TỔNG CÔNG TY CẢNG HÀNG KHÔNG VIỆT NAM - CTCP
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MINISTRY OF FINANCE
AIRPORTS CORPORATION OF VIETNAM

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Hapiness

No: 4128 /TCTCHKVN-VPTCT

Ho Chi Minh City, 30 Octorber, 2026

DISCLOSURE OF PERIODIC FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Based on Clauses 3, Article 14 of 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, Airports Corporation of Vietnam hereby discloses the Q3/2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Name of company: Airports Corporation of Vietnam

- Stock symbol: ACV
- Address: 58 Truong Son, Tan Son Hoa Ward, Ho Chi Minh City.
- Telephone: (84.28) 38485383 Fax: (84.28) 38445127
- Website: https://www.vietnamairport.vn/

2. Contents of disclosure:

- Separate Financial Statements QIII/2026.
- Consolidated Financial Statements QIII/2026.
- Explanation of changes in Profit after Corporate Income Tax in the income statement for the reporting period with a variation of 10% or more compared to the same period of the previous year.

3. This information was published on the company's website on 30/10/2026, as in the link: https://www.vietnamairport.vn/.

We hereby certify that the information provided is true and correct and we bear the full legal responsibility to the law.

To:
- As above;
- Board of Directors;
- Board of Management;
- Board of Supervisors;
- Departments: Accounting & Finance, Legal-Internal Audit;
- Administration Office (Upload to the website);
- Archived: Administration.

PERSON AUTHORIZED TO DISCLOSE INFORMATION
MEMBER OF THE BOD

M.S.D.N: 0311638525 - C.T.C.P
TỔNG CÔNG TY CẢNG HÀNG KHÔNG VIỆT NAM - CTCP
THÀNH PHỐ HỒ CHÍ MINH

Le Van Khien

Note: In the event of discrepancies or differing interpretations between the information in Vietnamese and English, the Vietnamese version shall prevail.

AIRPORTS CORPORATION OF VIETNAM

CONSOLIDATED FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

October 2026

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CONSOLIDATED BALANCE SHEET

As at 30 September 2026

ASSETS	Code	Note	As at 30/09/2026 VND	As at 01/01/2026 VND
A. CURRENT ASSETS	**100**		**22,236,372,222,205**	**26,969,519,033,122**
I. Cash and cash equivalents	**110**	**V.1**	**4,968,615,432,543**	**4,240,149,623,719**
Cash	111		4,968,615,432,543	3,898,105,377,144
Cash equivalents	112		-	342,044,246,575
II. Short-term financial investment	**120**	**V.2**	**5,182,437,675,936**	**10,616,228,666,255**
Held to maturity investments	123		5,182,437,675,936	10,616,228,666,255
III. Short-term receivables	**130**		**7,545,599,500,071**	**8,286,817,349,288**
Short-term trade receivables	131	V.3	7,047,803,328,664	7,243,790,436,153
Short-term advances to suppliers	132	V.4	3,098,456,943,120	4,224,243,585,307
Other short-term receivables	135	V.6	1,232,927,487,124	510,381,493,817
Provision for short-term doubtful debts	136	V.5	(3,833,588,258,837)	(3,691,598,165,989)
IV. Inventories	**140**	**V.7**	**311,889,816,927**	**352,111,578,125**
Inventories	141		311,889,816,927	352,111,578,125
V. Other current assets	**160**		**4,227,829,796,728**	**3,474,211,815,735**
Short-term prepayments	161	V.8	66,501,337,815	55,662,346,815
Deductible VAT	162		4,158,110,999,513	3,399,380,939,692
Taxes and other receivables from the State Budget	163	V.14	3,217,459,400	19,168,529,228
B. NON-CURRENT ASSETS	**200**		**74,365,329,972,149**	**64,940,271,927,929**
I. Long-term receivables	**210**		**265,521,804,717**	**265,521,804,717**
Long-term trade receivables	211	V.3	1,500,000,200	2,800,000,200
Other long-term receivables	215	V.6	265,521,804,717	265,521,804,717
Provision for long-term doubtful debts	216	V.5	(1,500,000,200)	(2,800,000,200)
II. Fixed assets	**220**		**22,500,960,079,294**	**25,453,465,727,193**
Tangible fixed assets	221	V.9	22,487,106,689,286	25,441,693,099,648
- Cost	*222*		*63,465,843,812,214*	*65,963,574,362,526*
- Accumulated depreciation	*223*		*(40,978,737,122,928)*	*(40,521,881,262,878)*
Intangible fixed assets	227	V.10	13,853,390,008	11,772,627,545
- Cost	*228*		*50,695,139,446*	*43,116,339,446*
- Accumulated amortisation	*229*		*(36,841,749,438)*	*(31,343,711,901)*
III. Non-current assets in progress	**250**		**47,376,101,796,951**	**35,200,034,360,712**
Construction in progress	252	V.11	47,376,101,796,951	35,200,034,360,712
IV. Long-term financial investments	**260**	**V.2**	**3,352,351,294,463**	**3,186,902,770,970**
Investment in joint-ventures and associates	262		3,115,006,839,383	3,009,801,691,190
Investment in other entities	263		237,344,455,080	237,101,079,780
Provision for impairment of long-term financial investments	264		-	(60,000,000,000)
V. Other non-current assets	**270**		**870,394,996,724**	**834,347,264,337**
Long-term prepayments	271	V.8	222,446,714,807	186,398,982,420
Deferred tax assets	272		647,948,281,917	647,948,281,917
TOTAL ASSETS (280=100+200)	**280**		**96,601,702,194,354**	**91,909,790,961,051**

