Form No. 01-A

BEN THANH TOURIST SERVICE CORPORATION

No:...149.../DLBT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, Oct 28, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: The Stock Exchange of Hanoi

Pursuant to the provisions of Circular No.96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Ben Thanh Tourist Service Joint Stock Company discloses information on the Financial Statements (Financial Statements) for the Third quarter of 2025 to The Stock Exchange of Hanoi as follows:

1. Organization name: Ben Thanh Tourist Service Joint Stock Company

- Stock symbol: BTV
- Address: 70 Ly Tu Trong, Ben Thanh Ward, Ho Chi Minh City
- Telephone: (028) 35202020
- Email: benthanh@benthanhtourist.com
- Website: https://benthanhtourist.com/

2. Content of information disclosure:

- Financial Statements for the Third quarter of 2026

☐ Separate Financial Statements (Listed organization without Company's subsidiaries and superior accounting unit with affiliated units);

☒ Consolidated Financial Statements (Listed organization with Company's subsidiaries);

☐ Summary Financial Statements (Listed organization with accounting units directly under the accounting apparatus).

- Cases where explanations of reasons are required:

+ The auditing organization issues an opinion that is not an unqualified opinion on the Financial Statements (for audited Financial Statements in 2026):

☐ Yes ☒ No

Explanation document in case of ticking yes:

☐ Yes ☒ No

+ Profit after tax in the reporting period has a difference before and after auditing of 5% or more, changing from loss to profit or vice versa (for audited Financial Statements in 2026):

☐ Yes ☒ No

Explanation document in case of ticking yes:

☐ Yes ☒ No

+ Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year:

☐ Yes ☒ No

Explanation document in case of ticking yes:

☐ Yes ☒ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa:

☐ Yes ☒ No

Explanation document in case of ticking yes:

☐ Yes ☒ No

This information was published on the company's electronic information page on Oct 28, 2026 at the link: https://benthanhtourist.com/quan-he-co-dong

Attached documents:
- Financial Statements Quarter 3/2026

Organization Representative
Legal representative
(Signature, full name, position, and seal)

GENERAL DIRECTOR
M.S.D.N: 0301171827 C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH
THÀNH PHỐ HỒ CHÍ MINH

NGUYỄN NGỌC HOÀI NGUYÊN

Digitally signed by CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH
DN: C=VN, L=TPHCM, CN=CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH, OID.0.9.2342.19200300.100.1.1=MST:0301171827, E=PTPTRONG@GMAIL.COM
Date: 2026.10.28 17:19:21+07'00'

BENTHANH TOURISM SERVICE JOINT STOCK COMPANY
70 Ly Tu Trong, Ben Thanh Ward, Ho Chi Minh City
Tax code: 0301171827
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Ben Thanh Tourist
journey to your heart

FINANCIAL REPORT

QUARTER 3, 2026

BEN THANH TOURIST SERVICE CORPORATION
70 Ly Tu Trong, Ben Thanh Ward, HCMC

Form B 09a – DN (Attached to Circular No. 99/2025-BTC dated 27 October 2025 by the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

ASSETS	Code	Note	Ending balance of the quarter	Beginning balance of the year
1	2	3	4	5
A- SHORT-TERM ASSETS	**100**		**537,216,051,023**	**351,055,355,173**
I. Cash and cash equivalents	**110**	**V.1**	**21,299,392,657**	**41,121,890,944**
1. Money	111		21,299,392,657	41,121,890,944
II. Short-term financial investments	**120**		**43,500,000,000**	**43,500,000,000**
1. Short-term investments held until maturity.	123		43,500,000,000	43,500,000,000
III. Short-term receivables	**130**		**329,544,846,885**	**217,928,888,034**
1. Short-term receivables from customers	131	V.3	143,959,015,515	177,827,611,005
2. Prepayment to short-term sellers	132	V.5	172,165,320,139	42,947,466,930
3. Short-term receivable	135		27,636,200,169	11,369,499,037
4. Provision for doubtful short-term receivables (*)	136	V.4	(14,215,688,938)	(14,215,688,938)
IV. Inventory	**140**		**137,904,390,394**	**37,406,139,865**
1. Inventory	141		137,904,390,394	37,406,139,865
V. Other current assets	**160**		**4,967,421,087**	**11,098,436,330**
1. Short-term deferred costs	161	V.11	4,287,871,787	4,125,784,485
2. VAT is deductible.	162			
3. Taxes and other amounts due to the State	163	V.16	679,549,300	6,972,651,845
B - LONG-TERM ASSETS	**200**		**193,965,042,589**	**196,071,693,235**
I. Long-term receivables	**210**		**2,451,525,000**	**2,444,525,000**
1. Other current assets	215	V.4	2,451,525,000	2,444,525,000
II. Fixed assets	**220**		**37,252,689,767**	**40,378,350,893**
1. Tangible fixed assets	221		37,004,773,112	40,066,684,241
- Original price	222		148,985,951,602	154,502,381,293
- Accumulated depreciation value (*)	223		(111,981,178,490)	(114,435,697,052)
2. Intangible fixed assets	227		247,916,655	311,666,652
- Original price	228		4,141,037,044	4,141,037,044
- Accumulated depreciation value (*)	229		(3,893,120,389)	(3,829,370,392)
III. Investment properties	**240**		**20,393,626,870**	**21,013,358,482**
- Original price	241		36,741,573,937	36,741,573,937
- Accumulated depreciation value (*)	242		(16,347,947,067)	(15,728,215,455)
IV. Long-term assets in progress	**250**		**2,403,000,000**	
- Long-term work-in-progress production and business costs	251			
- Construction in progres	252		2,403,000,000	
V. Long-term financial investment	**260**	**V.2**	**117,668,224,227**	**117,668,224,227**
1. Investing in subsidiaries	261		33,859,445,708	33,859,445,708
2. Investing in joint ventures and affiliated companies.	262		91,546,951,082	91,546,951,082

