

No.:22/2026/CBTT/TTT

Tay Ninh, August 12, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

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

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

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

2. Information Disclosure:

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

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

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

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

- Cases requiring explanatory notes:

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

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

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

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

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

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

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

Attachments:

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

Organization representative

Legal Representative/ Authorized Person

for Information Disclosure

(Signature, full name, position, and official seal)

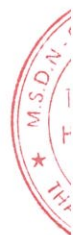


Phan Thanh Trung

Interim Consolidated Financial Statements

TAY NINH TOURIST - TRADING
JOINT STOCK COMPANY

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



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REPORT OF THE BOARD OF MANAGEMENT

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

THE COMPANY

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

The company is currently operating under Business Registration Certificate No. 3900244068 dated 5 February 2007, and its 15th amended license dated 14 August 2025, issued by the Department of Finance of Tay Ninh Province

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

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

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

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

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Consolidated Financial Statements is Mrs. Tran Thi Hien – General Director.

AUDITORS

The auditors of AASC Limited have taken the review of Interim Consolidated Financial Statements for the Company.

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

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

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

- ▶ Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

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

Other commitments

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

On behalf of the Board of Management



Tran Thi Hien
Legal Representative

Approved, 10 August 2026

No: 100826.006/BCTC.FIS2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying Interim Consolidated Financial Statements of Tay Ninh Tourist - Trading Joint Stock Company prepared on 10 August 2026, from page 05 to page 25, which comprise: Interim Consolidated Statement of financial position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of cash flows and Notes to the Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

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

Auditor's Responsibility

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

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

Auditor's conclusion

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



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

Hanoi, 10 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance	Beginning balance
			VND	(Restatement) VND
100	A. CURRENT ASSETS		520,167,201,945	492,240,708,739
110	I. Cash and cash equivalents	3	9,497,047,888	29,737,088,404
111	1. Cash		7,497,047,888	9,201,602,102
112	2. Cash equivalents		2,000,000,000	20,535,486,302
120	II. Short-term investment	4	464,177,430,138	416,472,263,999
123	1. Short-term held to maturity		464,177,430,138	416,472,263,999
130	III. Short-term receivables		35,445,384,261	37,952,859,105
131	1. Short-term trade receivables	5	34,220,144,522	36,643,647,131
132	2. Short-term advances to suppliers		118,242,850	486,300,000
135	3. Other short-term receivables	6	1,106,996,889	822,911,974
140	IV. Inventories		7,942,051,844	7,838,443,069
141	1. Inventories	7	7,942,051,844	7,838,443,069
160	V. Other current assets		3,105,287,814	240,054,162
161	1. Short-term deferred expenses	8	2,889,244,701	240,054,162
163	2. Tax and other receivables from the State	12	216,043,113	-
200	B. NON-CURRENT ASSETS		15,150,098,676	16,313,428,988
220	I. Fixed assets		13,490,390,917	13,701,762,929
221	1. Tangible fixed assets	9	13,490,390,917	13,701,762,929
222	- Cost		319,506,572,256	318,456,370,073
223	- Accumulated depreciation		(306,016,181,339)	(304,754,607,144)
227	2. Intangible fixed assets		-	-
228	- Cost		125,000,000	125,000,000
229	- Accumulated amortisation		(125,000,000)	(125,000,000)
240	II. Investment properties	10	876,464,432	1,018,593,799
241	- Cost		4,246,520,993	4,246,520,993
242	- Accumulated depreciation		(3,370,056,561)	(3,227,927,194)
250	III. Long-term assets in progress		-	340,907,683
252	1. Construction in-progress		-	340,907,683
270	IV. Other non-current assets		783,243,327	1,252,164,577
271	1. Long-term deferred expenses	8	783,243,327	1,252,164,577
280	TOTAL ASSETS		535,317,300,621	508,554,137,727

