

INTERIM FINANCIAL STATEMENTS

HUONG GIANG TOURIST JOINT STOCK COMPANY

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



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

INTERIM FINANCIAL STATEMENTS

HUONG GIANG TOURIST JOINT STOCK COMPANY

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



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REPORT OF THE BOARD OF DIRECTOR

The Board of Director of Huong Giang Tourist Joint Stock Company ("the Company") presents its report and the Company's interim Financial Statements for the accounting period from January 1, 2026 to June 30, 2026.

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 DIRECTOR, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION

Members of The Board of Director, The Board of Management and Board of Supervision during the accounting period and to the reporting date are:

Board of Management

Mr. Toshihiko Takahashi	Chairman
Mr. Johnny Cheung - Ching Fu	Member
Mr. Le Ba Giang	Member
Mr. Dinh Nhat Tan	Member

Board of Director

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 the Supervisory 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 interim financial report is Mr. Toshihiko Takahashi – Chairman of the Company.

Mr. Le Ba Giang – Deputy General Director – was authorized by Mr. Johnny Cheung-Ching Fu – General Director – to sign the financial statements for the accounting period from January 1, 2026, to June 30, 2026, pursuant to Letters of Authorization No. 03/25/GUQ dated April 25, 2025, and No. 03/06/GUQ dated April 17, 2026, issued by the Company's General Director.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Financial Statements.

HUONG GIANG TOURIST JOINT STOCK COMPANY

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

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

The Board of Director is responsible for preparing the 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 Interim period. In preparing those Interim Financial Statements, The Board of Director is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of 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 interim financial statements;
- Prepare the Interim Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

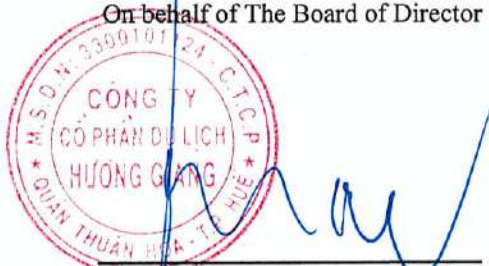
The Board of Director is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Director confirms that the interim Financial Statements give a true and fair view of the financial position at June 30, 2026, its operation results and cash flows in the first 6 months of 2026 of Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial Statements.

Other commitments

We are committed to ensuring that our company has fully complied with all information disclosure obligations as required by current Vietnamese law.

On behalf of The Board of Director



Le Ba Giang
Vice General Director

Approval, 13 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: Shareholders, The Board of Director 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 13 August 2026, from page 06 to page 43 including: Interim Statement of Financial Position as at June 30, 2026, Interim Statement of income, Interim Statement of cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Financial statements.

The Board of Director's responsibility

The Board of Director of the Company is responsible for the preparation and presentation of 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 The Board of Director determines 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 No. 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 do not give a true and fair view, in all material respects, of the financial position of Huong Giang Tourist Joint Stock Company as at June 30, 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date 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 Notes 14 and 20 of the note to interim financial statements. Accordingly, as of June 30, 2026, the Company recognizes and presents in the financial statements a payable to the State Budget related to the divestment of the People's Committee of Thua Thien Hue Province (now the People's Committee of Hue City) from Huong Giang Tourist Joint Stock Company.

This matter of emphasis does not modify our unmodified conclusion stated above.

AASC Auditing Firm Company Limited



Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 13 August 2026

HUONG GIANG TOURIST JOINT STOCK COMPANYNo. 02 Nguyen Cong Tru, Thuan Hoa Ward,
Hue City, Vietnam**Interim Financial statements**

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

INTERIM STATEMENT OF FINANCIAL POSITION*As at June 30, 2026*

Code	ASSETS	Note	Closing balance	Opening balance
			VND	VND
100	A. CURRENT ASSETS		79,224,938,182	102,405,599,960
110	I. Cash and cash equivalents	3	20,607,684,507	62,522,707,408
111	1. Cash		6,607,684,507	37,522,707,408
112	2. Cash equivalents		14,000,000,000	25,000,000,000
120	II. Short-term investments	4	14,853,838,024	9,925,806,194
123	1. Short - term held to maturity investments		29,664,835,970	24,298,997,291
124	2. Allowance for short-term held-to-maturity investments		(14,810,997,946)	(14,373,191,097)
130	III. Short-term receivables		9,469,599,015	28,580,336,540
131	1. Short-term trade receivables	5	9,077,142,711	7,297,702,382
132	2. Short-term prepayments to suppliers	6	223,894,536	21,251,259,158
135	3. Other short-term receivables	7	467,459,106	330,272,338
136	4. Provision for short-term doubtful debts		(298,897,338)	(298,897,338)
140	IV. Inventories	9	450,504,734	449,710,841
141	1. Inventories		450,504,734	449,710,841
160	V. Other short-term assets		33,843,311,902	927,038,977
161	1. Short-term deferred expenses	13	440,400,556	391,721,498
162	2. Deductible VAT		1,151,964,048	535,317,479
163	3. Taxes and other receivables from State budget	18	119,247,132	-
165	4. Other current assets	14	32,131,700,166	-

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continued)

