



INTERIM CONSOLIDATED FINANCIAL STATEMENTS

HUONG GIANG TOURIST JOINT STOCK COMPANY

For the period from 01/01/2021 to 30/06/2021

(Reviewed)

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HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 2, Nguyen Cong Tru, Hue City, Thua Thien Hue Province, Vietnam

REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Huong Giang Tourist Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01 January 2021 to 30 June 2021.

THE COMPANY

Huong Giang Tourist Joint Stock Company is incorporated as a state owned company established under Decision No. 3243/QĐ-UBND dated 2 November 1996 issued by the People's Committee of Thua Thien Hue Province, was transformed into a joint stock company under Decision No. 2559/QĐ-UBND dated 15 November 2007 issued by the People's Committee of Thua Thien Hue Province. The Company was established and operated under the corporate registration certificate of joint stock company No. 3300101124 issued by the People's Committee of Thua Thien Hue Province for the first time on 25 December 2007 and had its 11th amendment on 08 November 2019.

The Company's head office is located at: No. 2, Nguyen Cong Tru, Hue City, Thua Thien Hue Province, Vietnam.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION

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

Mr. Yukio Takahashi	Chairman
Mr. Le Ba Giang	Member
Mr. Yoshida Tetsuya	Member
Mr. Johnny Cheung - Ching Fu	Member
Mr. Go Fujiyama	Member

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

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

The members of the Board of Supervision are:

Mr. Le Duc Quang	Head of Control Department
Mrs. Fumiyo Okuda	Member
Mrs. Nguyen Ngoc Dieu Loan	Member

AUDITORS

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

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 2, Nguyen Cong Tru, Hue City, Thua Thien Hue Province, Vietnam

STATEMENT OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

We, The Board of General Directors, confirm that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2021, its operations and cash flows in the for the period from 01 January 2021 to 30 June 2021 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

Other commitments

The Board of General Directors 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 doesn't 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 Ministry of Finance guiding the disclosure of information on Securities Market.

On behalf of The Board of General Directors



Le Ba Giang

Vice General Director

Thua Thien - Hue, 05 August 2021

AUDITOR'S REPORT ON RESULTS OF CONSOLIDATED FINANCIAL STATEMENTS REVIEW

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

We have reviewed the Interim Consolidated statement of Huong Giang Tourist Joint Stock Company prepared on 05 August 2021, as set out on pages 06 to 39 including: Interim Consolidated Statement of financial position as at 30 June 2021, Interim Consolidated Statement of comprehensive income, Interim Consolidated Statement of cash flows and Notes to Interim Consolidated financial statements for the period from 01 January 2021 to 30 June 2021.

The Board of General Directors' responsibility

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

Auditor's responsibility

Our responsibility is to express an conclusion on the Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consist 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.

Basis for qualified conclusion

The Financial Statements of Saigon Morin Hue Co., Ltd for the period from 01 January 2021 to 30 June 2021 are being prepared and presented on the basis that the company does not meet the assumption of going concern because the Owners of Saigon Morin Hue Co., Ltd - Huong Giang Tourist Joint Stock Company and Saigontourist Holding - One Member Limited Company have decided to dissolve the Company. However, the Company still presented the value of the above-mentioned investment by equity method on the Interim Consolidated Financial Statements for the period from 01 January 2021 to 30 June 2021.

Auditor's conclusion

In our review, except for the influence of the matter mentioned in "Basis for qualified conclusion", we do not see the events for us that the Interim Consolidated Financial Statements attach this does not reflect a true and fair view, in all material respects, of the financial position of Huong Giang Tourist Joint Stock Company as at 30 June 2021, and of the results of its operations and its cash flows for the 06-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

Emphasis of matter

Readers may refer to Note No.3 and Note No.17 of the Notes to the Interim Consolidated Financial Statements. As at 30 June 2021, the Company is recording and presenting on the Interim Consolidated Financial Statements the amount payable to the State Budget in the amount of VND 32 billion related to the divestment of the People's Committee of Thua Thien Hue Province at Huong Giang Tourist Joint Stock Company.

This emphasis does not affect our above-mentioned Auditor's conclusion.

AASC Auditing Firm Company Limited



Pham Anh Tuan

Deputy General Director

Certificate of registration to audit practice

No: 0777-2018-002-1

Hanoi, 18 August 2021

HUONG GIANG TOURIST JOINT STOCK COMPANY

 No. 2, Nguyen Cong Tru, Hue City,
 Thua Thien Hue Province, Vietnam

Interim Consolidated Financial Statements
 For the period from 01/01/2021 to 30/06/2021

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2021

Code	ASSETS	Note	30/06/2021 VND	01/01/2021 VND
100	A. CURRENT ASSETS		59,074,374,749	60,263,616,523
110	I. Cash and cash equivalents	3	36,175,427,782	41,255,511,567
111	1. Cash		34,522,403,124	34,902,486,909
112	2. Cash equivalents		1,653,024,658	6,353,024,658
120	II. Short-term investments	4	500,000,000	500,000,000
123	1. Held to maturity investments		500,000,000	500,000,000
130	III. Short-term receivables		21,640,736,538	17,707,508,223
131	1. Short-term trade receivables	5	1,791,507,729	2,555,999,569
132	2. Short-term prepayments to suppliers	6	6,138,401,238	2,089,957,507
135	3. Short-term loan receivables	7	11,500,000,000	11,500,000,000
136	4. Other short-term receivables	8	3,312,039,909	2,656,763,485
137	5. Provision for short-term doubtful debts		(1,101,212,338)	(1,095,212,338)
140	IV. Inventories	10	339,798,529	486,229,160
141	1. Inventories		339,798,529	486,229,160
150	V. Other short-term assets		418,411,900	314,367,573
151	1. Short-term prepaid expenses	14	378,813,600	235,262,292
152	2. Deductible VAT		39,598,300	79,105,281
200	B. NON-CURRENT ASSETS		153,568,016,955	165,344,585,230
210	I. Long-term receivables		5,448,817,680	5,448,817,680
216	1. Other long-term receivables	8	5,448,817,680	5,448,817,680
220	II. Fixed assets		36,865,049,750	38,787,482,174
221	1. Tangible fixed assets	12	35,866,049,750	37,786,351,028
222	- Historical costs		108,072,674,930	107,995,746,930
223	- Accumulated depreciation		(72,206,625,180)	(70,209,395,902)
227	2. Intangible fixed assets	13	999,000,000	1,001,131,146
228	- Historical costs		1,308,338,000	1,308,338,000
229	- Accumulated amortization		(309,338,000)	(307,206,854)
240	IV. Long-term assets in progress		6,703,490,568	5,987,154,311
242	1. Construction in progress	11	6,703,490,568	5,987,154,311
250	V. Long-term investments	4	101,674,799,491	111,238,062,032
252	1. Investments in joint ventures and associates		101,674,799,491	111,238,062,032
260	VI. Other long-term assets		2,875,859,466	3,883,069,033
261	1. Long-term prepaid expenses	14	2,875,859,466	3,883,069,033
270	TOTAL ASSETS		212,642,391,704	225,608,201,753