CONSOLIDATED BALANCE SHEET (CONT'D)

As at 30 September 2026

RESOURCES	Code	Note	As at 30/09/2026 VND	As at 01/01/2026 VND
C. LIABILITIES	**300**		**20,262,514,761,128**	**22,007,296,617,156**
I. Current liabilities	**310**		**11,162,871,088,165**	**12,335,559,205,644**
Short-term payables to suppliers	311	V.12	4,101,100,551,771	2,993,558,465,488
Short-term advances from customers	312		15,212,180,329	10,281,603,132
Dividends and profit payable to owners	313	V.15	118,018,500	118,018,500
Taxes and other payables to the State budget	314	V.14	2,870,086,118,716	4,198,071,832,701
Payables to employees	315		894,084,724,441	1,302,377,953,192
Short-term accrued expenses	316	V.16	1,749,744,644,468	2,389,546,160,483
Short-term unearned revenue	319		22,291,470,327	4,506,866,527
Other short-term payables	320	V.17	126,065,730,350	400,915,945,780
Short-term loans and finance lease liabilities	321	V.13	405,155,278,802	411,574,858,760
Bonus and welfare fund	323		979,012,370,461	624,607,501,081
II. Long-term liabilities	**330**		**9,099,643,672,963**	**9,671,737,411,512**
Other long-term payables	338	V.17	319,780,248,427	371,294,180,604
Long-term loans and finance lease liabilities	339	V.13	8,779,460,507,821	9,300,040,314,193
Deferred tax liabilities	342		402,916,715	402,916,715
D. OWNERS' EQUITY	**400**	**V.18**	**76,339,187,433,226**	**69,902,494,343,895**
Owners' contributed capital	411		35,828,475,230,000	35,828,475,230,000
- Ordinary shares with voting rights	*411a*		*35,828,475,230,000*	*35,828,475,230,000*
Share premium	412		14,602,790,587	14,602,790,587
Treasury shares	415		(6,857,850,000)	(6,857,850,000)
Investment and development fund	418		19,431,955,770,269	16,242,865,778,658
Retained earnings	420		21,015,253,483,527	17,767,041,160,439
- Accumulated retained earnings brought forward	*420a*		*13,579,914,873,371*	*6,952,117,889,595*
- Retained earnings of the current period	*420b*		*7,435,338,610,156*	*10,814,923,270,844*
Non-controlling interests	429		55,758,008,843	56,367,234,211
TOTAL RESOURCES (440=300+400)	**440**		**96,601,702,194,354**	**91,909,790,961,051**

Approved, 30 October 2026

Nguyen Thi Thuan	Nguyen Van Nhung	Nguyen Cao Cuong
Preparer	**Chief Accountant**	**Chairman of the Board**