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	RESOURCES	Note	Ending balance	Beginning balance
			VND	(Restatement) VND
300	C. LIABILITIES		28,087,387,435	32,560,056,824
310	I. Current liabilities		27,862,387,435	32,335,056,824
311	1. Short-term trade payables	11	6,455,994,709	6,940,144,307
312	2. Short-term advances from customers		-	671,089,578
313	3. Payables of dividends and profits		158,270,000	158,270,000
314	4. Short-term taxes and other payables to the State budget	12	11,090,116,881	11,564,331,065
315	5. Payables to employees		2,114,087,732	9,026,320,519
316	6. Short-term accrued expenses		894,077,763	589,360,443
319	7. Short-term unearned revenue		1,063,237,382	180,409,095
320	8. Other short-term payables	13	6,000,098,972	3,118,627,821
323	9. Bonus and welfare funds		86,503,996	86,503,996
330	II. Long-term liabilities		225,000,000	225,000,000
338	1. Other long-term payables	13	225,000,000	225,000,000
400	D. EQUITY	14	507,229,913,186	475,994,080,903
411	1. Contributed capital		45,702,100,000	45,702,100,000
411a	- Ordinary shares with voting right		45,702,100,000	45,702,100,000
414	2. Other owner's equity		48,993,364,991	49,017,477,496
418	3. Investment and development fund		50,761,702,190	50,761,702,190
420	4. Retained earnings		180,256,491,841	156,689,354,579
420a	- Retained earnings accumulated to previous year		156,689,354,579	126,302,014,099
420b	- Undistributed profit of current period		23,567,137,262	30,387,340,480
429	5. Non-controlling interest		181,516,254,164	173,823,446,638
440	TOTAL RESOURCES		535,317,300,621	508,554,137,727


Le Thi Cam
Preparer


Tran Thi Phuong
Chief Accountant


Tran Thi Hien
Legal Representative

Approved, 10 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

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

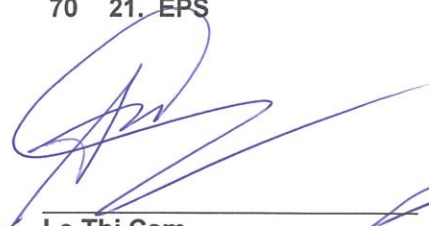
Code	ITEMS	Note	This period VND	Previous period VND
01	1. Gross revenue from goods sold and services rendered	16	96,443,460,968	95,783,263,112
02	2. Less deductions		1,282,445,160	1,036,863,835
10	3. Net revenue from goods sold and services rendered		95,161,015,808	94,746,399,277
11	4. Cost of goods sold and services rendered	17	63,128,574,711	64,707,324,370
20	5. Gross profit from goods sold and services rendered		32,032,441,097	30,039,074,907
22	7. Financial income	18	12,986,070,746	13,180,157,245
23	8. Financial expenses		-	-
24	In which: Borrowing costs		-	-
25	9. Selling expenses	19	2,105,011,629	889,270,775
26	10. General administrative expenses	20	6,212,725,578	5,714,907,635
30	11. Operating profit		36,700,774,636	36,615,053,742
31	12. Other income	21	3,601,032,697	3,453,893,450
32	13. Other expenses	22	1,168,938,679	1,111,525,411
40	14. Other profit		2,432,094,018	2,342,368,039
50	15. Accounting profit before tax		39,132,868,654	38,957,421,781
51	16. Current corporate income tax expense	23	7,872,923,866	7,837,414,600
52	17. Deferred corporate income tax expense		-	-
60	18. Net profit after tax		31,259,944,788	31,120,007,181
61	19. Profit after tax attributable to owners of the parent		23,567,137,262	22,280,554,336
62	20. Profit after tax attributable to non-controlling interest		7,692,807,526	8,839,452,845

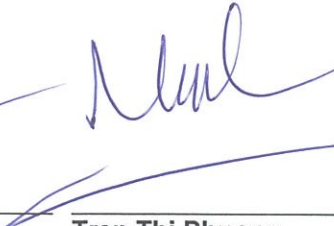
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4,875


Le Thi Cam
Preparer


Tran Thi Phuong
Chief Accountant


Tran Thi Hien
Legal Representative

Approved, 10 August 2026

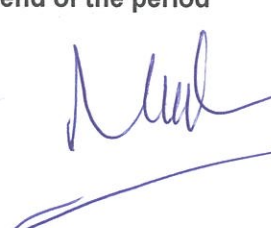
INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Cod	ITEMS	Note	This period VND	Previous period (Restatement) VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		39,132,868,654	38,957,421,781
	2. Adjustments for:			
02	Depreciation and amortization		1,379,591,057	1,407,711,240
05	(Gains) from investment activities		(12,978,321,440)	(13,175,766,340)
08	3. Profit from operating activities before changes in working capital		27,534,138,271	27,189,366,681
09	Decrease/(Increase) in receivables		2,273,912,135	(13,497,887,989)
10	(Increase)/Decrease in inventories		(103,608,775)	1,375,355,445
11	(Decrease)/Increase in payables (excluding interest payables/CIT payables)		(1,746,220,311)	6,323,427,813
12	(Increase) in prepaid expenses		(2,180,269,289)	(2,845,679,020)
15	Corporate income tax paid		(10,833,452,668)	(6,688,305,675)
17	Other payments on operating activities		-	(137,176,846)
20	Net cash inflow from operating activities		14,944,499,363	11,719,100,409
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase of fixed assets and other long-term assets		(457,695,180)	(355,670,976)
23	2. Loans granted, purchases of debt instruments of other entities		(67,524,000,000)	(121,385,000,000)
24	3. Collection of loans, proceeds from sales of debt instruments		31,640,000,000	112,595,000,000
27	4. Interest, dividends and profit received		1,157,155,301	3,397,009,615
30	Net cash outflow from investing activities		(35,184,539,879)	(5,748,661,361)
50	Net cash flows in the period		(20,240,040,516)	5,970,439,048
60	Cash and cash equivalents at beginning of the period		29,737,088,404	7,278,702,137
70	Cash and equivalents at end of the period	3	9,497,047,888	13,249,141,185