HUONG GIANG TOURIST JOINT STOCK COMPANY

 No. 2, Nguyen Cong Tru, Hue City,
 Thua Thien Hue Province, Vietnam

Interim Consolidated Financial Statements
 For the period from 01/01/2021 to 30/06/2021

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

 As at 30 June 2021
 (continued)

Code	CAPITAL	Note	30/06/2021 VND	01/01/2021 VND
300	C. LIABILITIES		49,700,752,445	43,825,778,891
310	I. Current liabilities		42,795,451,245	41,211,804,891
311	1. Short-term trade payables	15	2,410,029,905	3,731,269,530
312	2. Short-term prepayments from customers		691,294,311	476,543,129
313	3. Taxes and other payables to State budget	16	3,554,030,633	305,324,319
314	4. Payables to employees		1,680,234,487	2,372,305,397
319	5. Other short-term payments	17	33,127,465,911	32,993,966,518
320	6. Short-term borrowings and finance lease liabilities	18	1,332,395,998	1,332,395,998
330	II. Non-current liabilities		6,905,301,200	2,613,974,000
338	1. Long-term borrowings and finance lease liabilities	18	6,905,301,200	2,613,974,000
400	D. OWNER'S EQUITY		162,941,639,259	181,782,422,862
410	I. Owner's equity	19	162,941,639,259	181,782,422,862
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		(84,281,878,441)	(65,441,094,838)
421a	Retained earnings accumulated till the end of the previous year		(65,441,094,838)	(23,077,424,008)
421b	Retained earnings of the current period		(18,840,783,603)	(42,363,670,830)
440	TOTAL CAPITAL		212,642,391,704	225,608,201,753


 Ngo Duc Chinh
 Preparer


 Ngo Duc Chinh
 Chief Accountant


 Le Ba Giang
 Vice General Director


Thua Thien - Hue, 05 August 2021

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 2, Nguyen Cong Tru, Hue City,
Thua Thien Hue Province, Vietnam

Interim Consolidated Financial Statements
For the period from 01/01/2021 to 30/06/2021

INTERIM CONSOLIDATED STATEMENT OF INCOME

for the period from 01 January 2021 to 30 June 2021

Code	ITEM	Note	first 06-month of the year 2021	first 06-month of the year 2020
			VND	VND
01	1. Revenue from sales of goods and rendering of services	21	9,947,375,489	16,666,002,786
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and rendering of services		9,947,375,489	16,666,002,786
11	4. Cost of goods sold	22	13,476,770,455	18,464,512,156
20	5. Gross profit from sales of goods and rendering of services		(3,529,394,966)	(1,798,509,370)
21	6. Financial income	23	547,888,343	876,650,227
22	7. Financial expense	24	106,975,191	110,180,486
23	<i>In which: Interest expenses</i>		106,974,786	110,098,317
24	8. Share of joint ventures and associates' profit or loss		(9,563,262,541)	(5,987,233,870)
25	9. Selling expenses	25	380,202,577	582,736,896
26	10. General and administrative expense	26	5,823,186,013	7,001,973,327
30	11. Net profit from operating activities		(18,855,132,945)	(14,603,983,722)
31	12. Other income	27	15,743,713	763,735,279
32	13. Other expense	28	1,394,371	8,964,423,098
40	14. Other profit		14,349,342	(8,200,687,819)
50	15. Total net profit before tax		(18,840,783,603)	(22,804,671,541)
51	16. Current corporate income tax expenses		-	-
52	17. Deferred corporate income tax expenses		-	-
60	18. Profit after corporate income tax		(18,840,783,603)	(22,804,671,541)
61	19. Profit after tax attributable to owners of the parent		(18,840,783,603)	(22,804,671,541)
62	20. Profit after tax attributable to non-controlling interest		-	-
70	21. Basic earnings per share	29	(942)	(1,140)

Ngo Duc Chinh
Preparer

Thua Thien - Hue, 05 August 2021

Ngo Duc Chinh
Chief Accountant

Le Ba Giang
Vice General Director



INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

for the period from 01 January 2021 to 30 June 2021
(Indirect method)

Code	ITEM	Note	first 06-month of the year 2021 VND	first 06-month of the year 2020 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		(18,840,783,603)	(22,804,671,541)
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		1,999,360,424	2,002,724,509
03	- Provisions		6,000,000	298,897,338
05	- Gains, losses from investment		9,015,888,698	14,075,060,539
06	- Interest expense		106,974,786	110,098,317
08	3. Operating profit before changes in working capital		(7,712,559,695)	(6,317,890,838)
09	- Increase, decrease in receivables		391,605,866	2,511,882,818
10	- Increase, decrease in inventories		146,430,631	192,217,780
11	- Increase, decrease in payables (excluding interest payable, corporate income tax payable)		1,583,646,354	(2,022,176,402)
12	- Increase, decrease in prepaid expenses		863,658,259	439,284,874
14	- Interest paid		(106,974,786)	(110,098,317)
20	Net cash flows from operating activities		(4,834,193,371)	(5,306,780,085)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase, construction of fixed assets and other long-term assets		(5,084,591,457)	(2,073,400,000)
23	2. Loans and purchase of debt instruments from other entities		(500,000,000)	(700,000,000)
24	3. Collection of loans and resale of debt instrument of other entities		500,000,000	-
27	4. Interest and dividend received		547,373,843	3,632,921,129
30	Net cash flows from investing activities		(4,537,217,614)	859,521,129
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		4,291,327,200	-
34	2. Repayment of principal		-	(444,132,000)
40	Net cash flows from financing activities		4,291,327,200	(444,132,000)

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 2, Nguyen Cong Tru, Hue City,
Thua Thien Hue Province, Vietnam

Interim Consolidated Financial Statements

For the period from 01/01/2021 to 30/06/2021

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

for the period from 01 January 2021 to 30 June 2021

(Indirect method)