Code	ASSETS	Note	Closing balance VND	Opening balance VND
200	B. NON-CURRENT ASSETS		158,151,448,702	151,709,406,543
210	I. Long-term receivables		-	-
215	1. Other long-term receivables	7	4,948,817,680	4,948,817,680
216	2. Provision for long-term doubtful debts		(4,948,817,680)	(4,948,817,680)
220	II. Fixed assets		67,388,079,179	36,586,046,936
221	1. Tangible fixed assets	11	66,389,079,179	35,587,046,936
222	- Historical costs		138,857,515,012	104,998,090,741
223	- Accumulated depreciation		(72,468,435,833)	(69,411,043,805)
227	2. Intangible fixed assets	12	999,000,000	999,000,000
228	- Historical costs		1,308,338,000	1,308,338,000
229	- Accumulated amortization		(309,338,000)	(309,338,000)
250	III. Long-term assets in progress		-	28,389,664,603
252	1. Construction in progress	10	-	28,389,664,603
260	IV. Long-term investments	4	82,420,128,023	81,622,209,572
262	1. Investments in joint ventures and associates		112,184,038,279	112,184,038,279
264	2. Provision for devaluation of long-term investments		(29,763,910,256)	(30,561,828,707)
270	V. Other long-term assets		8,343,241,500	5,111,485,432
271	1. Long-term deferred expenses	13	8,343,241,500	5,111,485,432
280	TOTAL ASSETS		237,376,386,884	254,115,006,503

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continued)

Code	CAPITAL	Note	Closing balance VND	Opening balance VND
300	C. LIABILITIES		46,908,488,171	67,685,837,787
310	I. Current liabilities		40,516,867,971	60,294,217,587
311	1. Short-term trade payables	16	1,823,179,366	910,140,253
312	2. Short-term prepayments from customers		894,984,283	239,171,397
313	3. Dividends and profits payable	17	47,579,937	47,579,937
314	4. Short - term taxes and other payables to State budget	18	97,220,143	67,882,890
315	5. Payables to employees		2,654,483,592	2,982,759,641
316	6. Short-term accrued expenses	19	-	20,796,979,158
320	7. Other short-term payables	20	32,999,420,650	33,249,704,311
321	8. Short-term borrowings and finance lease liabilities	15	2,000,000,000	2,000,000,000
330	II. Non-current liabilities		6,391,620,200	7,391,620,200
339	1. Long-term borrowings and finance lease liabilities	15	6,391,620,200	7,391,620,200
400	D. OWNER'S EQUITY		190,467,898,713	186,429,168,716
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
420	3. Retained earnings		(56,755,618,987)	(60,794,348,984)
420a	Retained earnings accumulated to previous year		(60,794,348,984)	(40,892,335,978)
420b	Retained earnings of the current period		4,038,729,997	(19,902,013,006)
440	TOTAL LIABILITIES AND OWNER'S EQUITY		237,376,386,884	254,115,006,503



Le Van Tuan Hai
Preparer



Nguyen Ngoc Dieu Loan
Chief Accountant



Le Ba Giang
Vice General Director

Approval, 13 August 2026

HUONG GIANG TOURIST JOINT STOCK COMPANYNo. 02 Nguyen Cong Tru, Thuan Hoa Ward,
Hue City, Vietnam**Interim Financial statements**

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

INTERIM STATEMENT OF INCOME*For the accounting period from 01/01/2026 to 30/06/2026*

Code	ITEM	Note	Current period	Previous period
			VND	VND
01	1. Revenue from sales of goods and rendering of services	23	30,489,878,920	23,448,774,604
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and rendering of services		30,489,878,920	23,448,774,604
11	4. Cost of goods sold and services rendered	24	23,928,318,560	20,096,536,534
20	5. Gross profit from sales of goods and rendering of services		6,561,560,360	3,352,238,070
22	6. Financial income	25	5,067,874,276	5,470,181,190
23	7. Financial expenses	26	(415,654,388)	380,071,414
24	<i>In which: Interest expenses</i>		381,990,070	423,158,605
25	8. Selling expenses	27	759,685,277	616,423,143
26	9. General and administrative expenses	28	7,249,692,987	6,298,288,918
30	10. Net profit from operating activities		4,035,710,760	1,527,635,785
31	11. Other income	29	3,756,364	241,203,635
32	12. Other expenses	30	737,127	201,559,965
40	13. Other profit		3,019,237	39,643,670
50	14. Total net profit before tax		4,038,729,997	1,567,279,455
51	15. Current corporate income tax expense	31	-	-
52	16. Deferred corporate income tax expense		-	-
60	17. Profit after corporate income tax		<u>4,038,729,997</u>	<u>1,567,279,455</u>
70	18. Basic earnings per share	32	202	78


Le Van Tuan Hai
Preparer

Nguyen Ngoc Dieu Loan
Chief AccountantLe Ba Giang
Vice General Director

Approval, 13 August 2026

INTERIM STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	Current period	Previous period
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		4,038,729,997	1,567,279,455
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		3,089,452,828	2,238,245,602
03	- Provisions		(360,111,602)	(43,087,191)
04	- Exchange gains/losses from retranslation of monetary items denominated in foreign currency		273,993	(3,245,383)
05	- Gains/losses from investment and financial activities		(5,066,141,599)	(5,264,948,417)
06	- Interest expense		381,990,070	423,158,605
08	3. Operating profit before changes in working capital		2,084,193,687	(1,082,597,329)
09	- Increase/decrease in receivables		(34,553,835,500)	(307,747,869)
10	- Increase/decrease in inventories		(793,893)	115,746,828
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		1,019,629,542	1,925,068,000
12	- Increase and decrease deferred expenses		(3,280,435,126)	1,204,981,616
14	- Interest paid		(381,990,070)	(423,158,605)
15	- Corporate income tax paid		-	(446,490,307)
20	Net cash flows from operating activities		(35,113,231,360)	985,802,334
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(5,501,820,468)	(13,134,022,056)
23	2. Loans and purchase of debt instruments from other entities		(4,567,021,600)	(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		4,267,324,520	4,764,187,279
30	Net cash flows from investing activities		(5,801,517,548)	(6,649,834,777)
III CASH FLOWS FROM FINANCIAL ACTIVITIES				
34	1. Repayment of principal		(1,000,000,000)	(892,519,160)
40	Net cash flows from financing activities		(1,000,000,000)	(892,519,160)