Le Thi Cam
 Preparer


Tran Thi Phuong
 Chief Accountant




Tran Thi Hien
 Legal Representative

Approved, 10 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1. GENERAL INFORMATION****Form of ownership**

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

The company is currently operating under Business Registration Certificate No. 3900244068 dated 5 February 2007, and its 15th amended license dated 14 August 2025, issued by the Department of Finance of Tay Ninh Province.

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

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

The total number of employees of the company as at 30 June 2026 was 89 people (as at 01 January 2026 was 89 people).

Business Activities

The Company operates in the fields of commercial trading and service provision.

Company structure

The company has 01 subsidiary whose Financial Statements are consolidated as of 30 June 2026 as follows:

Company	Address	Proportion of interests and voting rights	Main business activities
Tay Ninh Cable Car Tour Company	Ba Den Mountain, Ninh Phu Quarter, Binh Minh Ward, Tay Ninh Province	51.00%	Travel transportation service

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 Accounting period and accounting currency**

Annual accounting period commences from 1 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND) and the Interim Consolidated Financial Statements are prepared in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies*Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 28 of the Consolidated Financial Statements.

2.4 Basis for the preparation of Interim Consolidated Financial Statements

Interim Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiary under its control for the period from 01/01/2026 to 30/06/2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiary and the Company. If necessary, adjustments are made to the Financial Statements of subsidiary to ensure the consistency of application of accounting policies among the Company and its subsidiary.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from the Interim Consolidated Financial Statements.

Non - controlling interests represents the portion of profit or loss and net assets not held by the Company.

2.5 Accounting estimates

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

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

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

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

2.6 Cash and cash equivalents

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

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

2.7 Financial investments

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

Provision for devaluation of investments is made at the end of the period based on the recovery capacity in accordance with statutory regulations.

2.8 Receivables

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

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

2.9 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

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

Inventory is recorded by the perpetual method.

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

2.10 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount. The historical cost includes all directly attributable costs incurred to bring the fixed assets into a condition ready for use.

Subsequent measurement after initial recognition

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

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

Tay Ninh Tourist - Trading Joint Stock Company

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

▶ Buildings, structures	05 – 50 years
▶ Machinery, equipment	04 – 10 years
▶ Vehicles, Transportation equipment	06 – 10 years
▶ Office equipment and furniture	03 – 09 years
▶ Other tangible fixed assets	04 – 09 years
▶ Accounting, Ticket sales software	03 years

2.11 Investment properties

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

▶ Buildings, structures	15 years
-------------------------	----------

2.12 Operating lease

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

2.13 Deferred expenses

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

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

Types of deferred expenses include:

- ▶ Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Consolidated Statement of Income on a straight-line basis according to the lease term of the contract.
- ▶ Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 06 months to 36 months;
- ▶ Other deferred expenses and Repair costs are recorded at their historical costs and allocated on the straight-line basis from 05 months to 36 months.

2.14 Payables

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

2.15 Accrued expenses

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

2.16 Unearned revenues

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

2.17 Owner's equity

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

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

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

2.18 Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

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

Revenue from rendering of services

- ▶ The percentage of completion of the transaction at the Balance sheet date can be measured reliably;

Financial income

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

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

2.19 Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include: trade discounts arising in the same period of consumption of products, goods and services that are adjusted to reduce the revenue of the period in which they arise.

