

No.: 103E/2026/CIAS

Khanh Hoa, July 30, 2026

PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, Cam Ranh International Airport Services Joint-Stock Company hereby discloses financial statements (FS) for Quarter II/2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Cam Ranh International Airport Services Joint-Stock Company

- Stock code: CIA
- Address: Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province
- Tel: 0258.6265588 Fax: 0258.6266262
- Email: contact@cias.vn Website: <https://cias.vn>

2. Contents of disclosed information:

- Financial Statement Q. II/2026:

- ☒ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);
- ☒ Consolidated financial statements (The listed company has subsidiaries);
- ☐ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems).

- Circumstances requiring explanation:

- + The auditing organization provides a non-unqualified opinion on the financial statements (for the audited FS of 2025):

☐ Yes ☐ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

- + The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited FS of 2025):

☐ Yes ☐ No



Explanation document provided in case of ticking yes:

☐ Yes ☐ No

+ The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year?

☒ Yes ☐ No

Explanation document provided in case of ticking yes:

☒ Yes ☐ No

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa?

☐ Yes ☒ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

This information has been disclosed on the company website on July 30, 2026 at the following link: <https://cias.vn/blogs/bao-cau-tai-chinh>.

3. Report on Transactions Valued at 35% or more of Total Assets in 2025

In the case of the listed company having conducted transactions, the following details are required to be reported:

- Transaction Contents: ...
- Proportion of Transaction Value to Total Asset Value (%) (based on the most recent financial statements): ...
- Transaction Completion Date: ...

We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.

Enclosed document:

- The Quarter II, 2026 Financial Statements of Cam Ranh International Airport Services Joint-Stock Company;
- Explanation document of 10% net profit after tax fluctuations compared to the same period.

Recipients:

- As above
- BoD, BoS (for reporting)
- Website (for disclosure)
- Archived at the Office

THE AUTHORIZED PERSON TO DISCLOSE
INFORMATION

DEPUTY GENERAL DIRECTOR



Tran Xuan Binh



CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT STOCK COMPANY
Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province
MST: 4200810665

CONSOLIDATED FINANCIAL STATEMENTS

Quarter II, 2026

Khanh Hoa, date 27 month 07 year 2026



CONSOLIDATED FINANCIAL STATEMENTS

Quarter II, 2026

CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT STOCK COMPANY

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at June 30, 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		307.566.522.541	293.458.143.119
110	I. Cash and cash equivalents	3	55.506.636.306	43.712.578.297
111	1. Cash		24.579.193.086	25.906.832.630
112	2. Cash equivalents		30.927.443.220	17.805.745.667
120	II. Short-term investment	4	206.515.886.301	203.800.226.536
121	1. Trading securities		88.588.326.512	88.588.326.512
122	2. Provision for devaluation of trading securities		(8.648.926.512)	(7.398.223.262)
123	3. Short-term held to maturity		126.576.486.301	122.610.123.286
130	III. Short-term receivables		38.057.091.841	38.687.399.615
131	1. Short-term trade receivables	5	14.154.345.499	8.938.589.881
132	2. Short-term advances to suppliers		7.224.177.810	6.323.951.828
135	3. Other short-term receivables	6	19.992.426.391	26.738.715.765
136	4. Provisions for short-term bad debts		(3.313.857.859)	(3.313.857.859)
140	IV. Inventories		5.082.861.736	4.192.248.354
141	1. Inventories	7	5.082.861.736	4.192.248.354
160	VI. Other current assets		2.404.046.357	3.065.690.317
161	1. Short-term prepaid expenses	8	1.037.608.999	1.644.212.171
162	2. VAT deductibles		1.337.536.901	1.404.672.189
163	3. Tax and other receivables from the State	11	28.900.457	16.805.957
200	B. NON-CURRENT ASSETS		86.671.999.434	79.729.218.702
210	I. Long-term receivables		6.030.472.414	-
215	1. Other long-term receivables		6.030.472.414	-
220	II. Fixed assets	9	21.001.287.185	19.825.092.174
221	1. Tangible fixed assets		20.611.282.958	19.336.121.277
222	- Cost		40.204.969.786	40.108.963.465
223	- Accumulated depreciation		(19.593.686.828)	(20.772.842.188)
227	2. Intangible fixed assets		390.004.227	488.970.897
228	- Cost		1.990.206.676	1.990.206.676
229	- Accumulated amortisation		(1.600.202.449)	(1.501.235.779)
250	V. Long-term assets in progress		1.083.869.358	506.509.196
252	1. Construction in-progress		1.083.869.358	506.509.196
260	VI. Long-term investments	4	53.878.297.362	52.636.930.462
262	1. Investments in joint-ventures, associates		50.478.297.362	49.878.263.923
263	2. Other investments in equity instruments		3.400.000.000	3.400.000.000
264	Provision for impairment of other long-term investments		-	(641.333.461)
270	VII. Other non-current assets		4.678.073.115	6.760.686.870
271	1. Long-term prepaid expenses	8	4.678.073.115	6.760.686.870
280	TOTAL ASSETS		394.238.521.975	373.187.361.821