3. Investing capital in other entities.	263		11,214,175,540	11,214,175,540
4. Provision for long-term investment losses in other entities (*)	264		(18,952,348,103)	(18,952,348,103)
VI. Other long-term assets	**270**	**V.11**	**13,795,976,725**	**14,567,234,633**
1. Long-term upfront costs	271		13,795,976,725	14,567,234,633
TOTAL ASSETS (280 = 100 + 200)	**280**		**731,181,093,612**	**547,127,048,408**
C - LIABILITIES	**300**		**450,328,491,123**	**260,309,688,672**
I. Short-term debt	**310**		**419,210,393,956**	**229,636,621,843**
1. Short-term payables to suppliers.	311	V.13	123,590,535,293	27,225,370,290
2. Short-term advance payment buyers	312	V.14	54,753,062,168	29,850,263,625
3. Payment of dividends and profits	313		7,339,380,000	
4. Taxes and other payments to the government.	314	V.16	15,894,190,239	6,930,732,964
5. Workers must be paid.	315		3,813,272,000	6,105,522,200
6. Short-term liabilities	316	V.15	56,361,190,759	18,141,000,063
7. Short-term deferred revenue	319	V.18	17,111,374,451	8,304,498,241
8. Other short-term payables	320	V.17	10,270,497,637	5,443,748,095
9. Short-term loans and financial leases	321	V.12	121,089,808,171	118,648,403,127
10. Short-term provisions	322		8,892,113,238	8,892,113,238
11. Reward and welfare fund	323		94,970,000	94,970,000
II. Long-term debt	**330**		**31,118,097,167**	**30,673,066,829**
1. Revenue awaiting long-term allocation	337	V.18	6,039,757,372	6,794,727,034
2. Other long-term payables	338	V.17	25,078,339,795	23,878,339,795
3. Long-term loans and financial leases	339			
D - EQUITY	**400**		**280,852,602,489**	**286,817,359,736**
1. Owner's equity contribution	411		250,000,000,000	250,000,000,000
- Common stock with voting rights	411a		250,000,000,000	250,000,000,000
2. Shares repurchased from oneself (*)	415		(911,400,000)	(911,400,000)
3. Development Investment Fund	418		4,635,810,142	4,635,810,142
4. Undistributed after-tax profit	420		27,128,192,347	33,092,949,594
- Undistributed net profit accumulated up to the end of the previous period.	420a		8,092,949,594	2,346,283,800
- Undistributed net profit for this period	420b		19,035,242,753	30,746,665,794
TOTAL FUNDING (440 = 300 + 400)	**440**		**731,181,093,612**	**547,127,048,408**

Oct 28 , 2026

Preparer	Chief Accountant	General Director
(Signed, full name)	*(Signed, full name)*	*(Signed, full name, stamped)*
Pham Hoang Quynh Trâm	Nguyen Doan Tung	Nguyen Ngoc Hoai Nguyen

M.S.D.N: 0301171827 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH
THÀNH PHỐ HỒ CHÍ MINH

BEN THANH TOURIST SERVICE CORPORATION
70 Ly Tu Trong, Ben Thanh Ward, HCMC

Form B 09a – DN (Attached to Circular No. 99/2025-BTC dated 27
October 2025 by the Minister of Finance)

INTERIM INCOME STATEMENT

(Full form)

