
**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 September 2023

Commission File Number: 001-33853

Trip.com Group Limited
(Registrant's Name)

**968 Jin Zhong Road
Shanghai 200335
People's Republic of China**
(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 September 5, 2023, Hong Kong Time, the Company published its unaudited financial results for the second quarter and first half of 2023 as its interim report for the six months ended June 30, 2023 (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

<u>Exhibit No.</u>	<u>Description</u>
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: September 5, 2023

RECONCILIATION BETWEEN U.S. GAAP AND IFRS

The unaudited consolidated statements of income/(loss) for the six month ended June 30, 2023 and the unaudited consolidated balance sheet as of June 30, 2023 (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/(loss)

	For the six-month ended June 30, 2023								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)	Available-for-sale debt investments Note(iv)	Equity method investments Note(v)	Issuance Cost Note(vi)	Software Note(vii)		
Cost of revenues	(3,644)	—	—	—	—	—	—	(3,644)	
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)	
Other expense	(309)	—	—	—	—	—	—	(309)	
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)	(46)	(2)	—	4,043	

Reconciliation of unaudited consolidated balance sheets

	As of June 30, 2023								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)	Available-for- sale debt investments Note(iv)	Equity method investments Note(v)	Issuance Cost Note(vi)	Software Note(vii)		
	(RMB in millions)								
Intangible assets and land use rights	12,738	—	(81)	—	—	—	152	12,809	
Property, equipment and software	5,192	—	—	—	—	—	(152)	5,040	
Investments	54,757	—	—	(567)	(2,660)	(10)	—	51,520	
Investments measured at fair value through profit or loss	—	—	—	676	2,135	—	—	2,811	
Right-of-use assets	715	—	(6)	—	—	—	—	709	
Deferred tax assets	1,716	—	—	—	—	—	—	1,716	
Total assets	218,216	—	(87)	109	(525)	(10)	—	217,703	
Deferred tax liabilities	3,647	—	—	12	—	—	—	3,659	
Total liabilities	99,815	—	—	12	—	—	—	99,827	
Total shareholders' equity	118,401	—	(87)	97	(525)	(10)	—	117,876	

	As of December 31, 2022								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)	Available-for-sale debt investments Note(iv)	Equity method investments Note(v)	Issuance Cost Note(vi)		
									(RMB in millions)
Intangible assets and land use rights	12,825	—	(83)	—	—	—	—	140	12,882
Property, equipment and software	5,204	—	—	—	—	—	—	(140)	5,064
Investments	50,177	—	—	(550)	(2,602)	(8)	—	—	47,017
Investments measured at fair value through profit or loss	—	—	—	657	2,059	—	—	—	2,716
Right-of-use assets	819	—	(9)	—	—	—	—	—	810
Deferred tax assets	1,324	—	—	—	—	—	—	—	1,324
Total assets	191,691	—	(92)	107	(543)	(8)	—	—	191,155
Deferred tax liabilities	3,487	—	—	9	—	—	—	—	3,496
Total liabilities	78,672	—	—	9	—	—	—	—	78,681
Total shareholders' equity	113,019	—	(92)	98	(543)	(8)	—	—	112,474

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/(loss).

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.

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

(iv) 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 loss" in the consolidated balance sheets.

Under IFRS, since those investments could 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 should be classified as financial assets measured at fair value through profit or loss.

Additionally, 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 that the investor's share of equity method losses reduces the basis of its common stock investment to zero, the investor should continue to recognize equity method losses to the extent of, and as an adjustment to, the basis of preferred stock.

At all times, the preferred stock would require a write-up (or write-down) to fair value through income or through other comprehensive income, net of tax if any, under U.S. GAAP, which is not applicable under IFRS.

(v) 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.

(vi) Issuance Cost

Under U.S. GAAP, specific incremental issuance costs directly attributable to a proposed or actual offering of securities may be deferred and charged against the gross proceeds of the offering, shown in equity as a deduction from the proceeds.

Under IFRS, such issuance costs apply a different criterion for capitalization when the listing involves both existing shares and a concurrent issuance of our new shares in the capital market, and were allocated to proportionately between our existing and new shares. Costs incurred to list existing shares are not equity transaction costs, which are charged to the income statement.

(vii) Software

Under U.S. GAAP, software is not presented as intangible and so the Company records software in 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.