

ITC TOURISM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

COMBINED FINANCIAL STATEMENTS

Q3/2026

Ha Noi, October 2026

ITC TOURISM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

12th Floor, Vinaconex Building, 34 Lang Ha,
Lang Ward, Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/09/2026

Form No. B 01 - DN

COMBINED STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
A. CURRENT ASSETS	100		2.191.355.616.769	2.004.162.797.870
I. Cash and cash equivalents	110	V.1	6.760.691.840	5.677.407.780
1. Cash	111		6.760.691.840	5.677.407.780
II. Short-term financial investments	120	V.2	38.894.620	38.909.020
1. Trading securities	121		266.061.423	266.061.423
2. Allowance for impairment of trading securities	122		(227.166.803)	(227.152.403)
III. Short-term receivables	130		101.379.979.382	88.380.863.245
1. Short-term trade receivables	131	V.3	1.853.476.111	2.026.003.881
2. Short-term advances to suppliers	132	V.4	24.725.590.878	11.505.335.717
3. Other short-term receivables	135	V.5	75.925.912.393	75.974.523.647
4. Allowance for impairment of short-term receivable:	136	V.6	(1.125.000.000)	(1.125.000.000)
IV. Inventories	140	V.7	1.909.900.087.872	1.737.766.608.038
1. Inventories	141		1.909.900.087.872	1.737.766.608.038
V. Other current assets	160		173.275.963.055	172.299.009.787
1. Short-term prepaid expenses	161	V.11	406.721	16.544.458
2. VAT deductible	162		164.716.352.881	163.723.261.876
3. Taxes and other amounts receivable from the State	163	V.15	8.559.203.453	8.559.203.453
B. NON-CURRENT ASSETS	200		4.099.905.009.006	3.428.814.388.306
I. Long-term receivables	210		600.168.396.115	1.221.935.059
1. Long-term advances to suppliers	212	V.4	600.000.000.000	-
2. Other long-term receivables	215	V.5	168.396.115	1.221.935.059
II. Fixed assets	220		27.178.702.433	27.816.714.998
1. Tangible fixed assets	221	V.8	27.178.702.433	27.816.714.998
- Cost	222		34.334.592.184	33.984.592.184
- Accumulated depreciation	223		(7.155.889.751)	(6.167.877.186)
2. Intangible fixed assets	227	V.9	-	-
- Cost	228		349.002.850	349.002.850
- Accumulated depreciation	229		(349.002.850)	(349.002.850)
III. Long-term work in progress	250	V.10	3.471.781.467.780	3.399.386.443.596
1. Construction in progress	252		3.471.781.467.780	3.399.386.443.596
IV. Other non-current assets	270		776.442.678	389.294.653
1. Long-term prepaid expenses	271	V.11	757.427.293	370.279.268
2. Deferred tax assets	272		19.015.385	19.015.385
TOTAL ASSETS	280		6.291.260.625.775	5.432.977.186.176

Form No. B 01 - DN

COMBINED STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

(Continued)

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
C. LIABILITIES	300		4.889.238.259.790	3.927.701.733.530
I. Current liabilities	310		2.914.145.984.453	2.498.512.466.370
1. Short-term trade payables	311	V.12	137.302.764.813	250.490.191.264
2. Short-term advances from customers	312	V.13	58.517.024.165	2.937.881.953
3. Dividends and profit payable	313	V.14	180.282.000	180.282.000
4. Short-term taxes and other amounts payable to the tax authorities	314	V.15	343.441.554	337.215.148
5. Payables to employees	315		254.746.995	533.076.832
6. Short-term accrued expenses	316	V.16	99.771.831.938	43.860.009.328
7. Other short-term payables	320	V.17	1.091.525.891.411	1.648.318.616.219
8. Short-term borrowings and finance lease liabilities	321	V.18	1.525.533.883.110	551.139.075.159
9. Bonus and welfare funds	323		716.118.467	716.118.467
II. Non-current liabilities	330		1.975.092.275.337	1.429.189.267.160
1. Long-term borrowings and finance lease liabilities	339	V.18	1.975.092.275.337	1.429.189.267.160
D. EQUITY	400		1.402.022.365.985	1.505.275.452.646
1. Issued capital of owners	411		2.100.000.000.000	2.100.000.000.000
- Ordinary shares with voting rights	411a		2.100.000.000.000	2.100.000.000.000
2. Share premium	412		6.327.375.763	6.327.375.763
3. Development investment fund	418		11.364.981.195	11.364.981.195
4. Other equity funds	419		4.842.625.777	4.842.625.777
5. Retained earnings	420		(720.512.616.750)	(617.259.530.089)
- Retained earnings carried forward from prior period	420a		(617.259.530.089)	(539.811.126.962)
- Retained earnings for the current period	420b		(103.253.086.661)	(77.448.403.127)
TOTAL LIABILITIES AND EQUITY	440		6.291.260.625.775	5.432.977.186.176