INTERIM STATEMENT OF CASH FLOWS

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

(Indirect method)

Code ITEM	Note	Current period	Previous period
		VND	VND
50 Net cash flows in the period		(41,914,748,908)	(6,556,551,603)
60 Cash and cash equivalents at beginning of the period		62,522,707,408	53,983,761,869
61 Effect of exchange rate fluctuations		(273,993)	3,245,383
70 Cash and cash equivalents at end of the period	3	<u>20,607,684,507</u>	<u>47,430,455,649</u>



Le Van Tuan Hai
Preparer



Nguyen Ngoc Dieu Loan
Chief Accountant



Le Ba Giang
Vice General Director

Approval, 13 August 2026

NOTES TO INTERIM FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 . 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 30 June 2026 is VND 200,000,000,000; equivalent to 20,000,000 shares, with the par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 146 people (as at 01 January 2026: 142 people).

1.2 . Business field

Hospitality industry and tourism services.

1.3 . 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).

1.4 . 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 Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

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 . Changes in accounting policies and notes

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after January 01, 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from January 1, 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 37 of this financial statement

2.4 . Basis for preparation of Financial Statements

Financial Statements are presented based on historical cost principle.

The Company's financial statements are prepared on the basis of combining the financial statements of its independently accounting member units and the Company's Head Office. All inter-company transactions and balances between dependent accounting units and the Company's Head Office have been fully eliminated.

2.5 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Director 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 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 Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of deferred 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 Company and that are assessed by the Board of Director to be reasonable under the circumstances.

2.6 . 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 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 accounting period because the 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 instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date (the average transfer exchange rate of the commercial bank where the enterprise regularly conducts transactions).

Actual exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of the Financial Statements is determined under the following principles:

- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts;

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the financial statements are accounted for in the operating results of the accounting period.

2.8 . 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.

2.9 . 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.

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 for loss investments 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.

2.10 . 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. The receivables shall be classified into short-term receivables or long-term receivables on the financial statements according to their remaining terms at the reporting date.

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

2.11 . 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.

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.

2.12 . 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 costs incurred after initial recognition result in future economic benefits from the use of a tangible fixed asset exceeding the standard performance level originally assessed, such costs are capitalized as an addition to the cost of the tangible fixed asset.

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	

2.13 . 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.

2.14 . Operating lease

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

2.15 . 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 of the BCC, profit and loss are shared among the parties based on the operating results of the BCC. The Company recognizes in its Statement of Income its share of revenue, expenses and profit in accordance with the BCC agreement or notification from 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:

- Contents of business cooperation: The parties jointly cooperate in business in exploiting the business location at 11 Le Loi, Thuan Hoa Ward, Hue City under the legal use right of Huong Giang Tourist Joint Stock Company and share profits from business cooperation.

- 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, Thuan Hoa Ward, Hue City 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, Thuan Hoa 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 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.

2.16 . Deferred expenses

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

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

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Other deferred charges, as well as asset repair and renovation costs, are recorded at cost and amortized using the straight-line method over a useful life from 01 to 03 years.

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

2.18 . Dividend and profit payables

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the company in accordance with relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Company's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.19 . Borrowings

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

2.20 . 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".

2.21 . Accrued expenses

The Company's accrued expenses consist of amounts payable for goods and services received from suppliers or provided to customers during the reporting period that have not yet been paid, as well as other payables such as accruals based on the confirmed volume of completed construction and installation work for the hotel renovation and upgrade project. These accrued expenses are recognized as production and business costs for the reporting period.

2.22 . 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.

2.23 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured 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 rendering of services:

- Determine the portion of work completed as of the date of the Statement of Financial Position;

Financial income

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

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

Dividends and distributed profits are recorded when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

2.24 . Cost of services rendered

Cost of services rendered are cost of services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis.

2.25 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;

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

2.26 . Selling expenses, general and administrative expenses

Selling expenses reflects the actual costs incurred in the process of providing goods and services.

General and administrative expenses reflect the actual costs incurred in the overall management of the Company.

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

Current corporate income tax expense is determined based on taxable income for the accounting period from January 1, 2026 to June 30, 2026 and the current corporate income tax rate applicable to the current accounting period.

b) Current corporate income tax rate

During the accounting period of the first 06-months of 2026, the Company is subject to a corporate income tax rate of 20% on business activities generating taxable income.

2.28 . Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to the Company's ordinary shareholders (after adjustments for allocations to the Bonus and Welfare Fund and the Executive Bonus Fund) by the weighted average number of ordinary shares outstanding during the period.

2.29 . 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:

- Organizations, directly or indirectly having control the Company, are controlled by 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;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

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2.30 . 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

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
Cash on hand	249,602,018	222,380,700
Demand deposits	6,358,082,489	37,300,326,708
Cash equivalents	14,000,000,000	25,000,000,000
	<u>20,607,684,507</u>	<u>62,522,707,408</u>

Details of demand deposits and cash equivalents as of 30/06/2026 are as follows:

	<u>Currency</u>	<u>Interest rate</u>	<u>Value</u>
			VND
<i>Demand deposits</i>			
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hue Branch	VND	0.02%	3,884,000,712
- Other banks	VND/USD	0.02%	2,474,081,777
			<u>6,358,082,489</u>

	<u>Currency</u>	<u>Term</u>	<u>Interest rate</u>	<u>Value</u>
				VND
<i>Cash equivalents</i>				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hue Branch	VND	3 months	4.75%	7,000,000,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hue Branch	VND	1 month	4.40%	6,000,000,000
- Vietnam Bank for Agriculture and Rural Development - Hue Branch	VND	1 month	2.30%	1,000,000,000
				<u>14,000,000,000</u>

