8,470,045,095	7,192,055,502
	22,597,330,475	**10,903,037,440**

6.8 Other expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Other expenses	10,322,953,194	2,574,214,889
	10,322,953,194	**2,574,214,889**

6.9 Production and business costs by element

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Materials costs	-	-
Employees costs	290,896,654,318	223,815,382,062
Fixed assets depreciation expenses	6,485,565,176	4,157,384,869
External services expenses	5,145,541,436,253	4,768,483,929,869
Other expenses	172,109,803,233	121,833,210,522
	5,615,033,458,980	**5,118,289,907,322**

7. OTHER INFORMATION

7.1 Transactions and balances with related parties

Related parties of the Company include key management members, individuals related to key management members and other related parties.

7.1.1 Transactions and balances with key management members and individuals related to key management members

Key management members include members of the Board of Management, the Board of Directors. Individuals related to key management members include close members of the family of key management members.

Remuneration, salary and bonus of key management members

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Remuneration of the Board of Management		
• Mr. Nguyen Quoc Ky	315,000,000	390,000,000
• Mr. Tran Doan The Duy	315,000,000	390,000,000
• Mr. Vo Quang Lien Kha	315,000,000	390,000,000
• Ms. Nguyen Thi Le Huong	315,000,000	390,000,000
• Ms. Nguyen Nguyet Van Khanh	315,000,000	390,000,000
• Mr. La Quoc Khanh	315,000,000	-
• Mr. Nguyen Huu Ngoc	154,000,000	-
Salary, bonus and other allowances of the Board of Management and the Board of Directors		
• Mr. Nguyen Quoc Ky	2,490,928,017	2,317,077,183
• Mr. Tran Doan The Duy	1,828,859,864	1,664,357,081
• Mr. Vo Quang Lien Kha	1,556,657,329	1,451,462,942
• Ms. Nguyen Thi Le Huong	1,691,873,154	1,385,653,844
• Ms. Huynh Phan Phuong Hoang	1,410,541,665	1,319,887,602
• Mr. Nguyen Ha Trung	1,398,186,548	1,323,247,623
• Ms. Nguyen Nguyet Van Khanh	820,228,193	701,816,395
• Mr. La Quoc Khanh	-	249,000,000
• Mr. Le Kien Thanh	-	100,000,000
	11,197,274,770	**12,462,502,670**

Transactions and balances with key management members

During the period, the Company has no transactions and balances with key management members and individuals related to key management members.

7.1.2 Transactions and balances with other related parties

Significant transactions with other related parties

Related parties	Transactions	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Indochina Heritage Travel Company Limited	Rendering of services	14,629,630	
	Purchasing services	1,523,967,375	10,066,605,753
	Pay-on-behalf	90,226,296	-
Vietravel Australia Pty. Ltd.	Rendering of services	88.181.852	-
	Purchasing services	62,082,317,940	50,354,793,129
	Pay-on-behalf	690,103,282	20,366,342
	Collect-on-behalf	2,178,138,051	-
An Incentives SARL	Rendering of services	786,059,423	423,187,578
	Purchasing services	15,957,921,740	1,542,103,580
	Pay-on-behalf	240,414,506	82,910,000
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	Rendering of services	2,490,400,475	1,957,605,604
	Purchasing services	47,462,188,730	56,176,955,409
	Pay-on-behalf	177,591,795	42,410,836
	Collect-on-behalf	8,800,000	-
Viet Nam Travel and Marketing Transports Co.. Ltd.	Rendering of services		7.124.462.747
	Pay-on-behalf	646,670,332	1.825.940.177
Trip U Travel Service Limited Liability Company	Purchasing services	-	103,856,493
	Pay-on-behalf	2,740,000	129,743,073
Viet Bees Events & Media Joint Stock Company	Rendering of services	846,206,124	1,637,335,696
	Purchasing services	30,931,113,009	22,914,165,521
Sapphire Island Travel and Trading Investment Joint Stock Company	Pay-on-behalf	-	2,000,000
Vietravel Hue One Member Limited Company	Rendering of services	14,118,420,606	24,002,811,146
	Purchasing services	9,970,551,974	6,825,804,186
	Pay-on-behalf	-	-
	Collect-on-behalf	-	-
World Transportation Services Joint Stock Company	Rendering of services	10,871,402,707	4,797,648,112
	Purchasing services	1,465,529,720,917	1,105,546,178,987
	Pay-on-behalf	510,000	500,000
	Collect-on-behalf	3,326,526,401	-
	Acquisition of transferred shares	400,480,000	103,083,480,000
Cultural Development & Import - Export Joint Stock Company	Rendering of services	316,658,311	413,599,296
	Purchasing goods	455,941,097	623,539,675
	Dividend received	2,435,264,000	-
	Acquisition of transferred shares		296,797,800,000
Vietravel Development and Investment Joint Stock Company	Purchasing goods	6.718.680.000	
	Rendering of services	7,365,600	22,986,389
	Pay-on-behalf	2,580,111,142	2,745,383,668
	Contributing investment capital	50,000,000,000	-

Transactions and balances with other related parties (continued)

Significant transactions with other related parties (continued)

