

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

SEPARATE FINANCIAL STATEMENTS

Quarter II, 2026

Khanh Hoa, date 27 month 07 year 2026



SEPARATE FINANCIAL STATEMENTS

Quarter II, 2026

CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT STOCK COMPANY

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SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		221.980.109.480	209.178.770.090
110	I. Cash and cash equivalents	3	41.191.173.260	31.444.566.056
111	1. Cash		24.094.351.275	24.664.101.212
112	2. Cash equivalents		17.096.821.985	6.780.464.844
120	II. Short-term investment	9	135.513.373.422	132.056.849.549
121	1. Trading securities		28.576.863.250	28.576.863.250
122	2. Provision for devaluation of trading securities		(38.743.250)	-
123	3. Short-term held to maturity		106.975.253.422	103.479.986.299
130	III. Short-term receivables		37.991.151.958	38.625.701.443
131	1. Short-term trade receivables	4	14.155.709.616	8.939.259.709
132	2. Short-term advances to suppliers	5	7.199.177.810	6.298.951.828
135	3. Other short-term receivables	6	17.586.871.462	24.338.096.836
136	4. Provisions for short-term bad debts		(950.606.930)	(950.606.930)
140	IV. Inventories		5.058.912.080	4.165.874.404
141	1. Inventories	7	5.058.912.080	4.165.874.404
160	VI. Other current assets		2.225.498.760	2.885.778.638
161	1. Short-term prepaid expenses	8	1.037.608.999	1.644.212.171
162	2. VAT deductibles		1.176.397.761	1.241.566.467
163	3. Tax and other receivables from the State	13	11.492.000	-
200	B. NON-CURRENT ASSETS		156.689.218.431	151.493.637.760
210	I. Long-term receivables		6.030.472.414	-
215	1. Other long-term receivables	6	6.030.472.414	-
220	II. Fixed assets	11	20.953.663.540	19.764.468.527
221	1. Tangible fixed assets		20.611.282.958	19.336.121.277
222	- Cost		40.261.233.746	40.165.227.425
223	- Accumulated depreciation		(19.649.950.788)	(20.829.106.148)
227	2. Intangible fixed assets		342.380.582	428.347.250
228	- Cost		1.801.500.000	1.801.500.000
229	- Accumulated amortisation		(1.459.119.418)	(1.373.152.750)
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	10	123.956.010.297	124.553.164.257
261	1. Investments in subsidiaries		80.000.000.000	80.000.000.000
262	2. Investments in joint-ventures, associates		49.000.000.000	49.000.000.000
263	3. Other investments in equity instruments		3.400.000.000	3.400.000.000
264	4. Provision for long-term investment losses in other		(8.443.989.703)	(7.846.835.743)
270	VII. Other non-current assets		4.665.202.822	6.669.495.780
271	1. Long-term prepaid expenses	8	4.665.202.822	6.669.495.780
280	TOTAL ASSETS		378.669.327.911	360.672.407.850

SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026
(Continued)

Code	RESOURCES		30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		30.834.390.148	23.570.113.327
310	I. Current liabilities		28.972.252.148	22.736.273.327
311	1. Short-term trade payables	12	14.865.268.772	7.723.505.240
312	2. Short-term advances from customers		923.531.935	214.509
313	3. Payables of dividends and profits		228.990.900	228.990.900
314	4. Short-term tax payables and statutory obligations	13	3.405.671.829	4.736.447.648
315	5. Payables to employees		3.104.027.671	5.266.949.506
316	6. Short-term accrued expenses	14	2.773.744.440	1.440.637.088
320	7. Other short-term payables	15	1.930.263.585	1.998.369.890
323	8. Bonus and welfare funds		1.740.753.016	1.341.158.546
330	II. Long-term liabilities		1.862.138.000	833.840.000
338	1. Other long-term payables	15	1.862.138.000	833.840.000
400	D. OWNERS' EQUITY	16	347.834.937.763	337.102.294.523
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		44.153.772.268	33.421.129.028
420a	- Retained earnings accumulated to previous year		32.457.434.558	19.447.239.623
420b	- Losses of this year		11.696.337.710	13.973.889.405
440	TOTAL RESOURCES		378.669.327.911	360.672.407.850