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

2.20 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

2.21 Selling expenses, General and administration expenses

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

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

2.22 Corporate income tax*Current corporate income tax expenses*

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

Current corporate income tax rate

The accounting ended as at 30 June 2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.23 Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period

2.24 Related Parties

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

- ▶ Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- ▶ Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- ▶ Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.25 Segment information

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

Tay Ninh Tourist - Trading Joint Stock Company

3. Cash and cash equivalents

	Ending balance	Beginning balance (Restatement)
	VND	VND
Cash on hand	634,477,355	864,124,201
Cash in bank	6,862,570,533	8,337,477,901
- Joint Stock Commercial Bank for Investment and Development of Vietnam	3,712,322,820	18,651,386
- Vietnam Joint Stock Commercial Bank for Industry and Trade	2,962,620,546	5,397,213,610
- Other banks	187,627,167	2,921,612,905
Cash equivalents (*)	2,000,000,000	20,535,486,302
	9,497,047,888	29,737,088,404

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

	Currency	Term	Interest rate %/year	Amount VND
Cash equivalents				
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	1 month	4.75%	2,000,000,000
				2,000,000,000

4. Held-to-maturity investments

	Ending balance	Beginning balance (Restatement)
	VND	VND
Time deposits (i)	66,524,000,000	30,640,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	28,065,000,000	10,000,000,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade	21,500,000,000	9,000,000,000
- Ho Chi Minh City Development Joint Stock Commercial Bank	11,959,000,000	11,640,000,000
- Other banks	5,000,000,000	-
Lending (ii)	380,000,000,000	380,000,000,000
- Tan Tao Long Beach JSC	45,000,000,000	45,000,000,000
- Lac Hong Tourist Trading JSC	26,000,000,000	26,000,000,000
- Ba Na Golf JSC	215,000,000,000	215,000,000,000
- Han River Sun Co., Ltd.	94,000,000,000	94,000,000,000
Accrued interest receivable on loans and bank deposits	17,653,430,138	5,832,263,999
	464,177,430,138	416,472,263,999

(i) 6-month term deposits with interest rates ranging from 6.7% to 8.3%.

(ii) Loans with interest rates specified in each loan agreement. The loan terms range from 5 months to 12 months and are provided to serve the borrowers' business operations. The loans are unsecured.

Tay Ninh Tourist - Trading Joint Stock Company

5. Short-term trade receivables

	Ending balance VND	Beginning balance VND
Tay Ninh Sun JSC	30,270,998,559	32,088,415,600
Others	3,949,145,963	4,555,231,531
	34,220,144,522	36,643,647,131

6. Other short-term receivables

	Ending balance VND	Beginning balance (Restatement) VND
Payment on behalf	979,480,000	738,810,000
Others	127,516,889	84,101,974
	1,106,996,889	822,911,974

7. Inventories

	Ending balance VND	Beginning balance VND
Raw material	3,957,891,191	4,204,867,223
Tools, supplies	3,601,137,524	3,493,801,496
Goods	383,023,129	139,774,350
	7,942,051,844	7,838,443,069

8. Deferred expenses

	Ending balance VND	Beginning balance VND
a) Short-term		
Land and asset rental costs.	2,576,295,582	-
Repairs costs for fixed assets	107,310,339	189,547,378
Tool and supply expenses	61,857,954	12,080,000
Others	143,780,826	38,426,784
	2,889,244,701	240,054,162
b) Long-term		
Repairs costs for fixed assets	124,000,000	612,197,796
Others	659,243,327	639,966,781
	783,243,327	1,252,164,577

9. Tangible fixed assets

	Buildings	Machinery and equipment	Vehicles equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
As at 01/01/2026	77,113,068,853	209,762,679,605	15,262,030,936	14,128,915,837	2,189,674,842	318,456,370,073
Purchase	-	251,599,320	-	-	-	251,599,320
Completed construction investment	88,137,403	710,465,460	-	-	-	798,602,863
As at 30/06/2026	77,201,206,256	210,724,744,385	15,262,030,936	14,128,915,837	2,189,674,842	319,506,572,256
Accumulated depreciation						
As at 01/01/2026	66,839,321,114	209,443,333,255	12,756,398,620	13,528,959,520	2,186,594,635	304,754,607,144
Depreciation	744,078,950	111,809,763	253,660,677	127,912,300	-	1,237,461,690
Other decrease	-	12,682,382	9,376,652	-	2,053,471	24,112,505
As at 30/06/2026	67,583,400,064	209,567,825,400	13,019,435,949	13,656,871,820	2,188,648,106	306,016,181,339
Net carrying amount						
As at 01/01/2026	10,273,747,739	319,346,350	2,505,632,316	599,956,317	3,080,207	13,701,762,929
As at 30/06/2026	9,617,806,192	1,156,918,985	2,242,594,987	472,044,017	1,026,736	13,490,390,917

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 294,461,859,941.
- Fixed assets of the Company are acquired from the collection of admission fees for the Ba Den Mountain historical and scenic site. As of 30 June 2026 the original cost and accumulated depreciation of these assets were VND 396,731,998 and VND 319,144,204, respectively. The net book value of these assets as of 30 June 2026 was VND 77,587,794 and is recorded under Code 414 – "Funds that form Fixed Assets" in the Interim Consolidated Statement of Financial Position.