Code ITEM	Note	first 06-month of the year 2021	first 06-month of the year 2020
		VND	VND
50 Net cash flows in the period		(5,080,083,785)	(4,891,390,956)
60 Cash and cash equivalents at the beginning of the period		41,255,511,567	51,037,373,424
61 Effect of exchange rate fluctuations		-	7,484,724
70 Cash and cash equivalents at the end of the period	3	<u>36,175,427,782</u>	<u>46,153,467,192</u>



Ngô Đức Chính
Preparer



Ngô Đức Chính
Chief Accountant




Le Ba Giang
Vice General Director

Thua Thien - Hue, 05 August 2021

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL
STATEMENTS**

for the period from 01 January 2021 to 30 June 2021

1 . GENERAL INFORMATION OF THE COMPANY

Form of Ownership

Huong Giang Tourist Joint Stock Company is incorporated as a state owned company established under Decision No. 3243/QĐ-UBND dated 2 November 1996 issued by the People's Committee of Thua Thien Hue Province, was transformed into a joint stock company under Decision No. 2559/QĐ-UBND dated 15 November 2007 issued by the People's Committee of Thua Thien Hue Province. The Company was established and operated under the corporate registration certificate of joint stock company No. 3300101124 issued by the People's Committee of Thua Thien Hue Province for the first time on 25 December 2007 and had its 11th amendment on 08 November 2019.

The Company's head office is located at: No. 2, Nguyen Cong Tru, Hue City, Thua Thien Hue Province, Vietnam.

Company's Charter capital: VND 200,000,000,000, the actual charter capital contributed to June 30, 2021 is VND 200,000,000,000; Equivalent to 20,000,000 shares with the price of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2021 is: 186 people (as at 01 January 2021: 219 people).

Business field

Hospitality industry and tourism services.

Business activities

Main business activities of the Company include:

- Short-stay services;
- Wholesale of beverage;
- Wholesale of food;
- Wholesale of other household appliances such as trading cosmetics and hygiene products;
- Lottery, betting, gambling activities such as electronic games with prizes for foreigners;
- Entertainment activities not yet categorized such as Karaoke services;
- Tour operator such as international and domestic travel business; and
- Restaurants and mobile catering services such as restaurants and cafes.

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

The Covid-19 pandemic that occurred since the beginning of 2020 until now had a negative impact on almost all economic sectors in the world. The tourism industry in particular, is one of the industries that suffer the most due to the limitation of domestic travel as well as the complete halt of passenger transportation from outside of Vietnam. This leads to a 40.3% decrease in the company's revenue in the period compared to the previous.

Group structure

The Company has one (01) subsidiary - Huong Giang Travel Sole Member Limited Liability Company which is consolidated in the financial statements as at 30/06/2021; its head office is located at 11 Le Loi, Hue city, Thua Thien Hue Province. The voting rights and interest rate of the Company in the subsidiary is 100% with the main business being travel business and ticket agent.

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

Annual accounting period commences from 1st January and ends as at 31st 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, 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 and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. 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 consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiary under its control for the period from 01 January 2021 to 30 June 2021. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

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

Balance, main incomes and expenses, including unrealized profits or losses from intra-group transactions are eliminated in full when consolidated financial statements.

Non – controlling interests

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

2.4 . Financial Instruments*Initial recognition*

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans. 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. 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

There are currently no regulations on revaluation of financial instruments after initial recognition.

2.5 . Foreign currency transactions

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

- When buying or selling foreign currency, applying the exchange rates specified in the contracts of foreign exchange sale between Company and commercial banks;
- When recording receivables, applying the bid rate of the commercial bank stipulated by the Company for customers to make payment at the transaction time;
- When recording payables, applying the offer rate of the commercial bank where the Company expects to conduct transactions at the transaction time.

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under 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 period and from revaluation of remaining foreign currency monetary items at the end of the period are recorded immediately to operating results of the accounting period. In which exchange rate difference gains due to reassessment of closing balance of monetary items denominated in foreign currencies cannot be used for profit distribution or dividends.

2.6 . Cash and cash equivalents

Cash comprises cash on hand, non-term deposits.

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

2.7 . Business combination

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the acquisition date.

2.8 . Financial investments

Investments held to maturity comprise term deposits and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

In the Consolidated Financial Statements, investments in associate are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

The share of investor in post-acquisition profits or losses of the associate is recognised in the consolidated income statement, and the share of investor in post-acquisition movements in equity of the associate is recognised in equity. The post-acquisition accumulated changes are adjusted to carrying amount of investments. Dividends received or receivable from associates are recognised as a reduction in the carrying amount of the investment.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

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

- With regard to investments held long-term (other than trading securities) without significant influence on the investee: the provision shall be made based on the Financial Statements at the provision date of the investee;
- With regard to investments held to maturity, the 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 details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. Receivables are classified as short-term and long-term in the consolidated financial statements based on the remaining maturity of the receivables 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.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

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.

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

- Buildings, structures	05 - 50 years
- Machinery, equipment	05 - 10 years
- Vehicles, Transportation equipment	05 - 15 years
- Office equipment and furniture	03 - 07 years
- Land use rights	Permanent
- Management software	03 - 05 years

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.

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 . 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. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

Prepaid expenses of the Company include:

Tools and equipment include assets held by the Company for use in the course of normal business activities, with historical cost of each asset less than VND 30 million and therefore ineligible for recognition as fixed assets under current regulations. The historical cost of tools and equipment is amortized on a straight-line basis over the period from 01 to 03 years.

Other prepaid expenses are stated at historical cost and amortized on a straight-line basis over their useful lives from 01 to 03 years.

2.15 . 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. Payables are classified as short-term and long-term in the consolidated financial statements based on the remaining maturities of the payables at the reporting date.

2.16 . 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.

2.17 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.18 . 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 profit appropriation or loss handling of the Company. The distribution of net profits is made when the net profit of the company does not exceed the net profit presented on Consolidated Financial Statements after eliminating the profits from cheap purchase. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development and investment funds: The fund is reserved for the purpose of business expansion or in depth investment;
- Bonus and welfare fund and bonus for the Executive Board: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Consolidated Statement of Financial Position.

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 Management.

2.19 . Revenue

Sales of goods

Revenue from the sale of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when two (2) of the following conditions are satisfied:

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

2.20 . Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

2.21 . 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 period without offsetting against financial income.

2.22 . Corporate income tax**a) Current corporate income tax expenses**

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

b) Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the period from 01 January 2021 to 30 June 2021.

2.23 . Basic earnings per share

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

2.24 . Related Parties

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

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

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

2.25 . Segment information

The Company's main business is the hotel and tourism business and mainly takes place in the territory of Vietnam. Therefore, the Company does not present the segment report by business sector and geographic area.