Prepared by

Pham Thi Thu Huong

Chief Accountant

Nguyen Thi Hien

Ha Noi, 19 October 2026

General Director



Vu Nguyen Vu

CÔNG TY CỔ
PHẦN ĐẦU TƯ
VÀ PHÁT TRIỂN
DU LỊCH ITC

Digitally signed by CÔNG TY CỔ PHẦN
ĐẦU TƯ VÀ PHÁT TRIỂN DU LỊCH ITC
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CN=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ
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ITC TOURISM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

12th Floor, Vinaconex Building, 34 Lang Ha,
Lang Ward, Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/09/2026

COMBINED STATEMENT OF PROFIT OR LOSS

Q3-2026

ITEMS	Code	Note	The third quarter of 2026	Year-to-date
1. Revenue from sale of goods and rendering of services	01	VI.1	-	3.158.373.876
2. Revenue deductions	02	VI.2	-	-
3. Net revenue from sale of goods and rendering of services	10	-	-	3.158.373.876
4. Cost of sales	11	VI.3	-	2.703.419.030
5. Gross profit from sale of goods and rendering of services	20	-	-	454.954.846
6. Gain/(loss) from sale and disposal of investment property	21	-	-	-
7. Finance income	22	VI.4	3.153.358	10.283.620
8. Finance costs	23	VI.5	29.120.642.008	88.491.290.137
Of which: Interest expense	24	-	-	-
9. Selling expenses	25	-	-	-
10. General and administrative expenses	26	VI.6	4.259.347.730	13.187.567.864
11. Operating profit {30=20+21+22-(23+25+26)}	30	-	(33.376.836.380)	(101.668.574.381)
12. Other income	31	VI.7	500	500
13. Other expenses	32	VI.8	155.306.000	1.584.512.780
14. Other profit	40	-	(155.305.500)	(1.584.512.280)
15. Total accounting profit before tax	50	-	(33.532.141.880)	(103.253.086.661)
16. Current corporate income tax expense	51	-	-	-
17. Deferred corporate income tax expense	52	-	-	-
18. Profit after corporate income tax	60	-	(33.532.141.880)	(103.253.086.661)
19. Basic earnings per share	70	-	(160)	(108)
20. Diluted earnings per share	71	-	(160)	(108)

Prepared by

Pham Thi Thu Huong

Pham Thi Thu Huong

Chief Accountant

Nguyen Thi Hien

Nguyen Thi Hien

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19 October 2026

General Director

Vu Nguyen Vu

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN DU LỊCH ITC
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COMBINED STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Profit before tax	01		(103.253.086.661)	(22.729.178.744)
2. Adjustments for				
- Depreciation of property, plant and equipment and investment property	02		17.662.040	8.354.907
- Provisions	03		14.400	(30.400)
- Gains/(losses) from investing and financing activities	05		(10.283.620)	-
3. Operating profit before changes in working capital	08		(103.245.693.841)	(22.720.854.237)
- Increase/(decrease) in receivables	09		(612.938.668.198)	21.323.220.876
- Increase/(decrease) in inventories	10		(172.133.479.834)	2.703.419.030
- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		(538.602.450.889)	557.891.547.640
- Increase/(decrease) in prepaid expenses	12		(371.010.288)	10.428.413.087
- Interest paid	14		(20.158.838.979)	(94.474.935.301)
Net cash flows from operating activities	20		(1.447.450.142.029)	475.150.811.095
II. Cash flows from investing activities				
Payments for acquisition and construction of				
1. property, plant and equipment and other long-term assets	21		(71.774.673.659)	(242.953.523.561)
2. Interest received, dividends and profit received	27		10.283.620	-
Net cash flows from investing activities	30		(71.764.390.039)	(242.953.523.561)
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		1.773.444.639.979	642.959.854.779
2. Repayment of borrowings (principal)	34		(253.146.823.851)	(562.749.930.447)
Net cash flows from financing activities	40		1.520.297.816.128	80.209.924.332
Net increase/(decrease) in cash and cash equivalents	50		1.083.284.060	312.407.211.866
Cash and cash equivalents at the beginning of the period	60		5.677.407.780	601.327.524
Cash and cash equivalents at the end of the period	70		6.760.691.840	313.008.539.390

Ha Noi, 19 October 2026

Prepared by

Chief Accountant

General Director



Pham Thi Thu Huong



Nguyen Thi Hien



Vu Nguyen Vu

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/09/2026

I. Background**1. Forms of Ownership**

ITC Tourism Investment and Development Joint Stock Company.