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4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Closing balance			Opening balance		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
Short - term						
- Term deposits	4,000,000,000	4,000,000,000	-	-	-	-
- Loan receivables	25,664,835,970	10,853,838,024	(14,810,997,946)	24,298,997,291	9,925,806,194	(14,373,191,097)
+ <i>Loan principal</i>	19,881,225,985	9,381,225,985	(10,500,000,000)	19,314,204,385	8,814,204,385	(10,500,000,000)
+ <i>Loan interest</i>	5,783,609,985	1,472,612,039	(4,310,997,946)	4,984,792,906	1,111,601,809	(3,873,191,097)
	<u>29,664,835,970</u>	<u>14,853,838,024</u>	<u>(14,810,997,946)</u>	<u>24,298,997,291</u>	<u>9,925,806,194</u>	<u>(14,373,191,097)</u>

Details of held-to-maturity investments as of 30 June 2026 are as follows:

Term deposits

	Currency	Term	Interest rate	Value
				VND
- Southeast Asia Commercial Joint Stock Bank - Hue Branch	VND	06 months	8.00%	4,000,000,000
				<u>4,000,000,000</u>

Loan principal

	Currency	Purpose of the loan	Interest rate	Loan term	Form of guarantee	Closing balance	Opening balance
						VND	VND

Related parties

- Huong Giang Travel Company Limited	VND	Supplement working capital	7.0%	12 months	Unsecured	3,114,204,385	3,114,204,385
- Hotel De La Cite Imperiale Co., Ltd.	VND	Supplement working capital	8.2% - 8.9%	12 months	Unsecured	10,500,000,000	10,500,000,000
- Citadel Investment Tourist Co., Ltd.	VND	Supplement working capital	8.2% - 8.9%	12 months	Unsecured	6,267,021,600	5,700,000,000
						<u>19,881,225,985</u>	<u>19,314,204,385</u>

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b) Investments in joint venture and associates

	Closing balance			Opening balance		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
- Huong Giang Travel Company Limited	4,423,230,000	-	(4,423,230,000)	4,423,230,000	-	(4,423,230,000)
- Thien Phuc Tourist JSC	940,000,000	518,052,851	(421,947,149)	940,000,000	518,052,851	(421,947,149)
- Saigon Morin Hue Co., Ltd.	50,720,625,000	50,720,625,000	-	50,720,625,000	50,720,625,000	-
- Hotel De La Cite Imperiale Co., Ltd.	34,416,633,279	9,523,853,499	(24,892,779,780)	34,416,633,279	8,725,935,048	(25,690,698,231)
- Citadel Investment Tourist Co., Ltd.	21,683,550,000	21,657,596,673	(25,953,327)	21,683,550,000	21,657,596,673	(25,953,327)
	112,184,038,279	82,420,128,023	(29,763,910,256)	112,184,038,279	81,622,209,572	(30,561,828,707)

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

Detailed information about financial investments:

Name of financial investments	Place of establishment and operation	Ownership interest	Rate of voting rights	Principle activities
- Huong Giang Travel Company Limited	11 Le Loi, Thuan Hoa Ward, Hue City	49.00%	49.00%	Business hotel, restaurant, travel service
- Thien Phuc Tourist JSC	Alley 78, Huyen Tran Cong Chua Street, An Cuu Ward, Hue City	31.33%	31.33%	Bottled pure mineral water production and laundry service
- Saigon Morin Hue Co., Ltd.	No.30 Le Loi, Thuan Hoa Ward, Hue City	50.00%	50.00%	Business hotel, restaurant, travel service
- Hotel De La Cite Imperiale Co., Ltd.	No.05 Le Loi, Thuan Hoa Ward, Hue City	29.97%	29.97%	Business hotel, restaurant, travel service
- Citadel Investment Tourist Co., Ltd.	No.02 Nguyen Cong Tru, Thuan Hoa Ward, Hue City	35.00%	35.00%	Business hotel, restaurant, travel service

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5 . SHORT - TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	8,028,142,711	-	6,979,836,260	-
- Huong Giang Travel Company Limited	142,163,880	-	91,574,167	-
- Hotel De La Cite Imperiale Co.,Ltd.	7,831,978,831	-	6,855,862,093	-
- Citadel Investment Tourist Co., Ltd.	54,000,000	-	32,400,000	-
Others parties	1,049,000,000	-	317,866,122	-
- Commission for Publicity and Mass Mobilization of CPVCC	182,500,000	-	-	-
- Hue University of Medicine and Pharmacy	155,205,000	-	-	-
- Other customers	711,295,000	-	317,866,122	-
	9,077,142,711	-	7,297,702,382	-

6 . SHORT - TERM PREPAYMENTS TO SUPPLIERS

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others parties				
- Truong Gia Phat Production and Trading One Member Co., Ltd	-	-	20,796,979,158	-
- Others	223,894,536	-	454,280,000	-
	223,894,536	-	21,251,259,158	-

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7 . OTHER RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Advances	9,000,000	-	9,000,000	-
Receivable from payment on behalf of Thien Phuc Tourist JSC	298,897,338	(298,897,338)	298,897,338	(298,897,338)
Uninvoiced revenue	159,561,768	-	-	-
Others	-	-	22,375,000	-
	<u>467,459,106</u>	<u>(298,897,338)</u>	<u>330,272,338</u>	<u>(298,897,338)</u>
b) Long-term				
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>
<i>In which : Other receivables from related parties</i>				
- Thien Phuc Tourist JSC	298,897,338	(298,897,338)	298,897,338	(298,897,338)
	<u>298,897,338</u>	<u>(298,897,338)</u>	<u>298,897,338</u>	<u>(298,897,338)</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 04 October 2021, ordering Dat Viet Investment, Culture & Tourism JSC to reimburse the stated amount to Huong Giang Tourist JSC.