HUONG GIANG TOURIST JOINT STOCK COMPANYNo. 2, Nguyen Cong Tru, Hue City,
Thua Thien Hue Province, Vietnam**Interim Consolidated Financial Statements**
For the period from 01/01/2021 to 30/06/2021**3 . CASH AND CASH EQUIVALENTS**

	30/06/2021	01/01/2021
	VND	VND
Cash on hand	270,975,261	89,830,880
Non - term deposits ⁽¹⁾	34,251,427,863	34,812,656,029
Cash equivalents ⁽²⁾	1,653,024,658	6,353,024,658
	36,175,427,782	41,255,511,567

(1) As at 30/06/2021, non-term deposits with the amount of VND 34,251,427,863, of which VND 32,161,084,328 was the proceeds from the transfer of capital of People's Committee of Thua Thien Hue Province for Bitexco Group of Companies, this money is limited to use in accordance with Official Letter No. 1398/STC-TCDN dated 26/5/2016 of Department of Finance of Thua Thien Hue Province.
(Details as in Note No.17).

(2) As at 30/06/2021, cash equivalents are term deposits from 01 month to 03 months valued at VND 1,653,024,658 at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hue Branch and Dong A Joint Stock Commercial Bank with the interest 3.0%/year.

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

	30/06/2021		01/01/2021	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Term deposits ^(*)	500,000,000	-	500,000,000	-
	500,000,000	-	500,000,000	-

(*) The 12 month-term deposit according to the term deposit contracts between Vietnam Joint Stock Commercial Bank For Industry and Trade - Thua Thien Hue Branch and Huong Giang Travel Sole Member Limited Liability Company with interest rates of 7.4%/year and 6.0%/year. When the contract expires, if there is no other agreement, the contract will be automatically transferred to the new term by Vietnam Joint Stock Commercial Bank For Industry and Trade.

HUONG GIANG TOURIST JOINT STOCK COMPANY

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Interim Consolidated Financial Statements For the period from 01/01/2021 to 30/06/2021

4 . FINANCIAL INVESTMENTS

b) Long - term

	30/06/2021			01/01/2021				
	Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method
				VND				VND
Investments in associates								
- Lang Co Tourist Co., Ltd.	Loan Ly Village, Lang Co Town, Phu Loc District, Thua Thien Hue Province	40.00%	40.00%	3,080,293,771	Loan Ly Village, Lang Co Town, Phu Loc District, Thua Thien Hue Province	40.00%	40.00%	4,538,309,122
- Thien Phuc Tourist JSC	An Tay Ward, Hue City, Thua Thien Hue Province	31.33%	31.33%	940,000,000	An Tay Ward, Hue City, Thua Thien Hue Province	31.33%	31.33%	940,000,000
Investments in joint ventures								
- Saigon Morin Hue Co., Ltd.	30 Le Loi Street, Phu Nhuan Ward, Thua Thien Hue Province	50.00%	50.00%	98,594,505,720	30 Le Loi Street, Phu Nhuan Ward, Thua Thien Hue Province	50.00%	50.00%	106,699,752,910
- Hotel De La Cite Imperiale Co.,Ltd.	5 Le Loi Street, Hue City, Thua Thien Hue Province	35.24%	35.24%	45,466,585,076	5 Le Loi Street, Hue City, Thua Thien Hue Province	35.24%	35.24%	47,980,252,890
- Citadel Investment Tourist Co., Ltd.	2 Nguyen Cong Tru Street, Hue City, Thua Thien Hue Province	35.00%	35.00%	31,448,887,246	2 Nguyen Cong Tru Street, Hue City, Thua Thien Hue Province	35.00%	35.00%	37,038,396,247
				21,679,033,398				21,681,103,773
				101,674,799,491				111,238,062,032

Major transactions between the Company and joint ventures, associates during the year: as detailed in Note 33.

HUONG GIANG TOURIST JOINT STOCK COMPANY

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5 . SHORT - TERM TRADE RECEIVABLES

	30/06/2021		01/01/2021	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Trade receivables detailed by customers with large account balances				
Tulico - Huong Giang Joint Stock Company	720,000,000	(720,000,000)	720,000,000	(720,000,000)
Other trade receivables	1,071,507,729	(82,315,000)	1,835,999,569	(76,315,000)
	1,791,507,729	(802,315,000)	2,555,999,569	(796,315,000)

6 . SHORT - TERM PREPAYMENTS TO SUPPLIERS

	30/06/2021		01/01/2021	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- Thinh Chau Trading and Technical Services Co., Ltd	1,512,576,000	-	1,512,576,000	-
- WLA Planning and Architecture Company Limited	200,000,000	-	200,000,000	-
- Global Thermic Mechanical Manufacturing Trading Services Co.,Ltd	1,275,364,200	-	-	-
- Da Nang Vang Hotel Maintenance Solution Co., Ltd	2,669,163,000	-	-	-
- Other	481,298,038	-	377,381,507	-
	6,138,401,238	-	2,089,957,507	-

HUONG GIANG TOURIST JOINT STOCK COMPANY

No. 2, Nguyen Cong Tru, Hue City,
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Interim Consolidated Financial Statements
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7 . SHORT - TERM LOAN RECEIVABLES

	30/06/2021		01/01/2021	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- Hotel De La Cite Imperiale Co.,Ltd. ⁽¹⁾	10,500,000,000	-	10,500,000,000	-
- Citadel Investment Tourist Co., Ltd. ⁽²⁾	1,000,000,000	-	1,000,000,000	-
	<u>11,500,000,000</u>	<u>-</u>	<u>11,500,000,000</u>	<u>-</u>
In which: Loan receivables from related parties	<u>11,500,000,000</u>	<u>-</u>	<u>11,500,000,000</u>	<u>-</u>

(Details as in Notes 33).

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

(1) Loan contract No. 01/KT - HG - 122018 and Appendix No. 05/KT - HG - 122020 dated December 28, 2020, with the total amount of VND 10,500,000,000, for the purpose of supplementing working capital with a term from January 01, 2021 to June 30, 2021 at the interest rate of 7.6%/year.

(2) Includes 02 contracts:

- Loan contract No. 01/HGT - CIT - 042020 and Appendix No. 01.3/HGT - CIT - 122020 dated December 31, 2020, with the total amount of VND 600,000,000, for the purpose of supplementing working capital with an additional term of 12 months from 01/01/2021 at interest rate of 7.6%/year.

