

Form No. 01

BEN THANH TOURIST
SERVICE CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, July 30, 2026

No.: 105.../DLBT

**PERIODIC INFORMATION DISCLOSURE OF
FINANCIAL STATEMENTS**

To: The Stock Exchange of Hanoi

Pursuant to the provisions of Circular No.96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Ben Thanh Tourist Service Joint Stock Company discloses information on the Consolidated Financial Statements for the second of 2026 to The Stock Exchange of Hanoi as follows:

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

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

2. Content of information disclosure:

- Consolidated Financial Statements for the second of 2026
 - ☐ Separate Financial Statements (Listed organization without Company's subsidiaries and superior accounting unit with affiliated units);
 - ☒ Consolidated Financial Statements (Listed organization with Company's subsidiaries);

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

- Cases where explanations of reasons are required:

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

☐ Yes

☒ No

Explanation document in case of ticking yes:

☐ Yes

☒ No



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

☐ Yes

☒ No

Explanation document in case of ticking yes:

☐ Yes

☒ No

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

☒ Yes

☐ No

Explanation document in case of ticking yes:

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanation document in case of ticking yes:

☐ Yes

☒ No

This information was published on the company's electronic information page on July 30, 2026 at the link: <https://benthanhtourist.com/quan-he-co-dong>

We are committed to the accuracy of the information disclosed above and bear full responsibility before the law for the content of the disclosed information.

Attached documents:

- Consolidated Financial Statements
Quarter 2/2026

Organization Representative

Legal representative

(Signature, full name, position, and seal)



NGUYỄN NGỌC HOÀI NGUYỄN



**BENTHANH TOURISM SERVICE JOINT STOCK COMPANY
AND SUBSIDIARIES**

70 Ly Tu Trong, Ben Thanh Ward, Ho Chi Minh City

Tax code: 0301171827

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**Ben Thanh
Tourist**

journey to your heart



**CONSOLIDATED
FINANCIAL STATEMENTS**

QUARTER 2, 2026

**Ben Thanh Tourist Service Corporation
and subsidiary company**

70 Ly Tu Trong, Ben Thanh Ward, HCMC

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

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

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION MID-YEAR

As at June 30, 2026

ASSETS	Code	Note	Ending balance of the quarter	Beginning balance of the year
1	2	3	4	5
A- SHORT-TERM ASSETS	100		477,630,656,613	353,338,498,224
I. Cash and cash equivalents	110	V.1	21,572,280,683	43,326,149,751
1. Money	111		21,572,280,683	43,326,149,751
II. Short-term financial investments	120		43,500,000,000	43,500,000,000
1. Short-term investments held until maturity.	123		43,500,000,000	43,500,000,000
III. Short-term receivables	130		273,556,049,005	217,930,888,034
1. Short-term receivables from customers	131	V.3	127,612,061,841	177,827,611,005
2. Prepayment to short-term sellers	132	V.5	136,554,787,566	42,947,466,930
3. Short-term receivable	135		23,604,888,536	11,371,499,037
4. Provision for doubtful short-term receivables (*)	136	V.4	(14,215,688,938)	(14,215,688,938)
IV. Inventory	140		132,377,499,501	37,406,139,865
1. Inventory	141		132,377,499,501	37,406,139,865
V. Other current assets	160		6,624,827,424	11,175,320,574
1. Short-term deferred costs	161	V.11	5,758,744,017	4,127,668,729
2. VAT is deductible.	162		111,534,107	
3. Taxes and other amounts due to the State	163	V.16	754,549,300	7,047,651,845
B - LONG-TERM ASSETS	200		166,725,553,904	169,773,860,584
I. Long-term receivables	210		1,458,525,000	1,444,525,000
1. Other current assets	215	V.4	1,458,525,000	1,444,525,000
II. Fixed assets	220		42,537,503,558	45,246,635,654
1. Tangible fixed assets	221		41,548,117,053	44,203,466,331
- Original price	222		162,479,880,355	167,996,310,046
- Accumulated depreciation value (*)	223		(120,931,763,302)	(123,792,843,715)
2. Intangible fixed assets	227		989,386,505	1,043,169,323
- Original price	228		5,038,021,044	5,038,021,044
- Accumulated depreciation value (*)	229		(4,048,634,539)	(3,994,851,721)
III. Investment properties	240		20,600,204,074	21,013,358,482
- Original price	241		36,741,573,937	36,741,573,937
- Accumulated depreciation value (*)	242		(16,141,369,863)	(15,728,215,455)
IV. Long-term financial investment	260	V.2	64,858,772,901	61,860,473,860
1. Investing in joint ventures and affiliated companies.	262		73,640,259,810	70,641,960,769
2. Investing capital in other entities.	263		11,214,175,540	11,214,175,540
3. Provision for long-term investment losses in other entities (*)	264		(19,995,662,449)	(19,995,662,449)
V. Other long-term assets	270	V.11	37,270,548,371	40,208,867,588