Business Registration Certificate No. 0102675516, registration for the 18th change, dated 26/05/2026, issued by the Department of Finance of Hanoi City.

Head office: 12th Floor, Vinaconex Building, 34 Lang Ha, Lang Ward, Hanoi City.

Charter capital: 2,100,000,000,000 VND.

Total shares: 210,000,000 shares.

2. Business field

The Company's business is Real Estate Business and Hospitality Services

3. Business activities

The Company's main business activities are: Real estate business, land use rights belonging to owners, users or tenants.

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Business structure**The list of subsidiaries****Unit Name****Address**

Branch of Vinaconex Tourism Investment and Development Joint Stock Company in Hai Phong

Executive Office of Cat Ba Amatina Project, Tourist Urban Area, Cat Hai Special Zone, Hai Phong City

Branch of Vinaconex Tourism Investment and Development Joint Stock Company - Holiday View Hotel

Executive Office of Cat Ba Amatina Project, Tourist Urban Area, Cat Hai Special Zone, Hai Phong City

6. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/09/2026, the number of employees is: 09 employees

As at 01/01/2026, the number of employees is: 08 employees

7. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

1. Accounting period

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system**1. Accounting System**

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2. Accounting System

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance Accounting applied to investor units.

The impact of changes in accounting policies under the guidance of Circular 99/2025/TT-BTC is applied non-retroactively. Circular 99/2025/TT-BTC has changes in the presentation of some items in the Financial Statements. The comparative data is reclassified to be consistent with the presentation of the current period.

3. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply**1. Exchange rates applied in accounting system**

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations. Historical exchange rates are determined using the specific identification method or the weighted average method.

For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.

Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and applies such

2. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

3. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

4. Accounting policies for inventories

Recognition of inventories

Inventories are stated at cost, which comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Where the net realizable value is lower than cost, inventories are stated at net realizable value.

Materials, equipment, spare parts and work in progress that are expected to be recovered or consumed after more than 12 months from the end of the reporting period or beyond the normal operating cycle are presented as non-current assets.

Inventory valuation method

The cost of inventories is determined using the weighted average method.

Inventory accounting method

The cost of inventories issued is determined on a transaction-by-transaction basis.

Allowance for inventory write-down

At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

Basis for allocation of raw materials and supplies

Raw materials and supplies consumed are allocated to cost objects based on actual usage, consumption norms, production output or other appropriate allocation bases, ensuring that raw material and supply costs are reasonably and consistently attributed to the cost of products and services.

5. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings	25 years
- Machine, equipment	7 years
- Transportation equipment	8 years
- Management equipment and tools	3 years
- Other fixed assets	3 years

6. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing accounting policies. Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the amount remaining. Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

7. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.

Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

8. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.

The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

9. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.

Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

10. Accounting policies for deferred revenue

Deferred revenue comprises amounts received in advance that relate to multiple accounting periods, including rental income received in advance and other advance receipts that do not yet qualify for recognition in profit or loss for the current period.

Deferred revenue is initially recognized at the amount received and is subsequently recognized as revenue over the relevant periods based on the passage of time or the extent to which the related performance obligations have been

Deferred revenue does not include advances received from customers for goods or services not yet provided, nor revenue that has been recognized but not yet collected.

11. Accounting policies for deferred income tax**Deferred tax assets**

Deferred tax assets are recognized for deductible temporary differences, tax losses and unused tax incentives carried forward to subsequent periods to the extent that it is probable that future taxable profits will be available against which such amounts can be utilized.

Deferred tax assets are measured using the corporate income tax rates expected to apply in the period when the assets are realized or the related liabilities are settled, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilized. Such reductions are reversed when sufficient evidence exists that future taxable profits will be available to

Deferred tax liabilities

Deferred tax liabilities are recognized for taxable temporary differences arising from differences between the carrying amounts of assets or liabilities and their respective tax bases, except in cases where recognition is not required under applicable accounting standards.