10. Investment properties

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

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

11. Short-term trade payables

	Ending balance	Beginning balance
	VND	VND
Suntory Pepsico Vietnam Beverage Co., Ltd	3,959,578,307	2,803,141,990
Phuong Nam Supply Co., Ltd	857,530,827	198,826,682
Others	1,638,885,575	3,938,175,635
	6,455,994,709	6,940,144,307

12. Taxes and other payables to the State budget

	Beginning balance		Movement		Ending balance	
	Receivables	Payables	Actual payment	Payables	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT	-	325,019,237	4,133,972,498	4,558,912,168	-	749,958,907
Corporate income tax	-	10,832,003,039	10,833,452,668	7,872,923,866	-	7,871,474,237
Personal income tax	-	19,469,539	395,789,225	160,276,573	216,043,113	-
Land tax and land rental	-	-	1,934,731,634	3,938,452,830	-	2,003,721,196
Other payables	-	387,839,250	362,435,861	439,559,152	-	464,962,541
	-	11,564,331,065	17,660,381,886	16,970,124,589	216,043,113	11,090,116,881

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

13. Other payables

	Ending balance	Beginning balance
	VND	(Restatement) VND
a) Short-term		
Collection and payment for Ba Den Mountain National Tourist Area Management Board fees (*)	4,899,685,687	2,968,230,536
Others	1,100,413,285	150,397,285
	6,000,098,972	3,118,627,821
b) Long-term		
Security Deposit for Office Rental	225,000,000	225,000,000
	225,000,000	225,000,000

(*) According to Contract No. 269/HĐ-BQL dated 12 December 2025 on collection and payment on behalf of entrance fees to the Ba Den Mountain historical and scenic site, entered into between the Management Board of Ba Den National Tourist Area and the Company.

14. Owner's equity

a. Changes in owner's equity

	Contributed charter capital	Other equity contributions	Development	Retained	Non-controlling	Total
	VND	(Restatement)	Investment Fund	earnings	interest earnings	VND
As at 01/01/2025	45,702,100,000	48,915,600,000	50,761,702,190	135,442,434,098	164,463,494,183	445,285,330,471
Profit in the previous year	-	-	-	22,280,554,336	8,839,452,845	31,120,007,181
As at 30/06/2025	45,702,100,000	48,915,600,000	50,761,702,190	157,722,988,434	173,302,947,028	476,405,337,652
As at 01/01/2026	45,702,100,000	49,017,477,496	50,761,702,190	156,689,354,579	173,823,446,638	475,994,080,903
Profit in the current year	-	-	-	23,567,137,262	7,692,807,526	31,259,944,788
Other decreases	-	(24,112,505)	-	-	-	(24,112,505)
As at 30/06/2026	45,702,100,000	48,993,364,991	50,761,702,190	180,256,491,841	181,516,254,164	507,229,913,186

Tay Ninh Tourist - Trading Joint Stock Company

b. Details of the owner's capital contribution

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

c. Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- At the beginning of the year	45,702,100,000	45,702,100,000
- At the end of the year	45,702,100,000	45,702,100,000
Dividends at the Parent Company and Subsidiaries Distributed to Non-Controlling Shareholders:		
- Dividend payable at the beginning of the year	158,270,000	148,903,000
- Dividend payable at the end of the period	158,270,000	148,903,000

d. Share

	30/06/2026	01/01/2026
	Shares	Shares
Quantity of Authorized issuing shares	4,570,210	4,570,210
Quantity of issued shares	4,570,210	4,570,210
- Common shares	4,570,210	4,570,210
Quantity of outstanding shares in circulation	4,570,210	4,570,210
- Common shares	4,570,210	4,570,210

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

15. Operating lease commitment

The Company has entered into land lease agreements with the People's Committee of Tay Ninh Province as follows:

At the Parent Company:

- ▶ The Company entered into one (1) land lease agreement with the People's Committee of Tay Ninh Province for land located on Cach Mang Thang Tam Street, Ninh Phuoc Quarter, Ninh Thanh Ward, Tay Ninh Province to serve business operations, with a lease term of 50 years starting from 2006. Under this agreement, the Company is required to pay annual land rent until the contract expiry date in accordance with the prevailing regulations of the State.
- ▶ In addition, the Company entered into asset lease agreement with Tay Ninh Sun Joint Stock Company to lease infrastructure works and existing facilities of the parking lot at the Ba Den Mountain National Tourist Area to serve business operations, with the lease term ending on 31 December 2026.