CONSOLIDATED INCOME STATEMENT

Quarter III of the fiscal year ended 31 December 2026

Items	Code	Note	Quarter III		Accumulated	
			Current year VND	Prior year VND	Current year VND	Prior year VND
1. Gross revenue from goods sold and services rendered	**01**	**VI.1**	**6,087,288,437,054**	**6,496,143,966,765**	**19,284,743,288,395**	**19,223,235,054,400**
2. Deductions	02		20,938,236,901	19,747,303,882	58,418,913,446	56,644,511,936
3. Net revenue from goods sold and services rendered (10=01-02)	**10**		**6,066,350,200,153**	**6,476,396,662,883**	**19,226,324,374,949**	**19,166,590,542,464**
4. Cost of goods sold and services rendered	11	VI.2	3,191,513,458,856	2,477,504,303,647	8,017,435,820,565	6,900,394,684,728
5. Gross profit from goods sold and services rendered (20=10-11)	**20**		**2,874,836,741,297**	**3,998,892,359,236**	**11,208,888,554,384**	**12,266,195,857,736**
6. Financial income	22	VI.3	165,364,635,235	371,888,183,033	606,817,341,479	884,142,695,282
7. Financial expenses	23	VI.4	195,551,776,805	40,714,289,445	172,037,095,186	1,058,056,769,608
Including: Interest expense	*24*		*13,955,144,836*	*15,349,083,919*	*41,036,633,504*	*46,088,648,514*
8. Selling expenses	25	VI.5	88,475,508,569	90,487,628,265	269,205,598,201	301,610,987,400
9. General and administration expenses	26	VI.6	398,344,614,891	362,163,728,728	1,074,065,072,448	1,022,148,899,095
10. Income from investments in joint ventures, associates	27		136,482,607,493	86,870,004,842	404,993,446,993	259,020,764,661
11. Operating profit	**30**		**2,494,312,083,760**	**3,964,284,900,673**	**10,705,391,577,021**	**11,027,542,661,576**
12. Other income	31	VI.7	46,249,854,294	13,318,921,329	81,537,437,959	29,517,315,354
13. Other expenses	32	VI.8	3,534,407,683	2,104,421,359	7,207,104,993	2,248,618,594
14. Profit from other activities (40=31-32)	**40**		**42,715,446,611**	**11,214,499,970**	**74,330,332,966**	**27,268,696,760**
15. Net profit before tax (50=30+40)	**50**		**2,537,027,530,371**	**3,975,499,400,643**	**10,779,721,909,987**	**11,054,811,358,336**
16. Current Corporate income tax expense	51		453,941,880,933	765,084,236,802	2,038,128,552,631	2,118,880,353,442
18. Net profit after tax (60=50-51-52)	**60**		**2,083,085,649,438**	**3,210,415,163,841**	**8,741,593,357,356**	**8,935,931,004,894**
- Profit of the Parent Company, including:	*61*		*2,078,555,956,389*	*3,207,427,278,947*	*8,729,407,443,524*	*8,927,251,124,989*
+ Profit of Corporation			*2,206,249,189,065*	*2,571,895,252,185*	*7,435,338,610,156*	*7,273,303,817,299*
+ Profit from the exploitation activities of the aviation infrastructure assets		*VII.2*	*(127,693,232,676)*	*440,427,874,176*	*915,056,579,547*	*1,235,365,521,444*
+ Profit from security activities		*VII.3*	-	*195,104,152,586*	*379,012,253,821*	*418,581,786,246*
- Non-controlling interests	*62*		4,529,693,049	2,987,884,894	*12,185,913,832*	*8,679,879,905*
19. Basic earnings per share	**70**	*V.18*	**616**	**718**	**2,076**	**1,843**

Approved, 30 October 2026

Nguyen Thi Thuan	Nguyen Van Nhung	Nguyen Cao Cuong
Preparer	**Chief Accountant**	**Chairman of the Board**

CONSOLIDATED CASH FLOW STATEMENT
(Under the indirect method)

Quarter III of the fiscal year ended 31 December 2026

Items	Code	Note	Accumulated	
			Current year VND	Prior year VND
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**10,779,721,909,987**	**11,054,811,358,336**
2. Adjustments for				
Depreciation and amortisation	02		2,939,358,832,566	2,107,197,084,130
Provisions	03		80,690,092,848	148,604,577,361
Foreign exchange (gain)/loss from translating foreign currency items	04		(144,216,080,348)	756,362,184,759
(Gain) from investing activities	05		(689,986,804,582)	(927,989,262,369)
Interest expense	06		41,036,633,504	46,088,648,514
3. Operating profits before movements in working capital	**08**		**13,006,604,583,975**	**13,185,074,590,731**
Changes in receivables	09		(1,537,545,738,972)	1,493,652,182,889
Changes in inventories	10		21,707,302,929	(42,689,964,400)
Changes in payables (excluding interest payable, Corporate income tax payable)	11		(419,569,413,449)	258,299,277,478
Increase in prepaid expense	12		(51,217,510,667)	(137,779,525,381)
Interest expense paid	14		(51,375,934,578)	(55,949,648,514)
Corporate income tax paid	15		(2,985,048,081,235)	(2,153,224,746,997)
Other cash outflows	17		(648,426,565,277)	(462,891,369,479)
Net cash generated by operating activities	**20**		***7,335,128,642,726***	***12,084,490,796,327***
II. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition and construction of fixed assets	21		(12,262,674,921,574)	(19,561,872,224,828)
Proceeds from sale, disposal of fixed assets	22		4,733,986,499	646,822,785
Cash outflow for lending, buying debt instruments of other companies	23		(5,823,750,301,368)	(1,601,225,769,220)
Cash recovered from lending, selling debt instruments of other companies	24		11,155,412,884,610	6,549,300,000,000
Interest income, dividend and profit received	27		717,583,684,693	1,205,718,202,138
Net cash used in investing activities	**30**		***(6,208,938,042,440)***	***(13,407,432,969,125)***

CONSOLIDATED CASH FLOW STATEMENT (CONT'D)
(Under the indirect method)
Quarter III of the fiscal year ended 31 December 2026

Items	Code	Note	Accumulated	
			Current year VND	Prior year VND
III. CASH FLOW FROM FINANCING ACTIVITIES				
Repurchasing company's issued shares	32		-	(3,939,170,000)
Repayment of borrowings	34		(348,077,689,885)	(361,803,529,716)
Dividends or profits paid to owners	36		(8,000,000,000)	(8,800,000,000)
Net cash used in financing activities	**40**		***(356,077,689,885)***	***(374,542,699,716)***
Net increased in cash (50=20+30+40)	**50**		**770,112,910,401**	**(1,697,484,872,514)**
Cash and cash equivalents at the beginning of the year	**60**	**V.1**	**4,240,149,623,719**	**6,306,598,160,799**
Effects of changes in foreign exchange rates	61		(41,647,101,577)	112,543,733,670
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**V.1**	**4,968,615,432,543**	**4,721,657,021,955**