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1. Long-term upfront costs	271		13,919,088,417	14,567,234,633
2. Deferred income tax assets	272			208,662,869
3. Other long-term assets	274		23,351,459,954	25,432,970,086
TOTAL ASSETS (280 = 100 + 200)	280		644,356,210,517	523,112,358,808
C - LIABILITIES	300		370,671,351,705	260,878,389,830
I. Short-term debt	310		335,667,134,375	230,205,323,001
1. Short-term payables to suppliers.	311	V.13	87,864,214,725	27,240,293,514
2. Short-term advance payment buyers	312	V.14	55,966,957,132	29,850,263,625
3. Short-term taxes and other payments to the government.	314	V.16	5,197,801,048	6,949,823,872
4. Workers must be paid.	315		2,304,448,000	6,213,522,200
5. Short-term liabilities	316	V.15	31,091,080,696	18,141,000,063
6. Short-term deferred revenue	319	V.18	27,063,971,007	8,304,498,241
7. Other short-term payables	320	V.17	11,968,056,750	5,870,435,121
8. Short-term loans and financial leases	321	V.12	105,223,521,779	118,648,403,127
9. Short-term provisions	322		8,892,113,238	8,892,113,238
10. Reward and welfare fund	323		94,970,000	94,970,000
II. Long-term debt	330		35,004,217,330	30,673,066,829
1. Revenue awaiting long-term allocation	337	V.18	6,291,413,926	6,794,727,034
2. Other long-term payables	338	V.17	23,878,339,795	23,878,339,795
3. Long-term loans and financial leases	339		4,834,463,609	
D - EQUITY	400		273,684,858,812	262,233,968,978
1. Owner's equity contribution	411		250,000,000,000	250,000,000,000
- Common stock with voting rights	411a		250,000,000,000	250,000,000,000
2. Shares repurchased from oneself (*)	415		(911,400,000)	(911,400,000)
3. Development Investment Fund	418		4,635,810,142	4,635,810,142
4. Undistributed after-tax profit	420		19,960,448,670	8,509,558,836
- Undistributed net profit accumulated up to the end of the previous period.	420a		8,509,558,836	(18,897,209,751)
- Undistributed net profit for this period	420b		11,450,889,834	27,406,768,587
TOTAL FUNDING (440 = 300 + 400)	440		644,356,210,517	523,112,358,808

July 30, 2026

Preparer
(Signed, full name)



Pham Hoang Quynh Tram

Chief Accountant
(Signed, full name)



Nguyen Doan Tung

General Director
(Signed, full name, stamped)



Nguyen Ngoc Hoai Nguyen

Ben Thanh Tourist Service Corporation
and subsidiary company

70 Ly Tu Trong, Ben Thanh Ward, HCMC

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October 2025 by the Minister of Finance)

BEN THANH TOURIST SERVICE CORPORATION
AND SUBSIDIARIES

70 Ly Tu Trong, Ben Thanh Ward, HCMC

Form B 09a – DN (Attached to Circular No. 99/2025-
BTC dated 27

October 2025 by the Minister of Finance)

CONSOLIDATED INTERIM INCOME STATEMENT

(Full form)