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Continued)

Code	RESOURCES		30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		32.860.724.557	25.394.806.896
310	I. Current liabilities		29.309.788.617	23.119.866.440
311	1. Short-term trade payables	10	14.901.183.227	7.731.068.143
312	2. Short-term advances from customers		923.531.935	214.509
313	3. Dividends and profit payable		228.990.900	228.990.900
314	4. Short-term tax payables and statutory obligations	11	3.522.537.653	4.931.396.068
315	5. Payables to employees		3.122.564.371	5.295.878.806
316	6. Short-term accrued expenses	12	2.838.227.424	1.492.720.072
320	7. Other short-term payables	13	2.032.000.091	2.098.439.396
323	8. Bonus and welfare funds		1.740.753.016	1.341.158.546
330	II. Long-term liabilities		3.550.935.940	2.274.940.456
338	1. Other long-term payables	13	1.862.138.000	833.840.000
342	2. Deferred tax payables		1.688.797.940	1.441.100.456
400	D. OWNERS' EQUITY	14	361.377.797.418	347.792.554.925
411	1. Contributed charter capital		186.612.430.000	186.612.430.000
411a	- Ordinary shares with voting right		186.612.430.000	186.612.430.000
412	2. Share premium		112.508.110.933	112.508.110.933
414	3. Other owner's equity		416.894.111	416.894.111
418	4. Investment and development fund		4.143.730.451	4.143.730.451
420	5. Retained earnings		57.696.631.923	44.111.389.430
420a	- Retained earnings accumulated to previous year		43.147.694.960	25.412.956.198
420b	- Undistributed profit of this year		14.548.936.963	18.698.433.232
440	TOTAL RESOURCES		394.238.521.975	373.187.361.821

Tran Le Thu
Preparer

Nguyen Manh Tung
Chief Accountant

Pham Quang Minh
General Director

Khanh Hoa, date 27 month 07 year 2026

CONSOLIDATED STATEMENT OF INCOME
Quarter II, 2026

Code	ITEMS	Note	Quarter II		Year to date through Quarter II	
			Current year	Previous year	Current year	Previous year
					VND	VND
01	1. Gross revenue from goods sold and services rendered	16	47.148.413.579	44.861.163.166	93.146.536.124	81.321.321.879
10	3. Net revenue from goods sold and services rendered	16	47.148.413.579	44.861.163.166	93.146.536.124	81.321.321.879
11	4. Cost of goods sold and services rendered	17	31.409.905.530	29.573.073.734	59.406.304.557	54.277.924.298
20	5. Gross profit from goods sold and services rendered		15.738.508.049	15.288.089.432	33.740.231.567	27.043.397.581
22	7. Financial income	18	1.894.879.455	5.017.670.044	6.901.159.720	7.005.791.200
23	8. Financial expenses	19	(483.936.750)	3.547.341.299	615.291.916	3.445.777.011
25	9. Selling expenses	20	4.563.257.281	4.837.285.010	8.784.899.373	9.005.169.812
26	10. General administrative expenses	21	7.323.110.420	6.395.430.825	15.005.665.442	11.765.903.040
27	11. Profit/(Loss) in associates/joint ventures		600.033.439	-	600.033.439	-
30	12. Operating profit		6.830.989.992	5.525.702.342	16.835.567.995	9.832.338.918
31	13. Other income		995.609.282	14.102.279	1.043.613.578	24.176.749
32	14. Other expenses					
40	14. Other profit		995.609.282	(2.152.097.464)	863.904.337	(2.274.834.334)
50	15. Accounting profit before tax		7.826.599.274	3.373.604.878	17.699.472.332	7.557.504.584
51	16. Current corporate income tax expense	22	1.478.220.085	497.086.525	2.902.837.885	1.369.298.392
52	17. Deferred corporate income tax expense		(107.230.538)	839.379.534	247.697.484	777.026.356
60	18. Net profit after tax		<u>6.455.609.727</u>	<u>2.037.138.819</u>	<u>14.548.936.963</u>	<u>5.411.179.836</u>

CONSOLIDATED STATEMENT OF INCOME

Quarter II, 2026

(Continued)

61	19.	Profit after tax attributable to owners of the parent	6.455.609.727	2.037.138.819	14.548.936.963	5.411.179.836
62	20.	Profit after tax attributable to non-controlling interest	-	-	-	-
70	21.	EPS	23	346	109	780



