
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of August 2024

Commission File Number: 001-33853

Trip.com Group Limited

(Registrant's Name)

**30 Raffles Place, #29-01
Singapore 048622**
(Address of Principal Executive Offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

EXPLANATORY NOTE

On August 27, 2024, Hong Kong Time, the Company published its unaudited financial results for the second quarter and first half of 2024 as its interim report for the six months ended June 30, 2024 (the “HK Interim Report”) under Rule 13.48(1) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Hong Kong Listing Rules”) on the website of The Stock Exchange of Hong Kong Limited. Pursuant to the Hong Kong Listing Rules, the HK Interim Report contains supplemental disclosure of reconciliation of the material differences between the unaudited consolidated financial statements of the Company prepared under the U.S. GAAP and International Financial Reporting Standards, which is attached hereto as Exhibit 99.1.

EXHIBIT INDEX

Exhibit No.

Description

99.1 [Supplemental Disclosure—Reconciliation Between U.S. GAAP and IFRS](#)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

TRIP.COM GROUP LIMITED

By : /s/ Cindy Xiaofan Wang

Name : Cindy Xiaofan Wang

Title : Chief Financial Officer

Date: August 27, 2024

RECONCILIATION BETWEEN U.S. GAAP AND IFRS

The unaudited consolidated statements of income for the six month ended June 30, 2024 and the unaudited consolidated balance sheet as of June 30, 2024 (collectively, the “Unaudited Interim Financial Statements”) of Trip.com Group Limited (the “Company”), its subsidiaries, the variable interest entities, and the subsidiaries of the variable interest entities (collectively, the “Group”) are prepared in accordance with the accounting principles generally accepted in the United States of America (the “U.S. GAAP”), and the differences between U.S. GAAP and the International Financial Reporting Standards (the “IFRS”) issued by the International Accounting Standards Board (together, the “Reconciliation Statement”) have been disclosed in the Appendix – Reconciliation Between U.S. GAAP and IFRS attached herein.

PricewaterhouseCoopers, the auditor of the Company in Hong Kong, has performed a limited assurance engagement on the Reconciliation Statement in accordance with International Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” issued by the International Auditing and Assurance Standards Board.

Appendix

The Unaudited Interim Financial Statements of the Group are prepared in accordance with U.S. GAAP, which differ in certain respects from IFRS. The effects of material differences between the Unaudited Interim Financial Statements prepared under U.S. GAAP and IFRS are as follows:

Reconciliation of unaudited consolidated statements of income

| | For the six months ended June 30, 2024 | | | | | | | | Amounts under IFRS |
|--|--|--|--------------------|--|---|---|---|-----------------------|-----------------------|
| | Amounts as reported under U.S. GAAP | IFRS adjustments | | | | | | Software Note(vii) | |
| | | Share-based compensation Note(i) | Leases Note(ii) | Equity securities without readily determinable fair values Note(iii) | Equity method investments Note(iv) (RMB in millions) | Available-for-sale debt investments Note(v) | Convertible senior notes Note(vi) | | |
| Product development | (6,102) | (53) | — | — | — | — | — | — | (6,155) |
| Sales and marketing | (5,147) | (9) | — | — | — | — | — | — | (5,156) |
| General and administrative | (2,008) | (48) | 19 | — | — | — | — | — | (2,037) |
| Income from operations | 6,870 | (110) | 19 | — | — | — | — | — | 6,779 |
| Interest expense | (1,013) | — | (16) | — | — | — | 9 | — | (1,020) |
| Fair value changes on investments measured at fair value through profit or loss | — | — | — | 29 | — | (29) | — | — | — |
| Fair value changes on convertible senior notes | — | — | — | — | — | — | 897 | — | 897 |
| Income/(loss) before income tax expense and equity in income/(loss) of affiliates | 7,659 | (110) | 3 | 29 | — | (29) | 906 | — | 8,458 |
| Income tax expense | (1,357) | — | — | (1) | — | (3) | — | — | (1,361) |
| Equity in income/(loss) of affiliates | 1,911 | — | — | — | (6) | — | — | — | 1,905 |
| Net Income/(loss) | 8,213 | (110) | 3 | 28 | (6) | (32) | 906 | — | 9,002 |