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8 . DOUBTFUL DEBTS

	Closing balance		Opening balance	
	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				
Others receivable	5,247,715,018	-	5,247,715,018	-
- Thien Phuc Tourist JSC	298,897,338	-	298,897,338	-
- Dat Viet Culture Joint Stock Company	4,948,817,680	-	4,948,817,680	-
Loan receivables	14,810,997,946	-	14,373,191,097	-
- Hotel De La Cite Imperiale Co.,Ltd	14,810,997,946	-	14,373,191,097	-
	20,058,712,964	-	19,620,906,115	-

9 . INVENTORIES

	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	324,242,279	-	334,622,632	-
Goods	126,262,455	-	115,088,209	-
	450,504,734	-	449,710,841	-

10 . CONSTRUCTION IN PROGRESS

Project	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Huong Giang Hotel Renovation Project	-	-	28,389,664,603	28,389,664,603
	-	-	28,389,664,603	28,389,664,603

Project details:

- Client: Huong Giang Tourist Joint Stock Company;
- Construction Purpose: Comprehensive renovation of the entire hotel, including guest rooms, restaurants, swimming pool, and information technology systems;
- Location: No. 51 Le Loi Street, Thuan Hoa Ward, Hue City, Vietnam;
- Investment capital source: Equity; total investment: VND 38 billion;
- Implementation start date: April 2025;
- The project was completed and put into operation in January 2026. (More information as in Note 11).

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	79,509,563,567	16,571,144,046	7,322,393,484	732,541,644	862,448,000	104,998,090,741
- Completed construction investment (*)	30,690,711,977	1,747,874,365	1,371,898,729	-	81,000,000	33,891,485,071
- Liquidation, disposal	-	(32,060,800)	-	-	-	(32,060,800)
Ending balance of the period	110,200,275,544	18,286,957,611	8,694,292,213	732,541,644	943,448,000	138,857,515,012
Accumulated depreciation						
Beginning balance	52,914,168,490	12,157,471,126	3,482,329,728	732,541,644	124,532,817	69,411,043,805
- Depreciation for the year	2,515,718,059	341,568,849	208,631,200	-	23,534,720	3,089,452,828
- Liquidation, disposal	-	(32,060,800)	-	-	-	(32,060,800)
Ending balance of the period	55,429,886,549	12,466,979,175	3,690,960,928	732,541,644	148,067,537	72,468,435,833
Net carrying amount						
Beginning balance	26,595,395,077	4,413,672,920	3,840,063,756	-	737,915,183	35,587,046,936
Ending balance	54,770,388,995	5,819,978,436	5,003,331,285	-	795,380,463	66,389,079,179

Details of tangible fixed assets at the end of the period are as follows:

Name of asset	Usage status	Historical cost	Accumulated depreciation	Net carrying amount
		VND	VND	VND
- Festival Restaurant	Currently in use	23,062,523,710	11,324,239,954	11,738,283,756
- Other assets	Currently in use	115,794,991,302	61,144,195,879	54,650,795,423

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 14,303,641,715.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 40,162,178,559.
- All assets attached to the land at 11 Le Loi, Thuan Hoa Ward, Hue City, with a total original cost of VND 27,571,720,256 and accumulated depreciation as of June 30, 2026 of VND 13,268,078,541, are being contributed as capital under Business Cooperation Contract No. 01/2022 dated 15 November 2022, between Huong Giang Tourist Joint Stock Company and Hotel De La Cite Imperiale Co.,Ltd.

(*) Completed construction investment and increase in fixed assets in the period from Huong Giang Hotel renovation project. (More information as in Note 10).

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12 . INTANGIBLE FIXED ASSETS

	<u>Land use rights (*)</u>	<u>Computer software</u>	<u>Total</u>
	VND	VND	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 amortization			
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 amortized 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.**13 . DEFERRED EXPENSES**

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
a) Short-term		
Dispatched tools and supplies	91,669,674	176,500,017
Others	348,730,882	215,221,481
	<u>440,400,556</u>	<u>391,721,498</u>
b) Long-term		
Dispatched tools and supplies	3,913,235,851	3,630,618,207
Assets renovation expenses	3,421,779,632	429,330,930
Others	1,008,226,017	1,051,536,295
	<u>8,343,241,500</u>	<u>5,111,485,432</u>

14 . OTHER ASSETS

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
- Proceeds from the transfer of equity held by the Hue City People's Committee (*)	32,131,700,166	-
	<u>32,131,700,166</u>	<u>-</u>

(*) Proceeds from the transfer of the Hue City People's Committee's capital stake 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 and to be remitted upon the request of the Hue City People's Committee. (More information as in Note 20).

15 . BORROWINGS

	Opening balance		During the year		Closing balance	
	Values	VND	Increase	Decrease	Values	VND
a) Short-term borrowings						
Current portion of long-term borrowings						
Joint Stock Commercial Bank for Foreign Trade of Vietnam	2,000,000,000		1,000,000,000	1,000,000,000		2,000,000,000
	<u>2,000,000,000</u>		<u>1,000,000,000</u>	<u>1,000,000,000</u>		<u>2,000,000,000</u>
b) Long-term borrowings						
Joint Stock Commercial Bank for Foreign Trade of Vietnam	9,391,620,200		-	1,000,000,000		8,391,620,200
	<u>9,391,620,200</u>		<u>-</u>	<u>1,000,000,000</u>		<u>8,391,620,200</u>
Amount due for settlement within 12 months	(2,000,000,000)		(1,000,000,000)	(1,000,000,000)		(2,000,000,000)
Amount due for settlement after 12 months	<u>7,391,620,200</u>					<u>6,391,620,200</u>

Details related to the loan:

Credit Contract No. 09-2019/HUONGGIANG.VCB dated 01 October 2019, with the following key terms:

- + Credit limit: VND 16,000,000,000;
- + Loan purpose: Investing in renovating Le Cerele Sportif service center at 11 Le Loi Street, Vinh Ninh Ward, Hue City;
- + Term of contract: 120 months;
- + Loan interest rate: 8.9%/year;
- + Outstanding principal as at the end of the period: VND 8,391,620,200, of which current portion of long-term debt is VND 2,000,000,000;
- + Loan Security Method: Secured by the land use rights and future assets to be formed on the land of the project located at 11 Le Loi, Hue City, and registered for secured transactions.