Tran Le Thu
Preparer
Khanh Hoa, date 27 month 07 year 2026



Nguyen Manh Tung
Chief Accountant



Pham Quang Minh
General Director

CONSOLIDATED STATEMENT OF CASH FLOWS
For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	Items	Note	Year to date through Quarter II	
			Current year	Previous year
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		17.699.472.332	7.557.504.584
	2. Adjustment for:		-	-
02	Depreciation and amortization		3.162.080.352	1.172.219.142
03	Provisions		609.369.789	3.435.003.311
04	(Gains) on exchange differences at the year-end		(24.507.587)	(93.844.961)
05	(Gains) from investment activities		(8.373.223.147)	(6.481.433.936)
08	3. Operating profit before changes in working capital		13.073.191.739	5.589.448.140
09	(Increase)/Decrease in receivables		(9.210.660.981)	(7.684.859.847)
10	(Increase)/Decrease in receivables		(890.613.382)	33.279.956
11	Increase/(Decrease) in payables (excluding interest payables/CIT payables)		8.289.377.918	2.433.953.925
12	(Increase)/Decrease in deferred expenses		2.689.216.927	3.746.882.877
13	(Increase)/Decrease in trading securities		-	3.288.074.738
15	Corporate income tax paid		(4.373.590.096)	(1.885.627.929)
17	Other payments on operating activities		(564.100.000)	190.381.866
20	Net cash inflow from operating activities		9.012.822.125	5.711.533.726
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase of fixed assets and other long-term assets		(2.109.790.075)	(7.066.534.053)
22	2. Proceeds from disposals of fixed assets and long-term assets		2.027.777.779	-
23	3. Loans granted, purchases of debt instruments of other entities		(1.485.000.000)	(10.000.000.000)
27	7. Interest, dividends and profit received		4.330.605.326	6.972.073.972
30	Net cash flow from investing activities		2.763.593.030	(10.094.460.081)

CONSOLIDATED STATEMENT OF CASH FLOWS

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

*(Indirect method)
(Continued)*

Code	Items	Note	Year to date through Quarter II	
			Current year	Previous year
			VND	VND
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
36	6. Dividends paid		-	(9.210.250)
40	Net cash flow from financing activities		-	(9.210.250)
50	Net cash flows in the period		11.776.415.155	(4.392.136.605)
60	Cash and cash equivalents at the beginning of the year		43.712.578.297	38.265.229.872
61	Impact of exchange differences		17.642.854	75.160.883
70	Cash and cash equivalents at the end of the period		55.506.636.306	33.948.254.150

Tran Le Thu
Preparer

Nguyen Manh Tung
Chief Accountant

Pham Quang Minh
General Director

Khanh Hoa, date 27 month 07 year 2026



NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter II 2026

1. GENERAL INFORMATION

1.1 Form of ownership

Cam Ranh International Airport Services Joint Stock Company operates under Business Registration Certificate No. 4200810665 dated January 14, 2009, and subsequent amendments issued by the Department of Planning and Investment of Khanh Hoa Province. Currently, the Company operates under the 22th amended Business Registration Certificate dated August 18, 2025.

The Company's head office is located at Cam Ranh International Airport, Cam Nghia Ward, Cam Ranh City, Khanh Hoa Province.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code CIA.

As of June 30, 2026, the Company's charter capital is VND 186.612.430.000, equivalent to 18.661.243 shares with par value: VND 10.000/share.

1.2 Business sectors and main business activities

The Company's main business activities according to the Business Registration Certificate include:

- ▶ Direct support services for air transport: duty-free retail serving departing, arriving and transit passengers; services for airline passengers of domestic and international airlines; terminal and cargo warehouse operation services; passenger services, baggage services, ground technical services for aviation, documentation services, load balancing and loading guidance for flights, cleaning services, supplies provision to aircraft, lost and found baggage services, other related ground technical services; aviation equipment repair and maintenance services; airline catering services;
- ▶ Restaurants, mobile food services and other food services;
- ▶ Urban and suburban passenger land transport;
- ▶ Other transportation support services;
- ▶ Real estate business, land use rights belonging to owners, users or lessees;
- ▶ Cleaning of buildings and other structures; non-hazardous waste collection;
- ▶ Production of prepared meals and foods, Production of non-alcoholic beverages, mineral water;
- ▶ Beverage serving services (excluding bar operations);
- ▶ Travel agency, tour operator activities.

Company Structure

The Company has the following subsidiaries consolidated in the financial statements as of March 31, 2026:

Name of subsidiaries	Place of establishment and operation	Principal activities
Cam Ranh Aviation Trading Co., Ltd	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Aviation trading services
Cam Ranh Cargo Terminal Co., Ltd	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Cargo terminal and warehouse operation services

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 1 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 System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance, and complies with the guidance on the methods for preparation and presentation of consolidated financial statements as stipulated in this Circular.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Basis for the preparation of Interim Consolidated Financial

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026.

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

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

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

2.4. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. 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

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

2.5. Foreign currency transactions

Foreign currency transactions arising during the accounting period are translated into Vietnam Dong at actual exchange rates on the transaction dates (which are the average telegraphic transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions).

The actual exchange rates used for the revaluation of monetary items denominated in foreign currencies at the time of preparing the Separate Financial Statements are determined in accordance with the following principles:

- For monetary items denominated in foreign currencies: the average telegraphic transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions are applied;
- For demand deposits in foreign currencies: the average telegraphic transfer buying and selling rates of the specific bank where the Company opens its deposit accounts are applied;

For foreign currency receivables that have been partially or fully provisioned for doubtful debts, no revaluation is performed.