Approved, 30 October 2026

Nguyen Thi Thuan	Nguyen Van Nhung	Nguyen Cao Cuong
Preparer	**Chief Accountant**	**Chairman of the Board**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(The attached Notes are an integral part of the Consolidated Financial Statements)

I. GENERAL INFORMATION

1. Structure of ownership

Airports Corporation of Vietnam (the "Corporation"), a joint stock company established on the basis of capitalisation of State-owned enterprise - Airports Corporation of Vietnam (One-member limited liability company), under Decision No. 1710/QD-TTg dated 06 October 2015 of the Prime Minister, operates under the Business Registration Certificate No. 0311638525 dated 22 March 2012 and other amended certificates. The Enterprise Registration Certificate was most recently amended for the 13th time on 24 June 2026, issued by the Ho Chi Minh City Department of Finance.

On 12 November 2018, the Ministry of Transport (now merged into the Ministry of Construction) had transferred the representative right of State's ownership in the Corporation to the Commission for the management of State Capital at Enterprises under the Decree No.131/2018/ND-CP on 29 September 2018 and Decision No. 1515/QD/TTG on 9 November 2018. On 03 March 2025, the Commission for Management of State Capital at Enterprises transferred the right to represent the State capital ownership at the Corporation to the Ministry of Finance according to Resolution No. 38/NQ-CP dated 28 February 2025 of the Government and Official Dispatch No. 166/VPCP-DMDN dated 28 February 2025 of the Government Office.

Shares of the Corporation have traded on the Unlisted Public Company Market (UPCOM) since 21 November 2016, under the code of "ACV".

2. Operating industry and principal activities

Pursuant to the amended Business Registration Certificate, the Corporation has registered its main business activities in following areas:

- Direct support services to airfreight: Investment, management of capital investments, direct business and production activities at airports and aerodromes; investment, operation of infrastructures, facilities, equipment of airports and aerodromes; provision of services of aviation safety security; supply of maintenance services for aircrafts, aeronautical equipment and devices, and other technical facilities; supply of technical services, science and technology services both domestic and offshore areas; supply of services for ground handling services; services at passenger terminals, cargo terminals; export, import, purchase and sale of aeronautical materials, equipment, devices; agent services for carriers, tourism and transport companies, manufacturers and suppliers of aircraft materials, equipment, and aeronautical facilities; trading services, duty-free services; services at apron and other aeronautical services at airports, aerodromes; supply of aeronautical gasoline, lubricant (including fuel, lubricant, specialised liquid) and other types of gasoline at airports, aerodromes;
- Services of transportation of passengers, cargo, warehouse; delivery; restaurants, hotels, guesthouses;
- Construction, consulting, repair, maintenance and installation of construction works, electricity, electronics and specialized mechanical equipment, civil constructions;
- Aviation fuel storage and refueling services.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

3. Normal production and business cycle

The Corporation's normal production and business cycle is carried out for a time period of 12 months or less.

4. Characteristics of the business activities which have impact on the separate financial statements

In relation to the management and exploitation of aviation infrastructure assets invested in and managed by the State

In accordance with Decision No. 2007/QD-TTg and Decree No. 287/2025/ND-CP dated 05 November 2025 on the management and exploitation of aviation infrastructure assets ("Decree 287"), the Corporation has been assigned to manage and exploit these aviation infrastructure assets under a mechanism whereby the State's capital component is not included in the enterprise for the period from the date of issuance of Decision 2007 until 2026. Under this mechanism, the Corporation directly operates these assets in accordance with their intended purposes and functions; fully recognizes revenues and expenses arising from their operation in the consolidated income statement; and uses such amounts as a basis for fulfilling its obligation to remit the remaining balance to the State in accordance with applicable regulations.

The Ministry of Transport (now merged into the Ministry of Construction) has approved the list of aviation infrastructure assets to be handed over to the Corporation for management, and exploitation under a mechanism whereby the State's capital component is not included in the enterprise, pursuant to Decision No. 256/QD-BGTVT dated 1 March 2022; however, it has not yet issued a decision approving the value of the assets handed over.

Accordingly, the Corporation does not have sufficient basis to perform detailed monitoring or to recognize the value of these aviation infrastructure assets in the consolidated financial statements for third quarter of year 2026. The recognition of these aviation infrastructure assets will be made in accordance with applicable regulations upon the issuance of a decision by the competent authorities approving the value of the assets handed over to the Corporation.