Deferred tax liabilities are measured using the corporate income tax rates expected to apply in the period when the temporary differences reverse, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax liabilities is reviewed at the end of each reporting period and adjusted to reflect changes in the related taxable temporary differences.

12. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.

Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates at the reporting date.

13. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.

The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.

The capitalization rate for general borrowings is determined in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs, based on the weighted average borrowing costs applicable to the borrowings outstanding during the period.

14. Accounting policies for equity

14.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

14.2. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.

Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

15. Accounting policies for revenue recognition and other income

15.1. Revenue from sale of goods and rendering of services

Accounting policies for revenue from sale of investment property

The company recognizes revenue from the sale of real estate when the following conditions are simultaneously met:

- The investment property has been completed and handed over to the buyer, and the significant risks and rewards associated with ownership have been transferred;
- The Company no longer retains managerial involvement or control over the property;
- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Where customers undertake their own interior finishing works, revenue is recognized when the Company completes and hands over the structural works to the customer.

For land lot sales (land subdivision), revenue is recognized when the land parcel has been handed over under an irrevocable contract, provided that:

- The risks and rewards associated with land use rights have been transferred to the buyer;
- The revenue can be measured reliably;
- The costs related to the transaction can be measured reliably;
- It is probable that the economic benefits will flow to the Company.

15.2. Finance income

Finance income includes:

Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;

Dividends and profit distributions arising after the investment date;
Gains from disposal or liquidation of financial investments;
Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
Other finance income.

Finance income is recognized in accordance with the following principles:

For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;

For foreign currency transactions, income is recognized on a net gain basis;

Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;

Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;

Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;

Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

16. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

17. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.

Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.

Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

18. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.

General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.

Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

19. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax**Current corporate income tax**

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

Deferred corporate income tax expense

Deferred corporate income tax expense arises from the recognition of deferred tax liabilities or the reversal of previously recognized deferred tax assets.

Deferred corporate income tax income arises from the recognition of deferred tax assets or the reversal of previously recognized deferred tax liabilities.

Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with applicable regulations.

20. Accounting policies and other principles**Related parties**

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

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V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents
Cash and cash equivalents held by the Company that are not restricted in use

	30/09/2026	01/01/2026
Cash on hand	5.104.086	5.104.086
Demand deposits	6.755.587.754	5.672.303.694
	6.760.691.840	5.677.407.780

2. Financial investments
2.1. Trading securities

	30/09/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
CTN	1.828.825	(1.798.825)	1.828.825	(1.798.825)
HPG	229.131	-	229.131	-
ITA	260.698.152	(224.266.152)	260.698.152	(224.266.152)
KDC	325.927	-	325.927	-
SDT	1.284.226	(1.101.826)	1.284.226	(1.087.426)
VTV	1.695.162	-	1.695.162	-
	266.061.423	(227.166.803)	266.061.423	(227.152.403)

3. Receivables

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Vinawaco Waterway Works Joint Stock Company	690.609.974	-	690.609.974	-
Hoa Binh Construction and Trading Joint Stock Company	571.746.402	-	571.746.402	-
Customers buying real estate projects	314.310.563	-	314.310.563	-
Other Customers	276.809.172	-	449.336.942	-
	1.853.476.111	-	2.026.003.881	-

4. Advances for suppliers

	30/09/2026	01/01/2026
Short-term		
Mikgroup Vietnam Joint Stock	16.787.042.408	-
Vietnam Trade Development	2.669.572.927	2.669.572.927
Vietnam Investment	-	2.125.500.000
TTA Partners Construction	1.719.299.700	1.719.299.700
Other Sellers	3.549.675.843	4.990.963.090
	24.725.590.878	11.505.335.717
Long-term		
Mikgroup Vietnam Group	600.000.000.000	-
	600.000.000.000	-

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5. Other receivables

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
5.1. Short-term				
Other parties				
Advance for the development of Cat Ba Amatina Project	73.915.790.447	-	73.921.342.969	-
Other Advances	22.000.000	-	22.000.000	-
British Consulting Joint Stock	1.125.000.000	(1.125.000.000)	1.125.000.000	(1.125.000.000)
Other short-term receivables	863.121.946	-	906.180.678	-
	75.925.912.393	(1.125.000.000)	75.974.523.647	(1.125.000.000)
5.3. Long-term				
Collateral deposits	168.396.115	-	1.221.935.059	-
	168.396.115	-	1.221.935.059	-

(1): Office rental deposit with Vietnam Import-Export and Construction Joint Stock Corporation

