



INTERIM FINANCIAL STATEMENTS

HUONG GIANG TOURIST JOINT STOCK COMPANY

For the period from 01/01/2025 to 30/06/2025
(reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Huong Giang Tourist Joint Stock Company (“the Company”) presents its report and the Company’s Interim Financial statements for the period from 01/01/2025 to 30/06/2025.

THE COMPANY

Huong Giang Tourist Joint Stock Company was established under Decision No. 3243/QĐ-UBND dated November 2, 1996, and was converted into a joint stock company under Decision No. 2559/QĐ-UBND dated November 15, 2007, issued by the People's Committee of Thua Thien - Hue Province. The Company was established and operates under the Enterprise Registration Certificate No. 3300101124, first issued by the Department of Planning and Investment of Thua Thien - Hue Province on December 25, 2007, and amended for the 13th time on January 10, 2025.

The Company’s head office is located at: No. 02 Nguyen Cong Tru, Thuan Hoa Ward, Hue City, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

The members of The Board of Directors during the period and to the reporting date are:

Mr. Toshihiko Takahashi	Chairman	
Mr. Le Ba Giang	Board Member	
Mr. Yoshida Tetsuya	Board Member	(Dismissed on April 25, 2025)
Mr. Johnny Cheung - Ching Fu	Board Member	
Mr. Dinh Nhat Tan	Board Member	

The members of The Board of Management during the period and to the reporting date are:

Mr. Johnny Cheung - Ching Fu	General Director
Mr. Le Ba Giang	Vice General Director

Members of the Board of Supervision are:

Mr. Le Duc Quang	Head of Board
Mrs. Fumiyo Okuda	Member
Mr. Nguyen Phuoc Quy Thinh	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this financial report is Mr. Toshihiko Takahashi – Chairman of the Company.

Mr. Le Ba Giang - Deputy General Director is authorized by Mr. Johnny Cheung - Ching Fu - General Director to sign the Financial Report for the accounting period from January 1, 2025 to June 30, 2025 according to Authorization Letter No. 03/25/GUQ of the Company's General Director dated April 25, 2025.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the the review of Interim Interim Financial statements for the Company.

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

The Board of Management is responsible for the preparation of Interim 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 Financial Statements, the Board of Management is required to:


- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Management to ensure the preparation and presentation of Interim 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 Financial statements;
- Prepare and present the Interim 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 Financial Statements;
- Prepare the Interim Financial statements on 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 anytime and to ensure that the Interim Financial statements comply with the current State's regulations. 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 Financial Statements give a true and fair view of the financial position at 30 June 2025, its operation results and cash flows for the period from 01 January 2025 to 30 June 2025 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 the Interim Financial Statements.

Other commitments

The Board of Management pledges that the Company complies with Decree No.155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.

On behalf of The Board of Management 



Le Ba Giang
Deputy General Director

Hue, August 12, 2025

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: Shareholders, The Board of Directors and The Board of Management
Huong Giang Tourist Joint Stock Company**

We have reviewed the interim Financial statements of Huong Giang Tourist Joint Stock Company prepared on August 12, 2025, from page 06 to page 39 including: Interim Statement of Financial position as at 30 June 2025, Interim Statement of Income, Interim Statement of Cash flows and Notes To Interim Financial Statements for the period from 01 January 2025 to 30 June 2025.

The Board of Management' responsibility

The Board of Management is responsible for the preparation and presentation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of Interim 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 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 Financial statements does not give a true and fair view, in all material respects, of the financial position of Huong Giang Tourist Joint Stock Company as at 30 June 2025, 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 Financial Statements.

Emphasis of matter

We draw readers' attention to Note 3 and Note 17 of the Interim Financial Statement. Accordingly, as of June 30, 2025, the Company is presenting the payables to the State Budget related to the divestment of Thua Thien Hue Provincial People's Committee (now the People's Committee of Hue City) at Huong Giang Tourist Joint Stock Company.

This emphasis on the matter does not affect our unqualified audit conclusion stated above.

AASC Auditing Firm Company Limited



Nguyễn Tuan Anh

Audit Director

Certificate of registration to audit practice

No: 1369-2023-002-1

Hanoi, August 12, 2025

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 02 Nguyen Cong Tru,
Thuan Hoa Ward, Hue City, Vietnam

Interim Financial statements
For the period from 01/01/2025 to 30/06/2025

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

Code	ASSETS	Note	30/06/2025 VND	01/01/2025 VND
100	A. SHORT-TERM ASSETS		131,352,707,265	126,979,806,114
110	I. Cash and cash equivalents	3	47,430,455,649	53,983,761,869
111	1. Cash		37,930,455,649	40,483,761,869
112	2. Cash equivalents		9,500,000,000	13,500,000,000
120	II. Short-term investments	4	43,000,000,000	45,000,000,000
123	1. Held to maturity investments		43,000,000,000	45,000,000,000
130	III. Short-term receivables		40,270,308,928	27,288,349,258
131	1. Short-term trade receivables	5	4,571,657,158	4,531,605,117
132	2. Short-term prepayments to suppliers	6	12,000,833,388	91,800,000
135	3. Short-term loan receivables	7	19,314,204,385	19,034,204,385
136	4. Other short-term receivables	8	4,682,511,335	3,929,637,094
137	5. Provision for short-term doubtful debts		(298,897,338)	(298,897,338)
140	IV. Inventories	10	293,910,946	409,657,774
141	1. Inventories		293,910,946	409,657,774
150	V. Other short-term assets		358,031,742	298,037,213
151	1. Short-term prepaid expenses	15	358,031,742	298,037,213
200	B. NON-CURRENT ASSETS		126,923,414,089	129,142,977,252
216	1. Other long-term receivables	8	4,948,817,680	4,948,817,680
219	2. Provision for long-term doubtful debts		(4,948,817,680)	(4,948,817,680)
220	II. Fixed assets		37,083,029,003	38,963,009,887
221	1. Tangible fixed assets	13	36,084,029,003	37,964,009,887
222	- <i>Historical costs</i>		103,721,588,381	109,870,924,242
223	- <i>Accumulated depreciation</i>		(67,637,559,378)	(71,906,914,355)
227	2. Intangible fixed assets	14	999,000,000	999,000,000
228	- <i>Historical costs</i>		1,308,338,000	1,308,338,000
229	- <i>Accumulated amortization</i>		(309,338,000)	(309,338,000)
240	IV. Long-term unfinished asset		882,306,675	-
242	1. Construction in progress	11	882,306,675	-
250	V. Long-term investments	4	84,550,796,248	84,507,709,057
252	1. Investments in joint ventures and associates		112,184,038,279	112,184,038,279
254	2. Provision for devaluation of long-term investments		(27,633,242,031)	(27,676,329,222)
260	VI. Other long-term assets		4,407,282,163	5,672,258,308
261	1. Long-term prepaid expenses	15	4,407,282,163	5,672,258,308
270	TOTAL ASSETS		258,276,121,354	256,122,783,366