In relation to the handover of aviation security responsibilities

Pursuant to Resolution No. 18-NQ/TW dated 25 October 2017 of the Central Committee of the Communist Party on continuing to innovate and reorganize the political system's organizational structure toward streamlined, efficient, and effective operations and related document, the aviation security responsibilities have been transferred to the Ministry of Public Security effective from 01 March 2025. Accordingly, the management of aviation security activities at subordinate airports will be carried out by units of the Ministry of Public Security from 01 March 2025.

The Corporation and the units under the Ministry of Public Security have agreed that the Corporation will continue to recognize revenues and expenses arising from aviation security operations under the current mechanism until 30 June 2026.

Effective from July 1, 2026, the collection of fees related to aviation security activities shall be carried out in accordance with the Law on Civil Aviation of Vietnam No.

130/2025/QH15 and Government Decree No. 215/2026/ND-CP dated June 18, 2026, on aviation security. Accordingly, the Corporation shall cease collecting aviation security service charges from July 1, 2026

Accordingly, the Corporation's consolidated financial statements for the third quarter of year 2026 continue to reflect revenue and expenses arising from aviation security operations under the current mechanism, and the results of this activity are separately monitored and presented as a basis for fulfilling related obligations.

In relation to the transfer of the Corporation's assets and business operations at Phu Quoc International Airport (PQIA)

Pursuant to Resolution No. 01/2025/NQ-CP dated 01 June 2025 of the Prime Minister on investment for the expansion of PQIA to serve the APEC 2027 Summit ("Resolution 01"), whereby:

- The Ministry of Construction is assigned to carry out the handover of aviation infrastructure assets at PQIA invested and managed by the State to the People's Committee of An Giang Province;
- The Corporation is assigned to review and determine the list and investment value (historical cost and carrying amount), and to organize valuation of the assets invested by the Corporation at PQIA as a basis for asset handling in accordance with legal regulations.

Pursuant to Decision No. 2405/QD-BXD dated 25 December 2025 of the Ministry of Construction ("Decision 2405"), the Corporation's business operations at PQIA ceased with effect from 01 January 2026. Concurrently, the Ministry of Construction granted the airport business license for PQIA to SAC with effect from the same date. On 08 January 2026, the Ministry of Construction issued Decision No. 22/QD-BXD on the reissuance of the airport business license to the Corporation, which includes the termination of the Corporation's business operations at PQIA in accordance with Decision 2405.

Pursuant to the agreements signed between the Corporation and relevant parties, the Corporation has carried out asset valuation procedures and issued written requests to the People's Committee of An Giang Province to require the investor to reimburse the asset value accordingly. However, as at the date of these Consolidated financial statements, the reimbursement for the transferred assets has not been completed.

Pursuant to Decision No. 2405/QD-BXD dated 25 December 2025 of the Ministry of Construction ("Decision 2405"), the Corporation's business operations at PQIA ceased with effect from 01 January 2026. Concurrently, the Ministry of Construction granted the airport business license for PQIA to SAC with effect from the same date. On 08 January 2026, the Ministry of Construction issued Decision No. 22/QD-BXD on the reissuance of the airport business license to the Corporation, which includes the termination of the Corporation's business operations at PQIA in accordance with Decision 2405.

5. The corporation's structure

Details of the Corporation's branches, subsidiary, joint-venture and associates as at 30 September 2026 are as follows:

Branches:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

Branch name	Address
1. Noi Bai International Airport - Branch of Airports Corporation of Vietnam	Noi Bai International Airport, Noi Bai Commune, Ha Noi City.
2. Da Nang International Airport - Branch of Airports Corporation of Vietnam	Da Nang International Airport, Hoa Cuong Ward , Da Nang City.
3. Tan Son Nhat International Airport - Branch of Airports Corporation of Vietnam	58 Truong Son, Tan Son Hoa Ward, Ho Chi Minh City.
4. Long Thanh International Airport – Branch of Airports Corporation of Vietnam	Long Thanh International Airport, Long Thanh Ward, Dong Nai City.
5. Phu Bai International Airport - Airports Corporation of Vietnam	Phu Bai International Airport, Group 10, Phu Bai Ward, Hue City.
6. Chu Lai Airport - Branch of Airports Corporation of Vietnam	Chu Lai Airport, Nui Thanh Commune, Da Nang City.
7. Cam Ranh International Airport – Branch of Airports Corporation of Vietnam	Nguyen Tat Thanh Avenue, Bac Cam Ranh Ward, Khanh Hoa Province.
8. Can Tho International Airport - Branch of Airports Corporation of Vietnam	179B Le Hong Phong Street, Thoi An Dong Ward, Can Tho City.
9. Dien Bien Airport - Branch of Airports Corporation of Vietnam	Group 10, Dien Bien Phu Ward, Dien Bien Province.
10. Na San Airport - Branch of Airports Corporation of Vietnam	Na San Sub-area, Chieng Mung Commune, Son La Province.
11. Cat Bi Airport - Branch of Airports Corporation of Vietnam	Cat Bi Airport, Le Hong Phong Street, Hai An Ward, Hai Phong City.
12. Vinh Airport - Branch of Airports Corporation of Vietnam	Vinh Airport, Vinh Hung Ward, Nghe An Province.
13. Dong Hoi Airport - Branch of Airports Corporation of Vietnam	Dong Hoi Airport, Dong Thuan Ward, Quang Tri Province.
14. Phu Cat Airport - Branch of Airports Corporation of Vietnam	01 Nguyen Tat Thanh, Quy Nhon Ward, Gia Lai Province.
15. Tuy Hoa Airport - Branch of Airports Corporation of Vietnam	Phu Thanh 5 Quarter, Phu Yen Ward, Dak Lak Province.
16. Pleiku Airport - Branch of Airports Corporation of Vietnam	Pleiku Airport, Street 17/3, Thong Nhat Ward, Gia Lai Province.
17. Lien Khuong International Airport - Branch of Airports Corporation of Vietnam	Lien Khuong International Airport, Highway 20, Duc Trong Town, Lam Dong Province.
18. Buon Ma Thuot Airport - Branch of Airports Corporation of Vietnam	Hamlet 3, Tan Lap Ward, Dak Lak Province.
19. Con Dao Airport - Branch of Airports Corporation of Vietnam	Con Dao Airport, Zone 1, Con Dao Special zone, Ho Chi Minh City.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

