

**GENERAL AVIATION IMPORT EXPORT JOINT
STOCK COMPANY**

414 Nguyen Van Cu - Bo De - Hanoi

Tel: 0438271939, Fax: 0438271925

**CÔNG TY CỔ
PHẦN XUẤT
NHẬP KHẨU
HÀNG KHÔNG**

Digitally signed by CÔNG TY CỔ PHẦN XUẤT
NHẬP KHẨU HÀNG KHÔNG
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CN=CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU
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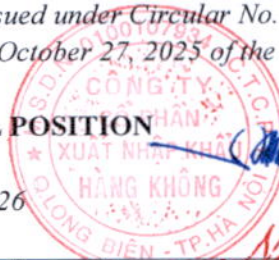
STATEMENT OF FINANCIAL POSITION

Quarter 3 of 2026

As of September 30, 2026

Form No. B 01a-DN

(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Ministry of Finance)



KẾ TOÁN TRƯỞNG
Currency VND
Nguyễn Lê Diệu

ASSETS	Code	Notes	As at 30/09/2026	As at 01/01/2026
A. CURRENT ASSETS	100		204.465.553.071	224.835.926.046
I. Cash and cash equivalents	110		14.077.220.469	9.000.404.669
1. Cash	111	V.01	14.077.220.469	9.000.404.669
2. Cash equivalents	112			
II. Short-term financial investments	120		0	0
1. Held-to-maturity investments	123		0	0
III. Short-term receivables	130		170.621.777.039	200.817.378.972
1. Short-term trade receivables	131	V.02	88.323.331.514	45.510.471.850
2. Short-term advances to suppliers	132	V.03	33.102.152.742	74.762.623.983
3. Other short-term receivables	135	V.04	50.287.837.117	81.635.827.473
4. Allowance for doubtful short-term receivables	136		-1.091.544.334	-1.091.544.334
IV. Inventories	140		19.026.648.090	14.510.648.121
1. Inventories	141	V.05	19.026.648.090	14.510.648.121
2. Allowance for inventory write-downs	142		0	0
V. Other current assets	160		739.907.473	507.494.284
1. Short-term prepaid expenses	161		159.435.886	33.997.240
2. Deductible value-added tax	162		248.172.387	473.497.044
3. Taxes and other receivables from the State	163		332.299.200	0
4. Other current assets	165		0	0
B. NON-CURRENT ASSETS	200		5.159.182.339	6.608.983.213
I. Long-term receivables	210		0	0
II. Property, plant and equipment	220		4.580.141.804	5.658.533.498
1. Tangible fixed assets	221	V.06	4.510.993.417	5.379.685.111
- Historical cost	222		20.388.400.780	20.857.146.451
- Accumulated depreciation	223		-15.877.407.363	-15.477.461.340
2. Intangible fixed assets	227	V.07	69.148.387	278.848.387
- Historical cost	228		2.513.380.500	2.513.380.500
- Accumulated amortisation	229		-2.444.232.113	-2.234.532.113
III. Investment properties	240	V.08	121.709.901	306.408.499
- Historical cost	241		14.592.093.630	14.592.093.630
- Accumulated depreciation	242		-14.470.383.729	-14.285.685.131
IV. Long-term work in progress	250			
V. Long-term financial investments	260		0	0
VI. Other non-current assets	270		457.330.634	644.041.216

1. Long-term prepaid expenses	271	V.09	457.330.634	644.041.216
TOTAL ASSETS (280 = 100 + 200)	280		209.624.735.410	231.444.909.259
C. LIABILITIES	300		162.815.185.854	190.843.922.517
I. Current liabilities	310		161.688.709.104	189.446.804.767
1. Short-term trade payables	311	V.10	76.266.337.493	11.834.586.913
2. Short-term advances from customers	312	V.11	7.490.199.600	72.622.487.919
3. Dividends and profits payable	313		272.085.264	
4. Taxes and other payables to the State	314	V.12	2.272.770.593	740.175.796
5. Payables to employees	315		7.761.592.724	5.008.820.600
6. Short-term accrued expenses	316	V.13	33.250.000	67.184.013
7. Short-term intra-company payables	317			
8. Short-term unearned revenue	319	V.14	131.131.312	167.131.312
9. Other short-term payables	320	V.15a	51.311.690.564	77.502.849.068
10. Short-term borrowings and finance lease liabilities	321	V.16	15.515.661.078	21.086.637.668
11. Short-term provisions	322			
12. Reward and welfare fund	323		633.990.476	416.931.478
II. Non-current liabilities	330		1.126.476.750	1.397.117.750
1. Other long-term payables	338	V.15b	1.126.476.750	1.397.117.750
2. Long-term provisions	343			
D. OWNERS' EQUITY	400		46.809.549.556	40.600.986.742
I. Owners' equity	410	V.17	46.809.549.556	40.600.986.742
1. Contributed capital	411		31.112.830.000	31.112.830.000
- Ordinary shares with voting rights	411a		31.112.830.000	31.112.830.000
- Preference shares	411b			
2. Share premium	412		9.910.890	9.910.890
3. Other owners' capital	414			
4. Development investment fund	418			
5. Other funds belonging to owners' equity	419		1.473.497.115	1.473.497.115
6. Undistributed post-tax profits	420		14.213.311.551	8.004.748.737
- Undistributed post-tax profits accumulated up to the end of the previous period	420a		3.691.509.739	5.184.628.409
- Undistributed post-tax profits for the current period	420b		10.521.801.812	2.820.120.328
TOTAL RESOURCES (440 = 300 + 400)	440		209.624.735.410	231.444.909.259