From July 01, 2026 to September 30, 2026

Unit: VND

Indicators	Code	Note	From July 01, 2026 to September 30, 2026		Cumulative from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and service	01	VI.1	371,597,973,067	343,624,421,485	841,304,418,951	805,655,723,551
2. Revenue deductions	02		2,847,917,655	3,701,253,524	8,313,721,185	8,650,588,889
3. Net revenue from sales and service provision (10 = 01 - 02)	10		368,750,055,412	339,923,167,961	832,990,697,766	797,005,134,662
4. Cost of goods sold	11	VI.3	320,483,500,999	296,411,391,265	706,654,154,938	680,688,298,052
5. Gross profit from sales and service provision (20 = 10 - 11)	20		48,266,554,413	43,511,776,696	126,336,542,828	116,316,836,610
6. Financial Income	21	VI.4	380,912,354	936,439,078	1,975,267,240	1,912,462,796
7. Financial expenses	22	VI.5	2,636,284,322	2,073,083,248	5,469,162,159	5,218,803,018
- Of which: Interest expenses	23		2,636,284,322	2,072,809,644	5,466,317,045	5,218,058,644
8. Selling expenses	25	VI.6	18,076,834,638	17,985,592,307	57,526,367,523	56,843,930,169
9. Enterprise administrative expenses	26	VI.7	16,963,180,664	14,299,742,594	41,483,069,881	35,121,011,092
10. Net profit from business activities {30 = 20 + (21 - 22) - (25 + 26)}	30		10,971,167,143	10,089,797,625	23,833,210,505	21,045,555,127
11. Other income	31	VI.8	98,758,377	10,841,772	1,598,846,176	138,774,812
12. Other expenses	32	VI.9	117,446,326	8,248,789	301,401,770	149,524,403
13. Other profit (40 = 31 - 32)	40		(18,687,949)	2,592,983	1,297,444,406	(10,749,591)
14. Total accounting profit before tax (50	50		10,952,479,194	10,092,390,608	25,130,654,911	21,034,805,536
15. Current Corporate Income Tax	51		2,246,391,824	1,830,089,083	5,285,412,158	3,838,532,820
16. Deferred Corporate Income Tax	52					
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		8,706,087,370	8,262,301,525	19,845,242,753	17,196,272,716
18. Basic Earnings Per Share (*)	70					
19. Diluted Earnings per Share (*)	71					

Oct 28 , 2026

Preparer	Chief Accountant	General Director
(Signed, full name)	*(Signed, full name)*	*(Signed, full name, stamped)*
Pham Hoang Quynh Tram	Nguyen Doan Tung	Nguyen Ngoc Hoai Nguyen

M.S.D.N: 0301171827 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH
THÀNH PHỐ HỒ CHÍ MINH

BEN THANH TOURIST SERVICE CORPORATION

Form No. B03-DN
(Issued under Circular No. 200/2014/TT-BTC Date of Ministry of Finance December 22, 2014)

INTERIM CASH FLOWS

(Under indirect method) Quarter 3, 2026

Unit: VND

Indicators	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flow from operating activities				
1. Profit before tax	**01**		**25,130,654,911**	**21,034,805,536**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		2,819,251,781	3,110,539,775
- Provisions	03			
- Gains, losses from exchange rate differences due to revaluation of	04			
- Gains, losses from investment activities	05		(1,133,540,188)	(835,696,866)
- Borrowing costs	06		5,861,483,712	5,218,058,644
- Other adjustments	07		(4,269,891,993)	
3.Profit from business operations before changes in working capital	**08**		**28,407,958,223**	**28,527,707,089**
- Increase, decrease in receivables	09		(105,329,856,306)	(114,347,415,974)
- Increase, decrease in inventories	10		(100,498,250,529)	(119,654,751,113)
- Increase, decrease in payables (excluding interest payable, income tax	11		185,661,796,459	170,190,844,306
- Increase, decrease in prepaid expenses	12		609,170,606	(828,019,245)
- Interest paid on loans	14		(5,861,483,712)	(5,218,058,644)
- Corporate income tax paid	15		(4,179,811,210)	(1,181,730,662)
- Other income from operating activities	16			32,230,000
- Other cash outflows from business operations	17			
Net cash flow from operating activities	**20**		**(1,190,476,469)**	**(42,479,194,243)**
II. Cash flow from investment activities				
- Cash outflow for purchasing, constructing fixed assets and other non-current assets	21		(2,403,000,000)	(77,912,727)
- Proceeds from liquidation, sale of fixed assets anh other long-term assets	22		(2,143,347,050)	
- Cash outflow for lending, purchasing debt instruments of other entities	23			(9,000,000,000)
- Cash inflows from loan recovery, resale of debt instruments of other	24			7,000,000,000
- Cash outflow for equity investments in other entities	25			
- Cash inflows from recovery of equity investments in other entities	26			
- Cash inflows from lending interest, dividends and distributed profits	27		1,133,540,188	835,696,866
Net cash flow from investing activities	**30**		**(3,412,806,862)**	**(1,242,215,861)**
III. Cash flow from financing activities				
- Cash inflows from borrowing	33		306,160,395,296	351,266,606,209
- Cash outflow for repayment of principal loan	34		(303,718,990,252)	(318,239,026,244)
- Dividends and profits paid to owners	36		(17,660,620,000)	
Net cash flow from financing activities	**40**		**(15,219,214,956)**	**33,027,579,965**
Net cash flow during the period (50=20+30+40)	**50**		**(19,822,498,287)**	**(10,693,830,139)**
Cash and cash equivalents at the beginning of the period	**60**		**41,121,890,944**	**19,943,119,203**
Impact of exchange rate fluctuations on foreign currency conversion	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		**21,299,392,657**	**9,249,289,064**

Oct 28 , 2026

Preparer	Chief Accountant	General Director
Pham Hoang Quynh Tram	Nguyen Doan Tung	Nguyen Ngoc Hoai Nguyen

M.S.D.N: 0301171827 C.T.C.P CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH THÀNH PHỐ HỒ CHÍ MINH