From April 01, 2026 to June 30, 2026

Unit: VND

Indicators	Code	Note	From April 01, 2026 to June 31, 2025		Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and service provision	01	VI	293,016,087,468	297,551,657,053	473,316,633,057	462,031,302,066
2. Deductions from revenue	02		3,174,871,615	3,464,568,062	5,465,803,530	4,949,335,365
3. Net revenue from sales and service provision (10 = 01 - 02)	10		289,841,215,853	294,087,088,991	467,850,829,527	457,081,966,701
4. Cost of goods sold	11	VI	244,724,413,119	253,225,292,654	386,014,895,863	384,131,354,933
5. Gross profit from sales and service provision (20 = 10 - 11)	20		45,116,802,734	40,861,796,337	81,835,933,664	72,950,611,768
6. Financial Income	21	VI	916,483,769	657,126,343	1,595,141,404	977,060,804
7. Financial expenses	22	VI	1,300,602,245	1,664,179,454	2,832,877,837	3,145,719,770
- Including: Loan interest expense	23		1,300,344,471	1,689,594,262	2,830,032,723	3,145,249,000
8. Share of profit or loss in affiliated	24		2,789,636,176	884,195,910	2,789,636,176	884,195,910
9. Selling expenses	25	VI	21,078,700,486	18,380,308,992	43,059,720,058	38,858,337,865
10. Enterprise management expenses	26	VI	13,962,697,747	14,637,831,112	26,711,457,410	22,330,072,176
11. Net profit from business activities {30 = 20 + (21 - 22) + 24 - (25 + 26)}	30		12,480,922,201	7,720,799,032	13,616,655,939	10,477,738,671
12. Other income	31	VI	2,350,881,591	96,259,391	2,426,228,756	127,933,040
13. Other expenses	32	VI	1,092,758,702	115,401,656	1,110,096,401	141,275,614
14. Other profit (40 = 31 - 32)	40		1,258,122,889	(19,142,265)	1,316,132,355	(13,342,574)
15. Total accounting profit before tax (50 = 30 + 40)	50		13,739,045,090	7,701,656,767	14,932,788,294	10,464,396,097
16. Current Corporate Income Tax Expense	51		2,393,013,233	1,588,741,990	2,941,898,461	2,008,443,737
17. Deferred Corporate Income Tax	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		11,346,031,857	6,112,914,777	11,990,889,833	8,455,952,360
19. Basic Earnings Per Share (*)	70					
20. Diluted Earnings per Share (*)	71					

July 30, 2026

Preparer

(Signed, full name)

Pham Hoang Quynh Tram

Chief Accountant

(Signed, full name)

Nguyen Doan Tung

General Director

(Signed, full name, stamped)



Nguyen Ngoc Hoai Nguyen

Ben Thanh Tourist Service Corporation
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Ben Thanh Tourist Service Corporation and
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Form B 09a – DN (Attached to Circular No.
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October 2025 by the Minister of Finance)