- Loan contract No. 02/HGT - CIT - 012020 and Appendix No. 02/HGT - CIT-122020 dated December 31, 2020, with the total amount of 700,000,000 VND, for the purpose of supplementing working capital with a term from January 01, 2021 to December 31, 2021 at the interest rate of 7.6%/year.

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8 . OTHER RECEIVABLES

	30/06/2021		01/01/2021	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Advances	243,425,000	-	168,329,000	-
Handover project of Saigon Morin Hue Co., Ltd.	933,690,527	-	933,690,527	-
Receivable from payment on behalf of Thien Phuc Tourist JSC	298,897,338	(298,897,338)	298,897,338	(298,897,338)
Revenue not yet invoiced	168,920,000	-	26,958,521	-
Special consumption tax paid on behalf of VIP Club	220,639,373	-	220,639,373	-
Hotel De La Cite Imperiale Co.,Ltd.	1,300,541,667	-	899,325,000	-
Citadel Investment Tourist Co., Ltd.	131,607,777	-	93,396,666	-
Others	14,318,227	-	15,527,060	-
	3,312,039,909	(298,897,338)	2,656,763,485	(298,897,338)
b) Long-term				
Deposits	500,000,000	-	500,000,000	-
Dat Viet Culture Joint Stock Company ^(*)	4,948,817,680	-	4,948,817,680	-
	5,448,817,680	-	5,448,817,680	-
c) In which: Other receivables from related parties				
	1,731,046,782	-	2,862,119,004	-

(Details as in Notes 33).

(*) This is the construction in progress and advances to the contractors of Tran Nhan Tong Pagoda (currently known as Huong Van Pagoda) of Huyen Tran Culture Centre. In 2011, the Company handed over to Dat Viet Culture Joint Stock Company (formerly known as Huyen Tran Culture Joint Stock Company) to continue to control and finalise these expenses with the contractors.

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9 . BAD DEBTS

	30/06/2021		01/01/2021	
	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				
- Tulico - Huong Giang Joint Stock Company	720,000,000	-	720,000,000	-
- Thien Phuc Tourist JSC	298,897,338	-	298,897,338	-
- Others	88,315,000	6,000,000	76,315,000	-
	1,107,212,338	6,000,000	1,095,212,338	-

10 . INVENTORIES

	30/06/2021		01/01/2021	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	160,703,457	-	222,582,108	-
Tools, supplies	8,418,182	-	8,418,182	-
Goods	170,676,890	-	255,228,870	-
	339,798,529	-	486,229,160	-

11 . CONSTRUCTION IN PROGRESS

	30/06/2021	01/01/2021
	VND	VND
- Festival Restaurant Renovations Project, 11 Le Loi - Hue (*)	6,703,490,568	5,987,154,311
	6,703,490,568	5,987,154,311

(*) Festival Restaurant Renovations Project, 11 Le Loi - Hue

- Investor: Huong Giang Tourist Joint Stock Company;
- Construction purpose: restaurant and rental business;
- Construction site: No. 11 Le Loi, Hue City, Thua Thien - Hue Province;
- Total investment: VND 23.3 billion (nearly USD 1,0 million);
- Time to start implementing the project and the expected completion time: in the fourth quarter of 2019 and expected to be completed in the third quarter of 2021;
- Status of the project as at 30/06/2021: The project is implementing the installation of the air conditioning system. At the third quarter of 2021, the Company will continue to implement and complete the interior.

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12 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Original cost					
Beginning balance	70,392,233,453	12,066,995,112	24,803,976,721	732,541,644	107,995,746,930
- Purchase in the period	76,928,000	-	-	-	76,928,000
Ending balance of the period	70,469,161,453	12,066,995,112	24,803,976,721	732,541,644	108,072,674,930
Accumulated depreciation					
Beginning balance	46,948,262,607	11,498,854,696	11,029,736,955	732,541,644	70,209,395,902
- Depreciation for the period	924,004,977	72,397,949	1,000,826,352	-	1,997,229,278
Ending balance of the period	47,872,267,584	11,571,252,645	12,030,563,307	732,541,644	72,206,625,180
Net carrying amount					
Beginning balance	23,443,970,846	568,140,416	13,774,239,766	-	37,786,351,028
Ending balance of the period	22,596,893,869	495,742,467	12,773,413,414	-	35,866,049,750

In which:

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 34,707,698,399.

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13 . 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	-	307,206,854	307,206,854
- Depreciation for the period	-	2,131,146	2,131,146
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	2,131,146	1,001,131,146
Ending balance of the period	<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 are being used by the Company as office headquarters.

14 . PREPAID EXPENSES

	30/06/2021 VND	01/01/2021 VND
a) Short-term		
Others	378,813,600	235,262,292
	<u>378,813,600</u>	<u>235,262,292</u>
b) Long-term		
Dispatched tools and supplies	361,369,009	957,550,850
Assets reparation expenses	654,226,951	972,957,785
Others	1,860,263,506	1,952,560,398
	<u>2,875,859,466</u>	<u>3,883,069,033</u>

15 . SHORT - TERM TRADE PAYABLES

	30/06/2021		01/01/2021	
	Outstanding balance VND	Amount can be paid VND	Outstanding balance VND	Amount can be paid VND
Trade payables detailed by suppliers with large account balances				
ASIA DMC	376,456,298	376,456,298	376,456,298	376,456,298
Joint Stock Company				
Dat Long Thinh Co., Ltd.	-	-	616,404,000	616,404,000
Others	2,033,573,607	2,033,573,607	2,738,409,232	2,738,409,232
	<u>2,410,029,905</u>	<u>2,410,029,905</u>	<u>3,731,269,530</u>	<u>3,731,269,530</u>

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16 . TAX AND PAYABLES TO STATE BUDGET

	Receivable at the beginning of the period	Payable at the beginning of the period	Payable arise in the period	Amount paid in the period	Receivable at the end of the period	Payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value added tax	-	242,799,411	560,332,149	333,589,630	-	469,541,930
Personal income tax	-	35,064,778	214,087,177	216,950,504	-	32,201,451
Property tax and land rental	-	22,615,587	2,998,782,315	34,428,315	-	2,986,969,587
Other taxes	-	4,007,175	42,525,473	13,036,410	-	33,496,238
Fees and other obligations	-	837,368	36,599,197	5,615,138	-	31,821,427
	-	305,324,319	3,852,326,311	603,619,997	-	3,554,030,633

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

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17 . OTHER SHORT - TERM PAYABLES

	<u>30/06/2021</u>	<u>01/01/2021</u>
	VND	VND
- Trade union fund	53,980,411	83,047,877
- Social insurance	101,388,150	-
- Payables of collecting of State-owned capital transfer (*)	32,161,084,328	32,129,031,400
- Withdrawal of contributed capital in Thien Phuc Tourist JSC, awaiting for settlement	518,052,851	518,052,851
- Others	292,960,171	263,834,390
	<u>33,127,465,911</u>	<u>32,993,966,518</u>

(*) This is the amount arising from the capital transfer contract No.18/HDCNV dated 30 March 2016 between People's Committee of Thua Thien Hue Province (transferor) and Bitexco Group Company Limited (the transferee) with the information is as follows:

- Representative of the transferor: Mr. Nguyen Quoc Thanh - Chairman of the Board - The main representative of the State capital at Huong Giang Tourist Joint Stock Company, according to Decision No.624/QD-UBND dated 30 March 2016 of People's Committee of Thua Thien Hue Province.