For the six months ended June 30, 2023

| | Amounts as reported under U.S. GAAP | IFRS adjustments | | | | | Amounts under IFRS |
|--|-------------------------------------|-------------------------------------|--------------------|--|---------------------------------------|--|--------------------|
| | | Share-based compensation Note(i) | Leases Note(ii) | Equity securities without readily determinable fair values Note(iii) (RMB in millions) | Equity method investments Note(iv) | Available-for-sale debt investments Note(v) | |
| Product development | (5,627) | 32 | — | — | — | — | (5,595) |
| Sales and marketing | (4,110) | 6 | — | — | — | — | (4,104) |
| General and Administrative | (1,846) | 30 | 21 | — | — | — | (1,795) |
| Income from operations | 5,218 | 68 | 21 | — | — | — | 5,307 |
| Interest expense | (1,041) | — | (16) | — | — | — | (1,057) |
| Fair value changes on investments measured at fair value through profit or loss | — | — | — | (1) | — | (46) | (47) |
| Income/(loss) before income tax expense and equity in income/(loss) of affiliates | 4,822 | 68 | 5 | (1) | — | (46) | 4,848 |
| Income tax expense | (903) | — | — | (3) | — | — | (906) |
| Equity in income/(loss) of affiliates | 103 | — | — | — | (2) | — | 101 |
| Net Income/(loss) | 4,022 | 68 | 5 | (4) | (2) | (46) | 4,043 |

Reconciliation of unaudited consolidated balance sheets

| | As of June 30, 2024 | | | | | | | Amounts under IFRS |
|--|--|--------------------|--|---|---|---|-----------------------|-----------------------|
| | Amounts as reported under U.S. GAAP | IFRS adjustments | | | | | | |
| | Share-based compensation Note(i) | Leases Note(ii) | Equity securities without readily determinable fair values Note(iii) | Equity method investments Note(iv) (RMB in millions) | Available-for-sale debt investments Note(v) | Convertible senior notes Note(vi) | Software Note(vii) | |
| Intangible assets and land use rights | 12,551 | — | (79) | — | — | — | 151 | 12,623 |
| Property, equipment and software | 5,083 | — | — | — | — | — | (151) | 4,932 |
| Investments | 45,392 | — | — | (382) | (33) | (2,185) | — | 42,792 |
| Investments measured at fair value through profit or loss | — | — | — | 512 | — | 1,848 | — | 2,360 |
| Right-of-use assets | 741 | — | (12) | — | — | — | — | 729 |
| Total assets | 247,823 | — | (91) | 130 | (33) | (337) | — | 247,492 |
| Long-term debt | 20,034 | — | — | — | — | (911) | — | 19,123 |
| Other current liabilities | 16,836 | — | — | — | — | (6) | — | 16,830 |
| Deferred tax liabilities | 3,477 | — | — | 13 | — | — | — | 3,490 |
| Total liabilities | 116,431 | — | — | 13 | — | (917) | — | 115,527 |
| Total shareholders' equity | 131,392 | — | (91) | 117 | (33) | (337) | 917 | 131,965 |

| | As of December 31, 2023 | | | | | | | Amounts under IFRS |
|--|--|--|--------------------|---|------------------------------|--|-----------------------|-----------------------|
| | Amounts as reported under U.S. GAAP | IFRS adjustments | | | | | Software Note(vii) | |
| | | Share-based compensation Note(i) | Leases Note(ii) | Equity securities without readily determinable fair values | Equity method investments | Available-for-sale debt investments | | |
| | | | | Note(iii) | Note(iv) | Note(v) | | |
| | | | (RMB in millions) | | | | | |
| Intangible assets and land use rights | 12,644 | — | (80) | — | — | — | 162 | 12,726 |
| Property, equipment and software | 5,142 | — | — | — | — | — | (162) | 4,980 |
| Investments | 49,342 | — | — | (375) | (27) | (2,079) | — | 46,861 |
| Investments measured at fair value through profit or loss | — | — | — | 472 | — | 1,696 | — | 2,168 |
| Right-of-use assets | 641 | — | (14) | — | — | — | — | 627 |
| Total assets | 219,137 | — | (94) | 97 | (27) | (383) | — | 218,730 |
| Deferred tax liabilities | 3,825 | — | — | 11 | — | — | — | 3,836 |
| Total liabilities | 96,131 | — | — | 11 | — | — | — | 96,142 |
| Total shareholders' equity | 123,006 | — | (94) | 86 | (27) | (383) | — | 122,588 |