SELECTED FINANCIAL STATEMENT NOTES

Quarter 3, 2026

I. Characteristics of the enterprise's operations

1. Form of ownership: Joint stock company
2. Business lines: Tourism Services - Accommodation and catering services - Commerce - Real Estate
3. Business lines:
   - Tourism services: domestic and international tourism services business
   - Accommodation and catering services: restaurant and hotel business
   - Real estate services: office, kiosk, stall, business store for lease
4. Normal production and business cycle: 12 months
5. Enterprise structure

a. List of Company's subsidiaries

1. Vinh Sang Tourist Service Trading Joint Stock Company
   - Percentage of contributed capital: 100%

b. List of joint ventures and associates;

1. Orchid House Co.,Ltd.
   - Percentage of contributed capital: 22.22%
2. Ben Thanh Dong Khoi Boutique Hotel Co., Ltd.
   - Percentage of contributed capital: 30%
3. Ben Thanh Phu Xuan Tourism Co., Ltd.
   - Percentage of contributed capital: 43.33%

c. List of dependent units without legal entity status.

1. Saigon Tourist Travel Service Company
2. Vien Dong Hotel
3. Company Branch in Hanoi
4. Company Branch in Da Nang
5. Company Branch in Can Tho
6. Company Branch in Vinh Long

II. Accounting period, currency unit used in accounting

1. Financial year:
   - The Company's financial year starts on January 01 and ends on December 31 every year
2. Currency unit used in accounting:
   - The currency unit used in accounting is Vietnam Dong (VND)

III. Applied Accounting Standards and Regulations

1. Applied accounting regime:
   - The Company's Financial Statements are prepared in accordance with Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System.
2. Statement of compliance with Accounting Standards and Accounting Regulations:
   - The Company complies with Vietnamese Accounting Standards and the Enterprise Accounting System in the preparation and presentation of Financial Statements.

IV. Applied accounting policies

1- Cash and cash equivalents

Principles for recognizing cash and cash equivalents: are short-term investments with a recovery or maturity term of no more than 03 months

2- Financial investment

- Investment in Company's subsidiaries

An investment is classified as an investment in Company's subsidiaries when the Company has the right to control policies and operations, usually expressed through holding more than 50% of the voting rights.

Investments in Company's subsidiaries are reflected at cost, including purchase price and directly related costs (if any). In case of investment in non-monetary assets, the cost of investments is recorded at the fair value of the non-monetary assets at the time of occurrence.

Dividends and profits distributed for the period after the Date of investment are re

+cognized in Financial Income at fair value on the Date of entitlement.

- Investment in Affiliated company

An investment is classified as an investment in Affiliated company when the Company holds directly or indirectly from 20% to less than 50% of the voting rights of the investee without any other agreement.

Investments in Affiliated company are reflected at cost, including purchase price and directly related costs (if any). In case of investment in non-monetary assets, the cost of investments is recorded at the fair value of the non-monetary assets at the time of occurrence.

Dividends and profits distributed for the period after the Date of investment are recognized in Financial Income at fair value on the Date of entitlement.

- Other investments

An investment classified as other investments are investments other than investments in Company's subsidiaries, investments in joint ventures, and investments in Affiliated company.

Other investments are reflected at cost, including the purchase price and directly related costs (if any). In the case of investments in non-monetary assets, the cost of investments is recorded at the fair value of the non-monetary assets at the time of occurrence.

Dividends and profits distributed for the period after the Date of investment are recognized in Financial Income at fair value on the Date of entitlement.

Method of setting up provision for financial investment loss

At the time of preparing Financial Statements, for other investments that are not listed securities or registered for trading on the domestic stock market and are not freely traded securities on the market, provision for loss of other investments is made when there is a basis to show a decrease in value compared to the enterprise's investment value, with the level of deduction in accordance with the provisions of Circular No. 48/2019/TT-BTC on August 08, 2019 of the Ministry of Finance, but not exceeding the actual investment value being accounted for.

3- Receivables

Principles for recognizing customer receivables and other receivables after offsetting against provisions made for doubtful debts

The principle of provision for doubtful debts is made for debts that are overdue for payment or debts for which there is firm evidence that they are uncollectible. Increases or decreases in the balance of the provision for doubtful debts account are recorded in enterprise management expenses on the income statement.

4- Inventories

Principles for recognizing inventory

Inventory is determined based on original cost. The original cost of inventory includes purchase costs and other directly related costs incurred to bring the inventory to its present location and condition.

The value of inventory is determined using the weighted average method and is accounted for using the perpetual inventory method.

Provision for Inventory Devaluation is the difference between the original cost of inventory greater than the net realizable value of the inventory. Provisions are made for obsolete, slow-moving, and defective inventory in accordance with the guidance in Circular 228.

Increases or decreases in Provision for Inventory Devaluation are recorded in the cost of goods sold on the income statement.

5. Tangible fixed assets

Tangible fixed assets are presented at Original cost/Historical cost/Acquisition cost less Accumulated depreciation. The Original cost/Historical cost/Acquisition cost of Tangible fixed assets includes the purchase price and all costs directly related to bringing the asset to a ready-to-use condition. In the case of purchasing fixed assets with additional equipment and spare parts, the equipment and spare parts are identified and recorded separately at fair value and are deducted from the Original cost/Historical cost/Acquisition cost of Tangible fixed assets.