- 12,572,200 shares, equivalent to the total face value of VND 125,722,000,000, accounting for 62.86% of the charter capital of Huong Giang Tourist Joint Stock Company.

- Total transfer value: VND 158,409,520,000.

- Account to receive transfer money is the bank deposit account of Huong Giang Tourist Joint Stock Company.

The Company has returned the amount of VND 126 billion according to the written requests of the People's Committee of Thua Thien Hue Province, the remaining amount will be returned when requested. As at 30/06/2021, this remaining amount is restricted to use under Official Dispatch No.1398/STC-TCND dated 25 June 2016 of the Department of Finance of Thua Thien Hue Province.

(More information as in Note 3).

HUONG GIANG TOURIST JOINT STOCK COMPANY

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For the period from 01/01/2021 to 30/06/2021

No. 2, Nguyen Cong Tru, Hue City, Thua Thien Hue Province, Vietnam

18 . BORROWINGS

	01/01/2021		During the period		30/06/2021	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Current portion of long-term loan	1,332,395,998	1,332,395,998	-	-	1,332,395,998	1,332,395,998
- An Binh Commercial Joint Stock	1,332,395,998	1,332,395,998	-	-	1,332,395,998	1,332,395,998
Bank - Thua Thien Hue Branch ⁽¹⁾						
	<u>1,332,395,998</u>	<u>1,332,395,998</u>	<u>-</u>	<u>-</u>	<u>1,332,395,998</u>	<u>1,332,395,998</u>
b) Long-term borrowings						
- An Binh Commercial Joint Stock	2,153,550,000	2,153,550,000	-	-	2,153,550,000	2,153,550,000
Bank - Thua Thien Hue Branch ⁽¹⁾						
- Joint Stock Commercial Bank for	1,792,820,000	1,792,820,000	4,291,327,200	-	6,084,147,200	6,084,147,200
Foreign Trade of Vietnam ⁽²⁾						
	<u>3,946,370,000</u>	<u>3,946,370,000</u>	<u>4,291,327,200</u>	<u>-</u>	<u>8,237,697,200</u>	<u>8,237,697,200</u>
Amount due for settlement within 12 months	(1,332,396,000)	(1,332,396,000)	-	-	(1,332,396,000)	(1,332,396,000)
Amount due for settlement after 12 months	<u>2,613,974,000</u>	<u>2,613,974,000</u>			<u>6,905,301,200</u>	<u>6,905,301,200</u>

Detailed information on Short-term borrowings:

(1) Include of 02 contracts:

1.1. Credit contract No. 2507/16/TD-TT/XV between An Binh Commercial Joint Stock Bank - Thua Thien Hue Branch and Huong Giang Travel Sole Member Limited Liability Company, with the following details:

- + Loan: VND 3,150,000,000;
- + Loan purpose: To invest 04 passenger cars for business activities under Economic Contract No. 103-2016/HMT/HDKT dated 06/05/2016 and Economic Contract No. 104-2016/HMT/HDKT dated 06/05/2016 signed between Huong Giang Travel Company Limited and HMT Vietnam International Company;
- + Term of the contract: 60 months from the date the borrower draws down the loan for the first time;
- + Interest: According to the Bank's regulations at the time of drawdown;
- + Principal loan balance at the end of the period: VND 1,695,200,000. Of which: Payable amount in the next 12 months is VND 874,045,998;
- + Collateral: Guaranteed by original documents proving ownership and use including: Car registration certificate No. 003993 issued by the police department of Thua Thien Hue province on 01 June 2016. Control sea: 75B - 011.47; Car registration certificate No.003994 issued by the police department of Thua Thien Hue province on June 1, 2016. License no. 75B - 011.36; Car registration certificate No. 002626 issued by the police department of Thua Thien Hue province on 03 June 2016. License no.75B - 011.25; Car registration certificate No.002625 issued by the police department of Thua Thien Hue province on 03 June 2016. License no.75B - 011.81.

1.2. Credit contract No.3597/18/TD-TT/XV dated 27/07/2018 between An Binh Commercial Joint Stock Bank - Thua Thien Hue Branch and Huong Giang Travel Sole Member Limited Liability Company, with the following details:

- + Loans: VND 2,934,000,000;
- + Loans purpose: To invest passenger cars for business activities;
- + Term of contract: 50 months from the date the borrower draws down the loan for the first time;
- + Interest: According to the Bank's regulations at the time of drawdown;
- + Principal loan balance at the end of the period: VND 458,350,000. Of which: Payable amount in the next 12 months is VND 458,350,000;
- + Forms of loan security: Original documents proving ownership and use include: Car registration certificate No.021461 issued by the police department of Thua Thien Hue province on 24 July 2018; Car registration certificate No.021463 issued by the police department of Thua Thien Hue province on 24 July 2018.

(2) Credit Contract No. 09-2019 / HUONGGIANG.VCB October 1, 2019, with the following detailed terms:

- + Credit limit: VND 16,000,000,000;
- + Loan purpose: Investing in renovating Le Cerele Sportif service center at 11 Le Loi, Hue city;
- + Term of contract: 120 months;
- + Loan interest rate: 9.0%/year;
- + Loans from bank are secured by land use rights and assets on land at No. 11 Le Loi, Hue City.
- + Balance of principal at the end of the period is VND 6,084,147,200, of which due long-term debt is VND 0;

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19 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	200,000,000,000	47,223,517,700	(23,077,424,008)	224,146,093,692
Loss for previous period	-	-	(22,804,671,541)	(22,804,671,541)
Ending balance of previous period	200,000,000,000	47,223,517,700	(45,882,095,549)	201,341,422,151
Beginning balance of current year	200,000,000,000	47,223,517,700	(65,441,094,838)	181,782,422,862
Loss for current period	-	-	(18,840,783,603)	(18,840,783,603)
Ending balance of current period	200,000,000,000	47,223,517,700	(84,281,878,441)	162,941,639,259

b) Details of owner's invested capital

	At the end of the period (*)	Rate	At the beginning of the period	Rate
	VND	(%)	VND	(%)
Bitexco Group of Companies	18,228,770,000	9%	18,228,770,000	9%
Crystal Treasure Limited	91,000,000,000	46%	91,000,000,000	46%
Le Thi Ngoc Thuy	14,000,000,000	7%	14,000,000,000	7%
White Crystal Co., Ltd	19,252,230,000	10%	19,252,230,000	10%
Tan Truong Co., Ltd	40,000,000,000	20%	40,000,000,000	20%
Others	17,519,000,000	9%	17,519,000,000	9%
	200,000,000,000	100%	200,000,000,000	100%

(*) Details of the owner's investment capital according to the general list of securities owners of the Vietnam Securities Depository as at 30/06/2021.