Hoang Thi Bich Huong
Prepared by

Nguyen The Dac
Chief Accountant

Dinh Ngoc Tung
Legal representative
October 15, 2026

INTERIM STATEMENT OF PROFIT OR LOSS

For the accounting period from 01 January 2026 to 30 September 2026

Currency: VND

Item	Code	Notes	Q3 2026	Q3 2025	Year-to-date	Year-to-date
1. Revenue from sales of goods and rendering of services	01	VI.1	222.544.063.940	87.683.938.347	451.243.170.019	211.665.974.792
2. Deductions from revenue	02		0	0	0	0
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		222.544.063.940	87.683.938.347	451.243.170.019	211.665.974.792
4. Cost of goods sold	11	VI.2	205.465.968.110	77.966.187.032	409.382.957.539	184.423.222.054
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		17.078.095.830	9.717.751.315	41.860.212.480	27.242.752.738
6. Finance income	22	VI.3	96.318.292	87.068.430	1.360.834.505	2.017.915.436
7. Finance costs	23	VI.4	979.770.096	797.529.373	3.523.269.426	2.211.413.410
Of which: Interest expense	24		952.823.732	395.101.443	2.794.357.177	1.176.718.771
8. Selling expenses	25	VI.5	2.131.112.778	1.456.602.424	6.648.592.226	4.992.603.839
9. General and administrative expenses	26	VI.6	7.831.893.463	5.704.852.374	19.704.901.387	16.292.476.404
10. Operating profit (30 = 20 + 21 - 22 - 25 - 26)	30		6.231.637.785	1.845.835.574	13.344.283.946	5.764.174.521
11. Other income	31		16.255.432	4.550.267	35.610.085	11.855.267
12. Other expenses	32		2.500.000	43.791	14.199.192	31.930.708
13. Other profit/(loss) (40 = 31 - 32)	40		13.755.432	4.506.476	21.410.893	-20.075.441
14. Total accounting profit before tax (50 = 30 + 40)	50		6.245.393.217	1.850.342.050	13.365.694.839	5.744.099.080
15. Current corporate income tax expense	51	VI.7	1.275.690.110	375.314.373	2.843.893.027	1.215.929.552
16. Profit after corporate income tax (60 = 50 - 51 - 52)	60		4.969.703.107	1.475.027.677	10.521.801.812	4.528.169.528
17. Basic earnings per share (*)	70		1.597	474	3.382	1.455
18. Diluted earnings per share (*)	71					

Hoang Thi Bich Huong
Prepared by

Nguyen The Dac
Chief Accountant

Dinh Ngoc Tung
Legal representative
October 15, 2026

10/15/26

INTERIM STATEMENT OF CASH FLOWS
(Indirect method)

For the accounting period from 01 January 2026 to 30 September 2026

Currency: VND

Item	Code	Notes	Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		13.365.694.839	5.744.099.080
2. Adjustments for:				
Depreciation and amortisation of fixed assets and investment properties	02		1.431.840.292	1.436.593.534
Provisions	03		1.091.544.334	1.832.394.620
(Gain)/loss from foreign exchange differences arising from revaluation of monetary items denominated in foreign currencies	04		7.910.432	546.903.400
(Gain)/loss from investing and financing activities	05		-21.621.852	-18.212.625
Borrowing costs	06		2.794.357.177	1.176.718.771
3. Operating profit before changes in working capital	08		18.669.725.222	10.718.496.780
(Increase)/decrease in receivables	09		-1.152.388.423	23.846.535.143
(Increase)/decrease in inventories	10		-4.515.999.969	10.325.138.249
Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		3.733.398.431	16.108.478.332
(Increase)/decrease in prepaid expenses	12		186.710.582	97.306.791
Interest paid	14		-2.794.357.177	-1.176.718.771
Corporate income tax paid	15		-1.990.270.183	-1.133.791.948
Other cash receipts from operating activities (*)	16		1.868.906.537	
Other cash payments for operating activities (*)	17			-7.722.888.899
Net cash flows from operating activities	20		14.005.725.020	3.369.485.391
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for acquisition and construction of fixed assets and other non-current assets	21		-168.750.000	0
2. Proceeds from disposal of fixed assets and other non-current assets	22		10.000.000	0
3. Payments for loans granted and purchases of debt instruments of other entities	23		0	0
4. Collections from loans granted and proceeds from sales of debt instruments of other entities	24		0	1.750.000.000
5. Interest received, dividends and profits received	27		21.621.852	18.212.625
Net cash flows from investing activities	30		-137.128.148	1.768.212.625
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contributions by owners	31			
2. Proceeds from borrowings	33		134.014.367.594	29.810.007.404

3. Repayments of borrowings	34		-	-
4. Dividends and profits paid to owners	36		-3.212.894.050	-3.591.000
Net cash flows from financing activities	40		-8.783.870.640	-1.263.155.659
Net increase in cash and cash equivalents during the period (50 = 20 + 30 + 40)	50		5.084.726.232	3.874.542.357
Cash and cash equivalents at the beginning of the period	60		9.000.404.669	26.111.721.651
Effect of exchange rate changes on cash and cash equivalents denominated in foreign currencies	61		-7.910.432	-121.623.137
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		14.077.220.469	29.864.640.871

(*) Other income and other expenditures are mainly the difference between income and expenditures of entrusted import-export operations during the period.