CONSOLIDATED INTERIM CASH FLOWS

(Under indirect method) Quarter , 2026

Unit: VND

Indicators	Code	Note	Cumulative from the beginning of the year to the end of this quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flow from operating activities				
1. Profit before tax	01		14,932,788,295	10,464,396,094
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		(2,394,143,187)	3,702,345,524
- Provisions	03			
- Gains, losses from exchange rate differences due to revaluation of	04			
- Gains, losses from investment activities	05		4,602,045,886	(1,517,864,322)
- Interest expenses	06		4,171,032,723	3,145,249,000
- Other adjustments	07			
3. Operating profit before changes in working capital	08		21,311,723,717	15,794,126,296
- Increase, decrease in receivables	09		(49,248,929,664)	(116,274,799,697)
- Increase, decrease in inventories	10		(92,889,849,504)	(80,487,060,769)
- Increase, decrease in payables (excluding interest payable, income tax	11		117,042,379,614	150,372,719,578
- Increase, decrease in prepaid expenses	12		(982,929,072)	(25,504,255)
- Interest paid on loans	14		(2,830,032,723)	(3,145,249,000)
- Corporate income tax paid	15		(2,941,898,461)	(2,656,802,158)
- Other income from operating activities	16			32,230,000
- Other cash outflows from business operations	17		(540,000,000)	
Net cash flow from operating activities	20		(11,079,536,094)	(36,370,340,005)
II. Cash flow from investment activities				
- Cash outflow for purchasing, constructing fixed assets and other non-current assets	21			(339,345,503)
- Proceeds from liquidation, sale of fixed assets and other long-term assets	22			
- Cash outflow for lending, purchasing debt instruments of other entities	23			(9,000,000,000)
- Cash inflows from loan recovery, resale of debt instruments of other	24			7,000,000,000
- Cash outflow for equity investments in other entities	25		(2,998,299,041)	
- Cash inflows from recovery of equity investments in other entities	26			
- Cash inflows from lending interest, dividends and distributed profits	27		914,383,805	633,668,412
Net cash flow from investing activities	30		(2,083,915,236)	(1,705,677,091)
III. Cash flow from financing activities				
- Cash inflows from borrowing	33		179,643,299,195	212,223,902,712
- Cash outflow for repayment of principal loan	34		(188,233,716,934)	(183,095,519,377)
Net cash flow from financing activities	40		(8,590,417,739)	29,128,383,335
Net cash flow during the period (50=20+30+40)	50		(21,753,869,068)	(8,947,633,761)
Cash and cash equivalents at the beginning of the period	60		43,326,149,751	21,802,858,876
Impact of exchange rate fluctuations on foreign currency conversion	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70		21,572,280,683	12,855,225,115

Preparer

Pham Hoang Quynh Tram

Chief Accountant

Nguyen Doan Tung



General Director

Nguyen Ngoc Hoai Nguyen

July 30, 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Quarter 2, 2026

I. Characteristics of the enterprise's operations

1. Form of ownership: Joint stock company
2. Business lines: Tourism Services - Accommodation and catering services - Commerce - Real Estate
3. Business lines:
 - Tourism services: domestic and international tourism services business
 - Accommodation and catering services: restaurant and hotel business
 - Real estate services: office, kiosk, stall, business store for lease
4. Normal production and business cycle: 12 months
5. Enterprise structure
 - a. List of Company's subsidiaries
 1. Vinh Sang Tourist Service Trading Joint Stock Company
 - Percentage of contributed capital: 100%
 - b. List of joint ventures and associates;
 1. Orchid House Co.,Ltd.
 - Percentage of contributed capital: 22.22%
 2. Ben Thanh Dong Khoi Boutique Hotel Co., Ltd.
 - Percentage of contributed capital: 30%
 3. Ben Thanh Phu Xuan Tourism Co., Ltd.
 - Percentage of contributed capital: 43.33%
 - c. List of dependent units without legal entity status.
 1. Saigon Tourist Travel Service Company
 2. Vien Dong Hotel
 3. Company Branch in Hanoi
 4. Company Branch in Da Nang
 5. Company Branch in Can Tho
 6. Company Branch in Vinh Long

II. Accounting period, currency unit used in accounting

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

III. Applied Accounting Standards and Regulations

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

IV. Applied accounting policies

1- Cash and cash equivalents

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

2- Financial investment

- Investment in Company's subsidiaries

An investment is classified as an investment in Company's subsidiaries when the Company has the right to

control policies and operations, usually expressed through holding more than 50% of the voting rights.

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

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

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

- Investment in Affiliated company

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

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

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

- Other investments

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

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

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

Method of setting up provision for financial investment loss

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

3- Receivables

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

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

4- Inventories

Principles for recognizing inventory

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

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

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

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

5. Tangible fixed assets

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

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

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

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

6. Intangible assets

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

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

7. Investment properties

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

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

Investment properties are depreciated using the straight-line method.

The estimated depreciation time for the house and building group is 49 years

8. Short-term prepaid expenses

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

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

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

9. Payables

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

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

10. Owner's equity

Owner's contributed capital

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

Treasury Shares

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

Dividends

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

Profit distribution

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

11. Revenue, other income Sales

Revenue from sales

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

Revenue from service

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

Investment income

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

12. Revenue deductions

Revenue deductions are goods sold are returned

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

13. Cost of goods sold

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

14. Selling expenses and administrative expenses

Selling expenses reflect the actual expenses incurred in the process of selling goods and providing services, including product advertising costs, sales commissions, etc.