Tay Ninh Tourist - Trading Joint Stock Company

At Tay Ninh Ba Mountain Cable Car Joint Stock Company (Subsidiary):

- ▶ Land lease agreement No. 01/05.HD-TD dated 8 May 2009 and Land Lease Agreement Annex No. 28/05/PK HD-TD dated 23 September 2014 in Phan Commune, Duong Minh Chau District, Tay Ninh Province to serve business operations, with a lease term of 50 years starting from 2009.
- ▶ Land lease Amended and Land Lease Agreement Annex for land located in Phan Commune, Duong Minh Chau District, Tay Ninh Province and in Thanh Tan Commune, Tay Ninh Province to serve business operations, with a lease term of 50 years starting from 2007.

Under these agreements, the Company is required to pay land rent until the contract expiry date in accordance with the prevailing regulations of the State.

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

	This period VND	Previous period VND
Revenue	96,443,460,968	95,783,263,112
Sales of merchandises	29,435,208,701	24,454,927,540
Revenue from transportation services including cable cars, slides, and electric vehicles	32,958,804,314	27,437,390,523
Revenue from parking services for various vehicles	22,329,575,434	32,777,205,816
Revenue of cleaning and landscaping services	7,984,840,740	7,675,381,483
Others	3,735,031,779	3,438,357,750
Deductible items	1,282,445,160	1,036,863,835
Commercial discount	1,282,445,160	1,036,863,835
Net revenues	95,161,015,808	94,746,399,277
In which, revenue from related parties (Note 27)	3,227,222	39,927,955,245

17. Cost of goods sold

	This period VND	Previous period VND
Cost of goods sold	25,030,143,447	20,735,798,147
Cost of transportation services including cable cars, slides, and electric vehicles	15,731,262,232	11,831,094,402
Cost of parking services for various vehicles	15,811,740,170	25,761,534,408
Cost of cleaning and landscaping services	5,741,354,652	5,155,608,726
Others	814,074,210	1,223,288,687
	63,128,574,711	64,707,324,370
In which, cost with related parties (Note 27)	549,360,000	1,590,909,091

Tay Ninh Tourist - Trading Joint Stock Company**18. Financial Income**

	This period VND	Previous period VND
Interest on savings	12,986,070,746	13,180,157,245
	12,986,070,746	13,180,157,245

19. Selling expense

	This period VND	Previous period VND
Employee expenses	797,976,104	644,374,071
Depreciation expenses	104,154,104	104,154,104
External services	1,202,881,421	140,742,600
	2,105,011,629	889,270,775

20. Administrative expenses

	This period VND	Previous period VND
Employee expenses	5,062,740,183	4,544,814,621
Depreciation expenses	196,385,167	181,335,720
External services	710,760,925	768,988,324
Others by cash	242,839,303	219,768,970
	6,212,725,578	5,714,907,635

21. Other income

	This period VND	Previous period VND
Sales and product display support from suppliers	3,572,047,200	3,354,037,100
Others	28,985,497	99,856,350
	3,601,032,697	3,453,893,450

22. Other expenses

	This period VND	Previous period VND
Product display support expenses	1,168,216,000	1,111,055,000
Others	722,679	470,411
	1,168,938,679	1,111,525,411

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23. Current corporate income tax expenses

	This period VND	Previous period VND
Current corporate income tax expense at the parent company	3,913,959,120	3,293,954,479
Current corporate income tax expense at the subsidiaries	3,958,964,746	4,543,460,121
Current corporate income tax	7,872,923,866	7,837,414,600
Adjustment		
Opening CIT payable	10,832,003,039	6,687,032,675
CIT paid in the period	(10,833,452,668)	(6,688,305,675)
Corporate income tax payable at the period-end	7,871,474,237	7,836,141,600

24. Basic earnings per share

	This period	Previous period
Net profit after tax (VND)	23,567,137,262	22,280,554,336
Profit distributed to common shares (VND)	23,567,137,262	22,280,554,336
Average number of outstanding common shares in circulation in the period	4,570,210	4,570,210
Basic earnings per share (VND/share)	5,157	4,875

The Company has not planned to allocate the Bonus and Welfare Fund and the Executive Bonus Fund from the Profit after Tax as of the date of preparation of the Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share. Therefore, diluted earnings per share equals basic earnings per share.