Related parties	Transactions	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Viet India Travel Private Limited	Contributing investment capital	-	1,294,380,000
	Pay-on-behalf	167,610,412	3,000,000
	Other receivables	-	737,404,584
Horizon Vision Investment JSC	Contributing investment capital	72,000,000,000	-
Viecoms Services Trading Joint Stock Company	Pay-on-behalf	9,323,400	693,738,697
Vietravel Corporation Joint Stock Company	Pay-on-behalf	727,680,158	-
	Other receivables	-	480,911,929,467
	Receive investment capital transfer – World Transportation Services Joint Stock Company	-	103,083,480,000
	Receive investment capital transfer – Cultural Development & Import - Export Joint Stock Company	-	296,797,800,000
Viet Nam Sai Gon Travel Joint Stock Company	Purchasing services	-	-
	Pay-on-behalf	95,689,808	-
Sai Gon International Travel and Tourist Services Company Limited	Pay-on-behalf	92,524,300	-
Vietnam Tennis Federation	Rendering of services	1,449,074	-
	Purchasing services	1,500,000,000	-
Vietnam Cuisine Culture Association	Purchasing services	214,220,000	1,601,813,620

The balances of receivables/ (payables) with other related parties

Related parties	Transactions	30/09/2026 VND	01/01/2026 VND
Indochina Heritage Travel Company Limited	Advances to supplier	734,044,409	-
	Other receivables	4,312,828,725	4,312,828,725
	Trade payables	(82,664,540)	(417,853,882)
Vietravel Australia Pty. Ltd.	Trade receivables	-	1,461,481,548
	Trade payables	(7,669,291,929)	(2,524,888,827)
	Advances from customer	(753,082,157)	-
An Incentives SARL	Trade receivables	2,858,441,168	1,372,366,106
	Advances to supplier	2,913,434,068	1,265,891,328

Transactions and balances with other related parties (continued)

The balances of receivables/ (payables) with other related parties (continued)

Related parties	Transactions	30/09/2026 VND	01/01/2026 VND
Viet Nam Travel and Marketing Transports Joint Stock Company – Vietravel	Trade receivables	27,983,421,134	23,917,144,317
	Advances to supplier	-	3,956,550,000
	Other receivables	4,069,042,254	4,069,042,254
	Trade payables	(2,807,819,164)	(209,538,888)
Viet Nam Travel and Marketing Transports Private Limited	Trade receivables	16,613,908	16,613,908
	Other receivables	2,481,195,491	2,481,195,491
Trip U Travel Service Limited Liability Company	Other receivables	2.061.497.083	3,225,315,186
	Advances to supplier	2,747,630	2,747,630
	Trade payables	-	(135,628,316)
Viet Bees Events & Media Joint Stock Company	Trade receivables	363,007,699	999,613,120
	Advances to supplier	1,080,900	-
	Other receivables	100,000,000	100,000,000
	Trade payables	(4,512,939,577)	(3,767,238,843)
Sapphire Island Travel and Trading Investment Joint Stock Company	Other receivables	21,714,000	21,714,000
Vietravel Hue One Member Limited Company	Trade receivables	7,926,408,350	808,920,647
	Trade payables	(18,148,998,986)	(3,058,083,699)
	Advances from customer	-	-
World Transportation Services Joint Stock Company	Trade receivables	337,968,028	-
	Advances to supplier	159,533,994,294	99,513,659,847
	Other receivables	8,903,283,261	-
	Trade payables	(7,865,711,521)	(3,292,168,973)
	Advances from customer	(12.850.000)	-
Cultural Development & Import - Export Joint Stock Company	Trade receivables	361,783,700	149,376,500
	Advances to supplier	948,378,655	846,302,753
	Other receivables	2,535,264,000	100,000,000
	Trade payables	(132,532,622)	-
Viet Nam Travel and Marketing Transports Co., Ltd.	Trade receivables	530,041,910	561,193,015
	Other receivables	6,006,034,837	5,376,737,639
Vietravel Development and Investment Joint Stock Company	Trade receivables	-	24,130,022
	Other receivables	10,633,848,627	8,035,440,169
	Advances from customer	(30,957,451)	-
	Trade payables	(6.718.680.000)	-
Viet India Travel Private Limited	Other receivables	1,356,288,516	980,417,424

Transactions and balances with other related parties (continued)

The balances of receivables/ (payables) with other related parties (continued)

Related parties	Transactions	30/09/2026 VND	01/01/2026 VND
Viecoms Services Trading Joint Stock Company	Advances to supplier	570,897,725	467,993,701
	Other receivables	9,323,400	102,904,024
Vietravel Corporation Joint Stock Company	Receivables from investment transfer	-	72,904,986,657
	Other receivables	293,524,693,422	562,142,026,607
Viet Nam Sai Gon Travel Joint Stock Company	Other receivables	588,219,242	331,623,006
	Trade payables	(2,199,000,000)	(2,199,000,000)
Sai Gon International Travel and Tourist Services Company Limited	Other receivables	519,256,700	517,407,700
	Trade payables	(40,000,000)	(40,000,000)
	Other payables	(1,241,885,390)	(1,334,409,690)
Vietnam Tennis Federation	Trade receivables	-	-
	Advances to supplier	500,000,000	1,000,000,000
Vietnam Cuisine Culture Association	Advances to supplier	1,130,776,000	480,776,000

7.2 Events subsequent to the end of the accounting period

There have been no significant events occurring after the end of the accounting period which would require adjustments or disclosures to be made in the interim combined financial statements.

NGUYEN THI HONG HANH	**LA HUE**	**NGUYEN QUOC KY**
Preparer	**Chief Accountant**	**Legal representative**
		Approved on 29 October 2026