The Original cost/Historical cost/Acquisition cost of Tangible fixed assets is depreciated using the straight-line method over the estimated useful life of the asset.

The estimated depreciation time for some asset groups is as follows:

- Buildings: 05 - 50 years
- Machinery and equipment 03 - 15 years
- Transmission vehicles 06 -10 years
- Equipment, management tools 03 - 07 years

6. Intangible assets

Intangible assets are presented at Original cost/Historical cost/Acquisition cost less Accumulated depreciation.

The company's Intangible assets include computer software. Computer software that is not an integral part of the hardware is recognized as Intangible assets and is amortized over its useful life.

7. Investment properties

Investment properties are presented at Original cost/Historical cost/Acquisition cost less Accumulated depreciation.

The Original cost/Historical cost/Acquisition cost of Investment properties is all expenses in cash or cash equivalents that the enterprise must spend or the fair value of amounts given for exchange in order to obtain Investment properties up to the time of purchase or construction of that Investment properties. The Original cost/Historical cost/Acquisition cost of Investment properties includes directly related initial transaction costs.

Investment properties are depreciated using the straight-line method. The estimated depreciation time for the house and building group is 49 years

8. Short-term prepaid expenses

Prepaid expenses are classified as short-term prepaid expenses and long-term prepaid expenses according to the original term and are mainly expenses related to the cost of tools and supplies, goodwill, etc. These amounts are allocated over the prepayment period of the expense or over the period in which economic benefits are expected to be generated.

The following types of expenses are accounted for as prepaid expenses to be gradually allocated to business performance results:

- Tools and supplies are gradually allocated from 01 year to 03 years to business performance results;
- One-time fixed asset repair costs with a large value that the enterprise does not accrue in advance for major repairs of fixed assets are allocated from 01 year to 03 years;
- Goodwill arising when a state-owned enterprise is equitized into a joint stock company is allocated over a period of 10 years.

9. Payables

Payables are classified as payables to suppliers and other payables according to the principle: Payables to suppliers are commercial payables arising from transactions of buying and selling goods, services, assets, and the seller is an independent entity from the buyer; The remaining payables are classified as other payables.

Payables are monitored according to original term, remaining term at the reporting date, by original currency, and by each object.

10. Owner's equity

Owner's contributed capital

Owner's contributed capital is recorded according to the actual contributed capital of the owner

Treasury Shares

Treasury Shares are recorded at cost and presented as a reduction of owner's equity on the balance sheet.

Dividends

Dividends are recorded as a liability on the date the dividend is declared

Profit distribution

Net profit after corporate income tax can be distributed to shareholders after being approved by the General Meeting of Shareholders and after setting up reserve funds according to the company's charter and Vietnamese law regulations.

11. Revenue, other income

Sales Revenue from sales

Revenue from sales is determined according to the fair value of amounts collected or to be collected. In most cases, revenue is recognized when the majority of risks and economic benefits associated with ownership of the goods are transferred to the buyer

Revenue from service

Revenue from service is recognized when the outcome of that transaction can be reliably determined. In cases where the service provision transaction involves multiple periods, revenue is recognized in the period according to the results of the work completed on the balance sheet date of that period.

Investment income

Interest from investments is recognized when the company has the right to receive the interest.

12. Revenue deductions

Revenue deductions are goods sold are returned

Revenue deductions arising in the same period as product, goods and service consumption are adjusted to decrease revenue of the period in which they arise; Revenue deductions arising in the subsequent period but before the issuance date of the Financial Statements are adjusted to decrease revenue of the reporting period; Revenue deductions arising in the subsequent period and after the issuance date of the Financial Statements are adjusted to decrease revenue of the period in which the deduction arises.

13. Cost of goods sold

Cost of goods sold and services provided is the total cost incurred for goods and services in the period in accordance with revenue matching principle.

14. Selling expenses and administrative expenses

Selling expenses reflect the actual expenses incurred in the process of selling goods and providing

services, including product advertising costs, sales commissions, etc.

Enterprise administrative expenses reflect the general administrative expenses of the enterprise, including expenses for salaries of enterprise management department employees; social insurance, health insurance, trade union fees, unemployment insurance of enterprise management employees; expenses for office supplies, labor tools, Depreciation of Fixed Assets used for enterprise management; land rent, business license tax, provision for doubtful debts; outsourced services (electricity, water, Telephone...); other expenses in cash.