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 02 Nguyen Cong Tru,
Thuan Hoa Ward, Hue City, Vietnam

Interim Financial statements

For the period from 01/01/2025 to 30/06/2025

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

(continued)

Code	CAPITAL	Note	30/06/2025	01/01/2025
			VND	VND
300	C. LIABILITIES		50,377,660,177	49,791,601,644
310	I. Current liabilities		40,986,039,977	40,399,981,444
311	1. Short-term trade payables	12	556,410,287	1,046,286,725
312	2. Short-term prepayments from customers		244,966,501	285,990,271
313	3. Taxes and other payables to State budget	16	3,622,107,474	902,517,923
314	4. Payables to employees		2,472,304,541	2,878,972,083
319	5. Other short-term payments	17	32,982,770,334	33,286,214,442
320	6. Short-term borrowings and finance lease liabilities	18	1,107,480,840	2,000,000,000
330	II. Non-current liabilities		9,391,620,200	9,391,620,200
338	1. Long-term borrowings and finance lease liabilities	18	9,391,620,200	9,391,620,200
400	D. OWNER'S EQUITY		207,898,461,177	206,331,181,722
410	I. Owner's equity	19	207,898,461,177	206,331,181,722
411	1. Contributed capital		200,000,000,000	200,000,000,000
411a	Ordinary shares with voting rights		200,000,000,000	200,000,000,000
412	2. Share Premium		47,223,517,700	47,223,517,700
421	3. Retained earnings		(39,325,056,523)	(40,892,335,978)
421a	Retained earnings accumulated till the end of the previous year		(40,892,335,978)	(105,524,523,858)
421b	Retained earnings of the current period		1,567,279,455	64,632,187,880
440	TOTAL CAPITAL		258,276,121,354	256,122,783,366



Le Van Tuan Hai
Preparer



Nguyen Ngoc Dieu Loan
Chief Accountant



Le Ba Giang
Deputy General Director

Hue, August 12, 2025

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 02 Nguyen Cong Tru,
Thuan Hoa Ward, Hue City, Vietnam

Interim Financial statements

For the period from 01/01/2025 to 30/06/2025

INTERIM STATEMENT OF INCOME

For the period from 01/01/2025 to 30/06/2025

Code	ITEM	Note	The first 6 months of 2025	The first 6 months of 2024
			VND	VND
01	1. Revenue from sales of goods and rendering of services	21	23,448,774,604	28,584,172,869
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and rendering of services		23,448,774,604	28,584,172,869
11	4. Cost of goods sold	22	20,096,536,534	21,948,067,558
20	5. Gross profit from sales of goods and rendering of services		3,352,238,070	6,636,105,311
21	6. Financial income	23	5,470,181,190	2,068,672,026
22	7. Financial expense	24	380,071,414	2,419,934,076
23	<i>In which: Interest expenses</i>		423,158,605	970,056,089
25	8. Selling expenses	25	616,423,143	642,765,478
26	9. General and administrative expense	26	6,298,288,918	7,055,215,411
30	10. Net profit from operating activities		1,527,635,785	(1,413,137,628)
31	11. Other income	27	241,203,635	3,738,909
32	12. Other expense	28	201,559,965	4,162
40	13. Other profit		39,643,670	3,734,747
50	14. Total net profit before tax		1,567,279,455	(1,409,402,881)
51	15. Current corporate income tax expenses	29	-	-
52	16. Deferred corporate income tax expenses		-	-
60	17. Profit after corporate income tax		1,567,279,455	(1,409,402,881)
70	18. Basic earnings per share	30	78	(70)

Le Van Tuan Hai
Preparer

Hue, August 12, 2025

Nguyen Ngoc Dieu Loan
Chief Accountant

Le Ba Giang
Deputy General Director



INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2025 to 30/06/2025**(Indirect method)*

Code	ITEM	Note	The first 6 months of 2025	The first 6 months of 2024
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		1,567,279,455	(1,409,402,881)
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		2,238,245,602	2,208,596,894
03	- Provisions		(43,087,191)	626,750,750
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(3,245,383)	823,113,295
05	- Gains / losses from investment		(5,264,948,417)	(2,025,267,549)
06	- Interest expense		423,158,605	970,056,089
08	3. Operating profit before changes in working capital		(1,082,597,329)	1,193,846,598
09	- Increase or decrease in receivables		(307,747,869)	1,832,378,395
10	- Increase or decrease in inventories		115,746,828	(59,527,244)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		1,925,068,000	1,124,760,905
12	- Increase or decrease in prepaid expenses		1,204,981,616	416,517,437
14	- Interest paid		(423,158,605)	(510,180,005)
15	- Corporate income tax paid		(446,490,307)	-
20	Net cash flows from operating activities		985,802,334	3,997,796,086
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(13,134,022,056)	(214,723,636)
23	2. Loans and purchase of debt instruments from other entities		(280,000,000)	-
24	3. Collection of loans and resale of debt instrument of other entities		2,000,000,000	-
27	4. Interest and dividend received		4,764,187,279	1,547,281,358
30	Net cash flows from investing activities		(6,649,834,777)	1,332,557,722
III CASH FLOWS FROM FINANCIAL ACTIVITIES				
34	1. Repayment of principal		(892,519,160)	(1,000,000,000)
40	Net cash flows from financing activities		(892,519,160)	(1,000,000,000)
50	Net cash flows in the period		(6,556,551,603)	4,330,353,808