Branch name	Address
20. Rach Gia Airport - Branch of Airports Corporation of Vietnam	418 Cach Mang Thang Tam Street, Rach Gia Ward, An Giang Province.
21. Ca Mau Airport - Airports Corporation of Vietnam	93 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province.
22. Tho Xuan Airport - Branch of Airports Corporation of Vietnam	Sao Vang Airport, Sao Vang Commune, Thanh Hoa Province.
23. Long Thanh Cargo service Branch – Airports Corporation of Vietnam - JSC	Long Thanh International Airport, Long Thanh Ward, Dong Nai City.
24. Long Thanh Aviation Fuel Service Branch – Airports Corporation of Vietnam - JSC	Long Thanh International Airport, Long Thanh Ward, Dong Nai City.

Subsidiary:

Company name	Place of incorporation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principle activities
Noi Bai Aviation Fuel Service Joint Stock Company	Hanoi City	60	60	provides aviation fuel storage and refueling services

Associates, joint venture:

Company name	Place of incorporation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principle activities
Southern Airports Services Joint Stock Company	Ho Chi Minh City	49,07	49,07	Commercial business services at airports
Saigon Ground Services Joint Stock Company	Ho Chi Minh City	48,03	48,03	Ground commercial services at airports
Southern Airports Aircraft Maintenance Services Company Limited	Ho Chi Minh City	51	50	Aircrafts maintenance and repair services
Southern Airports Trading Joint Stock Company	Ho Chi Minh City	29,53	29,53	Production of bottled purifield water, bottled mineral water; trading in transport of cargo and passenger by car

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

Company name	Place of incorporation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principle activities
Southern Airports Transportation Joint Stock Company	Ho Chi Minh City	30	30	Passenger transport by road, cars trading, maintenance and repair services
Hanoi Ground Services Joint Stock Company	Hanoi City	20	20	Ground services at airports

6. Number of employees

At the accounting period end date, the number of employees of the Corporation was 7,113 (as at 01 January 2026: 10,811).

7. Statement on comparability of information in the financial statements

From 1 January 2026, the Company has applied Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, providing guidance on the accounting regime for enterprises. The changes in accounting policies have been implemented to more appropriately reflect the substance of transactions and economic events and do not have a material impact on the Company's financial position as at 30 Steptember 2026.

II. ACCOUNTING PERIOD AND PRESENTATION CURRENCY

1. Financial year

The financial year of the Company begins on 01 January and ends on 31 December of the calendar year.

These quarterly Consolidated Financial Statements have been prepared for the financial period from 01 April 2026 to 30 September 2026.

2. Presentation Currency

The presentation currency is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGULATIONS APPLIED

1. Accounting convention

The Corporation adopted Vietnamese Accounting Standards, accounting regime for enterprises as well as related legal regulations regarding the preparation and presentation of consolidated financial statements in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance.

2. Basis of preparation of the consolidated financial statements

The accompanying consolidated financial statements expressed in Vietnam Dong ("VND"), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

The consolidated financial statements incorporate the separate financial statements of the Corporation and enterprises controlled by the Corporation (its subsidiaries) up to the balance sheet date of each period.

The results of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Corporation.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination and the non-controlling interests share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in a deficit non-controlling interests balance.

The accompanying Consolidated Financial Statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3. Statement of compliance with accounting standards and system

The Executive Management of the Corporation undertakes to comply with requirements of the Vietnamese Accounting Standards, , accounting regime for enterprises as well as related legal regulations regarding the presentation of consolidated financial statements in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance.

IV. ACCOUNTING POLICIES, ESTIMATES AND APPLICABLE RELEVANT LEGAL REGULATIONS

1. Exchange rates applied in accounting

The Corporation applies Circular No. 99/2025/TT-BTC dated 27 October 2025 on the accounting regime for enterprises, including regulations on foreign exchange differences.