6. Bad debt

	30/09/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Anh Consulting Joint Stock Company	1.125.000.000	-	1.125.000.000	-
	1.125.000.000	-	1.125.000.000	-

7. Inventories

	30/09/2026		01/01/2026	
	Original value	Provision	Original value	Provision
Production and business work	1.909.900.087.872	-	1.737.766.608.038	-
	1.909.900.087.872	-	1.737.766.608.038	-

8. Tangible fixed assets

Appendix No. 01

10. Long-term assets in progress
10.1 Construction in progress

	30/09/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Cai Gia Cat Ba Urban Area Project	3.471.781.467.780	3.471.781.467.780	3.399.386.443.596	3.399.386.443.596
	3.471.781.467.780	3.471.781.467.780	3.399.386.443.596	3.399.386.443.596

Unfinished production and business costs of parts of Cai Gia and Cat Ba urban area projects

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12. Payables to suppliers

	30/09/2026	01/01/2026
Short-term		
Vietnam Import-Export and Construction Joint Stock Corporation	101.006.787.659	214.840.432.674
Vinaconex Construction Company Limited	15.654.610.700	14.218.984.783
Other	20.641.366.454	21.430.773.807
	137.302.764.813	250.490.191.264

13. Advances from customers

	30/09/2026	01/01/2026
Short-term		
Other parties		
Customers buying and selling houses and transferring land use rights of BT4 v	2.937.881.953	2.937.881.953
Customers buying and selling townhouses and A3 duplex villas	41.988.143.517	-
Customers buying B3 villas	13.590.998.695	-
	58.517.024.165	2.937.881.953

14. Dividends and profit payable

	30/09/2026	01/01/2026
	-	-
Pay dividends and profits	180.282.000	180.282.000
	180.282.000	180.282.000

15. Taxes and payables to the state budget

	30/09/2026	Already paid	Payables	01/01/2026
VAT payable	(1.648.805.862)	-	-	(1.648.805.862)
Corporate Income Tax	(6.907.497.591)	-	-	(6.907.497.591)
Personal Income Tax	339.216.932	100.481.466	106.707.872	332.990.526
Natural resource tax	647.076	-	-	647.076
Fees, charges and other amounts	677.546	-	-	677.546
	(8.215.761.899)	(136.533.356)	(130.306.950)	(8.221.988.305)

15.1. Payables

	30/09/2026	01/01/2026
Personal income tax	342.116.932	335.890.526
	343.441.554	337.215.148

15.2. Receivables

	30/09/2026	01/01/2026
VAT payable	1.648.805.862	1.648.805.862
Corporate Income Tax	6.907.497.591	6.907.497.591
Personal Income Tax	2.900.000	2.900.000
	8.559.203.453	8.559.203.453

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16. Accrued expenses
16.1. Short-term
Stakeholders

Interest expenses payable

East - Phu Quoc Co., Ltd.

Other parties
Interest expenses payable

Vietnam Import-Export and Construction Joint Stock Corporation

Vietnam Prosperity Joint Stock Commercial Bank

ACC Phu Cuong Co., Ltd.

Mai Linh Investment Joint Stock Company

Other accounts payable

30/09/2026

01/01/2026

-	181.890.410
-	181.890.410
-	-
99.771.831.938	42.062.458.716
815.852.783	1.258.055.681
85.087.157.391	40.804.403.035
8.105.410.947	-
602.739.725	-
5.160.671.092	1.615.660.202
99.771.831.938	43.860.009.328

17. Other payables
Short-term
Other parties

Excess assets pending settlement

Trade union funding; Social insurance, health, unemployment

Receive margins, short-term deposits

Remuneration payable to the Board of Directors

Remuneration payable to members, the Board of Directors, the
Supervisory Board

Vietnam Import-Export and Construction Joint Stock Corporation

Investment Cooperation Contract - Principal (i)

Investment Cooperation Contract - Cost of Use of Capital (i)

Late payment interest

Customers contribute capital to buy land in Areas B2, B3 of Cai Gia Urban
Area, Cat Ba

Customers pay a reservation to buy a house in the A3 Duplex/Adjacent Villas
of Cai Gia project, Cat Ba

An Gia Vietnam Trading and Construction Co., Ltd. - Payable for the deposit
of the real estate transfer project (ii)