INTERIM STATEMENT OF CASH FLOWS

For the period from 01/01/2025 to 30/06/2025

(Indirect method)

Code ITEM	Note	The first 6 months of 2025	The first 6 months of 2024
		VND	VND
60 Cash and cash equivalents at beginning of the period		53,983,761,869	42,638,946,915
61 Effect of exchange rate fluctuations		3,245,383	3,484,175
70 Cash and cash equivalents at end of the period	3	<u>47,430,455,649</u>	<u>46,972,784,898</u>



Le Van Tuan Hai
Preparer



Nguyen Ngoc Dieu Loan
Chief Accountant



Le Ba Giang
Deputy General Director

Hue, August 12, 2025

NOTES TO INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2025 to 30/06/2025***1 . GENERAL INFORMATION****Form of ownership**

Huong Giang Tourist Joint Stock Company was established under Decision No. 3243/QĐ-UBND dated November 2, 1996, and was converted into a joint stock company under Decision No. 2559/QĐ-UBND dated November 15, 2007, issued by the People's Committee of Thua Thien - Hue Province. The Company was established and operates under the Enterprise Registration Certificate No. 3300101124, first issued by the Department of Planning and Investment of Thua Thien - Hue Province on December 25, 2007, and amended for the 13th time on January 10, 2025.

The Company's head office is located at: No. 02 Nguyen Cong Tru, Thuan Hoa Ward, Hue City, Vietnam.

The Company's registered charter capital is VND 200,000,000,000, the actual contributed charter capital as of June 30, 2025 is VND 200,000,000,000; equivalent to 20,000,000 shares, with the par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2025 is 141 people (it was 146 people as at 1 January 2025).

Business field

Hospitality industry and tourism services.

Business activities

Main business activities of the Company include:

- Short-stay accommodation services;
- Wholesale of beverages;
- Wholesale of food;
- Agency, brokerage, and auction services, including foreign currency exchange agency;
- Direct support service for air transport, such as international and domestic ticket sales agencies;
- Electrical system installation;
- Site preparation
- Tour operation, including international and domestic travel services;
- Restaurants and mobile catering services such as restaurants, bars, food stalls;
- Trade promotion and event organization services
- Sauna, massage, and similar health enhancement services (excluding sports activities).

The Company's operation in the period that affects the Interim Financial Statements

In the first 6 months of 2025, the Company's business activities recorded a decrease compared to the same period last year. Specifically, revenue decreased by about 17% and gross profit margin on revenue also decreased by about 9%. The main reason is that during the period, the Company implemented a plan to repair and renovate a number of hotel rooms, affecting the operating capacity and efficiency. Although this is a factor that reduces short-term business results, it is expected to improve service quality and improve business efficiency in the following periods.

Corporate structure

The Company's member entities are as follows:	Address	Main business activities
Huong Giang Hotel Resort & Spa	Hue	Hospitality industry

Information of Associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. 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 . Basis for preparation of the Interim Financial statements

Financial statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Company.

In the financial statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payable are eliminated in full.

2.4 . Accounting estimates

The preparation of Interim 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 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 Financial Statements include:

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

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 Interim Financial Statement of the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.5 . Financial Instruments*Initial recognition***Financial assets**

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the fiscal year because Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant guidance for the assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date. Real exchange rates are determined under the following principles:

Real exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of the Financial statements is determined on the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting period.

2.7 . Cash and cash equivalents

Cash comprises cash on hand, 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.

2.8 . Financial investments

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in joint ventures or associates: provision shall be made based on the Financial Statements of joint ventures or associates at the provision date.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

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

2.10 . 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.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by 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.

2.11 . 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.

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 Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	05 - 30 years
- Machine, equipment	05 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 - 05 years
- Computer software	03 - 05 years
- Long-term land use rights without amortization	

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

2.13 . 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 income statement on a straight-line basis over the period of the lease.

2.14 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

According to the terms agreed upon in the BCC, the parties jointly share profits and losses based on the business performance of the BCC. The Company recognizes revenue, expenses, and profit in the Statement of Income in accordance with its allocated portion as agreed in the BCC or as notified by the BCC.

Business cooperation contract No. 01/2022 dated 15/11/2022 between Huong Giang Tourist Joint Stock Company and Hotel De La Cite Imperiale Co.,Ltd:

- Contributing capital for business cooperation:
 - + Huong Giang Tourist Joint Stock Company contributes capital with all assets attached to the land that have been invested and built in land plot 2, map sheet 8, located at 11 Le Loi, Vinh Ninh ward, Hue city, Thua Thien Hue province, under its legal ownership.
 - + Hotel De La Cite Imperiale Co.,Ltd contributes capital by organizing, managing, operating and trading services (including performing all business and service activities at 11 Le Loi, Vinh Ninh ward, Hue city).
- The Company's benefits are not dependent on the business performance at the cooperation location before the distribution of partnership profits.
- + Depreciation of fixed assets in cash with the amount of VND 1,000,000,000 VND per year.
- + An amount equivalent to land rental (or land use fees) and other fees related to land use rights in accordance with legal regulations at the business cooperation location (if any).
- + An amount equivalent to the capital costs that the Company has invested in upgrading and renovating all assets attached to land at the business cooperation location.
- Profit-sharing in the business cooperation: Huong Giang Tourist Joint Stock Company is entitled to 30% of the annual pre-tax profit, as stated in the audited financial statements of the cooperative business results.
- Term of business cooperation: 09 years, starting from 01/12/2022 to 11/12/2031.
- Accounting for business cooperation activities: Hotel De La Cite Imperiale Co.,Ltd is responsible for accounting and bookkeeping.

2.15 . Prepaid 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 prepaid 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 prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with the historical cost of each asset less than 30 million dongs and therefore not eligible for recording as a fixed asset under current legal regulations. The historical cost of tools and supplies is allocated on the straight-line basis from 01 year to 03 years.
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 01 year to 03 years.

2.16 . 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 financial statements according to their remaining terms at the reporting date.