All actual exchange differences arising during the period and exchange differences resulting from the revaluation of year-end monetary items denominated in foreign currencies are recognized in the operating results of the accounting period. Of which, foreign exchange gains arising from the revaluation of year-end monetary items denominated in foreign currencies are not allowed to be used for profit distribution or dividend payments.

2.6. Cash and cash equivalents

Cash comprises cash on hand, demand.

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

2.7. Business combination and goodwill

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

2.8. Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Short-term held to maturity include bank deposits, bonds, and term loans with a maturity of more than 03 months and less than 12 months, which are held to maturity for the purpose of collecting periodic interest.

Investments in associates are accounted for using the equity method in the consolidated financial statements. Under the equity method, the investment is initially recorded on the consolidated balance sheet at cost and adjusted thereafter for post-acquisition changes in the Company's share of the associate's net assets. Goodwill arising from investment in associates is reflected in the carrying amount of the investment. The Company does not amortize this goodwill but periodically assesses whether there is any impairment in value:

The investor's share in the associate's post-acquisition profits or losses is reflected in the consolidated income statement, and the investor's share in post-acquisition movements in the associate's reserves is recognized in reserves. Cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividends received from associates are deducted from the investment in associates.

The financial statements of associates are prepared for the same reporting period as the Company's consolidated financial statements and use consistent accounting policies. Appropriate adjustments are made to ensure consistency with the Company's accounting policies where necessary.

Investments in other entities include: investments in equity instruments of other entities without control, joint control, or significant influence over the investee. The initial carrying amount of these investments is determined at cost. After initial recognition, these investments are measured at cost less provision for diminution in value.

Provisions for diminution in value of investments are made at the end of the period as follows:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments in subsidiaries, joint ventures or associates: provision shall be made based on the Separate Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.
- For long-term investments (not classified as trading securities) without significant influence over the investee: if the investment is in listed shares or fair value can be reliably determined, provisioning is based on market value; if fair value cannot be determined, provisioning is based on the investee's financial statements at the time of provision.
- For held-to-maturity investments: based on recovery capability to make provision for doubtful debts according to legal regulations.

2.8. 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 interim consolidated 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.

2.9. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial

recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method specific identification.

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.

2.10. Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

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

- Buildings, structures	05-15 years
- Other Machinery, equipment	03-15 years
- Vehicles, Transportation equipment	08-15 years
- Office equipment and furniture	03 years
- Management software	03-05 years

2.11. Construction in progress

An asset which is on constructing for production, for leasing or management, or any other purposes, is recognised in historical cost. Attributable cost includes the cost for experts and with assets meet the recognition criteria where applicable, borrowing cost is recognised suitable with the Company's accounting policies.

2.12. Prepaid expenses

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

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

2.13. 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.

2.14. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.15. 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).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

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

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

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

Dividends payable to shareholders are recognised as a liability in the Statement of Financial Position after the dividend declaration is approved by the Board of Directors and the record date is announced by the Vietnam Securities Depository and Clearing Corporation.

2.16. Revenue

Sales of goods

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

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

Rendering of services

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

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

Financial income

Financial incomes include income from assets yielding interest, royalties, 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.

Dividend income shall be recognised when the Company's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to the Separate Financial Statements.

2.17. Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include:
Trade discounts

Trade discount incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.18. Cost of goods sold

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

2.19. Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

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

2.20. Corporate income tax

Deferred income tax asset

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax.

Current corporate income tax expenses

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

Deferred corporate income tax expenses

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

2.21. Earnings per share

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

Diluted earnings per share are calculated by dividing the net profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund, allowance for Board of Directors and interest on the convertible preference shares) by the weighted average number of ordinary shares that would be issued by conversion of all dilutive potential ordinary shares into ordinary shares.

2.22. Related Parties

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

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

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

2.23. Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3. CASH AND CASH EQUIVALENTS

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Cash on hand	5.033.642.337	5.231.527.984
Demand deposits	19.545.550.749	20.675.304.646
Cash equivalents	30.927.443.220	17.805.745.667
	<u>55.506.636.306</u>	<u>43.712.578.297</u>

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

	<u>Currency</u>	<u>Term</u>	<u>Annual Interest Rate</u>	<u>Amount</u>
				VND
Cash in bank				
- Vietinbank	VND	Demand		10.616.944.742
- Vietcombank	VND, USD, EURO	Demand		7.464.570.303
- Others	VND	Demand		1.464.035.704
				<u>19.545.550.749</u>
Cash equivalents				
- Vietinbank	VND	1 month	4,75%	17.641.500.687
- Vietcombank	VND	1 month	4,75%	13.285.942.533
				<u>30.927.443.220</u>