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

15. Tax

Corporate Income Tax

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

0



V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

1 . CASH AND CASH EQUIVALENTS

	At Date 30/06/2026	At Date 01/01/2026
- Cash	79,863,000	145,345,400
- Bank deposits	21,492,417,683	43,180,804,351
Total	21,572,280,683	43,326,149,751

2 . FINANCIAL INVESTMENTS

	At Date 30/06/2026	At Date 01/01/2026
Short term		
- Time deposits	43,500,000,000	43,500,000,000
Total	43,500,000,000	43,500,000,000
Long term		
- Investing in affiliated companies	73,640,259,810	70,641,960,769
- Investing capital in other entities.	11,214,175,540	11,214,175,540
- Long-term financial investment reserves	(19,995,662,449)	(19,995,662,449)
Total	64,858,772,901	61,860,473,860

3 . ACCOUNT RECEIVABLES FROM CUSTOMERS

	At Date 30/06/2026	At Date 01/01/2026
Current		
- Ben Thanh Jewelry JSC	17,401,985,959	15,596,800,000
- Trieu Hai Lam Joint Stock Company	10,286,510,998	10,286,510,998
- Ben Thanh Production Trading Corporation		21,209,450,400
- Ben Thanh Corporation Branch - Warehousing and Log		5,364,921,600
- Suntory Pepsico Vietnam Beverage Co., Ltd		
- Prudential Vietnam Life Insurance Company Limited		4,585,025,649
- Prudential Vietnam Life Insurance Company Limited	5,365,677,879	
- Prudential Vietnam Life Insurance Company Limited	5,827,644,406	
- Prudential Vietnam Life Insurance Company Limited	4,493,985,495	
- Other parties	84,236,257,104	120,784,902,358
Total	127,612,061,841	177,827,611,005

OTHER RECEIVABLES

Unit: VND

4 .			
Current			
	At Date	At Date	
	30/06/2026	01/01/2026	
- Ben Thanh Dong Khoi Boutique Hotel Co., Ltd	3,667,474,370	3,584,224,370	
- Advances to employees	18,038,712,888	5,614,996,230	
- Deposits, pledges	451,736,397	441,736,397	
- Other receivables	1,446,964,881	1,730,542,040	
Total	23,604,888,536	11,371,499,037	
Long-term			
- Deposits, pledges	2,458,525,000	2,444,525,000	
Total	2,458,525,000	2,444,525,000	

5 . ADVANCE TO SUPPLIERS

	At Date	At Date	
	30/06/2026	01/01/2026	
Current			
- Vietjet Aviation Joint Stock Company	7,591,893,165	3,305,508,815	
- Vietnam Airlines - JSC	10,127,572,000	4,172,794,535	
- PNR Co., Ltd.	2,680,656,207		
- Thai AirAsia HCM Ticketing Office	2,333,286,193	-	
- Long Street Tourist Trading and Service Co., Ltd.	2,000,593,200		
- Tre Viet Aviation Joint Stock Company	2,993,128,410	2,912,555,910	
- Other suppliers	108,827,658,391	32,556,607,670	
Total	136,554,787,566	42,947,466,930	

6 . INVENTORY

	At Date	At Date	
	30/06/2026	01/01/2026	
- Materials	234,821,541	213,160,942	
- Tools and instruments	960,233,328	998,387,806	
- Long-term work in progress	127,054,942,854	32,837,349,578	
- Goods	4,127,501,778	3,357,241,539	
Total	132,377,499,501	37,406,139,865	