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	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Owner's contributed capital	200,000,000,000	200,000,000,000
- At the beginning of the period	200,000,000,000	200,000,000,000
- At the end of the period	200,000,000,000	200,000,000,000

d) Stock

	30/06/2021	01/01/2021
Quantity of Authorized issuing stocks	20,000,000	20,000,000
Quantity of issued shares and full capital contribution	20,000,000	20,000,000
- Common stocks	20,000,000	20,000,000
Quantity of outstanding shares in circulation	20,000,000	20,000,000
- Common stocks	20,000,000	20,000,000
Par value per stock (VND)	10,000	10,000

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

The Company signed land lease contracts with details as follows:

- Land lease contract at No. 51 Le Loi for use in tourism service business from 1998 to 2028. The leased area is 13,508 m². The company is operating in hotel (Huong Giang Hotel) and restaurant business. According to Contract No. 67/HDTĐ dated 23/12/2010, the Company must pay the rental fee annually until the contract maturity date according to the current regulations of the State.

- Land lease contract at No. 11 Le Loi for use in tourism service business from 2001 to 2031. The leased area is 6,248.3 m². The company is running the business of Festival Hue restaurant. According to Contract No. 28/HDTĐ dated 18/05/2018, the Company must pay the rental fee annually until the contract maturity date according to the current regulations of the State.

- Land lease contract at No. 30 Le Loi for use in tourism service business from 2004 to 2044. The leased area is 7,702 m². The company is in a joint venture with Saigon Tourist to run business in hotels and restaurants. According to contract No. 34/HD - TĐ dated 09/11/2004, the company must pay the rental fee annually until the contract maturity date according to the current regulations of the State.

- Land lease contract at No. 101 Hung Vuong (formerly No. 41 Hung Vuong) for use in tourism service business from 2000 to October 16, 2020. The leased area is 595.1 m². Currently the Company is operating in the restaurant business. According to contract No. 90/HDTĐ dated 25 October 2012, the Company must pay the rental fee annually until the contract maturity date according to the current regulations of the State. As of June 30, 2021, the Company has received the land recovery decision No. 396/QĐ-UBND dated February 20, 2021 of the People's Committee of Thua Thien Hue Province on the grounds that the land lease term has expired but wasn't extended. According to the decision, the handover of this land lot should be no later than August 20, 2021.

- Land lease contract at No. 51 Le Loi for business use from December 6, 2019 to May 16, 2024. The leased area is 680 m². Currently the company is using the land plot as landscape of Mat Ngoc Lake at Huong Giang Hotel. According to contract No. 88/HDTĐ dated December 6, 2019, the Company must pay the rental fee annually until the contract maturity date according to the current regulations of the State.

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b) Foreign currencies

	<u>30/06/2021</u>	<u>01/01/2021</u>
- USD	7,693.50	11,630.35
- EUR	436.77	1,332.55

c) Doubtful debts written-off

	<u>30/06/2021</u>	<u>01/01/2021</u>
	VND	VND
Thuan An Tourist Investment and Development Co., Ltd	717,110,038	717,110,038

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

	<u>first 06-month of the year 2021</u>	<u>first 06-month of the year 2020</u>
	VND	VND
Revenue from renting room, food and beverage service	6,027,695,343	12,374,310,175
Revenue from rendering of services	3,919,680,146	4,291,692,611
	<u>9,947,375,489</u>	<u>16,666,002,786</u>

22 . COSTS OF GOODS SOLD

	<u>first 06-month of the year 2021</u>	<u>first 06-month of the year 2020</u>
	VND	VND
Costs of renting room, food and beverage service	8,496,559,006	11,352,939,697
Costs of services rendered	4,980,211,449	7,111,572,459
	<u>13,476,770,455</u>	<u>18,464,512,156</u>

23 . FINANCIAL INCOME

	<u>first 06-month of the year 2021</u>	<u>first 06-month of the year 2020</u>
	VND	VND
Interest income, interest from loans	547,373,843	876,596,129
Realized gain from foreign exchange difference	507,500	54,098
Others	7,000	-
	<u>547,888,343</u>	<u>876,650,227</u>
In which: Finance income from related parties (Details as in Notes 33).	<u>439,427,778</u>	<u>526,865,555</u>

24 . FINANCIAL EXPENSES

	<u>first 06-month of the year 2021</u>	<u>first 06-month of the year 2020</u>
	VND	VND
Interest expenses	106,974,786	110,098,317
Realized loss from foreign exchange difference	405	82,169
	<u>106,975,191</u>	<u>110,180,486</u>

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25 . SELLING EXPENSES

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Raw materials	17,740,188	27,301,833
Labor	333,397,716	456,839,652
Expenses from external services	8,421,445	27,465,421
Other expenses by cash	20,643,228	71,129,990
	380,202,577	582,736,896

26 . GENERAL ADMINISTRATIVE EXPENSES

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Raw materials	241,584,695	370,954,966
Labor	3,638,823,186	4,496,650,952
Depreciation and amortisation	419,220,744	294,916,458
Tax, Charge, Fee	209,475,606	156,099,342
Provision expenses	6,000,000	298,897,338
Expenses from external services	1,117,275,622	1,052,427,418
Other expenses by cash	190,806,160	332,026,853
	5,823,186,013	7,001,973,327

27 . OTHER INCOME

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Others	15,743,713	763,735,279
	15,743,713	763,735,279

28 . OTHER EXPENSE

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Liquidation of management consulting and operation contracts (*)	-	8,964,422,798
Others	1,394,371	300
	1,394,371	8,964,423,098

(*) According to Resolution No. 18/20/NQ-HĐQT dated June 30, 2020 and the minutes of contract liquidation dated June 30, 2020 between Huong Giang Tourist Joint Stock Company and Azula Management Co., Ltd., the company decided to recognize all costs incurred related to the contract of hotel management and operation consultancy with Azula Management Co., Ltd. into expenses during the period.