15. Tax

Corporate Income Tax

Current Corporate Income Tax Expense is determined based on taxable income and the Corporate Income Tax rate in the current year is 20%

V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

1 . CASH AND CASH EQUIVALENTS

	At Date 30/09/2026	At Date 01/01/2026
- Cash	138,583,100	145,345,400
- Bank deposits	21,160,809,557	40,976,545,544
Total	**21,299,392,657**	**41,121,890,944**

2 . FINANCIAL INVESTMENTS

	At Date 30/09/2026	At Date 01/01/2026
Short term		
- Time deposits	43,500,000,000	43,500,000,000
Total	**43,500,000,000**	**43,500,000,000**
Long term		
2.1. Investment in Company's subsidiaries		
- Vinh Sang Tourist Service Trading Joint Stock Company	33,859,445,708	33,859,445,708
Total	**33,859,445,708**	**33,859,445,708**
2.2. Investment in Associates and joint ventures		
- Orchid House Co.,Ltd.	4,268,803,249	4,268,803,249
- Ben Thanh Phu Xuan Tourism Co., Ltd.	24,278,147,833	24,278,147,833
- Ben Thanh Dong Khoi Boutique Hotel Co., Ltd.	63,000,000,000	63,000,000,000
Total	**91,546,951,082**	**91,546,951,082**
2.3. Equity Investments in Other Entities		
- Hue Travel Corporation	7,182,926,938	7,182,926,938
- Ben Thanh Production Trading Corporation	4,031,248,602	4,031,248,602
Total	**11,214,175,540**	**11,214,175,540**
2.4. Provision for Long-term Financial Investments		
- Ben Thanh Dong Khoi Boutique Hotel Co., Ltd	18,952,348,103	18,952,348,103
Total	**18,952,348,103**	**18,952,348,103**

3 . ACCOUNT RECEIVABLES FROM CUSTOMERS

	At Date 30/09/2026	At Date 01/01/2026
Current		
- Ben Thanh Jewelry JSC	18,193,985,959	15,596,800,000
- Trieu Hai Lam Joint Stock Company	10,286,510,998	10,286,510,998
- Ben Thanh Production Trading Corporation	9,746,793,600	21,209,450,400
- Ben Thanh Corporation Branch - Warehousing and Logistics Services Center		5,364,921,600
- Prudential Vietnam Life Insurance Company Limited	2,954,316,842	4,585,025,649
- Vietnam International Commercial Joint Stock Bank	3,420,000,000	
- BASF Vietnam Co., Ltd.	2,023,809,876	
- Other parties	97,333,598,240	120,784,902,358
Total	**143,959,015,515**	**177,827,611,005**

Unit: VND

4 . OTHER RECEIVABLES

Current

	At Date 30/09/2026	At Date 01/01/2026
- Ben Thanh Dong Khoi Boutique Hotel Co., Ltd	3,667,474,370	3,584,224,370
- Advances to employees	22,101,002,821	5,614,996,230
- Deposits, pledges	451,736,397	441,736,397
- Other receivables	1,423,586,581	1,722,555,694
Total	**27,643,800,169**	**11,363,512,691**

Long-term

- Deposits, pledges	2,451,525,000	2,444,525,000
Total	**2,451,525,000**	**2,444,525,000**

5 . ADVANCE TO SUPPLIERS

	At Date 30/09/2026	At Date 01/01/2026
Current		
- Vietjet Aviation Joint Stock Company	4,479,944,800	3,305,508,815
- Vietnam Airlines - JSC	10,070,647,000	4,172,794,535
- PNR Co., Ltd.		
- Thai AirAsia HCM Ticketing Office	2,743,880,364	1,440,799,506
- Long Street Tourist Trading and Service Co., Ltd.	2,000,593,200	
- Tre Viet Aviation Joint Stock Company	2,941,545,437	2,912,555,910
- Other suppliers	149,928,709,338	31,115,808,164
Total	**172,165,320,139**	**42,947,466,930**

6 . INVENTORY

	At Date 30/09/2026	At Date 01/01/2026
- Materials	210,787,976	213,160,942
- Tools and instruments	1,218,037,525	998,387,806
- Long-term work in progress	132,644,210,137	32,837,349,578
- Goods	3,831,354,756	3,357,241,539
Total	**137,904,390,394**	**37,406,139,865**

7 . INCREASE, DECREASE OF TANGIBLE FIXED ASSETS

Presented in the asset increase/decrease table
(attached behind)

8 . INCREASE, DECREASE OF INTANGIBLE ASSETS

Presented in the asset increase/decrease table
(attached behind)

9 . INCREASE, DECREASE OF INVESTMENT PROPERTIES

Presented in the asset increase/decrease table
(attached behind)

Unit: VND

10 . COSTS WAITING FOR ALLOCATION

	At Date 30/09/2026	At Date 01/01/2026
Current		
- Tools and instruments	71,068,704	252,366,361
- Insurance fees	50,400,000	20,400,000
- Other	4,166,403,083	3,853,018,124
Total	**4,287,871,787**	**4,125,784,485**
Long term		
- Tools and instruments	1,876,694,639	2,114,927,979
- Major repair costs of fixed assets	60,210,370	107,066,310
- One-time land lease payment at MB 66-68 HBT	11,776,986,144	12,235,829,760
- Other	82,085,572	109,410,584
Total	**13,795,976,725**	**14,567,234,633**

11 . LOANS AND FINANCE LEASES

	At Date 30/09/2026	At Date 01/01/2026
Short term		
- loans from banks and other civil group/cluster	121,089,808,171	118,648,403,127
Total	**121,089,808,171**	**118,648,403,127**