7 . INCREASE, DECREASE OF TANGIBLE FIXED ASSETS

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

8 . INCREASE, DECREASE OF INTANGIBLE ASSETS

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

9 . INCREASE, DECREASE OF INVESTMENT PROPERTIES

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

10 . COSTS WAITING FOR ALLOCATION

	At Date 30/06/2026	At Date 01/01/2026
Current		
- Tools and instruments	75,853,383	252,366,361
- Insurance fees	41,525,000	20,400,000
- Other	5,641,365,634	3,854,902,368
Total	5,758,744,017	4,127,668,729
Long term		
- Tools and instruments	1,810,742,675	2,114,927,979
- Major repair costs of fixed assets	69,332,720	107,066,310
- One-time land lease payment at MB 66-68 HBT	11,929,934,016	12,235,829,760
- Other	109,079,006	109,410,584
Total	13,919,088,417	14,567,234,633

11 . LOANS AND FINANCE LEASES

	At Date 30/06/2026	At Date 01/01/2026
Short term		
- loans from banks and other civil group/cluster	105,223,521,779	118,648,403,127
Total	105,223,521,779	118,648,403,127
Long term		
- loans from banks and other civil group/cluster	4,834,463,609	
Total	4,834,463,609	

12 . SHORT-TERM PAYABLES

	At Date 30/06/2026	At Date 01/01/2026
- Vietnam Airlines Corporation - JSC	6,926,324,800	2,532,623,600
- IATA VIETNAM COMPANY LIMITED	1,853,931,040	565,327,040
- Other	79,083,958,885	24,142,342,874
Total	87,864,214,725	27,240,293,514

13 . SHORT-TERM TRADE PAYABLES

	At Date 30/06/2026	At Date 01/01/2026
- NKG Suntory PepsiCo Vietnam Co., Ltd.	1,971,924,560	5,285,683,370
- One Tech Stop Vietnam Co., Ltd.	2,550,840,000	163,806,000
- Omeli Food Joint Stock Company	509,536,000	-
- NORTH WEST TRAVEL AGENCY INC7F-10	386,579,329	730,890,484
- Fes (Vietnam) Co., Ltd.	1,471,625,000	
- Other	49,076,452,243	23,669,883,771
Total	55,966,957,132	29,850,263,625

14 . Accrued expenses

	At Date 30/06/2026	At Date 01/01/2026
- Accrued expenses for Travel activities	27,466,820,253	17,301,908,526
- Accrued expenses for accommodation activities	1,812,125,273	746,591,537
- Other accrued expenses	1,812,135,170	92,500,000
Total	31,091,080,696	18,141,000,063

Unit: VND

15 . Statutory obligations

	At Date 30/06/2026		At Date 01/01/2026	
	Receivables	Payables	Receivables	Payables
- Value added tax payable		1,978,778,010		2,334,031,104
- Corporate income tax	75,000,000	2,839,532,597	75,000,000	4,077,445,346
- Personal income tax		379,490,441		538,347,422
- Property tax, land rent	679,549,300		6,972,651,845	
Total	754,549,300	5,197,801,048	7,047,651,845	6,949,823,872

16 . Other payables

	At Date 30/06/2026	At Date 01/01/2026
Current liabilities		
- Social Insurance, unemployment Insurance, health Insurance, trade union funds	252,369,862	233,868,492
- Received short-term deposits and escrow ngắn	2,348,199,000	2,348,199,000
- Other payables	9,367,487,888	3,288,367,629
Total	11,968,056,750	5,870,435,121
Long term		
- Received short-term deposits and escrow	23,878,339,795	23,878,339,795
Total	23,878,339,795	23,878,339,795

17 . Short – term unearned revenue

	At Date 30/06/2026	At Date 01/01/2026
- Short-term unearned revenue	27,063,971,007	6,965,796,380
- Long-term unearned revenue	6,291,413,926	8,133,428,895
Total	33,355,384,933	15,099,225,275

18 . OWNERS' EQUITY

Statement of changes in owners' equity

	Owners' contributed capital	Treasury shares	Investment and development fund	Undistributed Net Profit	Total
Balance as of January 01, 2025	250,000,000,000	(911,400,000)	4,635,810,142	(18,897,209,751)	234,827,200,391
- Profit during 2025				28,138,768,587	28,138,768,587
Remuneration, operating fund of the Board of Directors, Member of the Board of Supervisors				(732,000,000)	(732,000,000)
Balance as of January 01, 2026	250,000,000,000	(911,400,000)	4,635,810,142	8,509,558,836	262,233,968,978
- Profit during 2026				11,599,064,902	11,599,064,902
Remuneration, operating fund of the Board of Directors, Member of the Board of Supervisors				(540,000,000)	(540,000,000)
Balance as of June 30, 2026	250,000,000,000	(911,400,000)	4,635,810,142	19,568,623,738	273,293,033,880