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29 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Net profit after tax	(18,840,783,603)	(22,804,671,541)
Profit distributed for common stocks	(18,840,783,603)	(22,804,671,541)
Average number of outstanding common shares in circulation in the period	20,000,000	20,000,000
Basic earnings per share	(942)	(1,140)

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

30 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Raw materials	4,040,395,869	5,233,224,361
Labour	6,977,364,152	12,111,673,722
Depreciation and amortisation	1,999,360,424	2,002,724,509
Expenses from external services	2,885,002,568	3,253,312,614
Other expenses by cash	3,778,036,032	3,460,270,173
	19,680,159,045	26,061,205,379

31 . FINANCIAL INSTRUMENTS

The types of financial instruments of the Company include:

		Carrying amount	
		30/06/2021	01/01/2021
		Original Cost	Provision
		VND	VND
Financial Assets			
Cash and cash equivalents	36,175,427,782	-	-
Trade receivables, other receivables	10,552,365,318	(1,101,212,338)	(1,095,212,338)
Loans	12,000,000,000	-	-
	58,727,793,100	(1,101,212,338)	(1,095,212,338)

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	Carrying amount	
	30/06/2021	01/01/2021
	VND	VND
Financial Liabilities		
Borrowings and debts	8,237,697,198	3,946,369,998
Trade payables, other payables	35,537,495,816	36,725,236,048
	43,775,193,014	40,671,606,046

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but do not provide any relevant instruction for assessment and recognition of fair value of financial assets and liabilities, excluding provision for doubtful debts which are presented in relevant notes.

Financial risk management

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 General Directors 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 changes on exchange rates and interest rates.

Exchange rate risk:

The Company bears the risk of exchange rate due to the fluctuation in fair value of future cash flows of a financial instrument in line with changes in exchange rates if loans, revenues and expenses of the Company are denominated in foreign currencies other than VND.

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.

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For the period from 01/01/2021 to 30/06/2021***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).

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 30/06/2021				
Cash and cash equivalents	36,175,427,782	-	-	36,175,427,782
Trade receivables, other receivables	4,002,335,300	5,448,817,680	-	9,451,152,980
Loans	12,000,000,000	-	-	12,000,000,000
	<u>52,177,763,082</u>	<u>5,448,817,680</u>	<u>-</u>	<u>57,626,580,762</u>
As at 01/01/2021				
Cash and cash equivalents	41,255,511,567	-	-	41,255,511,567
Trade receivables, other receivables	4,117,550,716	5,448,817,680	-	9,566,368,396
Loans	12,000,000,000	-	-	12,000,000,000
	<u>57,373,062,283</u>	<u>5,448,817,680</u>	<u>-</u>	<u>62,821,879,963</u>

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 is mainly 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 VND	From 1 year to 5 years VND	From more than 5 years VND	Total VND
As at 30/06/2021				
Borrowings and debts	1,332,395,998	6,905,301,200	-	8,237,697,198
Trade payables, other payables	35,537,495,816	-	-	35,537,495,816
	<u>36,869,891,814</u>	<u>6,905,301,200</u>	<u>-</u>	<u>43,775,193,014</u>

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	<u>Under 1 year</u>	<u>From 1 year to 5</u>	<u>From more than 5</u>	<u>Total</u>
	<u>VND</u>	<u>years</u>	<u>years</u>	<u>VND</u>
As at 01/01/2021				
Borrowings and debts	1,332,395,998	2,613,974,000	-	3,946,369,998
Trade payables, other payables	36,725,236,048	-	-	36,725,236,048
	<u><u>38,057,632,046</u></u>	<u><u>2,613,974,000</u></u>	<u><u>-</u></u>	<u><u>40,671,606,046</u></u>

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.

32 . EVENTS AFTER BALANCE SHEET DATE

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

33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Transactions during the period:

	<u>Relation</u>	<u>first 06-month of</u> <u>the year 2021</u>	<u>first 06-month of</u> <u>the year 2020</u>
		<u>VND</u>	<u>VND</u>
Financial income		439,427,778	526,865,555
Hotel De La Cite Imperiale Co.,Ltd.	Associates	401,216,667	493,675,000
Citadel Investment Tourist Co., Ltd.	Associates	38,211,111	33,190,555

Outstanding balances up to the reporting date are as follows:

	<u>Relation</u>	<u>30/06/2021</u>	<u>01/01/2021</u>
		<u>VND</u>	<u>VND</u>
Loan receivables		11,500,000,000	11,500,000,000
Hotel De La Cite Imperiale Co.,Ltd.	Associates	10,500,000,000	10,500,000,000
Citadel Investment Tourist Co., Ltd.	Associates	1,000,000,000	1,000,000,000
Other receivables		1,731,046,782	2,862,119,004
Bitexco Group of Companies	Shareholder	-	1,570,500,000
Thien Phuc Tourist Joint Stock Company	Associates	298,897,338	298,897,338
Hotel De La Cite Imperiale Co.,Ltd.	Associates	1,300,541,667	899,325,000
Citadel Investment Tourist Co., Ltd.	Associates	131,607,777	93,396,666

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Transactions with other related parties:

	first 06-month of the year 2021	first 06-month of the year 2020
	VND	VND
Yukio Takahashi ⁽¹⁾	-	-
Go Fujiyama ⁽²⁾	-	-
Johnny Cheung Ching Fu ⁽³⁾	319,089,714	407,805,167
Le Ba Giang ⁽⁴⁾	547,230,769	615,021,121
Yoshida Tetsuya ⁽⁵⁾	253,129,630	333,856,448

(1) Chairman

(2) Member of The Board of Management

(3) Member of The Board of Management and General Director

(4) Member of The Board of Management and Deputy General Director

(5) Member of The Board of Management

34 . COMPARATIVE FIGURES

The comparative figures on the Interim Consolidated Statement of Financial Position and Notes are taken from the Consolidated Financial Statements for the fiscal year ended as at 31 December 2020, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Consolidated Statement of income, Interim Consolidated Statement of Cash flows and Notes are taken from the Interim Consolidated Financial Statements which have been reviewed for the period from 01/01/2020 to 30/06/2020.



Ngo Duc Chinh
Preparer



Ngo Duc Chinh
Chief Accountant




Le Ba Giang
Vice General Director

Thua Thien - Hue, 05 August 2021