2.17 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.18 . Borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

2.19 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

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.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.20 . Revenues

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

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

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

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.21 . 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, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, 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.

2.22 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income

2.23 . Corporate income tax**a) 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.

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b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the Business activities with income subject to corporate income tax for the period from 01/01/2025 to 30/06/2025.

2.24 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year 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.

2.25 . 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 Financial statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.26 . Segment information

The Company's main business activities are hotel operations and tourism services, which are mainly conducted within the territory of Vietnam. Therefore, the Company does not present segment reporting by business sector and geographic area.

3 . CASH AND CASH EQUIVALENTS

	30/06/2025	01/01/2025
	VND	VND
Cash on hand	122,086,048	258,508,776
Demand deposits ⁽¹⁾	37,808,369,601	40,225,253,093
Cash equivalents ⁽²⁾	9,500,000,000	13,500,000,000
	<u>47,430,455,649</u>	<u>53,983,761,869</u>

(1) As at 30/06/2025, non-term deposits with the amount of VND 37,808,369,601, of which VND 32,131,700,166 was the proceeds from the transfer of capital from the People's Committee of Thua Thien Hue Province to Bitexco Group Co., Ltd. This amount is subject to usage restrictions under Official Letter No. 1398/STC-TCDN dated 26/5/2016, issued by the Department of Finance of Thua Thien Hue Province. *(More information as in Note No. 17).*

(2) As of June 30, 2025, cash equivalents are term deposits with maturities from 01 to 03 months, deposited at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Hue Branch, Vietnam Bank for Agriculture and Rural Development and Joint Stock Commercial Bank for Industry and Trade of Vietnam (VietinBank) - Hue Branch with interest rates from 1.6%/year to 4.0%/year.

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4 . FINANCIAL INVESTMENTS**a) Short - term**

	30/06/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND		VND
- Term deposits	43,000,000,000	-	45,000,000,000	-
	43,000,000,000	-	45,000,000,000	-

(*) As of June 30, 2025, short-term financial investments are 6-month term deposits at commercial banks with interest rates from 2.8%/year to 5.05%/year.

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4 . FINANCIAL INVESTMENTS

b) Long - term

	30/06/2025		01/01/2025	
	Original cost	Provision	Voting right rate	Fair value
	VND	VND	VND	VND
Investments in joint ventures, associates				
- Huong Giang Travel Company Limited	4,423,230,000	(4,423,230,000)	49.00%	(4,423,230,000)
- Thien Phuc Tourist JSC	940,000,000	(421,947,149)	31.33%	(421,947,149)
- Saigon Morin Hue Co., Ltd.	50,720,625,000	-	50.00%	-
- Hotel De La Cite Imperiale Co.,Ltd.	34,416,633,279	(22,769,138,636)	29.97%	(22,812,225,827)
- Citadel Investment Tourist Co.,Ltd.	21,683,550,000	(18,926,246)	35.00%	(18,926,246)
	112,184,038,279	(27,633,242,031)		(27,676,329,222)

The Company has not determined the fair value of financial investments since Vietnam Accounting Standards and Vietnam Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

Detailed information on the Company's joint ventures and associates as of June 30, 2025, is as follows:

Name of joint ventures, associates	Place of establishment and operation	Principle activities
- Huong Giang Travel Company Limited	11 Le Loi, Vinh Ninh ward, Hue city.	Business hotel, restaurant, travel service
- Thien Phuc Tourist JSC	An Tay Ward, Hue City.	Bottled pure mineral water production and laundry service
- Saigon Morin Hue Co., Ltd.	No.30 Le Loi, Phu Nhuan Ward, Hue City.	Business hotel, travel service
- Hotel De La Cite Imperiale Co.,Ltd.	No.5 Le Loi, Hue city.	Business hotel, travel service
- Citadel Investment Tourist Co.,Ltd.	No.2 Nguyen Cong Tru, Hue city.	Business hotel, travel service

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5 . SHORT-TERM TRADE RECEIVABLES

	30/06/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	4,433,481,158	-	3,991,898,994	-
- Huong Giang Travel Company Limited	85,999,370	-	40,767,556	-
- Hotel De La Cite Imperiale Co.,Ltd.	4,282,681,788	-	3,907,931,438	-
- Citadel Investment Tourist Co., Ltd.	64,800,000	-	43,200,000	-
Others	138,176,000	-	539,706,123	-
- Other trade receivables	138,176,000	-	539,706,123	-
	4,571,657,158	-	4,531,605,117	-

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others				
- Truong Gia Phat Production and Trading Company Limited	11,021,153,788	-	-	-
- North Central South Fire Prevention and Construction Company Limited	361,280,000	-	-	-
- TTV Technology Solutions Company Limited	249,464,000	-	-	-
- Others	368,935,600	-	91,800,000	-
	12,000,833,388	-	91,800,000	-

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7 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	01/01/2025		During the period		30/06/2025	
	Value	Provision	Increase	Decrease	Value	Provision
	VND	VND	VND	VND	VND	VND
Related parties						
- Huong Giang Travel Company Limited ⁽¹⁾	2,834,204,385	-	280,000,000	-	3,114,204,385	-
- Hotel De La Cite Imperiale Co.,Ltd. ⁽²⁾	10,500,000,000	-	-	-	10,500,000,000	-
- Citadel Investment Tourist Co.,Ltd. ⁽³⁾	5,700,000,000	-	-	-	5,700,000,000	-
	19,034,204,385	-	280,000,000	-	19,314,204,385	-

Detail information on short-term loan receivables is as follows:

- (1) Includes 02 contracts:
- Loan contract No. 01/HGT-LH-122023 dated December 31, 2023 and Loan contract appendix No. PL1.01/HGT-LH-122024 with a total amount of VND 834,204,385. The purpose of the loan is to supplement working capital, the loan term is 12 months from January 1, 2025. Interest rate is 5%/year.
 - Loan contract No. 02/HGT-LH-112024 dated November 20, 2024 and Loan Contract Appendix No. PL1.02/HGT-LH-012025 dated January 23, 2025 with a total amount of VND 2,280,000,000. The purpose of the loan is to supplement working capital, the loan term is 12 months from January 1, 2025. Interest rate is 7%/year. Form of security: unsecured.
- (2) Loan contract No. 02/KT-HG-122022 dated December 29, 2022 and Loan contract appendix No. PL2.02/KT-HG-122024 with a total amount of VND 10,500,000,000. The purpose of the loan is to supplement working capital, the loan term is 12 months from January 1, 2025. The interest rate is determined according to the lending interest rate of the Bank for Foreign Trade of Vietnam - Hue Branch, adjusted every 3 months and payable upon maturity. Form of security: unsecured.
- (3) Loan Agreement No. 03/HGT-CIT-122022 dated December 29, 2022 and Loan Agreement Appendix No. PL2.03/HGT-CIT-122024 with a total amount of VND 1,700,000,000; Loan Agreement No. 04/HGT-CIT-122024 dated December 20, 2024 with a total amount of VND 4,000,000,000. The purpose of the loan is to supplement working capital, the loan term is 12 months from January 1, 2025. The interest rate is determined according to the lending interest rate of the Bank for Foreign Trade of Vietnam - Hue Branch, adjusted every 3 months and payable upon maturity. Form of security: unsecured.

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8 . OTHER RECEIVABLES

		30/06/2025		01/01/2025	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a) Short-term					
a1) Details by content					
- Receivables from interest on deposit, loan	4,286,173,769	-		3,583,859,756	-
- Advances	9,000,000	-		24,505,000	-
- Receivable from payment on behalf of Thien Phuc Tourist JSC	298,897,338	(298,897,338)		298,897,338	(298,897,338)
- Uninvoiced revenue	88,440,228	-		-	-
- Others	-	-		22,375,000	-
	4,682,511,335	(298,897,338)		3,929,637,094	(298,897,338)
a2) Details by object					
Related parties	4,585,071,107	(298,897,338)		3,905,132,094	(298,897,338)
- Huong Giang Travel Company Limited	97,388,274	-		27,989,535	-
- Hotel De La Cite Imperiale Co.,Ltd	3,470,911,645	-		3,075,191,097	-
- Citadel Investment Tourist Co., Ltd.	717,873,850	-		503,054,124	-
- Thien Phuc Tourist JSC	298,897,338	(298,897,338)		298,897,338	(298,897,338)
Other parties	97,440,228	-		24,505,000	-
- Others	97,440,228	-		24,505,000	-
	4,682,511,335	(298,897,338)		3,929,637,094	(298,897,338)

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		30/06/2025		01/01/2025	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
b)	Long-term				
b1)	Details by content				
	- Receivable investment costs of Huyen Tran cultural center project (*)	4,948,817,680	(4,948,817,680)	4,948,817,680	(4,948,817,680)
		<u>4,948,817,680</u>	<u>(4,948,817,680)</u>	<u>4,948,817,680</u>	<u>(4,948,817,680)</u>
b2)	Details by object				
	Others parties				
	- Dat Viet Culture Joint Stock Company (*)	4,948,817,680	(4,948,817,680)	4,948,817,680	(4,948,817,680)
		<u>4,948,817,680</u>	<u>(4,948,817,680)</u>	<u>4,948,817,680</u>	<u>(4,948,817,680)</u>

(*) These include ongoing construction-in-progress expenses and advance payments to contractors for the Tran Nhan Tong Meditation Hall (now Huong Van Zen Monastery) under the Huyen Tran Cultural Center project. In 2011, the Company transferred the project to Dat Viet Cultural JSC (formerly Huyen Tran Cultural JSC) for further management and settlement with contractors. In 2021, the Thua Thien Hue Provincial Civil Judgment Enforcement Department issued Decision No. 89/QD-CCTHADS dated October 4, 2021, ordering Dat Viet Investment, Culture & Tourism JSC to reimburse the stated amount to Huong Giang Tourist JSC.

9 . DOUBTFUL DEBTS

		30/06/2025		01/01/2025	
		Original cost	Recoverable value	Original cost	Recoverable value
		VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered					
Other receivables					
-	Thien Phuc Tourist JSC	298,897,338	-	298,897,338	-
-	Dat Viet Culture Joint Stock Company	4,948,817,680	-	4,948,817,680	-
		<u>5,247,715,018</u>	<u>-</u>	<u>5,247,715,018</u>	<u>-</u>

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10 . INVENTORIES

	30/06/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	192,879,120	-	255,583,618	-
Goods	101,031,826	-	154,074,156	-
	<u>293,910,946</u>	<u>-</u>	<u>409,657,774</u>	<u>-</u>

11 . LONG-TERM ASSET IN PROGRESS

	30/06/2025	01/01/2025
	VND	VND
- Huong Giang Hotel Renovation Investment Project	882,306,675	-
	<u>882,306,675</u>	<u>-</u>

Project name: Investment in upgrading and renovating Huong Giang Hotel

- Investor: Huong Giang Tourist Joint Stock Company;
- Construction purpose: Renovating the entire hotel including hotel rooms, restaurants, swimming pools, information technology systems;
- Construction location: No. 51 - Le Loi, Phu Hoi Ward, Thuan Hoa District, Hue City, Vietnam;
- Investment capital: Owner capital;
- Total investment: 38 billion VND;
- Start and expected completion time: From April 2025 to October 2025.
- Project status as of June 30, 2025: Construction of some hotel rooms is underway to approve samples before implementing the entire project.