Other short-term payables

30/09/2026

01/01/2026

25.831.388	18.278.544
-	-
2.974.852.000	2.549.020.000
2.974.852.000	2.549.020.000
367.598.353.586	899.265.916.828
220.246.918.122	570.577.877.518
136.982.666.609	277.139.726.027
10.368.768.855	51.548.313.283
57.112.225.546	60.051.472.186
18.046.943.250	39.229.128.675
644.298.013.998	644.298.013.998
1.469.671.643	2.906.785.988
-	-
1.091.525.891.411	1.648.318.616.219

(i) Payable to Vietnam Import-Export and Construction Joint Stock Corporation ("Vinaconex") related to the principal debt and capital expenses of the Investment Cooperation Contract No. 31/2021/HDHTDT-VCCG-VCR dated June 10, 2021 on the investment cooperation in subdivision CT02 and the infrastructure connecting subdivision CT02 of the Cai Gia Tourist Urban Area Project, Cat Ba.

02 parties have liquidated the contract since October 2023. Accordingly, the Company must pay this principal and capital expense within 120 days from July 1, 2025. These payables have been agreed by 02 parties to extend the payment time.

(ii) According to the Deposit Agreement dated July 1, 2025 between the Company (the "Transferor") and An Gia Vietnam Trading and Construction Co., Ltd. (the "Transferee"), the Company has received a deposit of VND 644,298,013,998, equivalent to 100% of the Fixed Transfer Price, in order to secure the obligation to transfer part of the Cai Gia Tourist Urban Area Project, Cat Ba with an area of 23,932.35 m² of commercial land and/or products on this land, after being approved by the competent state agency; accordingly, the Transferee will become the investor/legal owner of the project part or product.

The deposit is allocated according to each product of the transferred project part and will be cleared and converted into payment. The company is responsible for completing the legal procedures to be approved for the transfer of the entire transferred project part by December 31, 2026 at the latest, or other deadlines as agreed in writing by the parties.

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18. Loans and debts
18.1. Short-term borrowings

	30/09/2026	Increase	Decrease	01/01/2026
Short-term borrowings	1.067.640.235.410	998.594.807.953	24.200.000.000	93.245.427.457
Short-term loans from other organizations	-	-	-	-
ACC Phu Cuong Co., Ltd. (1)	493.700.000.000	493.700.000.000	-	-
Vietnam Import-Export and Construction Joint Stock Corporation (2)	73.940.235.410	4.894.807.953	-	69.045.427.457
Mai Linh Investment Joint	500.000.000.000	500.000.000.000	-	-
Short-term loans for	-	-	-	-
East - Phu Quoc Co., Ltd.	-	-	24.200.000.000	24.200.000.000
Current portion of long-term borrowings	457.893.647.700	228.946.823.849	228.946.823.851	457.893.647.702
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Head Office (3)	457.893.647.700	228.946.823.849	228.946.823.851	457.893.647.702
	1.525.533.883.110	1.227.541.631.802	253.146.823.851	551.139.075.159

(1) Including loans between ACC Phu Cuong Co., Ltd.; Mai Linh Investment Joint Stock Company and ITC Tourism Investment and Development Joint Stock Company (formerly known as Vinaconex Tourism Investment and Development Joint Stock Company). The purpose of the loan is to carry out the borrower's activities in accordance with the law and not affect the interests of the lender.

(2) Including loan contracts between Vietnam Import-Export and Construction Joint Stock Corporation and ITC Tourism Investment and Development Joint Stock Company (formerly known as Vinaconex Tourism Investment and Development Joint Stock Company). Loan purpose: Invest in the construction of Cai Gia - Cat Ba Tourist Urban Area Project and repay bank debts.

18.2. Long-term borrowings

	30/09/2026	Increase	Decrease	01/01/2026
Long-term borrowings	2.432.985.923.037	774.849.832.026	228.946.823.851	1.887.082.914.862
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Head Office (3)	2.432.985.923.037	774.849.832.026	228.946.823.851	1.887.082.914.862
Current portion of long-term borrowings				
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) - Head Office (3)	457.893.647.700	228.946.823.849	228.946.823.851	457.893.647.702
	1.975.092.275.337			1.429.189.267.160

(3) According to the credit agreement between Vietnam Prosperity Commercial Joint Stock Bank and ITC Tourism Investment and Development Joint Stock Company (formerly known as Vinaconex Tourism Investment and Development Joint Stock Company). Loan purpose: Investment in the construction of Cai Gia - Cat Ba Tourist Urban Area Project. The loan limit is 6,000,000,000,000 VND. The loan term is from the date of disbursement to the end of 31/12/2033. The loan collateral is the property rights attached to the land formed in the future of the Project, land use rights and Real Estate belonging to a part of the Cai Gia - Cat Ba project.