4. Short-term financial investments

a). Trading securities

	Stock code	30/06/2026			01/01/2026		
		Original cost	Fair value	Provision	Original cost	Fair value	Provision
		VND	VND	VND	VND	VND	VND
Aviation Logistics Corporation (i)	ALS	65.450.000.000	-	-	65.450.000.000	-	-
Saigon Ground Services JSC. (ii)	SGN	18.526.525.762	11.291.280.000	(7.235.245.762)	18.526.525.762	12.263.240.000	(6.263.285.762)
Da Nang Airport Services Joint Stock	MAS	4.611.800.750	3.198.120.000	(1.413.680.750)	4.611.800.750	3.492.200.000	(1.134.937.500)
		88.588.326.512	14.489.400.000	(8.648.926.512)	88.588.326.512	15.755.440.000	(7.398.223.262)

As of June 30, 2026, the number of shares held and voting rights are as follows:

Reference	Stock Code	Number of Shares Held	Voting Rights	Trading Market
(i)	ALS	1.286.120	1,17%	(*)
(ii)	SGN	206.800	0,62%	HOSE
(iii)	MAS	91.900	2.15%	HNX

Fair value is determined based on the closing price on the relevant stock exchange at the date of the financial statements.

(*) The Company has not determined the fair value of this financial investment because Vietnamese Accounting Standards and Vietnamese Enterprise Accounting System do not provide specific guidance on fair value determination.

b). Short-term held to maturity

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term held to maturity	126.576.486.301	-	122.610.123.286	-
- Time deposits	1.485.000.000	-	-	-
+ MB	1.485.000.000	-	-	-
- Receivables from short-term loans	105.490.253.422	-	103.479.986.299	-
+ ASG Corporation (ASG)	76.071.616.437	-	74.360.794.519	-
+ Vietnam Maritime Merchandise and Transport JSC	29.418.636.985	-	29.119.191.780	-
+ ASG Aviation Services Co., Ltd. (ASGA)	19.601.232.879	-	19.130.136.987	-
	126.576.486.301	-	122.610.123.286	-

c). Equity investments in associates and joint - ventures

	30/06/2026		01/01/2026	
	Original Cost	Equity Method Value	Original Cost	Equity Method Value
	VND	VND	VND	VND
Hanoi Aviation Tourism and Services Joint Stock Company	49.000.000.000	50.478.297.362	49.000.000.000	49.878.263.923
	49.000.000.000	50.478.297.362	49.000.000.000	49.878.263.923

The voting rights and profit sharing ratio of Cam Ranh International Airport Services Joint Stock Company in the associate is 49%.

d). Investment in other entities:

	0			00/01/1900		
	Original-cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Aviation Ground Services Company Limited	3.400.000.000	3.400.000.000	-	3.400.000.000	2.758.666.539	(641.333.461)
	3.400.000.000	3.400.000.000	-	3.400.000.000	2.758.666.539	(641.333.461)

5. TRADE RECEIVABLES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Details by customer with large balance		
Vietnam Airlines Corporation - CTCP - CN Viet Nam	2.921.550.451	701.551.455
Pacific Airlines Joint Stock Company	29.017.113	29.017.113
VietJet Aviation Joint Stock Company	1.934.869.921	1.581.456.660
Others	9.268.908.014	6.626.564.653
	14.154.345.499	8.938.589.881
Related parties	494.561.977	792.970.126
(Detailed in Note 26)		

6. OTHER RECEIVABLES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Short-term		
Social insurance receivables	248.987.409	46.399.534
Advances to employees	15.041.274.116	14.677.948.797
Collateral	1.924.491.200	9.234.211.880
Capital contribution and interest from business cooperation with Lao Cai Import-Export JSC (*)	2.363.250.929	2.363.250.929
Others	414.422.737	416.904.625
	19.992.426.391	26.738.715.765

(*) Receivables from Lao Cai Import-Export JSC regarding business cooperation capital contribution have been terminated since 15/12/2019.

7. INVENTORIES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Raw materials	708.348.839	659.431.689
Tools, supplies	436.474.343	362.309.665
Merchandise	3.938.038.554	3.170.507.000
	5.082.861.736	4.192.248.354

8. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Production tools and equipment	365.866.339	978.904.053
Repair and maintenance costs	113.371.216	291.036.558
Insurance expenses	131.153.725	89.162.900
Other expenses	321.645.378	211.809.381
Communication, IT, software	105.572.341	73.299.279
	1.037.608.999	1.644.212.171
Long-term		
Production tools and equipment	772.242.140	1.536.880.139
Repair and maintenance costs	3.449.058.518	4.561.503.296
Other expenses	456.772.457	662.303.435
	4.678.073.115	6.760.686.870