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16 . SHORT - TERM TRADE PAYABLES

	<u>Closing balance</u>	<u>Opening balance</u>
<i>Others parties</i>		
- Hoang Mai Foods Production & Trading Co., Ltd.	218,409,854	126,416,558
- Quoc Bao Trade Service Private Enterprise	116,531,754	65,210,800
- VMA Food Co., Ltd	257,771,850	147,539,761
- PEO Technology Co., Ltd.	305,264,000	-
- Others	925,201,908	570,973,134
	<u><u>1,823,179,366</u></u>	<u><u>910,140,253</u></u>

17 . DIVIDENDS AND PROFITS PAYABLE

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
Dividends and profits payable	47,579,937	47,579,937
	<u><u>47,579,937</u></u>	<u><u>47,579,937</u></u>

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18 . 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
Personal income tax	-	41,799,871	338,457,050	301,305,082	-	78,951,839
Land tax and land rental	-	-	4,243,244,462	4,362,491,594	119,247,132	-
Fees, charges and other payables	-	26,083,019	142,536,478	150,351,193	-	18,268,304
	-	67,882,890	4,724,237,990	4,814,147,869	119,247,132	97,220,143

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

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19 . SHORT - TERM ACCRUED EXPENSES

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
- Accrued expenses based on the Minutes of Completion for the Hotel Renovation and Upgrading Project	-	20,796,979,158
	<u>-</u>	<u>20,796,979,158</u>

20 . OTHER SHORT - TERM PAYABLES

	<u>Closing balance</u>	<u>Opening balance</u>
	VND	VND
- Payables for State-Owned capital transfer proceeds (*)	32,481,367,799	32,449,325,501
- Capital contribution payables to Thien Phuc Tourism JSC (pending settlement)	518,052,851	518,052,851
- Others	-	282,325,959
	<u>32,999,420,650</u>	<u>33,249,704,311</u>

In which: Other payables to related parties

- Thien Phuc Tourism JSC	518,052,851	518,052,851
	<u>518,052,851</u>	<u>518,052,851</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 - now the People's Committee of Hue City (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 Tourist JSC, per Decision No. 624/QĐ-UBND dated March 30, 2016, issued by the People's Committee of Thua Thien Hue Province (now the People's Committee of Hue City).
- 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.
- The account receiving the transfer funds is the bank deposit account of Huong Giang Tourist Joint Stock Company. The company has already transferred VND 126 billion as requested by the People's Committee of Thua Thien Hue province; the remaining amount will be transferred upon request. The balance as of June 30, 2026 includes: VND 32,131,700,166 subject to restricted use according to Official Letter 1398/STC-TCDN dated June 25, 2016, from the Department of Finance of Thua Thien Hue province, and VND 349,667,633 in interest on demand deposits. (More information as in Note 14).

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21 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year				
Profit for previous period	200,000,000,000	47,223,517,700	(40,892,335,978)	206,331,181,722
Ending balance of previous period	200,000,000,000	47,223,517,700	1,567,279,455	1,567,279,455
Beginning balance of current period				
Profit for current period	200,000,000,000	47,223,517,700	(60,794,348,984)	186,429,168,716
Ending balance of this period	200,000,000,000	47,223,517,700	4,038,729,997	4,038,729,997
			(56,755,618,987)	190,467,898,713

b) Details of Contributed capital

	Ending of the period	Rate	Beginning of the year	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	11,512,000,000	5.76	11,512,000,000	5.76
White Crystal Co., Ltd	19,230,230,000	9.62	19,230,230,000	9.62
Tan Truong Co., Ltd	40,000,000,000	20.00	40,000,000,000	20.00
Others	20,029,000,000	10.01	20,029,000,000	10.01
	200,000,000,000	100	200,000,000,000	100

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

	Current period	Previous period
	VND	VND
Owner's contributed capital		
- At the beginning of year	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 year	47,579,937	47,579,937
- Dividend payable at the end of the period	47,579,937	47,579,937

d) Share

	Closing balance	Opening balance
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

22 . 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

	Closing balance	Opening balance
- USD	30,479.43	16,105.63
- EUR	385.98	390.78

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

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Revenue from room rental and restaurant business	26,803,896,556	20,098,274,160
Revenue from rendering of services	869,243,845	940,789,727
Revenue from business cooperation	2,816,738,519	2,393,347,079
Others revenue	-	16,363,638
	<u>30,489,878,920</u>	<u>23,448,774,604</u>
In which: Revenue from related parties (Details as in Notes 36)	<u>3,055,942,564</u>	<u>2,678,102,904</u>

24 . COSTS OF GOODS SOLD

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Cost of room rental and restaurant business	22,125,752,041	17,722,858,634
Costs of of services	500,761,572	596,462,120
Cost of business cooperation	1,301,804,947	1,777,215,780
	<u>23,928,318,560</u>	<u>20,096,536,534</u>