12 . SHORT-TERM TRADE PAYABLES

	30/06/2025		01/01/2025	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Other parties				
- Hoang Mai Foods Production & Trading Co., Ltd	80,310,285	80,310,285	137,390,296	137,390,296
- Quoc Bao Trade Service Private Enterprise	23,467,400	23,467,400	56,490,500	56,490,500
- VMA Food Co., Ltd	49,552,100	49,552,100	133,107,500	133,107,500
- Khanh An Minh Co., Ltd	-	-	71,759,350	71,759,350
- Others	403,080,502	403,080,502	647,539,079	647,539,079
	<u>556,410,287</u>	<u>556,410,287</u>	<u>1,046,286,725</u>	<u>1,046,286,725</u>

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13 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	85,237,198,583	14,947,525,620	8,122,510,395	732,541,644	831,148,000	109,870,924,242
- Purchase in the year	-	119,600,000	-	-	-	119,600,000
- Completed construction investment	440,217,593	-	-	-	-	440,217,593
- Liquidation, disposal	(6,309,245,202)	-	(399,908,252)	-	-	(6,709,153,454)
Ending balance of the period	79,368,170,974	15,067,125,620	7,722,602,143	732,541,644	831,148,000	103,721,588,381
Accumulated depreciation						
Beginning balance	55,381,326,496	11,642,578,721	4,066,323,701	732,541,644	84,143,793	71,906,914,355
- Depreciation for the year	1,829,979,792	255,126,829	132,944,469	-	20,194,512	2,238,245,602
- Liquidation, disposal	(6,107,692,327)	-	(399,908,252)	-	-	(6,507,600,579)
Ending balance of the period	51,103,613,961	11,897,705,550	3,799,359,918	732,541,644	104,338,305	67,637,559,378
Net carrying amount						
Beginning balance	29,855,872,087	3,304,946,899	4,056,186,694	-	747,004,207	37,964,009,887
Ending balance	28,264,557,013	3,169,420,070	3,923,242,225	-	726,809,695	36,084,029,003

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 16,904,303,834.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 32,652,348,074.
- All assets attached to the land at 11 Le Loi, Vinh Ninh Ward, Hue City, with a total original cost of VND 27,571,720,256 and accumulated depreciation as of 30/06/2025 is VND 10,667,416,422, are being contributed as capital under Business Cooperation Contract No. 01/2022 dated November 15, 2022, between Huong Giang Tourist Joint Stock Company and Hotel De La Cite Imperiale Co.,Ltd.

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14 . INTANGIBLE FIXED ASSETS

	Land use rights (*) VND	Computer software VND	Total VND
Historical cost			
Beginning balance	999,000,000	309,338,000	1,308,338,000
Ending balance of the period	<u>999,000,000</u>	<u>309,338,000</u>	<u>1,308,338,000</u>
Accumulated depreciation			
Beginning balance	-	309,338,000	309,338,000
Ending balance of the period	<u>-</u>	<u>309,338,000</u>	<u>309,338,000</u>
Net carrying amount			
Beginning balance	999,000,000	-	999,000,000
Ending balance	<u>999,000,000</u>	<u>-</u>	<u>999,000,000</u>

In which:

- Cost of fully depreciated intangible fixed assets but still in use at the end of the period: VND 309,338,000.

(*) Long-term land use rights at No. 02 Nguyen Cong Tru, Hue city with an area of 166 m2, currently used as the Company's headquarters..

15 . PREPAID EXPENSES

	30/06/2025 VND	01/01/2025 VND
a) Short-term		
Others	358,031,742	298,037,213
	<u>358,031,742</u>	<u>298,037,213</u>
b) Long-term		
Dispatched tools and supplies	3,079,361,495	4,177,340,030
Assets renovation expenses	51,753,918	106,678,752
Others	1,276,166,750	1,388,239,526
	<u>4,407,282,163</u>	<u>5,672,258,308</u>

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16 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	401,761,285	1,258,873,499	1,570,457,652	-	90,177,132
Corporate income tax	-	446,490,307	-	446,490,307	-	-
Personal income tax	-	46,937,259	350,846,895	359,139,974	-	38,644,180
Land tax and land rental	-	-	3,482,010,123	-	-	3,482,010,123
Other taxes	-	7,329,072	54,693,762	50,746,795	-	11,276,039
	-	902,517,923	5,146,424,279	2,426,834,728	-	3,622,107,474

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 financial statements could be changed at a later date upon final determination by the tax authorities.

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17 . OTHER SHORT-TERM PAYABLES

	30/06/2025	01/01/2025
	VND	VND
- Dividend, profit payables	47,579,937	47,579,937
- Payables for State-Owned capital transfer proceeds (*)	32,417,137,546	32,385,159,253
- Capital contribution payables to Thien Phuc Tourism JSC (pending settlement)	518,052,851	518,052,851
- Others	-	335,422,401
	<u><u>32,982,770,334</u></u>	<u><u>33,286,214,442</u></u>

(*) This amount arises from the capital transfer agreement No. 18/HĐCNV dated March 30, 2016, between the People's Committee of Thua Thien Hue Province (transferor) and Bitexco Group Co., Ltd. (transferee), with the following details:

- Representative of the transferor: Mr. Nguyen Quoc Thanh, Chairman of the Board of Directors and authorized representative of state capital in Huong Giang Tourism JSC, per Decision No. 624/QĐ-UBND dated March 30, 2016, issued by the People's Committee of Thua Thien Hue Province.
 - Number of shares transferred: 12,572,200 shares, with a nominal value of VND 125,722,000,000, representing 62.86% of the charter capital of Huong Giang Tourist JSC.
 - Total transfer value: VND 158,409,520,000.
 - Transfer payment account: The proceeds were deposited into the bank account of Huong Giang Tourism JSC. The Company has remitted VND 126 billion in accordance with the directives of the Thua Thien Hue Provincial People's Committee, with the remaining balance to be transferred upon further request. The balance as of June 30, 2025 includes: VND 32,131,700,166 restricted from use according to Official Dispatch 1398/STC - TCDN dated June 25, 2016 of the Department of Finance of Thua Thien Hue province and VND 282,630,475 of corresponding demand deposit interest.
- (More information as in Note 3).