Foreign currency transactions are translated at the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies are retranslated at the exchange rates prevailing at the reporting date.

Borrowings are retranslated using the cross exchange rate announced by the State Bank of Vietnam between the Vietnamese Dong and Japanese Yen, or the accounting exchange rate prescribed by the Ministry of Finance (depending on the loan agreements).

Exchange differences arising during the period from foreign currency transactions are recognized in financial income or financial expenses. Exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period, after offsetting gains and losses, are recognized in financial income or financial expenses.

2. Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the year of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term (not exceeding 3 months), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits with maturity term over than 03 months.

Interest income from term deposits is recognised in the consolidated income statement on a time basis.

Investments in associates

An associate is an entity over which the Corporation has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The net income assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the balance sheet at cost as adjusted by post-acquisition changes in the Corporation's share of the net assets of the associate. Losses of an associate in excess of the Corporation's interest in that associate (which includes any long-term interests that, in substance, form part of the Corporation's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Corporation, unrealised profits and losses are eliminated to the extent of the Corporation's interest in the relevant associate.

Interests in joint ventures

A joint venture is a contractual arrangement whereby the Corporation and other parties undertake an economic activity that is subject to joint control, i.e., the strategic financial and operating policy decisions relating to the activities require the unanimous consent of the parties sharing control.

Where a group entity undertakes its activities under joint venture arrangements directly, the Corporation's share of jointly controlled assets and any liabilities incurred jointly with

other ventures are recognised in the financial statements of the relevant entity and classified according to their nature. Liabilities and expenses incurred directly in respect of interests in jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of the Corporation's share of the output of jointly controlled assets, and its share of joint venture expenses, are recognised when it is probable that the economic benefits associated with the transactions will flow to/from the Corporation and their amount can be measured reliably.

Joint venture arrangements that involve the establishment of a separate entity in which each venturer has an interest are referred to as jointly controlled entities. The Corporation reports its interests in jointly controlled entities using the equity method of accounting.

Any goodwill arising on the acquisition of the Corporation's interest in a jointly controlled entity is accounted for in accordance with the Corporation's accounting policy for goodwill arising on the acquisition of a subsidiary.

Other long-term investment

Other long-term investments represent the Corporation's investments in ordinary shares of the entities over which the Corporation has no control, joint control, or significant influence. Other long-term investments are initially recognised at cost plus transaction costs that are directly attributable to the acquisition of long-term investments.

Provision for impairment of long-term financial investments

Provision for devaluation of investments is made when there is solid evidence as a decline in the value of these investments at the end of period. Increases or decreases in provision balances are accounted as financial expenses in the consolidated income statement.

5. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful receivables is made for each doubtful receivable based on the aging of overdue debts or the estimated level of potential loss, as follows:

- For overdue receivables:
  - 30% of the receivable value for debts overdue from over 6 months to less than 1 year;
  - 50% for debts overdue from 1 year to less than 2 years;
  - 70% for debts overdue from 2 years to less than 3 years;
  - 100% for debts overdue from 3 years or more.
- For receivables not yet overdue but considered doubtful: Provision is made based on the estimated recoverable amount

6. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises purchase prices, non-refundable taxes, transportation and stevedoring expenses, preservation expenses during purchase, wastage norm and other directly attributable expenses that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The Corporation applies a perpetual method to record inventories. Inventories are accounted for under perpetual inventory method. The stock-out price of material is calculated using the first in - first out ("FIFO") method, the stock-out price of inventories is calculated using the weighted average method, except the stock-out price off free-duty goods are calculated using the specific identification method.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

7. Fixed assets

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The costs of tangible fixed assets constructed by contractors comprise the finally accounted cost of the work and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

Items which have been put into use but not yet approved by authorities will be temporarily added to the cost of tangible fixed assets and depreciated. Upon a final account of these tangible fixed assets, the cost will be accordingly adjusted while depreciation expenses remain intact for adjustment (up or down) to be made over the remaining depreciable time of the assets.

Costs incurred after initial recognition in respect of repairs, maintenance, upgrades and operations of tangible fixed assets recognised in the consolidated income statement. Unless these costs are certain to make tangible fixed assets generate economic benefits in the future higher than initially revaluated amount, they will be debited to cost of tangible fixed assets.

Tangible fixed assets are depreciated using the straight-line method over the estimated useful lives as follows:

	Years
Buildings and structures	5- 25
Machinery and equipment	3 - 10
Office equipment	3 - 5
Motor vehicles	6

Gains and losses arising from liquidation and sale of assets are the difference between the proceeds from liquidation and the remaining value of the assets and are recorded in the interim income statement.

Intangible assets

The intangible fixed assets of the Corporation include copyrights, computer software programs, and logo design costs, which are amortised using the straight-line method over an estimated useful life of 3 years.

Leasing

The Corporation as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the consolidated income statement on a straight-line basis over the term of the relevant lease.