12 . SHORT-TERM PAYABLES

	At Date 30/09/2026	At Date 01/01/2026
- Vietnam Airlines Corporation - JSC	8,042,859,465	2,532,623,600
- IATA VIETNAM COMPANY LIMITED	2,579,787,450	565,327,040
- BEIJING COSMOS TRAVEL INTERNATIONAL CO.,LTD	3,315,249,182	11,550,196,382
- Other	107,927,641,696	12,577,223,268
Total	**121,865,537,793**	**27,225,370,290**

13 . SHORT-TERM TRADE PAYABLES

	At Date 30/09/2026	At Date 01/01/2026
- NKG Suntory PepsiCo Vietnam Co., Ltd.	185,624,303	5,285,683,370
- One Tech Stop Vietnam Co., Ltd.	2,550,840,000	163,806,000
- Omeli Food Joint Stock Company	592,000,000	-
- NORTH WEST TRAVEL AGENCE INC7F-10	813,939,635	730,890,484
- Trung Tho FC Business Group	782,000,000	
- Bewin & Coating Vietnam Joint Stock Company	1,010,092,000	
- Other	49,600,566,230	23,669,883,771
Total	**54,753,062,168**	**29,850,263,625**

14 . Accrued expenses

	At Date 30/09/2026	At Date 01/01/2026
- Accrued expenses for Travel activities	47,352,121,748	17,301,908,526
- Accrued expenses for accommodation activities	1,845,956,328	746,591,537
- Other accrued expenses	7,163,112,683	92,500,000
Total	**56,361,190,759**	**18,141,000,063**

Unit: VND

15 . Statutory obligations

	At Date 30/09/2026		At Date 01/01/2026	
	Receivables	**Payables**	**Receivables**	**Payables**
- Value added tax payable		9,781,250,058		2,314,940,196
- Corporate income tax		5,183,046,294		4,077,445,346
- Personal income tax		929,893,887		538,347,422
- Property tax, land rent	679,549,300			
Total	**679,549,300**	**15,894,190,239**		**6,930,732,964**

16 . Other payables

	At Date 30/09/2026	At Date 01/01/2026
Current liabilities		
- Social Insurance, unemployment Insurance, health Insurance, trade union funds	123,106,282	233,868,492
- Received short-term deposits and escrow ngắn	2,348,199,000	2,348,199,000
- Other payables	7,799,192,355	2,861,680,603
Total	**10,270,497,637**	**5,443,748,095**
Long term		
- Received short-term deposits and escrow	25,078,339,795	23,878,339,795
Total	**25,078,339,795**	**23,878,339,795**

17 . Short – term unearned revenue

	At Date 30/09/2026	At Date 01/01/2026
- Short-term unearned revenue	17,111,374,451	6,965,796,380
- Long-term unearned revenue	6,039,757,372	8,133,428,895
Total	**23,151,131,823**	**15,099,225,275**

18 . OWNERS' EQUITY

Statement of changes in owners' equity

	Owners' contributed capital	Treasury shares	Investment and development fund	Undistributed Net Profit	Total
Balance as of January 01, 2025	**250,000,000,000**	**(911,400,000)**	**4,635,810,142**	**2,346,283,800**	**256,070,693,942**
- Profit during 2025				31,478,665,794	31,478,665,794
Remuneration, operating fund of the Board of Directors, Member of the Board of Supervisors				(732,000,000)	(732,000,000)
Balance as of January 01, 2026	**250,000,000,000**	**(911,400,000)**	**4,635,810,142**	**33,092,949,594**	**286,817,359,736**
- Profit during 2026				19,845,242,753	19,845,242,753
Remuneration, operating fund of the Board of Directors, Member of the Board of Supervisors				(810,000,000)	(810,000,000)
Payment of 2025 dividends as per the General Meeting of Shareholders' resolution (10% of charter capital)				(25,000,000,000)	(25,000,000,000)
Balance as of September 30, 2025	**250,000,000,000**	**(911,400,000)**	**4,635,810,142**	**27,128,192,347**	**280,852,602,489**

VI . ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE STATEMENT OF BUSINESS PERFORMANCE

Unit: VND

1 . REVENUE FROM SALES AND SERVICE

	Quarter 3/2026	Quarter 3/2025
- Travel revenue	235,404,092,404	221,077,510,920
- Air ticket revenue	50,173,642,142	48,582,665,822
- Restaurant and hotel revenue	17,145,409,173	15,264,652,759
- Revenue from sale of goods	47,394,755,164	40,723,352,895
- Revenue from real estate leasing	21,480,074,184	17,976,239,089
Total	**371,597,973,067**	**343,624,421,485**

2 . REVENUE DEDUCTIONS

	Quarter 3/2026	Quarter 3/2025
- Travel services	713,754,355	
- Air ticket revenue	2,134,163,300	3,696,846,302
- Hotel restaurant services		4,407,222
Total	**2,847,917,655**	**3,701,253,524**