25. Business and productions cost by items

	This period VND	Previous period VND
Raw materials, tools and supplies	8,247,004,744	12,544,811,672
Labour expenses	25,200,771,955	23,546,208,756
Depreciation expenses	1,379,591,057	1,407,711,240
External services	8,772,018,049	10,546,906,080
Others	2,816,782,666	2,530,066,885
	46,416,168,471	50,575,704,633

26. Subsequent events after the reporting period

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

Tay Ninh Tourist - Trading Joint Stock Company**27. Transaction and balances with related parties**

During the period, the Company has the transactions with related parties as follows:

		<u>This period</u> VND	<u>Previous period</u> VND
Sales of goods and rendering of services		3,227,222	39,927,955,245
Tay Ninh Sun JSC	The company has the same key management members until 06/2025	-	39,927,955,245
Binh An 247 Real Estate Co., Ltd.	The company has the same key management members	3,227,222	-
Purchasing goods and services		549,360,000	2,428,217,343
Tay Ninh Sun JSC	The company has the same key management members until 06/2025	-	2,428,217,343
Binh An 247 Real Estate Co., Ltd.	The company has the same key management members	549,360,000	-

Incomes of the Board of Management, the Board of Directors, and the Supervisory Board for the period is are follows:

	<u>Relationship</u>	<u>This period</u> VND	<u>Previous period</u> VND
Mr. Nguyen Thanh Dong	Chairman of the Board of Directors (Appointed on 15/06/2025)	268,272,000	44,712,000
Mrs. Nguyen Lam Nhi Thuy	Chairman of the Board of Directors (Resigned on 15/06/2025)	-	223,560,000
Mr. Trinh Van Ha	Vice Chairman of the Board of Directors	36,000,000	36,000,000
Mrs. Tran Thi Hien	Member of the Board of Directors/General Director	306,000,000	288,000,000
Mr. Vo Tran Chi Thinh	Member of the Board of Directors	30,000,000	30,000,000
Mr. Nguyen Huy Cuong	Member of the Board of Directors	30,000,000	30,000,000
Mr. Phan Thanh Trung	Secretary of the Board of Directors	24,000,000	24,000,000
Mr. Nguyen Van Quang	Head of the Supervisory Board	165,600,000	165,600,000
Mr. Bui Minh Nam	Supervisory Board Member	24,000,000	24,000,000
Mrs. Bui Thi Lau	Supervisory Board Member	24,000,000	24,000,000
		907,872,000	889,872,000

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the period with the Company.

28. Comparative figures

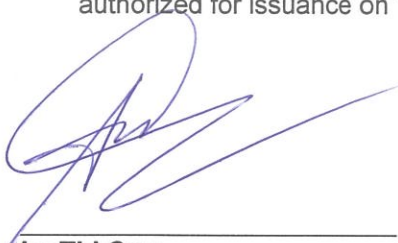
The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the consolidated financial position, consolidated operating results and consolidated cash flow of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

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

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are presented in Appendix No.01.

29. Approval of the Interim Consolidated Financial Statements

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


Le Thi Cam
Preparer


Tran Thi Phuong
Chief Accountant


Tran Thi Hien
Legal Representative



Approved, 10 August 2026

Tay Ninh Tourist - Trading Joint Stock Company

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Consolidated Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			
Code	Items	Value	Code	Items	Value	Change
STATEMENT OF FINANCIAL POSITION			STATEMENT OF FINANCIAL POSITION			
110	I. Cash and cash equivalents	20,520,000,000	110	I. Cash and cash equivalents	20,535,486,302	
112	2. Cash equivalents	20,520,000,000	112	2. Cash equivalents	20,535,486,302	Restatement
120	II. Short-term investment	30,640,000,000	120	II. Short-term investment	416,472,263,999	
123	1. Short-term held to maturity	30,640,000,000	123	1. Short-term held-to-maturity investments	416,472,263,999	Restatement, rename
130	III. Short-term receivables	386,670,662,275	130	III. Short-term receivables	822,911,974	
	3. Short-term loan receivables	380,000,000,000				Restatement
136	4. Other short-term receivables	6,670,662,275	135	3. Other short-term receivables	822,911,974	Restatement code change
160	V. Other current assets	240,054,162	160	V. Other current assets	240,054,162	
151	1. Short-term prepaid expenses	240,054,162	161	1. Short-term deferred expenses	240,054,162	Rename, code change
200	B. NON-CURRENT ASSETS	2,611,666,059	200	B. NON-CURRENT ASSETS	2,611,666,059	
240	II. Investment properties	1,018,593,799	240	II. Investment properties	1,018,593,799	
231	- Cost	4,246,520,993	241	- Cost	4,246,520,993	Code change
232	- Accumulated depreciation	(3,227,927,194)	242	- Accumulated depreciation	(3,227,927,194)	Code change
250	III. Long-term assets in progress	340,907,683	250	III. Long-term assets in progress	340,907,683	
242	1. Construction in-progress	340,907,683	252	1. Construction in-progress	340,907,683	Code change
270	V. Other non-current assets	1,252,164,577	270	V. Other non-current assets	1,252,164,577	
261	1. Long-term prepaid expenses	1,252,164,577	271	1. Short-term deferred expenses	1,252,164,577	Rename, code change