9. FIXED ASSETS

	TANGIBLE FIXED ASSETS				INTANGIBLE FIXED ASSETS	
	Buildings, structures VND	Machinery, equipment VND	Vehicles, transportation, equipment VND	Instruments & tools for management VND	Total VND	Software VND
Original price						
On the date 01/01/2026	28.977.718.292	2.548.688.453	8.198.385.810	384.170.910	40.108.963.465	1.990.206.676
Completed construction in progress	5.404.831.775	-	-	-	5.404.831.775	-
Liquidating, disposal	-	-	(5.308.825.454)	-	(5.308.825.454)	-
On the date 30/06/2026	34.382.550.067	2.548.688.453	2.889.560.356	384.170.910	40.204.969.786	1.990.206.676
Depreciation						
On the date 01/01/2026	12.611.622.027	2.401.344.305	5.375.704.946	384.170.910	20.772.842.188	1.501.235.779
Depreciation in the period	2.779.570.516	56.338.272	227.204.894	-	3.063.113.682	98.966.670
Liquidating, disposal	-	-	(4.242.269.042)	-	(4.242.269.042)	-
On the date 30/06/2026	15.391.192.543	2.457.682.577	1.360.640.798	384.170.910	19.593.686.828	1.600.202.449
On the date 01/01/2026	16.366.096.265	147.344.148	2.822.680.864	-	19.336.121.277	488.970.897
On the date 30/06/2026	18.991.357.524	91.005.876	1.528.919.558	-	20.611.282.958	390.004.227

10. SHORT-TERM TRADE PAYABLES

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Trade payables detailed by suppliers with large account balances				
CamRanh International Terminal Services Co., Ltd	14.759.275	14.759.275	-	-
Cam Ranh Int'l Airport - Branch of Airports Corporation of Vietnam – JSC	9.690.000	9.690.000	35.657.700	35.657.700
Phu Cat Airport – Branch of Airports Corporation of Vietnam – JSC	198.194.894	198.194.894	-	-
Tuy Hoa Airport – Branch of Airports Corporation of Vietnam – JSC	108.239.297	108.239.297	-	-
Highlands Coffee Service Joint Stock Company	1.359.955.400	1.359.955.400	-	-
Others	13.210.344.361	13.210.344.361	7.695.410.443	7.695.410.443
	14.901.183.227	14.901.183.227	7.731.068.143	7.731.068.143
In which: Trade payables to related parties (Detailed in Note 26)	10.020.791.830	10.020.791.830	2.861.308.162	2.861.308.162

11. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	01/01/2026		Movements in the period		30/06/2026	
	Tax receivable at the beginning of the year	Tax payable at the beginning of the year	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	495.841.762	1.173.422.447	1.216.882.639	-	539.301.954
Income tax	9.933.857	4.373.590.096	4.373.590.096	2.902.837.885	9.933.857	2.902.837.885
Personal income tax	6.872.100	61.964.210	376.760.365	383.099.469	18.966.600	80.397.814
Land tax and land rental	-	-	73.419.362	73.419.362	-	-
	16.805.957	4.931.396.068	5.997.192.270	4.576.239.355	28.900.457	3.522.537.653

The Company's tax returns are subject to examination by the tax authorities, and therefore the tax amounts presented in the consolidated financial statements may be changed according to the tax authorities' decision.

12. ACCRUED EXPENSES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Convertible bond interest	24.403.600	24.403.600
Infrastructure and premises rental expenses	2.684.221.078	1.167.073.420
Other payables and accruals	129.602.746	301.243.052
	<u>2.838.227.424</u>	<u>1.492.720.072</u>

13. OTHER PAYABLES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Short-term payables		
Trade union fee	448.186.813	387.666.413
Social insurance, health insurance, unemployment insurance	317.300.550	5.283.000
Other payables	1.266.512.728	1.705.489.983
	<u>2.032.000.091</u>	<u>2.098.439.396</u>
Long-term payables		
Deposits, collateral received	1.862.138.000	833.840.000
	<u>1.862.138.000</u>	<u>833.840.000</u>

14. OWNER'S EQUITY

14.1. Changes in owner's equity

	Contributed capital VND	Share premium VND	Other capital VND	Development and investment funds VND	Treasury shares	Retained earnings VND	Total VND
On the date 01/01/2025	197.099.040.000	117.631.479.073	416.894.111	4.143.730.451	(15.609.978.140)	25.853.338.064	329.534.503.559
Cổ phiếu quỹ	(10.486.610.000)	(5.123.368.140)	-	-	15.609.978.140	-	-
Profit for previous period	-	-	-	-	-	5.411.179.836	5.411.179.836
Distribution of profit	-	-	-	-	-	(440.381.866)	(440.381.866)
On the date 31/03/2025	186.612.430.000	112.508.110.933	416.894.111	4.143.730.451	-	30.824.136.034	334.505.301.529
On the date 01/01/2026	186.612.430.000	112.508.110.933	416.894.111	4.143.730.451	-	44.111.389.430	347.792.554.925
Profit for this period	-	-	-	-	-	14.548.936.963	14.548.936.963
Bonus and welfare fund allocation	-	-	-	-	-	(698.694.470)	(698.694.470)
Bonus fund appropriation for BOD & SB	-	-	-	-	-	(265.000.000)	(265.000.000)
	-	-	-	-	-	-	-
On the date 30/06/2026	186.612.430.000	112.508.110.933	416.894.111	4.143.730.451	-	57.696.631.923	361.377.797.418