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19 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share capital surplus	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous period	200,000,000,000	47,223,517,700	(105,524,523,858)	141,698,993,842
Loss for previous period	-	-	(1,409,402,881)	(1,409,402,881)
Ending balance of previous period	200,000,000,000	47,223,517,700	(106,933,926,739)	140,289,590,961
Beginning balance of current period	200,000,000,000	47,223,517,700	(40,892,335,978)	206,331,181,722
Profit for current period	-	-	1,567,279,455	1,567,279,455
Ending balance of this period	200,000,000,000	47,223,517,700	(39,325,056,523)	207,898,461,177

b) Details of owner's invested capital

	At the end of period	Rate	At the beginning of period	Rate
	VND	(%)	VND	(%)
Bitexco Group of Companies	18,228,770,000	9.11	18,228,770,000	9.11
Crystal Treasure Limited	91,000,000,000	45.50	91,000,000,000	45.50
Tan Tien Investment Joint Stock Company	14,512,000,000	7.26	14,512,000,000	7.26
White Crystal Co., Ltd	19,252,230,000	9.63	19,252,230,000	9.63
Tan Truong Co., Ltd	40,000,000,000	20.00	40,000,000,000	20.00
Others	17,007,000,000	8.50	17,007,000,000	8.50
	200,000,000,000	100	200,000,000,000	100

(*) Details of owner's investment capital according to the list of securities owners compiled by Viet Nam Securities Depository and Clearing Corporation as of 30/06/2025.

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

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Owner's contributed capital		
- At the beginning of period	200,000,000,000	200,000,000,000
- At the ending of period	200,000,000,000	200,000,000,000
Distributed dividends and profit:		
- Dividend payable at the beginning of the period	47,579,937	47,579,937
- Dividend payable at the end of the period	47,579,937	47,579,937

d) Share

	30/06/2025	01/01/2025
Quantity of Authorized issuing shares	20,000,000	20,000,000
Quantity of issued shares	20,000,000	20,000,000
- Common shares	20,000,000	20,000,000
Quantity of outstanding shares in circulation	20,000,000	20,000,000
- Common shares	20,000,000	20,000,000
Par value per share (VND)	10,000	10,000

20 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT**a) Operating leased assets**

- Land lease contract at No. 51 Le Loi, Hue City, for tourism service business purposes from 1998 to 2028. The leased land area is 13,508 m². The Company is currently operating a hotel and restaurant on the premises. According to Contract No. 67/HĐTĐ dated 23/12/2010, the Company is required to pay annual land rental fees until the contract maturity date, in compliance with current state regulations.

- Land lease contract at No. 11 Le Loi, Hue City, for tourism service business purposes from 2001 to 2031. The leased land area is 6,248.3 m². The Company is currently operating a restaurant on this land. According to Contract No. 65/HĐTĐ dated 19/08/2019, the Company is required to pay annual land rental fees until the contract maturity date, in compliance with current state regulations.

- Land lease contract at 30 Le Loi, Hue City, for tourism service business purposes from 2004 to 2044. The leased land area is 7,702 m². The Company has formed a joint venture with Saigontourist Holding Company to operate a hotel and restaurant (managed directly by Saigon Morin Hue Co., Ltd). According to Contract No. 34/HĐ-TĐ dated 09/11/2004, the Company is required to pay annual land rental fees until the contract maturity date, in compliance with current state regulations.

- Land lease contract at No. 51 Le Loi, Hue City, for business purposes from 06/12/2019 to 23/09/2028. The leased land area is 680 m². The Company is currently using this area as part of the landscape for the Mat Ngoc Lake at Huong Giang Hotel. According to Contract No. 88/HĐTĐ dated 06/12/2019, the Company is required to pay annual land rental fees until the contract maturity date, in compliance with current state regulations.

b) Foreign currencies

	30/06/2025	01/01/2025
- USD	61,816.15	35,843.36
- EUR	395.71	400.60

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21 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Revenue from room rental and restaurant business	20,098,274,160	24,365,638,448
Revenue from rendering of services	940,789,727	1,149,587,495
Revenue from business cooperation	2,393,347,079	3,041,674,202
Other revenue	16,363,638	27,272,724
	<u><u>23,448,774,604</u></u>	<u><u>28,584,172,869</u></u>
In which: Revenue from related parties (Details as in Notes 34).	<u><u>2,678,102,904</u></u>	<u><u>3,277,868,779</u></u>

22 . COSTS OF GOODS SOLD

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Cost of room rental and restaurant business	17,722,858,634	19,446,359,373
Costs of rendering of services	596,462,120	724,492,457
Cost of business cooperation	1,777,215,780	1,777,215,728
	<u><u>20,096,536,534</u></u>	<u><u>21,948,067,558</u></u>

23 . FINANCIAL INCOME

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Interest income, interest from loans	1,766,501,292	525,267,549
Dividends, profits earned	3,700,000,000	1,500,000,000
Gains on exchange rate difference during the period	434,515	43,404,477
Gains on exchange rate difference of the ending balance	3,245,383	-
	<u><u>5,470,181,190</u></u>	<u><u>2,068,672,026</u></u>
In which: Financial income from related parties (Details as in Notes 34).	<u><u>4,409,133,013</u></u>	<u><u>1,977,986,191</u></u>

24 . FINANCIAL EXPENSES

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Interest expenses	423,158,605	970,056,089
Realized loss from foreign exchange difference	-	13,942
Unrealized loss from foreign exchange difference	-	823,113,295
Provisions for devaluation of trading securities and investments	(43,087,191)	626,750,750
	<u><u>380,071,414</u></u>	<u><u>2,419,934,076</u></u>
In which: Financial expenses from related parties (Details as in Notes 34).	<u><u>-</u></u>	<u><u>459,876,084</u></u>

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25 . SELLING EXPENSES

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Raw materials	12,993,358	17,142,043
Labor	496,729,543	474,525,583
Expenses from external services	9,080,138	34,708,986
Other expenses by cash	97,620,104	116,388,866
	616,423,143	642,765,478

26 . GENERAL AND ADMINISTRATIVE EXPENSES

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Raw materials	256,264,913	313,615,146
Labor	4,417,397,257	4,746,444,176
Depreciation and amortisation	243,630,908	235,767,171
Tax, Charge, Fee	4,000,000	4,000,000
Expenses from external services	847,858,296	1,181,880,524
Other expenses by cash	529,137,544	573,508,394
	6,298,288,918	7,055,215,411
In which: General and administrative expenses from related parties (Details as in Notes 34).	35,507,500	64,392,000

27 . OTHER INCOME

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Income from liquidation of tools and equipment	241,203,635	-
Others	-	3,738,909
	241,203,635	3,738,909

28 . OTHER EXPENSE

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Expenses from liquidation, disposal of fixed assets	201,552,875	-
Others	7,090	4,162
	201,559,965	4,162

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29 . CURRENT CORPORATE INCOME TAX EXPENSES

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Total profit before tax	1,567,279,455	(1,409,402,881)
Decrease	(3,700,000,000)	(1,500,000,000)
- Dividend payment	(3,700,000,000)	(1,500,000,000)
Taxable income	(2,132,720,545)	(2,909,402,881)
Current corporate income tax expense (Tax rate 20%)	-	-
Tax payable at the beginning of period	446,490,307	-
Tax paid in the period	(446,490,307)	-
Closing period income tax payable	-	-

30 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Net profit after tax	1,567,279,455	(1,409,402,881)
Profit distributed for common shares	1,567,279,455	(1,409,402,881)
Average number of outstanding common shares in circulation in the year	20,000,000	20,000,000
Basic earnings per share	78	(70)

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2025, the Company does not have shares with dilutive potential for earnings per share.