Tay Ninh Tourist - Trading Joint Stock Company

Figures according to the Consolidated Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			
Code	Items	Value	Code	Items	Value	Change
STATEMENT OF FINANCIAL POSITION (Continued)			STATEMENT OF FINANCIAL POSITION (Continued)			
300	C. LIABILITIES	24,948,822,939	300	C. LIABILITIES	24,948,822,939	
310	I. Current liabilities	24,723,822,939	310	I. Current liabilities	24,723,822,939	
			313	3 Dividend and profit payables	158,270,000	Restatement, additional items
313	3 Tax payables and statutory obligations	11,564,331,065	314	4 Short-term tax payables and statutory obligations	11,564,331,065	Rename, code change
314	4 Payables to employees	9,026,320,519	315	5 Payables to employees	9,026,320,519	Code change
315	5 Short-term accrued expenses	589,360,443	316	6 Short-term accrued expenses	589,360,443	Code change
318	6 Short-term unearned revenue	180,409,095	319	7 Short-term unearned revenue	180,409,095	Code change
319	7 Other short-term payables	3,276,897,821	320	8 Other short-term payables	3,118,627,821	Restatement, code change
322	8 Bonus and welfare funds	86,503,996	323	9 Bonus and welfare funds	86,503,996	Code change
330	II. Long-term liabilities	225,000,000	330	II. Long-term liabilities	225,000,000	
337	1 Other long-term payables	225,000,000	338	1 Other long-term payables	225,000,000	Code change
400	D. EQUITY	205,706,832,075	400	D. EQUITY	205,706,832,075	
414	2 Other owner's equity	48,915,600,000	414	2 Other owner's equity	49,017,477,496	Restatement
421	4 Retained earnings	156,689,354,579	420	4 Retained earnings	156,689,354,579	
421a	- Retained earnings accumulated to previous year	126,302,014,099	420a	- Retained earnings accumulated to previous year	126,302,014,099	Code change
421b	- Undistributed profit of the current period	30,387,340,480	420b	- Undistributed profit of the current period	30,387,340,480	Code change
430	II. Non-business funds and	101,877,496				
431	1 Non-business funds	177,197				
432	2 Funds that form fixed assets	101,700,299				

Figures according to the Interim Consolidated Financial
Statements for the period from 01 January 2025 to 30 June 2025

Figures adjusted in accordance with
Circular No. 99/2025/TT-BTC dated 27 October 2025

Code	Items	Value	Code	Items	Value	Change
STATEMENT OF INCOME			STATEMENT OF INCOME			
21	6. Financial income	13,180,157,245	22	5. Financial income	13,180,157,245	Code change
STATEMENT OF CASH FLOWS			STATEMENT OF CASH FLOWS			
05	(Gains) / losses from investment activities	(13,180,157,245)	05	(Gains) / losses from investment and financial activities	(13,175,766,340)	Restatement, rename
12	Decrease/(Increase) in prepaid expenses	(2,845,679,020)	12	(Increase) in deferred expenses	(2,845,679,020)	Rename
27	4. Interest, dividends and profit received	3,401,400,520	27	4. Interest, dividends and profit received	3,397,009,615	Restatement

No.: 160 /DLTM

Tay Ninh, August 12th, 2026

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

To:

- Hanoi Stock Exchange.

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

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

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

Key Financial Indicators:

No	Indicator	6M.2026	6M.2025	Increase (+)/ Decrease (-)	% Changes
1	Total revenue	111,748,119,251	111,380,449,972	367,669,279	0.33
2	Total expenses	72,615,250,597	72,423,028,191	192,222,406	0.27
3	Profit before tax	39,132,868,654	38,957,421,781	175,446,873	0.45
4	Profit after tax	31,259,944,788	31,120,007,181	139,937,607	0.45

As shown in the above summary table, consolidated profit after tax for the first 6 months of 2025 is: 31,259,944,788 VND, an increase of 0.45% compared to consolidated profit after tax for the first 6 months of 2025, equivalent to: 139,937,607 VND, due to: total consolidated revenue for the first 6 months of 2026 increased by 0.33% compared to consolidated revenue for the first 6 months of 2025, equivalent to 367,669,279 VND.

This is the report explaining the main reasons leading to the increase in consolidated profit after tax for the first 6 months of 2026 compared to the consolidated profit after tax for the first 6 months of 2025.

Sincerely,

Recipients:

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

GENERAL DIRECTOR

Tran Thi Hien