Hoang Thi Bich Huong
Prepared by

Nguyen The Dac
Chief Accountant

Dinh Ngoc Tung
Legal representative
October 15, 2026



**GENERAL AVIATION IMPORT EXPORT JOINT
STOCK COMPANY**
414 Nguyen Van Cu - Bo De - Hanoi
Tel: 0438271939, Fax: 0438271925

Form No. B 09a-DN
*(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Ministry of Finance)*

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026

I. Operational characteristics of the company

1. Form of capital ownership

General Aviation Import Export Joint Stock Company (hereinafter referred to as the "Company"), formerly known as the General Aviation Import Export Company, established under Decision No. 1173/QĐ/TCCB/LĐ, dated July 30, 1994 of the Minister of Transport and operating under the Business Registration Certificate No. 0100000490 issued by the Department of Planning and Investment of Hanoi City on September 27, 1994, along with its revisions. The General Aviation Import Export Company was transformed into General Aviation Import Export Joint Stock Company under Decision No. 3892/QĐ-BGTVT dated October 17, 2005 of the Minister of Transport and operates under the Business Registration Certificate No. 0100107934, first registered on May 18, 2006, 15th amendment to the Business Registration Certificate dated 30 January 2026, issued by the Hanoi Department of Finance.

The Company is an independent economic accounting entity, has legal status, its own seal and account.

The Company's charter capital is 31,112,830,000 VND, of which Vietnam Airlines JSC accounts for 12,852,000,000 VND (41.31%).

Legal representative: Mr. Dinh Ngoc Tung - General Director

Headquarters: No. 414 Nguyen Van Cu Street - Bo De Ward - Hanoi City

Tel: 04 38271351-04 38271939

Fax: 04 38271925

Tax code: 0100107934

2. Business fields - Business lines

The company operates in the field of trade and services.

According to the Business Registration Certificate for the 15th change dated January 30, 2026, the Company's business lines are:

- Trading in aircraft, engines, tools, equipment, spare parts and aircraft supplies;
- Trading in vehicles, equipment, tools, supplies, and spare parts for the aviation industry;
- Trading in domestic and international airline tickets and reservations;
- Office, housing, factory, warehouse, bonded warehouse leasing services;
- Entrustment, import-export and customs declaration services;
- Goods purchase, sale, consignment agent;
- Import and export of products and goods traded by the Company;
- Trading, installation, repair of fire protection equipment;
- Installation, repair of civil electrical equipment.

3. Structure of the enterprise

List of affiliated units without dependent accounting legal entities:

Name: Branch of General Aviation Import Export Joint Stock Company (Hanoi City)

Address: P408 - 49 Truong Son, Tan Son Hoa Ward, Ho Chi Minh City

Tax code: 0100107934-001

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. The annual accounting period begins on January 1 and ends on December 31 of the calendar year.

2. The currency used in accounting is Vietnamese Dong (VND), accounting according to the original cost method, in accordance with regulations of Accounting Law No. 88/2015/QH13 dated November 20, 2015 and Vietnamese Accounting Standards No. 01 - General Standards.

III. Applicable accounting standards and regimes

1. Applicable accounting regime

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance.

2. Declaration on compliance with accounting standards and accounting regimes

The Company's financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and the current Vietnamese Accounting Regime as well as relevant legal regulations.

IV. Applicable accounting policies

1. Principles for recognition of cash and cash equivalents

- Cash means a synthetic item indicating the total amount of cash available to the company at the reporting time, including cash in hand, demand bank deposits, recorded and reported in Vietnamese Dong (VND), in accordance with regulations of the Accounting Law dated November 20, 2015.

- During the year, economic transactions arising in foreign currencies are translated into Vietnamese Dong at the actual exchange rate announced by the Transaction Headquarters of Joint Stock Commercial Bank for Foreign Trade of Vietnam at the date of occurrence. Exchange rate differences arising during the period are presented in the Income Statement. At the end of the financial year, balance of cash and debts in foreign currencies are valued at the exchange rate announced by the Transaction Headquarters of Joint Stock Commercial Bank for Foreign Trade at the time of closing to prepare the financial statements.

2. Principles of accounting for receivables

Principles of determining trade receivables based on contracts and recorded according to sales invoices issued to customers.