Tran Le Thu
Preparer

Nguyen Manh Tung
Chief Accountant

Pham Quang Minh
General Director

Khanh Hoa, date 27 month 07 year 2026

SEPARATE STATEMENT OF INCOME

Quarter II, 2026

Code	ITEMS	Note	Quý II		Year to date through Quý II	
			Current year	Previous year	Current year	Previous year
					VND	VND
01	1. Gross revenue from goods sold and services rendered	18	47.087.321.832	44.783.205.773	93.002.440.788	81.177.874.549
02	2. Less deductions	18	-	-	-	-
10	3. Net revenue from goods sold and services rendered	18	47.087.321.832	44.783.205.773	93.002.440.788	81.177.874.549
11	4. Cost of goods sold and services rendered	19	31.292.027.269	29.377.615.001	59.100.837.593	53.891.652.553
20	5. Gross profit from goods sold and services rendered		15.795.294.563	15.405.590.772	33.901.603.195	27.286.221.996
21	6. Profit/(Loss) from the sale and liquidation of investment		-	-	-	-
22	7. Financial income	20	1.494.908.755	2.714.569.594	4.109.557.767	4.055.929.290
23	8. Financial expenses	21	(497.409.439)	3.644.138.972	641.819.337	3.332.373.081
24	<i>In which: Borrowing costs</i>		-	-	-	-
25	9. Selling expenses	22	4.563.257.281	4.837.285.010	8.784.899.373	9.005.169.812
26	10. General administrative expenses	23	7.305.108.593	6.375.149.730	14.966.036.818	11.721.362.812
30	11. Operating profit		5.919.246.883	3.263.586.654	13.618.405.434	7.283.245.581
31	12. Other income		995.609.282	14.102.279	1.043.613.578	24.176.749
32	13. Other expenses		-	2.166.199.743	179.709.241	2.238.199.743
40	14. Other profit		995.609.282	(2.152.097.464)	863.904.337	(2.214.022.994)
50	15. Accounting profit before tax		6.914.856.165	1.111.489.190	14.482.309.771	5.069.222.587
51	16. Current corporate income tax expense		1.416.478.151	451.223.387	2.785.972.061	1.278.201.992
52	17. Deferred corporate income tax expense		-	-	-	-
60	18. Net profit after tax		5.498.378.014	660.265.803	11.696.337.710	3.791.020.595

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

Nguyen Manh Tung
Chief Accountant

Pham Quang Minh
General Director

SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	Items	Note	Year to date through Quý II	
			Năm nay	Năm trước
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		14.482.309.771	5.069.222.587
	2. Adjustment for:		-	-
02	Depreciation and amortization		3.149.080.350	1.159.219.140
03	Provisions		635.897.210	3.332.373.081
04	(Gains) on exchange differences at the year-end		(24.507.587)	(93.844.961)
05	(Gains) from investment activities		(4.981.587.755)	(2.743.614.038)
08	3. Operating profit before changes in working capital		13.261.191.989	6.723.355.809
09	(Increase)/Decrease in receivables		(9.207.783.352)	(7.356.444.964)
10	(Increase)/Decrease in receivables		(893.037.676)	37.747.644
11	Increase/(Decrease) in payables (excluding interest payables/CIT payables)		8.257.351.966	2.384.739.743
12	(Increase)/Decrease in deferred expenses		2.610.896.130	3.604.556.839
13	(Increase)/Decrease in trading securities		-	(626.863.250)
15	Corporate income tax paid		(4.178.641.676)	(1.705.449.330)
17	Other payments on operating activities		(564.100.000)	(250.000.000)
20	Net cash inflow from operating activities		9.285.877.381	2.811.642.491
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	-
24	4. Collection of loans, proceeds from sales of debt instruments		(1.485.000.000)	(10.000.000.000)
27	7. Interest, dividends and profit received		2.010.099.265	2.805.344.487
30	Net cash flow from investing activities		443.086.969	(14.261.189.566)

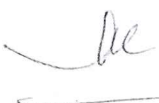
SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

(Continued)

Code	Items	Note	Year to date through Quý 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		9.728.964.350	(11.458.757.325)
60	Cash and cash equivalents at the beginning of the year		31.444.566.056	36.916.798.707
61	Impact of exchange differences		17.642.854	75.160.883
70	Cash and cash equivalents at the end of the period		41.191.173.260	25.533.202.265


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, Bac Cam Ranh Ward, 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.

