

No: 2748 /TCTCHKVN-TCKT

Abt: Explanation of movements in net profit after
tax on the Financial statements for the second
quarter of 2026

Ho Chi Minh City, 30 July, 2026

To: - State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Airports Corporation of Vietnam (ACV) would like to extend our sincere greetings and gratitude for your attention and support over the years.

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance providing guidelines on information disclosure in the stock market and the Regulation on information disclosure at the Hanoi Stock Exchange, issued together with Decision No. 606/QD-SGDHN, dated September 29, 2016 of the General Director of the Hanoi Stock Exchange, Airports Corporation of Vietnam would like to explain the movements in net profit after tax on the Separate Financial Statement and Consolidated Financial Statement for the second quarter of 2026 of ACV as follows:

Unit: VND

Items	Quarter II/2026	Quarter II/2025	Differences	
			Amount	Rate (%)
I. Separate Financial Statement				
Net profit after tax	3,217,765,803,284	2,538,155,738,592	679,610,064,692	26.8% Increase
II. Consolidated Financial Statement				
Net profit after tax	3,358,152,110,032	2,605,091,889,408	753,060,220,624	28.9% Increase

Profit after tax for the second quarter of 2026 increased by more than 10% compared with the second quarter of 2025, mainly due to a decrease in finance expense in the separate financial statements and the consolidated financial statements, as no foreign exchange losses arose from revaluation of foreign currency monetary item at the end of the reporting period.

Some business performance indicators in the financial statements for the second quarter of 2026 are as follows:

Unit: VND

Items	Quarter II/2026	Quarter II/2025	Differences	
			Amount	Rate (%)
I. Separate Financial Statement				
Net revenue from goods sold and services rendered	6,325,070,970,406	6,341,086,500,933	(16,015,530,527)	0.3% Decrease
Cost of goods sold and services rendered	2,275,748,706,973	2,431,631,875,512	(155,883,168,539)	6.4% Decrease
Financial income	299,640,631,579	273,973,872,258	25,666,759,321	9.4% Increase
Financial expenses	(42,049,796,860)	738,504,104,100	(780,553,900,960)	105.7% Decrease
Selling expenses	86,490,888,067	106,667,464,543	(20,176,576,476)	18.9% Decrease
General and administrative expenses	314,062,872,792	200,706,984,757	113,355,888,035	56.5% Increase
II. Consolidated Financial Statement				
Net revenue from goods sold and services rendered	6,324,039,081,642	6,340,127,748,327	(16,088,666,685)	0.3% Decrease
Cost of goods sold and services rendered	2,261,330,210,581	2,421,377,289,938	(160,047,079,357)	6.6% Decrease
Financial income	289,422,417,122	262,050,730,803	27,371,686,319	10.4% Increase
Financial expenses	(42,049,796,860)	738,504,104,100	(780,553,900,960)	105.7% Decrease
Selling expenses	86,490,888,067	106,667,464,543	(20,176,576,476)	18.9% Decrease
General and administrative expenses	317,653,235,534	203,339,027,894	114,314,207,640	56.2% Increase

We respectfully hope the State Securities Commission and the Hanoi Stock Exchange will consider and approve for the explanatory report.

Best regards.

To:

- As above;
- Board of Directors, Board of Supervisors;
- Acting General Director;
- Administration Department (to upload to the website);
- Archives: Administration, Finance & Accounting,

CHAIRMAN OF
THE BOARD OF DIRECTORS



Nguyễn Cao Cuong