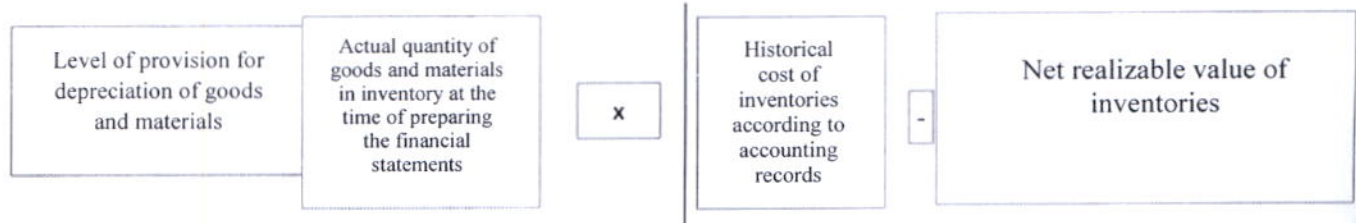
Prepayments to suppliers are accounted for based on payment orders, bank documents and contracts.

3. Principles for recognition of inventories

Inventories are calculated at cost. The historical cost of inventories includes: Purchase costs and other directly relevant costs incurred to have inventories in their current location and condition.

- Method of calculating the value of inventories at the end of the period: Specific identification method
- Method of accounting for inventories: Inventories are accounted for by the perpetual inventory method
- Method of making provisions for depreciation of inventories:

The provision level is calculated according to the following formula:



4. Principles for recognition and depreciation of fixed assets

4.1. Tangible fixed assets

Tangible fixed assets are recorded at original cost, presented on the Balance Sheet based on original cost, accumulated depreciation and residual value. The recognition of tangible fixed assets and depreciation of fixed assets are carried out in accordance with Accounting Standard No. 03 - Tangible fixed assets; Circular No. 45/2013/TT-BTC, dated April 25, 2013 of the Ministry of Finance guiding the management, use and depreciation of fixed assets.

The original cost of purchased tangible fixed assets includes the purchase price (excluding trade discounts or rebates), taxes and costs directly related to bringing the assets into a state of readiness for use.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as an increase in the original cost of the asset when these expenses certainly increase future economic benefits. Expenses incurred that fail to satisfy the above conditions are recorded by the Company in the production and business expenses during the period.

The Company applies the straight-line depreciation method for tangible fixed assets. Tangible fixed asset accounting is classified according to asset groups with the same nature and purpose of use in the Company's production and business, including:

Type of fixed asset	Depreciation period (years)
Buildings, structures	5-25
Machinery and equipment	5
Means of transport	6-20
Equipment and management tools	3-10

4.2. Intangible fixed assets

The Company's intangible fixed assets are accounting software, electronic document management software, Web Portal software, repair goods management software, Web Portal software for selling airline tickets, and business management software.

The recognition of intangible fixed assets and depreciation of fixed assets are carried out in accordance with Accounting Standard No. 03 - Tangible fixed assets; Circular No. 45/2013/TT-BTC, dated April 25, 2013 of the Ministry of Finance guiding the management, use and depreciation of fixed assets.

Intangible fixed assets are recorded at original cost, represented on the Balance Sheet according to the items of original cost, accumulated depreciation and residual value.

5. Principles of accounting for prepaid expenses

Based on actual expenses that have generated but are related to the production and business performance during various accounting periods, such as: prepaid expenses for infrastructure rental, insurance purchase, tools and instruments, fixed asset repair, etc.)

6. Principles of accounting for payables

Principles of determining payables to suppliers based on contracts and recorded according to purchase invoices of the buyer. Prepayments from customers are recorded based on contracts, receipts, and bank documents.

7. Principles for recognition of payable expenses

Based on amounts payable for goods and services received from sellers or provided to buyers during the reporting period but not actually paid due to lack of invoices or insufficient accounting records and documents.

8. Principles for recognition of unrealized revenue

Means the revenue received in advance from customers. Based on the amount of money prepaid by customer for one or more accounting periods for asset leasing.

9. Principles for recognition of equity

Based on the capital invested by the owner in the company, the increase or decrease in paid-in capital. Including: Initial contributed capital, additional contributed capital of owners, additional amounts from funds belonging to equity, after-tax profits from business operations; capital components of convertible bonds; non-refundable grants.

10. Principles for recognition of revenue

The Company's revenue means revenue from the sale of goods, entrusted import-export services, airline ticket agency, office leasing, transportation services and financial income from bank deposit interest.

Revenue from the sale of goods is measured according to the fair value of the amounts received or to be received according to the accrual principle, recorded when the goods are transferred to customers, invoices are issued and customers accept payment, in accordance with the 5 conditions for revenue recognition specified in Standard No. 14 - "Revenue and other income".

Revenue from services rendered is measured when the service is completed, financial invoices are issued and customers accept payment, in accordance with the 4 conditions for revenue recognition specified in Standard No. 14 - "Revenue and other income".

Revenue from interest on deposits is recorded on the basis of time and actual interest rate of each period, in accordance with the two conditions for recognizing revenue generated from interest on deposits stipulated in Standard No. 14 - "Revenue and other income".

11. Principles for recognition of cost of goods

Cost of goods is recorded based on the quantity and value of goods and services sold during the period and in accordance with recorded revenue.

12. Principles for recognition of financial expenses

Financial expenses are recorded in the Income Statement as interest expenses arising during the period, not offset against financial revenue.