1.3 Enterprise structure

As of June 30, 2026, the Company's organizational structure includes:

Subordinate units	Establishment date	Address	Main business activities
Chu Lai Branch	24/01/2018	Chu Lai Airport, Tam Nghia Commune, Nui Thanh District, Quang Nam Province	Aviation Commercial Services
Phu Cat Branch	20/04/2018	Phu Cat Airport, Cat Tan Commune, Phu Cat District, Binh Dinh Province	Aviation Commercial Services
Da Nang Branch	28/07/2025	Location TM-14.2, 3rd Floor, Isolation Area, Terminal T1, Da Nang International Airport, Hoa Cuong Ward, Da Nang City, Vietnam	Aviation Commercial Services
Tuy Hoa Airport Business Location	02/06/2020	Tuy Hoa Airport, Phu Thanh Ward, Tuy Hoa City, Phu Yen Province	Aviation Commercial Services
Lien Khuong Airport Business Location	23/08/2022	Lien Khuong Airport, Duc Trong Town, Duc Trong District, Lam Dong Province	Aviation Commercial Services
Dong Hoi Airport Business Location	12/01/2023	Dong Hoi Airport, Loc Ninh Commune, Dong Hoi City, Quang Binh Province	Aviation Commercial Services
Phu Bai International Airport Business Location	24/04/2023	Phu Bai International Airport, Area 8, Phu Bai Ward, Huong Thuy Town, Thua Thien Hue Province	Aviation Commercial Services
Vinh International Airport Business Location	11/10/2023	Location 2.9, 2nd Floor, Domestic Terminal, Vinh International Airport, Nghi Lien Commune, Vinh City, Nghe An Province	Aviation Commercial Services
Tan Son Nhat Branch	10/01/2024	Location ID201, International Departure Isolation Area, Tan Son Nhat International Airport, 58 Truong Son, Ward 2, Tan Binh District, Ho Chi Minh City	Aviation Commercial Services

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

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

2.3. Changes in accounting policies and disclosures

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting System, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 regarding amendments and supplements to certain articles of Circular No. 200/2014/TT-BTC. This Circular is effective for the financial year beginning on or after 1 January 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC prospectively from 1 January 2026. The Circular also introduces changes in the presentation of certain line items in the financial statements. Comparative figures have been reclassified to conform with the current period's presentation. Details of the reclassification of comparative figures are presented in Note 27 to these separate financial statements.

2.4. Basis for preparation of Interim [Separate] Financial Statements

Separate Financial Statements are presented based on historical cost principle.

Separate Financial Statements of the Company are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Company or Corporation.

In the Separate Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payables are eliminated in full.

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Group.

2.5. 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.

2.6. 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.

2.7. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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

2.8. 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.

Held-to-maturity investments 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 subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is 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.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9. 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 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.

2.10. 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.

2.11. Fixed assets and 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

2.12. 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

2.13. 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.

2.14. 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

2.15. 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.

2.16. 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).

Option to convert bonds into shares (the capital component of the convertible bond) arises when the Company issues bonds that can be converted into a certain number of shares as stipulated in the issuance plan. The value of the capital component of the convertible bonds is determined at the difference between the total proceeds from the issuance of convertible bonds and the value of debt component of convertible bonds.

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:

- 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 Separated 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..

2.17. 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.

2.18. Cost of goods sold

The recognition of cost of goods sold is matched against 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

Current corporate income tax expense

Current corporate income tax expense is determined based on the taxable income for the period and the applicable corporate income tax rate for the current accounting period (20%).

2.21. 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 Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.22. 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

CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	4.977.723.638	5.165.991.599
Demand deposits	19.116.627.637	19.498.109.613
Cash equivalents	17.096.821.985	6.780.464.844
	41.191.173.260	31.444.566.056

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

	Currency	Term	Annual Interest Rate	Amount
				VND
Cash in bank				
- Vietinbank	VND	Demand		10.188.021.630
- Vietcombank	VND, USD, EURO	Demand		7.464.570.303
- Others	VND	Demand		1.464.035.704
				19.116.627.637
Cash equivalents				
- Vietinbank	VND	1 month	4,75%	3.810.879.452
- Vietcombank	VND	1 month	4,75%	13.285.942.533
				17.096.821.985