19. Owner's equity

Appendix No. 02

19.1. The details of the owner's equity

	30/09/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Imperia An Phu Co., Ltd.	24,16	507.431.550.000	24,16	507.431.550.000
Dong - Phu Quoc Co., Ltd.	24,50	514.500.000.000	24,50	514.500.000.000
Silver Field International Business Co., Ltd.	22,50	472.500.000.000	22,50	472.500.000.000
ANPHA HANOI REAL ESTATE EXCHANGE CO.,	23,06	484.301.060.000	23,06	484.301.060.000
Other Shareholders	5,77	121.267.390.000	5,77	121.267.390.000
	100,00	2.100.000.000.000	100,00	2.100.000.000.000

19.2. Stock

	30/09/2026	01/01/2026
Quantity of registered issuing stocks	210.000.000	210.000.000
Quantity of Authorized issuing stocks		
Common stocks	210.000.000	210.000.000
Quantity of Outstanding Stocks		
Common stocks	210.000.000	210.000.000
Par value of Stocks	10.000	10.000

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Revenue from sale of goods	-	-
Revenue from real estate business	-	3.158.373.876
	-	3.158.373.876

3. Cost of good sold

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Cost of real estate business	-	2.703.419.030
	-	2.703.419.030

4. Financial incomes

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Interest on deposits	10.283.620	26.999.870
	10.283.620	26.999.870

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5. Financial expenses

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Financing Costs	88.491.275.737	-
Reversal of provision for securities investment price reduction	14.400	(30.400)
	88.491.290.137	(30.400)

6. Selling and general administrative expenses

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Business management expenses		
Management Staff Expenses	2.216.027.726	8.100.159.527
Cost of tools and utensils	12.758.432	39.607.454
Depreciation expenses of fixed assets	17.662.040	8.354.907
Costs – Taxes, fees and charges	-	3.000.000
Cost of outsourced services	1.415.975.044	4.395.381.796
Expenses in other currencies	9.525.144.622	11.156.442.163
	-	-
	13.187.567.864	23.702.945.847

7. Other income

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Fines for breach of contract	-	498.794.729
Other revenues	500	-
	500	498.794.729

8. Other expense

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Penalties	166.594.214	-
Miscellaneous	-	7.012.742
Cost of repair and remedy of damage after storm No. 3	1.417.918.566	-
	1.584.512.780	7.012.742

9. Business and productions cost by items

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Labor costs	2.216.027.726	8.100.159.527
Fixed asset depreciation expense	17.662.040	8.354.907
Cost of outsourced services	1.415.975.044	4.395.381.796
Other expenses in cash	9.537.903.054	11.199.049.617
	13.187.567.864	23.702.945.847

10. Income Tax

10.1. Current corporate income tax expense

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Accounting profit before tax	(103.253.086.661)	(22.729.178.744)
Tax calculated at the current CIT rate	-	-
Non-deductible expenses	33.318.843	92.440.942
	-	-

11. Principal/impairment on stock

	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Net profit after tax	(103.253.086.661)	(22.729.178.744)
Profit allocated to common stock	(103.253.086.661)	(22.729.178.744)
Average common shares in circulation during the period	210.000.000	210.000.000
	(492)	(108)

The company does not have any potential common shares that have a diminishing effect on earnings on the shares.

VII. Other information

Unit: VND

2. Events after the reporting period

No material event occurring after the end of the annual accounting period is required to be adjusted or disclosed in these Financial Statements.

3. Information on related parties

3.1. List of related parties

Related parties	Relationship
IMPERIA AN PHU CO., LTD	Major shareholders
Dong - Phu Quoc Co., Ltd.	Major shareholders
Silver Field International Business Co., Ltd.	Major shareholders
ANPHA HANOI REAL ESTATE EXCHANGE CO., LTD	Major shareholders
Mr. Vu Nguyen Vu	Legal representative is the General Director of the Company, Member of the Board of Directors
Mr. Tran Van Chien	Chairman of the Board of Directors
Mr. Phan Thanh Hai	Member of the Board of Directors
Mrs. Hoang Thi Phuong Thao	Head of the Supervisory Board
Mrs. Hoang Thi Lan Anh	Member of the Supervisory Board
Mr. Phung Manh Toan	Member of the Supervisory Board
Mrs. Nguyen Thi Hien	Chief Accountant

ITC TOURISM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

12th Floor, Vinaconex Building, 34 Lang Ha,
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Q3/2026

3.2. During the period, the Company had major transactions with related parties as follows

Related parties/ Contents	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
P&P Investment and Construction Joint Stock Company		
Repayment of loan principal	24.200.000.000	-
Interest payable	592.739.726	-
Interest paid	774.630.136	-

3.3. Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.