13. Principles for recognition of selling expenses and general administration expenses

13.1. Principles for recognition of selling expenses

Based on actual expenses incurred in the process of selling products, goods, rendering services, including costs of product offering, product introduction, product advertising, sales commissions, goods and product warranty costs (except construction activities), storage, packaging, transportation costs, etc.

13.2. Principles of recognition of general administration management

Based on actual costs incurred related to the general management department of the enterprise, including: labor costs, social insurance, health insurance, unemployment insurance, trade union fees, cost for office materials, labor tools, depreciation of fixed assets used for the management department, land rent, business license tax, provision for bad debts,

outsourced services (electricity, water, telephone, property insurance, fire and explosion, etc.), other cash costs (reception, customer conferences, etc.)

14. Other accounting principles and methods

Tax obligations

The Company applies current regulations of the law related to tax laws in Vietnam

a. Value added tax

Value added tax on goods and services provided by the Company according to current regulations of the State

b. Corporate income tax

The Company pays corporate income tax at the rate of 20% of taxable income.

c. Other taxes

Other taxes and fees shall be declared and paid by the Company to the local tax authority in accordance with current regulations of the State.

V. Additional information for items presented in the balance sheet

Currency: VND

V.01 Cash and other cash equivalents	Balance at the end of quarter	Opening balance
Cash on hand	39,417,337	280,292,197
Cash at banks	14,037,803,132	8,720,112,472
Cash in VND	13,423,285,642	8,497,940,097
Cash in foreign currencies	614,517,490	222,172,375
Cash equivalents	-	-
	14,077,220,469	9,000,404,669
V.02 Trade receivable	Balance at the end of quarter	Opening balance
- Short-term trade receivables	88,323,331,514	45,510,471,850
Of which:		
Vietnam Airlines Corporation – JSC	27,624,305,274	40,794,303,453
Vietnam Aircraft Engineering Company Limited (VAECO)	639,897,360	960,502,656
Vietnam Air Catering Services Company Limited	590,543,000	209,749,800
Other customers	59,468,585,880	7,197,753,473
- Long-term trade receivables	-	-
Total	88,323,331,514	45,510,471,850
V.03 Prepayments to suppliers	Balance at the end of quarter	Opening balance
Short-term advances to suppliers	33,102,152,742	74,762,623,983
Thuan Quoc Joint Stock Company	2,097,399,303	2,955,734,900
Aerosecure Dynamics PTE LTD		26,612,831,307
Allianz Technics Company Limited		11,393,443,200
Aviation Equipment Supply and Maintenance Services Joint Stock Company	30,351,159,000	31,940,765,400
Blue Dragon Trading, Services and Consultancy Company Limited		-
Thanh Do Printing Company Limited		768,483,072
Other suppliers	653,594,439	1,091,366,104
Long-term advances to suppliers	-	-
Total	33,102,152,742	74,762,623,983
V.04 Other receivables	Balance at the end of quarter	Opening balance
a. Short-term	50,287,837,117	81,635,827,473
Other receivables	50,287,837,117	81,635,827,473
Advances	20,000,000	-
Deposits	440,391,000	432,891,000
Other receivables	49,827,446,117	81,202,936,473
Including:		
Vietnam Airlines Corporation – JSC	10,297,897,517	19,259,780,581

<i>Vietnam Aircraft Engineering Company Limited (VAECO)</i>	32,376,844,195	56,619,038,938
Other parties	7,152,704,405	4,724,884,132
b. Long-term	-	-
Total	50,287,837,117	81,635,827,473

V.05. Inventories	Balance at the end of quarter		Opening balance	
	Cost	Allowance	Cost	Allowance
Merchandise	18,838,326,544	-	14,471,172,386	-
Work in progress	188,321,546	-	39,475,735	-
Goods in transit for sale	-	-	-	-
Total	19,026,648,090	-	14,510,648,121	-

V.06 Tangible fixed assets

Interpretation	Buildings, structures	Means of transport, transmission	Equipment and management tools	Machinery, equipment	Total
I - Original price					
Opening balance	10,957,504,903	4,788,921,499	4,077,830,019	1,032,890,030	20,857,146,451
Increase during period			168,750,000		168,750,000
Reclassify					
Purchase during period			168,750,000		168,750,000
Decrease during period					
Reclassify			637,495,671		637,495,671
Closing balance	10,957,504,903	4,788,921,499	3,609,084,348	1,032,890,030	20,388,400,780
II - Depreciation value					
Opening balance	8,616,377,755	3,019,080,542	2,809,113,013	1,032,890,030	15,477,461,340
Increase during period	497,321,582	298,008,801	242,111,311	-	1,037,441,694
Depreciation	497,321,582	298,008,801	242,111,311	-	1,037,441,694
Decrease during period			637,495,671		637,495,671
Reclassify					
Closing balance	9,113,699,337	3,317,089,343	2,413,728,653	1,032,890,030	15,877,407,363
III - Residual value					
As at 01 January 2026	2,341,127,148	1,769,840,957	1,268,717,006	-	5,379,685,111
As at 30 September 2026	1,843,805,566	1,471,832,156	1,195,355,695	-	4,510,993,417