25 . FINANCIAL INCOME

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Interest income, interest from loans	1,066,141,599	1,766,501,292
Dividends and profits distributed in cash	4,000,000,000	3,700,000,000
Gain on exchange difference in the period	1,732,677	434,515
Gain on exchange difference at the period - end	-	3,245,383
	<u>5,067,874,276</u>	<u>5,470,181,190</u>
In which: Financial income received from related parties (Details as in Notes 36).	<u>4,794,162,079</u>	<u>4,409,133,013</u>

26 . FINANCIAL EXPENSES

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Interest expenses	381,990,070	423,158,605
Loss on exchange difference ar the period - end	273,993	-
Reversal of provision for losses on investments in other entities	(797,918,451)	(43,087,191)
	<u>(415,654,388)</u>	<u>380,071,414</u>

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27 . SELLING EXPENSES

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Raw materials	19,452,724	12,993,358
Labour expenses	581,939,765	496,729,543
Expenses of outsourcing services	18,566,890	9,080,138
Other expenses in cash	139,725,898	97,620,104
	<u>759,685,277</u>	<u>616,423,143</u>

28 . GENERAL ADMINISTRATIVE EXPENSES

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Raw materials	311,737,789	256,264,913
Labour expenses	4,798,803,524	4,417,397,257
Depreciation expenses	245,905,640	243,630,908
Provision expenses	437,806,849	-
Tax, Charge, Fee	-	4,000,000
Expenses of outsourcing services	872,837,363	847,858,296
Other expenses in cash	582,601,822	529,137,544
	<u>7,249,692,987</u>	<u>6,298,288,918</u>

29 . OTHER INCOME

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Proceeds from the liquidation of tools and instruments	-	241,203,635
Others	3,756,364	-
	<u>3,756,364</u>	<u>241,203,635</u>

30 . OTHER EXPENSE

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Expenses from liquidation, disposal of fixed assets	-	201,552,875
Others	737,127	7,090
	<u>737,127</u>	<u>201,559,965</u>

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31 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	4,038,729,997	1,567,279,455
Decrease	(4,038,729,997)	(3,700,000,000)
- <i>Dividends and profits received</i>	(4,000,000,000)	(3,700,000,000)
- <i>Tax losses carried forward from prior years</i>	(38,729,997)	-
Taxable income	-	(2,132,720,545)
Current corporate income tax expense (Tax rate 20%)	-	-
Tax payable at the beginning of year	-	446,490,307
Tax paid in the period	-	(446,490,307)
Corporate income tax payable at the end of period	-	-

The amount of unused tax losses for which no deferred tax assets is recognized in the Statement of Financial Position: VND 10,481,079,097.

32 . BASIC EARNINGS PER SHARE

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

	Current period	Previous period
	VND	VND
Net profit after tax	4,038,729,997	1,567,279,455
Profit distributed for common stocks	4,038,729,997	1,567,279,455
Average number of outstanding common shares in circulation in th	20,000,000	20,000,000
Basic earnings per share	202	78

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

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

33 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	7,306,168,695	6,391,402,066
Labour expenses	12,018,403,959	10,751,427,997
Depreciation and amortisation	3,089,452,828	2,238,245,602
Expenses of outsourcing services	7,927,512,654	6,664,563,093
Other expenses in cash	1,158,351,839	965,609,837
	31,499,889,975	27,011,248,595

34 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face 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 may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk

The Company is exposed to exchange rate risk arising from transactions denominated in currencies other than VND, such as borrowings, revenue, expenses and imports of materials, 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
As at 30/06/2026				
Cash and cash equivalents	20,358,082,489	-	-	20,358,082,489
Trade receivables, other receivables	9,245,704,479	-	-	9,245,704,479
Loan receivables	10,853,838,024	-	-	10,853,838,024
	<u>40,457,624,992</u>	<u>-</u>	<u>-</u>	<u>40,457,624,992</u>

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	Under 1 year	From 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
		VND		
As at 01/01/2026				
Cash and cash equivalents	62,300,326,708	-	-	62,300,326,708
Trade receivables, other receivables	7,329,077,382	-	-	7,329,077,382
Loan receivables	9,925,806,194	-	-	9,925,806,194
	<u>79,555,210,284</u>	<u>-</u>	<u>-</u>	<u>79,555,210,284</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	From 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
		VND		
As at 30/06/2026				
Borrowings	2,000,000,000	6,391,620,200	-	8,391,620,200
Trade payables, other payables	34,870,179,953	-	-	34,870,179,953
	<u>36,870,179,953</u>	<u>6,391,620,200</u>	<u>-</u>	<u>43,261,800,153</u>
As at 01/01/2026				
Borrowings	2,000,000,000	7,391,620,200	-	9,391,620,200
Trade payables, other payables	34,207,424,501	-	-	34,207,424,501
Accrued expenses	20,796,979,158	-	-	20,796,979,158
	<u>57,004,403,659</u>	<u>7,391,620,200</u>	<u>-</u>	<u>64,396,023,859</u>

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

35 . 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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36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are 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.	Associates
Crystal Treasure Limited	Major shareholder
Tan Truong Company Limited	Major shareholder

Members of the Company's Board of Directors, Board of Management, and Supervisory Board.