4. 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	9.270.272.131	6.627.234.481
	14.155.709.616	8.939.259.709

5. ADVANCES TO SUPPLIERS

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Short-term		
Viet Colour I & A., Jsc	878.884.992	4.751.286.854
An Nam House Architecture & Interior Company Limited	2.573.982.904	-
Others	3.746.309.914	1.547.664.974
	7.199.177.810	6.298.951.828

6. OTHER RECEIVABLES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Short-term		
Social insurance receivables	247.883.409	46.399.534
Advances to employees	15.031.274.116	14.677.948.797
Collateral	1.893.291.200	9.234.211.880
Others	414.422.737	379.536.625
	17.586.871.462	24.338.096.836
Dài hạn		
Collateral	6.030.472.414	-
	6.030.472.414	-

7. INVENTORIES

	30/06/2026	01/01/2026
	Value	Value
	VND	VND
Raw materials	699.244.097	649.623.674
Tools, supplies	431.003.789	357.063.674
Merchandise	3.928.664.194	3.159.187.056
	5.058.912.080	4.165.874.404

8. PREPAID EXPENSES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	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
	<u>1.037.608.999</u>	<u>1.644.212.171</u>
Long-term		
Production tools and equipment	772.242.140	1.536.880.139
Repair and maintenance costs	3.436.188.225	4.470.312.206
Other expenses	456.772.457	662.303.435
	<u>4.665.202.822</u>	<u>6.669.495.780</u>

9. 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	27.950.000.000	-	-	27.950.000.000	-	-
Da Nang Airport Services Joint Stock Company	MAS	626.863.250	588.120.000	(38.743.250)	626.863.250	642.200.000	-
		<u>28.576.863.250</u>	<u>588.120.000</u>	<u>(38.743.250)</u>	<u>28.576.863.250</u>	<u>642.200.000</u>	<u>-</u>

- (i) The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not had any detailed guidance on the determination of the fair value.
- (ii) The number of MAS shares held as of June 30, 2026 is 16.900 shares.

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	106.975.253.422	-	103.479.986.299	-
- 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	-
	<u>106.975.253.422</u>	<u>-</u>	<u>103.479.986.299</u>	<u>-</u>

10. Long-term Financial Investments

a). Equity investments in other entities

	30/06/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Cam Ranh Cargo Terminal LTD Company	50.000.000.000	-	-	50.000.000.000	50.000.000.000	-
Cam Ranh Aviation Trading Liability Company LTD	30.000.000.000	21.556.010.297	(8.443.989.703)	30.000.000.000	22.794.497.718	(7.205.502.282)
	80.000.000.000	21.556.010.297	(8.443.989.703)	80.000.000.000	72.794.497.718	(7.205.502.282)

Investments in subsidiaries

Detailed information on the Company's subsidiaries as June 30, 2026 as follows:

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

b). Investment 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	(iii)	49.000.000.000	49.000.000.000	49.000.000.000	49.000.000.000
		49.000.000.000	49.000.000.000	49.000.000.000	49.000.000.000

(iii) The Company has not determined the fair value of these financial investments because Vietnamese Accounting Standards and Vietnamese Corporate Accounting System do not provide specific guidance on fair value determination.

c). Investment in other entities:

	30/06/2026			01/01/2026		
	Original cost VND	Fair value VND	Provision VND	Original cost VND	Fair value VND	Provision 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)

11. 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	29.033.982.252	2.548.688.453	8.198.385.810	384.170.910	40.165.227.425	1.801.500.000
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	34.438.814.027	2.548.688.453	2.889.560.356	384.170.910	40.261.233.746	1.801.500.000
Accumulated depreciation						
On the date 01/01/2026	12.667.885.987	2.401.344.305	5.375.704.946	384.170.910	20.829.106.148	1.373.152.750
Depreciation in the period	2.779.570.516	56.338.272	227.204.894	-	3.063.113.682	85.966.668
Liquidating, disposal	-	-	(4.242.269.042)	-	(4.242.269.042)	-
On the date 30/06/2026	15.447.456.503	2.457.682.577	1.360.640.798	384.170.910	19.649.950.788	1.459.119.418
Net carrying amount						
On the date 01/01/2026	16.366.096.265	147.344.148	2.822.680.864	-	19.336.121.277	428.347.250
On the date 30/06/2026	18.991.357.524	91.005.876	1.528.919.558	-	20.611.282.958	342.380.582