31 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	The first 6 months of 2025	The first 6 months of 2024
	VND	VND
Raw materials	6,391,402,066	7,367,896,269
Labour expenses	10,751,427,997	11,535,585,977
Depreciation and amortisation	2,238,245,602	2,208,596,894
Expenses from external services	6,664,563,093	4,003,432,439
Other expenses by cash	965,609,837	4,530,536,868
	27,011,248,595	29,646,048,447

32 . FINANCIAL INSTRUMENTS

Financial risk management

The Company's financial risks including market risk, credit risk and liquidity risk.

The Company's financial risks including market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations will bear the risks of exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
		VND		
As at 30/06/2025				
Cash and cash equivalents	47,308,369,601	-	-	47,308,369,601
Trade receivables, other receivables	8,955,271,155	-	-	8,955,271,155
Loans	62,314,204,385	-	-	62,314,204,385
	118,577,845,141	-	-	118,577,845,141

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	Under 1 year	From 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
As at 01/01/2025				
Cash and cash equivalents	53,725,253,093	-	-	53,725,253,093
Trade receivables, other receivables	8,162,344,873	-	-	8,162,344,873
Loans	64,034,204,385	-	-	64,034,204,385
	125,921,802,351	-	-	125,921,802,351

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
As at 30/06/2025				
Borrowings	1,107,480,840	9,391,620,200	-	10,499,101,040
Trade payables, other payables	33,539,180,621	-	-	33,539,180,621
	34,646,661,461	9,391,620,200	-	44,038,281,661
As at 01/01/2025				
Borrowings	2,000,000,000	9,391,620,200	-	11,391,620,200
Trade payables, other payables	34,332,501,167	-	-	34,332,501,167
	36,332,501,167	9,391,620,200	-	45,724,121,367

The Company believes that risk level of loan repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

33 . 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 financial statements.

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34 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

<u>Related parties</u>	<u>Relation</u>
Huong Giang Travel Company Limited	Associates
Hotel De La Cite Imperiale Co.,Ltd.	Associates
Citadel Investment Tourist Co., Ltd.	Associates
Saigon Morin Hue Co., Ltd.	Joint venture
Crystal Treasure Limited	Major shareholder
Tan Truong Company Limited	Major shareholder
Toshihiko Takahashi	Chairman
Johnny Cheung Ching Fu	Member of BOD/ General Director
Le Ba Giang	Member of BOD/Vice General Director
Yoshida Tetsuya	Member of BOD
Dinh Nhat Tan	Member of BOD
Le Duc Quang	Head of Control Department
Fumiyo Okuda	Member of Control Department
Nguyen Phuoc Quy Thinh	Member of Control Department
Nguyen Ngoc Dieu Loan	Chief accountant
Ho Van Toai	Person in charge of corporate governance

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	<u>Relation</u>	<u>The first 6 months of 2025</u>	<u>The first 6 months of 2024</u>
		VND	VND
Sales of goods and rendering of services		2,678,102,904	3,277,868,779
Huong Giang Travel Company Limited	Associates	155,155,825	236,194,577
Hotel De La Cite Imperiale Co.,Ltd.	Associates	2,393,347,079	3,041,674,202
Citadel Investment Tourist Co., Ltd.	Associates	129,600,000	-
Purchases of goods and services		35,507,500	64,392,000
Huong Giang Travel Company Limited	Associates	35,507,500	64,392,000
Financial income		4,409,133,013	1,977,986,191
Huong Giang Travel Company Limited	Associates	98,592,739	20,797,972
Hotel De La Cite Imperiale Co.,Ltd.	Associates	395,720,548	403,401,370
Citadel Investment Tourist Co., Ltd.	Associates	214,819,726	53,786,849
Saigon Morin Hue Co., Ltd.	Joint venture	3,700,000,000	1,500,000,000
Interest expenses		-	459,876,084
Crystal Treasure Limited	Major shareholder	-	459,876,084

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Transactions with other related parties:

	Relation	The first 6 months of 2025 VND	The first 6 months of 2024 VND
Manager's income			
Johnny Cheung Ching Fu	Member of BOD/General Director	639,135,165	592,552,747
Le Ba Giang	Member of BOD/Deputy General Director	621,884,615	557,247,253
Yoshida Tetsuya	Member of BOD (Dismissed on April 25, 2025)	-	443,184,615
Dinh Nhat Tan (*)	Member of BOD	-	-
Le Duc Quang	Head of the Supervisory Board	-	-
Fumiyo Okuda	Member of the Supervisor Board	-	-
Nguyen Phuoc Quy Thinh	Member of the Supervisor Board	-	-

(*) Non-executive members who do not participate in the direct management of the Company so do not receive any income.

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 accounting period with the Company.

35 . COMPARATIVE FIGURES

The comparative figures on the Interim Statement of Financial Position and corresponding Notes are taken from the Financial Statements for the fiscal year ended as at 31 December 2024, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Statement of income, Interim Statement of Cash flows and corresponding Notes are taken from the Interim Financial Statements which have been reviewed for the period from 01/01/2024 to 30/06/2024.



Le Van Tuan Hai
Preparer

Hue, August 12, 2025



Nguyen Ngoc Dieu Loan
Chief Accountant



Le Ba Giang
Deputy General Director

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