In addition to the information with related parties presented in the above notes, the Company also had transactions arising during the period with related parties as follows:

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Revenue	3,055,942,564	2,678,102,904
Huong Giang Travel Company Limited	159,204,045	155,155,825
Hotel De La Cite Imperiale Co.,Ltd.	2,816,738,519	2,393,347,079
Citadel Investment Tourist Co., Ltd.	80,000,000	129,600,000
Purchases of goods and services	244,770,396	35,507,500
Huong Giang Travel Company Limited	244,770,396	35,507,500
Financial income	4,794,162,079	4,409,133,013
Huong Giang Travel Company Limited	99,827,808	98,592,739
Hotel De La Cite Imperiale Co.,Ltd.	437,806,849	395,720,548
Citadel Investment Tourist Co., Ltd.	256,527,422	214,819,726
Saigon Morin Hue Co., Ltd.	4,000,000,000	3,700,000,000

Transactions with other related parties:

	<u>Relation</u>	<u>Current period</u>	<u>Previous period</u>
		VND	VND
Key Manager's income			
Toshihiko Takahashi (*)	Chairman	-	-
Johnny Cheung - Ching Fu	Member of BOM/General Director	659,426,923	639,135,165
Le Ba Giang	Member of BOM/Vice General Director	649,340,660	621,884,615
Dinh Nhat Tan (*)	Member of BOM	-	-
Le Duc Quang (*)	Head of the Supervisory Board	-	-
Fumiyo Okuda (*)	Member of the Supervisor Board	-	-
Nguyen Phuoc Quy Thinh	Member of the Supervisor Board	18,000,000	18,000,000

(*) 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.

37 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Company's financial position, statement of income and cash flows in the previous period.

The comparative information on the interim financial position statement and the corresponding explanations are the information of the financial statements for the fiscal year ended 31/12/2025. The information on the interim statement of income, the interim statement of cash flow and the corresponding explanations are the information of the interim financial statements for the accounting period from 01/01/2025 to 30/06/2025. This information has been audited and reviewed by AASC Auditing Firm Co., Ltd.

As presented in Note 2.3, the Company applies non-retrospectively Circular 99/2025/TT-BTC from January 1, 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of January 01, 2026 and for the accounting period from January 01, 2025 to June 30, 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. *(Details as presented in Appendix I – Comparative Information).*



Le Van Tuan Hai
Preparer



Nguyen Ngoc Dieu Loan
Chief Accountant



Le Ba Giang
Vice General Director

Hue, 13 August 2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated October 27, 2025			Changes
Code	Item	Amount	Code	Item	Amount	
a) Balance sheet			a) Financial Position			VND
ASSETS			ASSETS			
120	II. Short-term financial investment	-	120	II. Short-term financial investment	8,814,204,385	Re-Present
123	3. Investments held to maturity	-	123	1. Short - term held to maturity investments	24,298,997,291	Re-present and change the indicator names.
			124	4. Allowance for short-term held-to-maturity investments	(14,373,191,097)	New item
130	III. Short-term receivables	38,506,142,734	130	III. Short-term receivables	28,580,336,540	Re-Present
136	6. Other short-term receivables	5,315,065,244	135	3. Other short-term receivables	330,272,338	Change the code
137	7. Provision for short-term doubtful debts	(14,672,088,435)	136	4. Provision for short-term doubtful debts	(298,897,338)	Re-Present
150	V. Other short-term assets	927,038,977	160	V. Other short-term assets	927,038,977	Change the code
151	1. Short-term prepaid expenses	391,721,498	161	1. Short-term deferred expenses	391,721,498	Change the name of item and code
152	2. Deductible VAT	535,317,479	162	2. Deductible VAT	535,317,479	Change the name of item and code
260	VI. Other long-term assets	5,111,485,432	270	VI. Other long-term assets	5,111,485,432	Change the code
261	1. Long-term prepaid expenses	5,111,485,432	271	1. Long-term deferred expenses	5,111,485,432	Change the name of item and code

Figures according to the Financial Statements for the fiscal year ending 31/12/2025		Adjusted figures according to Circular No. 99/2025/TT-BTC		Changes
Code	Item	Amount	Code Item	
		VND		VND
300	C - LIABILITIES	67,685,837,787	300	C. LIABILITIES
310	I. Current liabilities	60,294,217,587	310	I. Current liabilities
313	3. Taxes and other payables to State budget	67,882,890	313	3. Dividends and profits payable
314	4. Payables to employees	2,982,759,641	314	4. Short - term taxes and other payables to State budget
315	5. Short-term accrued expenses	20,796,979,158	315	5. Payables to employees
319	7. Other short-term payables	33,297,284,248	316	6. Short-term accrued expenses
320	8. Short-term borrowings and finance lease liabilities	2,000,000,000	320	8. Other short-term payables
400	D. OWNER'S EQUITY	186,429,168,716	321	9. Short-term borrowings and finance lease liabilities
412	2. Share premium	47,223,517,700	400	D. OWNER'S EQUITY
421	3. Retained earnings	(60,794,348,984)	412	2. Share premium
			420	3. Retained earnings
				186,429,168,716
				47,223,517,700
				(60,794,348,984)

HUONG GIANG TOURIST JOINT STOCK COMPANY

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

Interim Financial statements

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

Figures according to the interim financial statements for the accounting period from 01/01/2025 to 30/06/2025

Adjusted figures according to Circular No. 99/2025/TT-BTC

period from 01/01/2025 to 30/06/2025								Changes
Code	Item	Amount	Code	Item	Amount			
		VND			VND			
b) Statement of income			b) Statement of income					
21	6. Financial income	5,470,181,190	22	5. Financial income	5,470,181,190	Change the code		
22	7. Financial expenses	380,071,414	23	6. Financial expenses	380,071,414	Change the code		
23	- In which: Interest expense	423,158,605	24	- In which: Interest expense	423,158,605	Change the name of item and code		
c) Statement of cash flows			c) Statement of cash flows					
05	- Gains/losses from investment activities	(5,264,948,417)	05	- Gains/losses from investment and financial activities	(5,264,948,417)	Change the name of item		
06	- Interest expenses	423,158,605	06	- Interest expenses	423,158,605	Change the name of item		
12	- Increase and decrease prepaid expenses	1,204,981,616	12	- Increase and decrease deferred expenses	1,204,981,616	Change the name of item		
14	- Interest paid	(423,158,605)	14	- Interest paid	(423,158,605)	Change the name of item		



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