V.07 Intangible fixed assets

Description	Air Ticket Reservation Software	Other Intangible Assets	Accounting Software and Other Software	Total
I. Historical cost				
Opening balance	324,800,000	144,180,000	2,044,400,500	2,513,380,500
Additions during the period	-	-	-	-
Disposals during the period	-	-	-	-
Closing balance	324,800,000	144,180,000	2,044,400,500	2,513,380,500
II. Accumulated amortization				
Opening balance	324,800,000	144,180,000	1,765,552,113	2,234,532,113
Increase during the period	-	-	209,700,000	209,700,000
Amortization charge	-	-	209,700,000	209,700,000
Decrease during the period	-	-	-	-
Closing balance	324,800,000	144,180,000	1,975,252,113	2,444,232,113

III – Residual value

As of 01/01/2026

- - 278,848,387 278,848,387

As of 30/09/2026

- - 69,148,387 69,148,387

V.08 Investment properties

Interpretation	Buildings, structures	Means of transport, transmission	Equipment and management tools	Machinery, equipment	Total
I - Original price					
Opening balance	14,592,093,630				14,592,093,630
Increase during period	-				-
Purchase during period	-				-
Decrease during period					-
Closing balance	14,592,093,630	-	-	-	14,592,093,630
II - Depreciation value					
Opening balance	14,285,685,131	-	-	-	14,285,685,131
Increase during period	184,698,598				184,698,598
Reclassify					
Depreciation	184,698,598				184,698,598
Decrease during period					-
Closing balance	14,470,383,729	-	-	-	14,470,383,729
III – Residual value					
As of 01/01/2026	306,408,499	-	-	-	306,408,499
As of 30/09/2026	121,709,901	-	-	-	121,709,901

V.09 Prepaid expenses

	Balance at the end of quarter	Opening balance
Short-term prepaid expenses	159,435,886	33,997,240
Long-term prepaid expenses	457,330,634	644,041,216
Total	616,766,520	678,038,456

V.10 Trade payables

	Balance at the end of quarter	Opening balance
- Short-term trade payables	76,266,337,493	11,834,586,913
Thuan Quoc Joint Stock Company		9,720,000
Viet Sun Global Company Limited	82,382,499	23,499,812
Blue Dragon Consulting Trading and Services Company Limited	-	572,572,000
Aviation Information Technology and Telecommunications Joint Stock Company	77,649,840	50,552,640
Hung Thinh Transport Support Services Cooperative	293,760,000	369,576,000
YONGKANG GONGSHUNKAI TRADING CO., LTD	3,016,412,905	3,031,043,056
Thanh Do Printing Company Limited	3,479,877,619	424,439,961
Anh Duong Logistics and Transportation Services Company Limited	436,449,600	488,376,000
Other customers	68,879,805,030	6,864,807,444
- Long-term trade payables	-	-
Total	76,266,337,493	11,834,586,913

V.11 Prepaid customers

	Balance at the end of quarter	Opening balance
- Short-term prepayment from customers	7,490,199,600	72,622,487,919
Saigon Ground Services Joint Stock Company – Cam Ranh (SAGS Cam Ranh)	7,231,500,000	
Sai Gon Ground Services Joint Stock Company (SAGS)		394,680,000
AIRPORTS CORPORATION OF VIET NAM (ACV)		2,712,000,000

<i>Vietnam Airline Catering One Member Company Limited</i>	4,296,000,000
<i>NOIBAI CARGO TERMINAL SERVICES JOINT STOCK COMPANY (NCTS)</i>	13,935,240,000
<i>Saigon – Long Thanh Ground Services Company Limited</i>	51,284,567,919
<i>Other customers</i>	258,699,600
- Long-term prepayment from customers	
Total	7,490,199,600
V.12 Taxes and other payables to the State budget	72,622,487,919
VAT	
Corporate income tax	1,275,690,110
Personal income tax	427,173,852
Real estate tax, land rent	569,906,631
Total	2,272,770,593
V.13 Payable expenses	
Short-term payable expenses	
Total	33,250,000
V.14 Unearned revenue	67,184,013
a Short-term	
Revenue received in advance	131,131,312
b Long-term	167,131,312
Total	131,131,312
V.15 Other payables	167,131,312
a Other short-term payables	
a1 Payables to trustees	47,616,486,432
ROHR	6,178,805,765
IAE	2,694,094,405
BOEING	1,904,799,798
ATR	5,068,060,867
HAMILTON	1,819,886,266
BE AEROSPACE	3,852,161,307
PROPONENT	3,827,646
DIEHL	542,815,800
GOODRICH	997,950,528
Viet sun Global Company Limited	5,020,966,803
Khai Minh Groups Company Limited	2,705,198,653
Others	16,827,918,594
a2 Tax advance payments by Vaeco	2,000,000,000
a3 Dividends payable	373,696,314
a4 Other payables	1,695,204,132
Total	51,311,690,564
b Dividends and profits payable	272,085,264
c Long-term payables	
Long term deposits, escrows	1,126,476,750
Total	1,126,476,750