3.4. Transactions with other related parties are as follows

Remuneration to members of Board of Management and Board of Directors	01/01/2026 to 30/09/2026	01/01/2025 to 30/09/2025
Income of the Board of Directors	315.000.000	983.175.000
Income of the Board of Directors	-	842.100.000
Income of the Supervisory Board	63.000.000	66.000.000

4. Segment statements

The Company does not prepare segment statements because of not satisfying 1 in 3 conditions about preparing segment statements upon business field or geographical area required in Circular No. 20/2006/TT-BTC dated on 26 March 2006 of Ministry of Finance guiding performance of accounting standards promulgated under Decision No. 12/2005/QĐ-BTC dated on 15 February 2005 of Ministry of Finance.

Prepared by



Pham Thi Thu Huong

Chief Accountant



Nguyen Thi Hien

Ha Noi, 19 October 2026

General Director



**CÔNG TY CỔ
PHẦN ĐẦU
TƯ VÀ PHÁT
TRIỂN DU
LỊCH ITC**

Digitally signed by CÔNG TY CỔ
PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN DU
LỊCH ITC
DN: C=VN, S=Thành phố Hà Nội,
CN=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ
PHÁT TRIỂN DU LỊCH ITC,
OID.0.9.2342.19200300.100.1.1=MST
0102675516
Reason: I am the author of this
document
Location: your signing location here
Date: 2026-10-20 15:18:02
Foxit Reader Version: 10.0.1

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for the period from 01/01/2026 to 30/09/2026

Appendix No. 01

8. Tangible fixed assets

Items	Buildings	Machinery, Equipment	Transportation and Transmission Equipment	Office equipment and furniture	Other fixed assets	Total
Original cost						
As at 01/01/2026	32.345.017.445	151.818.182	864.483.460	339.331.157	283.941.940	33.984.592.184
Purchase in the period	-	-	350.000.000	-	-	350.000.000
As at 30/09/2026	32.345.017.445	151.818.182	1.214.483.460	339.331.157	283.941.940	34.334.592.184
Accumulated depreciation						
As at 01/01/2026	4.528.302.447	151.818.182	864.483.460	339.331.157	283.941.940	6.167.877.186
Depreciation in period	970.350.525	-	17.662.040	-	-	988.012.565
As at 30/09/2026	5.498.652.972	151.818.182	882.145.500	339.331.157	283.941.940	7.155.889.751
Net carrying amount						
As at 01/01/2026	27.816.714.998	-	-	-	-	27.816.714.998
As at 30/09/2026	26.846.364.473	-	332.337.960	-	-	27.178.702.433

ITC TOURISM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

12th Floor, Vinaconex Building, 34 Lang Ha,
Lang Ward, Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/09/2026

Appendix No. 02

19. Owner's equity

Increase and decrease in owner's equity

	Issued capital of owners	Share premium	Development investment fund	Other equity funds	Retained earnings	Total
As at 01/01/2025	2.100.000.000.000	6.327.375.763	11.364.981.195	4.842.625.777	(539.811.095.733)	1.582.723.887.002
Increase in capital	-	-	-	-	-	-
Profit/(loss) in period	-	-	-	-	(22.729.178.744)	(22.729.178.744)
Other increase	-	-	-	-	-	-
Decrease in capital	-	-	-	-	-	-
Earnings distribution	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-
As at 30/09/2025	2.100.000.000.000	6.327.375.763	11.364.981.195	4.842.625.777	(562.540.274.477)	1.559.994.708.258
As at 01/01/2026	2.100.000.000.000	6.327.375.763	11.364.981.195	4.842.625.777	(617.259.530.089)	1.505.275.452.646
Increase in capital	-	-	-	-	-	-
Profit/(loss) in period	-	-	-	-	(103.253.086.661)	(103.253.086.661)
Other increase	-	-	-	-	-	-
Decrease in capital	-	-	-	-	-	-
Earnings distribution	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-
As at 30/09/2026	2.100.000.000.000	6.327.375.763	11.364.981.195	4.842.625.777	(720.512.616.750)	1.402.022.365.985