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

Unit: VND

1 . REVENUE FROM SALES AND SERVICE

	<u>Quarter 2/2026</u>	<u>Quarter 2/2025</u>
- Travel revenue	158,242,881,796	165,819,564,985
- Air ticket revenue	52,559,460,957	49,852,514,380
- Restaurant and hotel revenue	15,779,253,168	14,426,305,816
- Revenue from sale of goods	42,916,386,231	44,395,480,275
- Revenue from real estate leasing	23,518,105,316	23,057,791,597
Total	<u>293,016,087,468</u>	<u>297,551,657,053</u>

2 . REVENUE DEDUCTIONS

	<u>Quarter 2/2026</u>	<u>Quarter 2/2025</u>
- Travel services	1,180,621,187	868,099,670
- Air ticket revenue	1,994,250,428	2,596,468,392
- Hotel restaurant services		
Total	<u>3,174,871,615</u>	<u>3,464,568,062</u>

3 . COST OF GOODS SOLD

	<u>Quarter 2/2026</u>	<u>Quarter 2/2025</u>
- Travel cost of goods sold	147,345,901,366	154,749,123,852
- Air ticket cost of goods sold	46,231,361,654	43,513,043,707
- Restaurant and hotel cost of goods sold	5,448,808,289	5,021,474,253
- Cost of goods sold for merchandise	42,068,565,644	43,834,386,614
- Cost of goods sold for real estate leasing	3,629,776,166	6,107,264,228
Total	<u>244,724,413,119</u>	<u>253,225,292,654</u>

4 . FINANCIAL INCOME

	<u>Quarter 2/2026</u>	<u>Quarter 2/2025</u>
-Deposit interest, lending interest	731,330,119	528,776,755
- Dividends, profits shared	120,010,533	73,256,858
- Exchange rate difference interest	65,143,117	55,092,730
Total	<u>916,483,769</u>	<u>657,126,343</u>

5 . FINANCIAL EXPENSES

	<u>Quarter 2/2026</u>	<u>Quarter 2/2025</u>
- Loan interest	1,300,344,471	1,664,143,133
- Exchange rate difference loss	257,774	36,321
Total	<u>1,300,602,245</u>	<u>1,664,179,454</u>

6 . SELLING EXPENSES

	<u>Quarter 2/2026</u>	<u>Quarter 2/2025</u>
- Employee expenses	11,364,061,505	9,295,452,765
- Outsourced service expenses	7,796,220,945	7,149,404,230
- Other expenses	1,918,418,036	1,935,451,997
Total	<u>21,078,700,486</u>	<u>18,380,308,992</u>

**BenThanh Tourist Service Corporation and Subsidiary
company**

70 Ly Tu Trong, Ben Thanh Ward, HCMC

Financial Statements

(Attached to Circular No. 99/2025-BTC dated 27)
October 2025 (by the Minister of Finance)

Unit: VND

7 . ENTERPRISE ADMINISTRATIVE EXPENSES

	Quarter 2/2026	Quarter 2/2025
- Employee expenses	5,176,249,580	6,338,750,025
- Fixed asset depreciation expenses	231,982,121	196,238,316
- Other expenses	8,554,466,046	8,102,842,771
Total	13,962,697,747	14,637,831,112

8 . OTHER INCOME

	Quarter 2/2026	Quarter 2/2025
- Other income	75,347,165	31,673,649
Total	75,347,165	31,673,649

9 . OTHER EXPENSES

	Quarter 2/2026	Quarter 2/2025
- Other expenses	1,092,758,702	115,401,656
Total	1,092,758,702	115,401,656

10 . CORPORATE INCOME TAX

	Quarter 2/2026	Quarter 2/2025
- Current Corporate Income Tax	2,393,013,233	1,588,741,990
- Deferred Corporate Income Tax	-	-
Total	2,393,013,233	1,588,741,990