V.16 Short-term financial lease borrowings and liabilities	Balance at the end of quarter	Increase	Decrease	Opening balance
<i>Vietinbank</i>	12,514,661,078	55,902,701,330	57,235,977,920	13,847,937,668
<i>BIDV</i>	-	-	-	-
<i>AGRIBANK</i>	3,001,000,000	15,275,800,000	19,513,500,000	7,238,700,000
<i>Vietcombank</i>	-	37,330,210,800	37,330,210,800	-
<i>MB</i>	-	25,505,655,464	25,505,655,464	-
Total	15,515,661,078	134,014,367,594	139,585,344,184	21,086,637,668

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V.17 Equity

a. Comparison of changes in equity

Items	Items of owners' equity						Total
	Paid-in capital	Share premium	Development investment fund	Other funds of owners' equity	Undistributed profit after tax	Others	
Opening balance of the previous year	31,112,830,000	9,910,890		1,473,497,115	5,983,157,705		38,579,395,710
- Increase in capital of the previous year							-
- Profit of the previous year							-
- Other increases					2,820,120,328		2,820,120,328
- Decrease in capital of the previous year							-
- Loss of the previous year							-
- Other decrease					798,529,296		798,529,296
Opening balance of the current year	31,112,830,000	9,910,890	-	1,473,497,115	8,004,748,737		40,600,986,742
- Increase in capital of the current year							-
- Profit in the current year							-
- Other increase					10,521,801,812		10,521,801,812
- Decrease in capital of the current year		-					-
- Loss of the current year					-		-
- Other decrease					4,313,238,998		4,313,238,998
Ending balance of the current year	31,112,830,000	9,910,890	-	1,473,497,115	14,213,311,551		46,809,549,556

b Details of paid-in capital	End of quarter	Beginning of year
Parent company's paid-in capital	12,852,000,000	12,852,000,000
Other entities paid-in capital	18,260,830,000	18,260,830,000
Total	31,112,830,000	31,112,830,000
c Capital transactions with owners and dividend distribution, profit sharing	End of quarter	Beginning of year
- Owner's invested capital	31,112,830,000	31,112,830,000
+ Opening contributed capital of the year	31,112,830,000	31,112,830,000
+ Contributed capital increased during the year	-	-
+ Contributed capital decreased of the year	-	-
+ Closing contributed capital of the year	31,112,830,000	31,112,830,000
- Dividends, profits distributed	-	-
d Shares	End of quarter	Beginning of year
- Number of shares registered for issuance	3,111,283	3,111,283
- Number of shares sold to the public	3,111,283	3,111,283
+ Ordinary shares	3,111,283	3,111,283
+ Preferred shares	-	-
- Number of shares to be repurchased	-	-
- Number of outstanding shares	3,111,283	3,111,283
* Par value of outstanding shares:	10,000VND/share	10,000VND/share
dd Dividends		
- Dividends declared after the end of the accounting period:		
+ Dividends declared on ordinary shares:		
+ Dividends declared on preferred shares:		
- Unrecognized cumulative preferred share dividends:		
e Enterprise funds:		
- Development investment fund		
- Other funds of owners' equity	1,473,497,115	1,473,497,115

VI Additional information for items presented in the Income Statement

VI.1 Revenue from sales and services rendered	Quarter 3 of 2026	Quarter 3 of 2025
Total revenue	222,544,063,940	87,683,938,347
Revenue from sales of goods	188,044,644,629	47,237,823,185
Revenue from import entrustment services	14,697,795,803	12,762,248,212
Revenue from transportation entrustment services	16,611,167,812	23,815,922,617
Revenue from house rental services	3,190,455,696	3,566,264,333
Revenue from warehouse management services		301,680,000
Revenue from other services		
Revenue deductions		
Net revenue	222,544,063,940	87,683,938,347
VI.2 Cost of goods sold	Quarter 3 of 2026	Quarter 3 of 2025
Cost of goods sold	181,624,364,570	45,392,640,637
Cost of transportation services	16,209,917,162	24,172,894,309
Cost of other services	7,631,686,378	8,400,652,086
Total	205,465,968,110	77,966,187,032
VI.3 Financial income	Quarter 3 of 2026	Quarter 3 of 2025

Interest from bank deposits	8,130,180	5,530,363
Realized exchange rate difference	88,188,112	81,538,067
Total	96,318,292	87,068,430
VI.4 Financial expenses	Quarter 3 of 2026	Quarter 3 of 2025
Interest loan expense	952,823,732	395,101,443
Realized exchange rate difference	26,946,364	402,427,930
Unrealized exchange rate difference	-	-
Total	979,770,096	797,529,373
VI.5 Sale expenses	Quarter 3 of 2026	Quarter 3 of 2025
Employee expenses		
Materials and packaging expenses	41,661,353	74,962,356
Tool and equipment expenses	52,864,938	20,741,390
Fixed asset depreciation expenses	81,415,752	81,415,752
Outsourced service expenses	1,345,110,893	889,791,836
Other cash expenses	610,059,842	389,691,090
Total	2,131,112,778	1,456,602,424
VI.6 General administration expenses	Quarter 3 of 2026	Quarter 3 of 2025
Manager expenses	4,784,606,163	2,680,312,836
Management materials expenses	190,236,070	59,472,045
Office supplies costs	44,037,036	68,037,550
Fixed asset depreciation costs	341,518,415	318,245,487
Taxes, fees and charges	107,082,786	448,432,585
Contingency costs	-	-
Outsourced service costs	1,492,261,215	1,089,294,542
Other cash costs	872,151,778	1,041,057,329
Total	7,831,893,463	5,704,852,374
VI.7 Current corporate income tax expenses	Quarter 3 of 2026	Quarter 3 of 2025
Corporate income tax expense calculated on taxable income of the current year	1,275,690,110	375,314,373
Total	1,275,690,110	375,314,373
VI.8 Production and business expenses by items	Quarter 3 of 2026	Quarter 3 of 2025
Cost of raw materials, management materials	181,953,163,967	45,615,853,978
Labor costs	4,784,606,163	2,680,312,836
Costs for depreciation of fixed assets	422,934,167	399,661,239
Outsourced service costs	26,678,975,648	34,552,632,773
Other cash expenses, other expenses	1,589,294,406	1,879,181,004
Total	215,428,974,351	85,127,641,830