14.2. Details of Contributed capital

	30/06/2026		01/01/2026	
	VND	%	VND	%
ASG Aviation Services Co., Ltd	96.231.520.000	51,57%	96.231.520.000	51,57%
Saigon Airport Services JSC	5.666.620.000	3,04%	5.666.620.000	3,04%
Tan Son Nhat Cargo Services and Trading JSC	10.827.560.000	5,80%	10.827.560.000	5,80%
Other shareholders	73.886.730.000	39,59%	73.886.730.000	39,59%
	186.612.430.000	100%	186.612.430.000	100%

14.3. Capital transactions with owners and distribution of dividends and profits

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Owner's contributed capital:		
-At the beginning of the period	186.612.430	197.099.040.000
-Increase in the period	-	-
-Decrease in the period	-	(10.486.610.000)
-At the end of the period	186.612.430	186.612.430.000
Distributed dividends and profit:		
-Dividend payable at the beginning of the period	228.990.900	241.446.350
-Dividend payable in the period	-	-
+ Dividend payable from last year's profit	-	-
+ Estimated dividend payable from this period's profit	-	-
-Dividend paid in cash in the period	-	9.210.250
+ Dividend payable from last year's profit	-	9.210.250
+ Estimated dividend payable from this period's profit	-	-
Dividend payable at the end of the period	228.990.900	232.236.100

14.4. Share

	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	18.661.243	18.661.243
Quantity of issued shares	18.661.243	18.661.243
-Common shares	18.661.243	18.661.243
-Preference shares	-	-
Quantity of shares repurchased	-	-
-Common stocks	-	-
-Preference shares	-	-
Quantity of outstanding shares in circulation	18.661.243	18.661.243
-Common stocks	18.661.243	18.661.243
-Preference shares	-	-
Par value per share(VND)	10.000	10.000

15. Operating Lease Commitments

The Company has signed land lease agreements with Central Region Airport Authority at Cam Ranh International Airport for use as operational offices and canteens. Additionally, the Company leases locations at Cam Ranh International Airport, Phu Cat Airport, Chu Lai Airport, Tuy Hoa Airport, Lien Khuong Airport, Dong Hoi Airport, Phu Bai International Airport, Tan Son Nhat International Airport, and Vinh International Airport, Da Nang International Airport for office and business purposes.

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

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Revenue	93.146.536.124	81.321.321.879
Cargo and passenger transportation services	395.501.852	1.124.632.158
Food & beverage and merchandise services	85.466.637.323	74.877.620.434
Storage services	2.578.179.919	2.174.734.752
Business cooperation revenue	1.168.355.069	1.006.944.571
Other revenue	3.537.861.961	2.137.389.964
Net revenue	93.146.536.124	81.321.321.879
In which, revenue with related parties (Detailed in Note 26)	3.586.104.284	3.400.738.271

17. COST OF GOODS SOLD

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Cost of cargo and passenger transportation services	499.321.157	1.443.230.753
Cost of food & beverage and merchandise services	54.986.794.456	49.305.303.000
Cost of storage services	2.543.719.915	2.511.138.331
Cost of business cooperation	725.921.841	594.744.196
Other costs	650.547.188	423.508.018
	59.406.304.557	54.277.924.298

18. FINANCIAL INCOME

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Interest from deposits and loans	3.596.668.341	3.266.133.936
Dividends or profits received	3.215.300.000	3.215.300.000
Gain from disposal of investments	-	394.542.012
Realised exchange gain	64.683.792	35.970.291
Unrealised exchange gain	24.507.587	93.844.961
	6.901.159.720	7.005.791.200

19. FINANCIAL EXPENSES

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Provision for financial investments	609.369.789	3.445.777.011
Exchange rate difference loss	5.922.127	-
	615.291.916	3.445.777.011

20. SELLING EXPENSES

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Labour expenses	2.336.528.434	2.858.827.985
Tool cost	689.777.337	852.235.297
Depreciation and amortization	299.748.768	15.090.912
External services	5.458.844.834	5.279.015.618
	8.784.899.373	9.005.169.812

21. GENERAL AND ADMINISTRATIVE EXPENSE

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Labor	7.791.560.812	6.472.051.333
Details as activities	885.994.468	565.503.138
Depreciation and amortization	293.202.906	320.871.645
Tax, Charge, Fee	374.113.545	381.877.998
External services	1.253.337.598	980.443.422
Others by cash	4.407.456.113	3.045.155.504
	15.005.665.442	11.765.903.040

22. CURRENT CORPORATE INCOME TAX EXPENSES

	Year to date through Quý II	
	Năm nay	Năm trước
	VND	VND
Current corporate income tax expense in subsidiary	2.902.837.885	1.369.298.392
- Cam Ranh International Airport Services JSC	2.785.972.061	1.278.201.992
-Cam Ranh Cargo Terminal Co., Ltd.	116.865.824	91.096.400
Total current corporate income tax expense	2.902.837.885	1.369.298.392