12. 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	15.593.037	15.593.037
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	13.174.429.906	13.174.429.906	7.672.254.503	7.672.254.503
	-	-	-	-
	14.865.268.772	14.865.268.772	7.723.505.240	7.723.505.240
In which: Trade payables to related parties (Detailed in Note 26)	10.022.095.489	10.022.095.489	2.863.707.898	2.863.707.898

13. 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	-	4.178.641.676	4.178.641.676	2.785.972.061	-	2.785.972.061
Personal income tax	-	61.964.210	375.864.465	382.806.069	11.492.000	80.397.814
Land tax and land rental	-	-	73.419.362	73.419.362	-	-
	-	4.736.447.648	5.801.347.950	4.459.080.131	11.492.000	3.405.671.829

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.

14. 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	65.119.762	249.160.068
	<u>2.773.744.440</u>	<u>1.440.637.088</u>

15. OTHER PAYABLES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Short-term payables		
Trade union fee	426.482.133	372.661.633
Social insurance, health insurance, unemployment insurance	317.300.550	100
Other payables	1.186.480.902	1.625.708.157
	<u>1.930.263.585</u>	<u>1.998.369.890</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>

16. OWNER'S EQUITY

a. 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)	19.887.621.489	323.568.786.984
Treasury shares	(10.486.610.000)	(5.123.368.140)	-	-	15.609.978.140	-	-
Profit for previous period	-	-	-	-	-	3.791.020.595	3.130.754.792
Bonus and welfare fund allocation	-	-	-	-	-	(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	-	23.238.260.218	326.919.425.713
On the date 01/01/2026	186.612.430.000	112.508.110.933	416.894.111	4.143.730.451	-	33.421.129.028	337.102.294.523
Profit for this period	-	-	-	-	-	11.696.337.710	11.696.337.710
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	-	44.153.772.268	347.834.937.763

b. 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%

c. 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	186.612.430.000	197.099.040.000
-Increase in the period	-	-
-Decrease in the period	-	(10.486.610.000)
-At the end of the period	186.612.430.000	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

d. 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

17. Operating Lease Commitments

The Company has signed lease agreements with Central Airport Authority at Cam Ranh International Airport for office space and business operations. Additionally, the Company leases offices 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.

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

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Revenue	93.002.440.788	81.177.874.549
Cargo and passenger transportation services	395.501.852	1.124.632.158
Food & beverage and merchandise services	85.322.541.987	74.734.173.104
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	93.002.440.788	81.177.874.549
In which, revenue with related parties (Detailed in Note 26)	3.588.005.338	3.401.111.812

19. 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	54.681.327.492	48.919.031.255
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
	59.100.837.593	53.891.652.553

20. FINANCIAL INCOME

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Interest from deposits and loans	2.837.866.388	2.743.614.038
Dividends or profits received	1.182.500.000	1.182.500.000
Realised exchange gain	64.683.792	35.970.291
Unrealised exchange gain	24.507.587	93.844.961
	4.109.557.767	4.055.929.290

21. FINANCIAL EXPENSES

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Provision for financial investments	635.897.210	3.332.373.081
Exchange rate difference loss	5.922.127	-
	641.819.337	3.332.373.081

22. 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

23. 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	280.202.904	307.871.643
Tax, Charge, Fee	371.360.479	377.053.072
External services	1.233.337.598	958.028.122
Others by cash	4.403.580.557	3.040.855.504
	14.966.036.818	11.721.362.812

24. BUSINESS AND PRODUCTIONS COST BY ITEMS

	Year to date through Quarter II	
	Current year	Previous year
	VND	VND
Raw materials	34.044.547.932	29.905.029.977
Labour expenses	18.517.259.892	19.178.981.508
Depreciation expenses	3.149.080.350	1.159.219.140
External services	22.365.944.574	20.957.045.976
Others	4.774.941.036	3.417.908.576
	82.851.773.784	74.618.185.177

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 separate financial statements.

CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT STOCK COMPANY

Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province, Viet Nam

Separate Financial Statements
Quarter II, 2026

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
ASG Infrastructure and Industrial Zone Development Co., Ltd	Subsidiaries company of ASG
VINAFCO Joint Stock Corporation	Subsidiaries company of ASGL
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
Cam Ranh Aviation Trading Liability Company Limited	Subsidiaries company
Cam Ranh Cargo Terminal Co., Ltd.	Subsidiaries company

During the period, the Company has the transactions and balances 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	3.588.005.338	3.181.528.478
ASG Corporation (ASG)	336.230.787	192.194.444
ASG Aviation Services Co., Ltd. (ASGA)	32.800.000	38.583.333
ASG Infrastructure and Industrial Zone Development Co., Ltd	326.441.704	80.851.852
Aviation Ground Services Co., Ltd.	2.890.831.237	2.855.886.419
Ngoc Bao Linh services trading and production JSC	-	13.638.889
Cam Ranh Aviation Trading Liability Company Limited	1.701.610	373.541
VINAFCO Joint Stock Corporation	-	219.583.334
Collection from services and sales	4.217.623.877	5.400.241.491
ASG Corporation (ASG)	363.129.250	152.640.000
ASG Aviation Services Co., Ltd. (ASGA)	29.160.000	41.670.000
ASG Infrastructure and Industrial Zone Development Co., Ltd	352.557.040	87.320.000
Aviation Ground Services Co., Ltd.	3.471.634.137	4.929.131.491
Ngoc Bao Linh services trading and production JSC	-	14.730.000
Cam Ranh Aviation Trading Liability Company Limited	1.143.450	-
VINAFCO Joint Stock Corporation	-	174.750.000
Loan interest income	1.710.821.918	1.710.821.919
ASG Corporation (ASG)	1.710.821.918	1.710.821.919
Purchasing services and leasing premises	16.515.407.272	10.359.922.568
ASG Aviation Services Co., Ltd. (ASGA)	16.202.288.708	9.830.508.569
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
Cam Ranh Aviation Trading Liability Company Limited	-	1.615.656
Payment for services and rental	10.106.140.232	9.964.816.412
ASG Aviation Services Co., Ltd. (ASGA)	9.763.950.774	9.386.457.398
Hoang Gia Trang Real Estate Co., Ltd.	100.000.000	300.000.000
Ngoc Bao Linh services trading and production JSC	242.189.458	278.359.014

Balances with related parties at the balance sheet date were as follows

	30/06/2026 VND	01/01/2026 VND
Trade Receivables	500.329.932	798.043.792
ASG Aviation Services Co., Ltd. (ASGA)	6.264.000	-
Aviation Ground Services Co., Ltd.	488.297.977	792.970.126
Cam Ranh Aviation Trading Liability Company Limited	5.767.955	5.073.666
Short-term held to maturity	76.071.616.437	74.360.794.519
ASG Corporation (ASG)	76.071.616.437	74.360.794.519
Short-term trade payables	10.022.095.489	2.863.707.898
ASG Aviation Services Co., Ltd. (ASGA)	9.979.982.185	2.823.304.598
Ngoc Bao Linh services trading and production JSC	39.713.568	38.003.564
Cam Ranh Aviation Trading Liability Company Limited	2.399.736	2.399.736

27. COMPARATIVE FIGURES

The comparative figures on the Separate Statement of Financial Position and Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC AUDITING FIRM COMPANY LIMITED.

Comparative figures in the separate income statement, separate cash flow statement, and the corresponding notes are those extracted from the separate financial statements for the accounting period ended 30 June 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	6.770.000.000	112	- Cash equivalents	6.780.464.844
123	- Short-term held to maturity	-	123	- Short-term held to maturity	103.479.986.299
135	- Receivables from short-term loans	-			-
136	- Other short-term receivables	30.328.547.979	135	- Other short-term receivables	24.338.096.836
319	- Short-term held to maturity	2.227.360.790	313	- Dividends and profit payable	228.990.900
			319	- Short-term held to maturity	1.998.369.890

CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT
STOCK COMPANY
Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa
Province, Viet Nam

Separate Financial Statements
Quarter II, 2026

28. APPROVAL OF THE FINANCIAL STATEMENTS

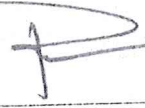
The financial statements were approved by the Board of Management and authorized for issuance on 27 July 2026.



Tran Le Thu
Preparer



Nguyen Manh Tung
Chief Accountant



Pham Quang Minh
General Director

Khanh Hoa, date 27 month 07 year 2026