Hoang Thi Bich Huong
Prepared by

Nguyen The Dac
Chief Accountant

Dinh Ngoc Tung
Legal representative
October 15, 2026



**GENERAL AVIATION IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 3143 /2026/XNK-QLCD
Re: Information disclosure

Hanoi, October 16 , 2026

**PERIODIC INFORMATION DISCLOSURE OF
FINANCIAL REPORTS**

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, General Aviation Import Export Joint Stock Company shall disclose the financial statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: General Aviation Import Export Joint Stock Company

- Stock code: ARM
- Address: No. 414 Nguyen Van Cu Street, Bo De Ward, Hanoi City
- Contact phone number/Tel: 04.38271939-38271351 Fax: 04.38271925
- Email: contact@airimex.vn Website: airimex.vn

2. Content of disclosed information:

- Financial statements for the third quarter of 2026
 - ☐ Separate financial statements (Listed organization has no subsidiaries and the superior accounting unit has an affiliated unit);

☐ Consolidated financial statements (Listed organization has a subsidiary);

☐ Consolidated financial statements (Listed organization has an affiliated accounting unit with a separate accounting apparatus).

- Cases requiring explanation:

+ The audit organization gives an opinion that is not an opinion of full acceptance for the financial statements (for reviewed/audited financial statements):

☐ Yes

☐ No

Documents explaining in case yes:

☐ Yes

☐ No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Yes

☐ No

Documents explaining in case yes:

☐ Yes

☐ No

+ Profit after tax of corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☐ Yes

☐ No

Documents explaining in case yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period is a loss, transferred from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☐ No

Documents explaining in case yes:

☐ Yes

☐ No

This information has been published on the company's website on at: airimex.vn

3. Report on transactions with a value of 35% or more of total assets in the reporting period: None

In case the listed organization has a transaction, please report the following contents in full:

- Transaction content:.
- Ratio of transaction value/total asset value of the enterprise (%) *(based on the most recent financial report)*;
- Transaction completion date:

We hereby guarantee that the information disclosed above is true and are fully responsible before the law for the content of the disclosed information.

Attached documents:

- Financial statements for the third quarter of 2026
- Explanation document for profit after tax increased by more than 10% compared to the same period last year.

Organization representative

Legal representative

(Sign, state full name, position, seal)

GENERAL DIRECTOR

Dinh Ngoc Tung



**GENERAL AVIATION IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 3142 /2026/XNK-QLCD

Hanoi, October 16, 2026

*Re: Explanation of the change in profit after tax in the third
quarter of 2026 increased by over 10% compared to the same
period last year*

To:

- State Securities Commission
- Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance, General Aviation Import - Export Joint Stock Company (Stock Code: ARM) hereby provides the following explanation for the increase of more than 10% in profit after corporate income tax for the third quarter of 2026 compared with the same period of 2025:

Regarding revenue: Total revenue in the third quarter of 2026 increased by VND 134.88 billion, equivalent to a 153.67% increase compared with the same period of the previous year. Of this, revenue from sales of goods increased by VND 140.81 billion; entrusted services revenue increased by VND 1.94 billion; transportation revenue decreased by VND 7.20 billion; rental income decreased by VND 376 million; and revenue from other services remained relatively stable.

Regarding expenses: Total expenses in the third quarter of 2026 increased by VND 130.49 billion, equivalent to a 151.86% increase compared with the same period of the previous year. Of this, the cost of goods sold increased by VND 136.23 billion; the cost of transportation services decreased by VND 7.96 billion; and the cost of other services decreased by VND 7.69 billion. The increase in total expenses was consistent with the growth in revenue.

Regarding after-tax profit: Profit after tax for the third quarter of 2026 amounted to VND 4.97 billion, an increase of VND 3.49 billion, or more than 10%, compared with the same period of the previous year, mainly due to the factors mentioned above.

General Aviation Import-Export Joint Stock Company respectfully submits this explanation to the State Securities Commission of Vietnam, Hanoi Stock Exchange, and the Company's shareholders.

Best regards!

GENERAL DIRECTOR

Recipients:

- As above;
- Archive documents, QLCD

Dinh Ngoc Tung