23. Total current corporate income tax expense

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Net profit after corporate income tax	14.548.936.963	5.411.179.836
Profit attributable to ordinary shareholders	14.548.936.963	5.411.179.836
Weighted average number of ordinary shares during the period	18.661.243	18.661.243
Basic earnings per share	780	290

24. BUSINESS AND PRODUCTIONS COST BY ITEMS

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Raw materials	34.154.600.747	30.078.515.694
Labour expenses	18.634.904.192	19.312.756.608
Depreciation expenses	3.162.080.352	1.172.219.142
External services	22.463.714.423	21.056.056.904
Others	4.781.569.658	3.429.448.802
	83.196.869.372	75.048.997.150

25. 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 Consolidated Financial Statements.

26. TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relationship
ASG Corporation (ASG)	Owner of the Parent company
ASG Aviation Services Co., Ltd. (ASGA)	Parent company
Saigon Airfiled Services JSC	Subsidiaries company of ASG
Aviation Ground Services Co., Ltd.	Subsidiaries company of ASGA
Hoang Gia Trang Real Estate Co., Ltd.	Subsidiaries company of ASGA
Ngoc Bao Linh services trading and production JSC	Subsidiaries company of ASGA
ASG Infrastructure and Industrial Zone Development Co., Ltd	Subsidiaries company of ASG
VINAFCO Joint Stock Corporation	Subsidiaries company of ASGL

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

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Revenue from sales of goods and rendering of services	3,586,303,728	3,400,738,271
ASG Corporation (ASG)	336,230,787	192,194,444
ASG Aviation Services Co., Ltd. (ASGA)	32,800,000	38,583,333
Aviation Ground Services Co., Ltd.	2,890,831,237	2,855,886,419
Ngoc Bao Linh services trading and production JSC	-	13,638,889
ASG Infrastructure and Industrial Zone Development Co., Ltd	326,441,704	80,851,852
VINAFCO Joint Stock Corporation	-	219,583,334
 Purchasing services and leasing premises	 16,523,282,099	 10,371,351,271
ASG Aviation Services Co., Ltd. (ASGA)	16,210,163,535	9,843,552,928
Hoang Gia Trang Real Estate Co., Ltd.	90,909,090	272,727,270
Ngoc Bao Linh services trading and production JSC	222,209,474	255,071,073
 Loan interest income	 2,181,917,810	 2,216,630,137
ASG Corporation (ASG)	1,710,821,918	1,710,821,919
ASG Aviation Services Co., Ltd. (ASGA)	471,095,892	505,808,218
 Balances with related parties at the balance sheet date were as follows	 30/06/2026	 01/01/2026
	VND	VND
Trade Receivables	494,561,977	792,970,126
ASG Aviation Services Co., Ltd. (ASGA)	6,264,000	-
Aviation Ground Services Co., Ltd.	488,297,977	792,970,126
 Short-term held to maturity	 95,672,849,316	 93,490,931,506
ASG Corporation (ASG)	76,071,616,437	74,360,794,519
ASG Aviation Services Co., Ltd. (ASGA)	19,601,232,879	19,130,136,987
 Short-term trade payables	 10,020,791,830	 2,861,308,162
ASG Aviation Services Co., Ltd. (ASGA)	9,981,078,262	2,823,304,598
Ngoc Bao Linh services trading and production JSC	39,713,568	38,003,564

27. COMPARATIVE FIGURES

The comparative figures in the consolidated balance sheet and related notes are the figures from the consolidated financial statements for the fiscal year ended December 31, 2025, which were audited by AASC Auditing Company Limited.

The comparative figures in the consolidated income statement, consolidated cash flow statement and related notes are the figures from the consolidated financial statements for the accounting period ended June 30, 2025.

Certain items on the Statement of Financial Position as at 01 January 2026 have been reclassified in accordance with Circular No. 99/2025/TT-BTC as follows:

Financial Statements for the year ended 31 December 2025 prepared in accordance with Circular No. 200/2014/TT-BTC			Restated balances as at 01 January 2026 in accordance with Circular No. 99/2025/TT-BTC		
Code	Line item	Amounts VND	Code	Line item	Amounts VND
112	- Cash equivalents	17.770.000.000	112	- Cash equivalents	17.805.745.667
123	- Short-term held to maturity	-	123	- Short-term held to maturity	122.610.123.286
135	- Receivables from short-term loans	116.500.000.000			
136	- Other short-term receivables	32.884.584.718	135	- Other short-term receivables	26.738.715.765
			313	- Dividends and profit payable	228.990.900
319	- Short-term held to maturity	2.327.430.296	319	- Short-term held to maturity	2.098.439.396

28. Approval of the Consolidated Financial Statements

These consolidated financial statements were approved and authorized for issue by the Company's Management on July 27, 2026.


Tran Le Thu
Preparer

Khanh Hoa, date 27 month 07 year 2026


Nguyen Manh Tung
Chief Accountant


Pham Quang Minh
General Director