3 . COST OF GOODS SOLD

	Quarter 3/2026	Quarter 3/2025
- Travel cost of goods sold	219,649,769,079	206,434,367,460
- Air ticket cost of goods sold	44,535,522,615	42,358,066,042
- Restaurant and hotel cost of goods sold	5,896,890,907	5,358,580,366
- Cost of goods sold for merchandise	46,704,073,194	39,893,352,193
- Cost of goods sold for real estate leasing	3,697,245,204	2,367,025,204
Total	**320,483,500,999**	**296,411,391,265**

4 . FINANCIAL INCOME

	Quarter 3/2026	Quarter 3/2025
- Deposit interest, lending interest	219,661,317	203,065,540
- Dividends, profits shared	-	498,168,600
- Payment discount received	122,359,431	128,904,429
- Exchange rate difference interest	38,891,606	106,300,509
Total	**380,912,354**	**936,439,078**

5 . FINANCIAL EXPENSES

	Quarter 3/2026	Quarter 3/2025
- Loan interest	2,636,284,322	2,072,809,644
- Exchange rate difference loss	-	273,604
Total	**2,636,284,322**	**2,073,083,248**

6 . SELLING EXPENSES

	Quarter 3/2026	Quarter 3/2025
- Employee expenses	9,565,633,660	8,807,644,830
- Outsourced service expenses	6,400,423,386	7,155,187,004
- Other expenses	2,110,777,592	2,022,760,473
Total	**18,076,834,638**	**17,985,592,307**

Unit: VND

7 . ENTERPRISE ADMINISTRATIVE EXPENSES

	Quarter 3/2026	Quarter 3/2025
- Employee expenses	5,176,249,580	6,051,200,085
- Fixed asset depreciation expenses	4,690,630,807	3,804,278,142
- Other expenses	7,096,300,277	4,444,264,367
Total	**16,963,180,664**	**14,299,742,594**

8 . OTHER INCOME

	Quarter 3/2026	Quarter 3/2025
- Other income	98,758,377	10,841,772
Total	**98,758,377**	**10,841,772**

9 . OTHER EXPENSES

	Quarter 3/2026	Quarter 3/2025
- Other expenses	117,446,326	8,248,789
Total	**117,446,326**	**8,248,789**

10 . CORPORATE INCOME TAX

	Quarter 3/2026	Quarter 3/2025
- Current Corporate Income Tax	2,246,391,824	1,830,089,083
- Deferred Corporate Income Tax	-	
Total	**2,246,391,824**	**1,830,089,083**

Oct ...28..., 2026

Preparer	Chief Accountant	General Director
(Ký, họ tên)	*(Ký, họ tên)*	*(Ký, họ tên, đóng dấu)*
Phạm Hoàng Quỳnh Trâm	Nguyễn Đoàn Tùng	Nguyễn Ngọc Hoài Nguyên

Ben Thanh Tourist Service Corporation
70 Ly Tu Trong, Ben Thanh Ward, HCMC

Form B 09a – DN (Attached to Circular No. 99/2025-BTC dated 27 October 2025 by the Minister of Finance)

REPORT ON INCREASE/DECREASE OF ASSETS

From July 01, 2026 to September 31, 2026

Code	Indicators	Houses and buildings	Machines and equipment	Means of transport and transmission	Equipment and management tools	Other fixed assets	Software program	Houses and buildings of investment	Total
100	**Historical cost of fixed**								
110	Beginning balance	125,817,307,444	15,894,240,911	8,607,713,509	3,856,539,429	326,580,000	4,141,037,044	36,741,573,937	195,384,992,274
121	- Purchased during the year								
132	- Liquidation, sale		(32,700,000)	(5,483,729,691)					(5,516,429,691)
140	Ending balance	**125,817,307,444**	**15,861,540,911**	**3,123,983,818**	**3,856,539,429**	**326,580,000**	**4,141,037,044**	**36,741,573,937**	**189,868,562,583**
200	**Accumulated depreciation**								
210	Beginning balance	88,861,739,904	14,393,462,037	7,024,875,682	3,856,539,429	299,080,000	3,829,370,392	15,728,215,455	133,993,282,899
211	- Depreciation during the	1,425,922,542	274,706,973	430,190,657		4,950,000	63,749,997	619,731,612	2,819,251,781
222	- Liquidation, sale		(32,700,000)	(4,557,588,734)					(4,590,288,734)
240	Ending balance	**90,287,662,446**	**14,635,469,010**	**2,897,477,605**	**3,856,539,429**	**304,030,000**	**3,893,120,389**	**16,347,947,067**	**132,222,245,946**
300	**Book value**								
310	- At the beginning of the	36,955,567,540	1,500,778,874	1,582,837,827		27,500,000	311,666,652	21,013,358,482	61,391,709,375
320	- At the end of the year	**35,529,644,998**	**1,226,071,901**	**226,506,213**		**22,550,000**	**247,916,655**	**20,393,626,870**	**57,646,316,637**

Oct 28 , 2026

Preparer	Chief Accountant	General Director
(Signed, full name)	*(Signed, full name)*	*(Signed, full name, stamped)*
Pham Hoang Quynh Tram	Nguyen Doan Tung	Nguyen Ngoc Hoai Nguyen

M.S.D.N: 0301172827 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ DU LỊCH BẾN THÀNH
THÀNH PHỐ HỒ CHÍ MINH