Preparer
(Ký, họ tên)

Pham Hoang Quynh Trâm

Chief Accountant
(Ký, họ tên)

Nguyễn Đoàn Tùng

July ...30..., 2026

General Director
(Ký, họ tên, đóng dấu)



Nguyễn Ngọc Hoài Nguyên



REPORT ON INCREASE/DECREASE OF ASSETS

From April 01, 2026 to June 30, 2026

Code	Indicators	Houses and buildings	Machines and equipment	Means of transport and transmission	Equipment and management tools	Other fixed assets	Software program	Houses and buildings of investment	Total
100	Historical cost of fixed								
110	Beginning balance	139,161,549,179	16,043,927,929	8,607,713,509	3,856,539,429	326,580,000	5,038,021,044	36,741,573,937	209,775,905,027
121	- Purchased during the year								
132	- Liquidation, sale		(32,700,000)	(5,483,729,691)					(5,516,429,691)
140	Ending balance	139,161,549,179	16,011,227,929	3,123,983,818	3,856,539,429	326,580,000	5,038,021,044	36,741,573,937	204,259,475,336
200	Accumulated depreciation								
210	Beginning balance	98,069,199,549	14,543,149,055	7,024,875,682	3,856,539,429	299,080,000	3,994,851,721	15,728,215,455	143,515,910,891
211	- Depreciation during the	1,165,392,312	183,137,982	377,378,027		3,300,000	53,782,818	413,154,408	2,196,145,547
222	- Liquidation, sale		(32,700,000)	(4,557,588,734)					(4,590,288,734)
240	Ending balance	99,234,591,861	14,726,287,037	2,844,664,975	3,856,539,429	302,380,000	4,048,634,539	16,141,369,863	141,121,767,704
300	Book value								
310	- At the beginning of the	41,092,349,630	1,500,778,874	1,582,837,827		27,500,000	1,043,169,323	21,013,358,482	66,259,994,136
320	- At the end of the year	39,926,957,318	1,284,940,892	279,318,843		24,200,000	989,386,505	20,600,204,074	63,137,707,632

July 30 , 2026

Preparer
(Signed, full name)

Pham Hoang Quynh Tram

Chief Accountant
(Signed, full name)

Nguyen Doan Tung

General Director
(Signed, full name, stamped)



Nguyen Ngoc Hoai Nguyen

**BEN THANH TOURIST
SERVICE CORPORATION**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 106 /DLBT

Ho Chi Minh City, July 30, 2026

**EXPLANATION OF PROFIT CHANGES IN QUARTER 2/2026 REPORT COMPARED
TO THE SAME PERIOD**

To:

- State Securities Commission of Vietnam
- Vietnam Exchange
- Hanoi Stock Exchange

- **Name of company:** Ben Thanh Tourist Service Corporation
- **English Name:** Ben Thanh Tourist Service Corporation
- **Address:** 70 Ly Tu Trong, Ben Thanh Ward, Ho Chi Minh City
- **Telephone:** (028) 35202020
- **Website:** <https://benthanhtourist.com>
- **Information Disclosure Implementer:** Nguyen Ngoc Hoai Nguyen
- **Position:** General Director

Content of information disclosure:

Ben Thanh Tourist Service Corporation (Stock Code: BTV) explains the fluctuations in production and business results on the Consolidated Financial Statements for Quarter 1/2026 compared to Quarter 1/2025 as follows:

Net profit after tax (NPAT) for Q2/2026 was VND 11,346,031,858, an increase of VND 5,233,117,080, or 85.61%, compared to Q2/2025. The main reason for this increase is due to:

- Gross profit from sales and services in the second quarter of 2026 increased by VND 4,255,006,397, representing a 10.41% increase compared to the second quarter of 2025.

The Company would like to explain to State Securities Commission of Vietnam, Hanoi Stock Exchange and esteemed shareholders for your information.

Sincerely,

Recipients:

- As above;
- Archived at the Company



NGUYEN NGOC HOAI NGUYEN