Notes:

Basis of Preparation

The Directors of the Company are responsible for preparation of the Reconciliation Statement in accordance with the relevant requirements of the Hong Kong Listing Rules and relevant guidance in HKEX-GL111-22. The Reconciliation Statement was prepared based on the Group's Unaudited Interim Financial Statements prepared under U.S. GAAP, with adjustments made (if any) thereto in arriving at the unaudited financial information of the Group prepared under IFRS. The adjustments reflect the differences between the Group's accounting policies under U.S. GAAP and IFRS.

(i) Share-based compensation

Under U.S. GAAP, the Company has elected to recognize compensation expense using the straight-line method for all employee equity awards granted with graded vesting over the requisite service period.

Under IFRS, the graded vesting method is required to recognize compensation expense for all employee equity awards granted with graded vesting.

(ii) Leases

Under U.S. GAAP, for operating leases, the amortization of right-of-use assets and the interest expense element of lease liabilities are recorded together as lease expenses, which are measured on a straight-line basis and are recorded in the consolidated statements of income.

Under IFRS, the right-of-use assets are generally depreciated on a straight-line basis while the interest expense related to the lease liabilities are measured under the effective interest method, which results in higher expenses at the beginning of the lease term and lower expenses near the end of the lease term.

(iii) Equity securities without readily determinable fair values

Under U.S. GAAP, the Company elected to measure an equity security without a readily determinable fair value using a measurement alternative that measures the securities at cost minus impairment, if any, plus or minus changes resulting from qualifying observable price changes reported in the profit or loss.

Under IFRS, the Company measured the investments in equity instruments at fair value through profit or loss (FVTPL). Fair value changes of these investments are recognized in the profit or loss.

(iv) Equity method investments

Under U.S. GAAP and IFRS, the investor should adjust the results of its associate or joint venture to align the investee's accounting policies with its own policies. The reconciliation items mainly arise from different accounting the associate or joint venture applied under each GAAP.

(v) Available-for-sale debt investments

Under U.S. GAAP, the available-for-sale debt investments classified within Level 3 are valued based on a model utilizing unobservable inputs which require significant management judgment and estimation. The Company reports available-for-sale debt investments at fair value at each balance sheet date with the aggregate unrealized gains and losses, net of tax, reflected in "Accumulated other comprehensive profit or loss." in the consolidated balance sheets.

Under IFRS, since those investments do not meet the definition of the equity instrument from the perspective of issuer, and the contractual cashflow could not pass the Solely Payments of Principal and Interest (the "SPPI") test, thus they are required to be classified as financial assets measured at fair value with fair value changes recognized in the profit or loss.

Additionally, under both U.S. GAAP and IFRS, when an investor has other financial interests, like preferred stock, in an associate or a joint venture, that in substance form part of the net investment in the associate or the joint venture, after the investor's basis of its common stock investment is reduced to zero by its equity method losses, the investor should continue to recognize equity method losses to the extent of, and as an adjustment to, the basis of preferred stock.

However, under U.S. GAAP, the preferred stock should state at fair value at all times requiring a write-up (or write-down) to fair value through income or through other comprehensive income, which is not applicable under IFRS.

(vi) Convertible senior notes

Under U.S. GAAP, the Company's convertible notes are elected to be measured at amortized cost, with any difference between the initial carrying value and the repayment amount recognized as interest expense using effective interest method over the period from issuance date to maturity date.

Under IFRS, the Company's convertible notes are designated as at fair value through profit or loss such that the convertible notes are initially recognized at fair value. Subsequent to initial recognition, the amounts of changes in fair value of the convertible notes that are attributed to changes in own credit risk are presented in other comprehensive income and the remaining fair value changes are presented in the profit or loss.

(vii) Software

Under U.S. GAAP, software is reported under property, equipment and software.

Under IFRS, software is reported under the intangible asset category.

Accordingly, software is reclassified from property, equipment and software to intangible assets.