The Corporation as lessor

Revenue from operating leases represents premises rental revenue at airports. Revenues from operating leases are charged to the consolidated income statement on a straight-line basis over the lease term.

Construction in progress

Properties in the course of construction, purchasing for production, administrative purposes, or for other purposes, are carried at cost. Cost includes costs that are necessary to form the assets comprises purchase prices, installation and construction costs, equipment, service fees and other directly attributable expenses in accordance with the Corporation's accounting policy. Those expenses shall be capitalised into cost of tangible assets based on temporary estimate (in case total expenses have not been finalised) when they are ready for their intended use. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use and subject to approval by appropriate level of competent authorities.

8. Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods.

Prepayments comprise issued tools and equipment, fuel costs, software copyrights, site clearance compensation costs, land rental and other prepayments which are expected to provide future economic benefits to the Corporation for one year or more. These expenditures have been capitalised as prepayments and allocated to the consolidated income statement during the period.

9. Liabilities and Accrued expenses

Payables and accrued expenses are recognized at the value of the present obligations that the Company is required to settle in the future, arising from transactions for goods and services received or other financial obligations at the reporting date.

Accrued expenses are recognized based on reasonable and reliable estimates of the amounts payable, taking into account available information and conditions at the end of the accounting period.

Payables are monitored and presented in detail by original maturity, remaining maturity at the reporting date, by currency, and by counterparty. Payables are not recognized at an amount lower than the obligations to be settled.

10. Provisions

Payable provisions are recognised when the Corporation has a present obligation as a result of a past event, and it is probable that the Corporation will be required to settle that obligation. Provisions are measured at the Executive Management of the Corporation' best estimate of the expenditure required to settle the obligation as at the balance sheet date.

11. Unearned revenue

Unearned revenue represents amounts received in advance from customers for goods or services to be provided in one or more accounting periods.

Unearned revenue is recognized as revenue in the accounting period in which the Corporation satisfies its performance obligations by transferring goods or services to customers, or is allocated over the period in which the related economic benefits are provided to customers, in accordance with the substance of the transaction and contractual terms.

12. Loans and finance lease liabilities

Loans and finance lease liabilities are initially recognized at the proceeds received. Transaction costs and related finance costs incurred in connection with loans are recognized as finance expenses in the period, except where they are capitalized in accordance with the Corporation's borrowing cost policy.

Subsequent to initial recognition, loans and finance lease liabilities are measured at the outstanding amounts payable, including principal and accrued interest in accordance with the terms of the loan agreements or lease contracts. Interest and related finance costs are recognized as expenses in the period in which they are incurred, unless they are capitalized in accordance with the Corporation's borrowing cost policy.

13. Owners' equity

Owners' contributed capital

Owners' contributed capital is recognized at the actual amount of capital contributed by shareholders and approved by the competent authorities.

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance or additional issuance; the difference between the reissuance price and the carrying amount of treasury shares; and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and reissuance of treasury shares are deducted from share premium.

Other equity

Other equity arises from additions from operating results, asset revaluation, and the residual value representing the difference between the fair value of donated or granted assets and related taxes payable (if any).

Treasury shares

When the Corporation repurchases its own shares, the consideration paid, including directly attributable transaction costs, is recognized as treasury shares and presented as a

deduction from equity. Upon reissuance, the difference between the reissuance price and the carrying amount of treasury shares is recognized in share premium.

Profit distribution, appropriation of funds from profit after tax

The Corporation distributes its profits and establishes funds in accordance with the organisation and operation charter of the shareholding company and the Resolution of the Annual General Meeting of Shareholders.

14. Recognition of revenue and other income

Revenue from the sale goods

Revenue from the sale of goods is recognised when all following conditions are satisfied:

(a) The Corporation has transferred to the buyer the significant risks and rewards of ownership of the goods;

(b) The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Corporation; and

(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several years, revenue is recognised in each year by reference to the percentage of completion of the transaction at the balance sheet date of that year. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Corporation;

(c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and

(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The Corporation's service revenue is applied according to State regulations for services which the State regulates the prices; for other services, the Corporation establishes and implements pricing according to the provisions of the law on prices, uniformly applied at airports.

In which:

Aviation services revenue

+ Revenue of aircraft take-off and landing services

+ Revenue of passenger services
+ Revenue of aviation security services
+ Revenue of aircraft parking services
+ Revenue of aero - bridge rental services
+ Revenue of check-in counter rental
+ Revenue of package ground handling services
+ Revenue of leasing the right to provide air services
+ Revenue of air navigation aids services
+ Revenue of other aviation services

Non-aviation services revenue

Revenue of non-aviation services include revenue of premises lease, internal yard services, lease of equipment and assets, advertising lease, transport, residence, security inspection and monitoring and other non-aviation services.

Financial income

Interest income is accrued on a timely basis and determined by the outstanding balance of deposits and the applicable interest rate.

Dividend income from investments is recognised when the Corporation's right to receive payment has been established.

15. Revenue deductions

Revenue deductions at the Corporation include rebate of service for carriers, which are prorated on the total value of aviation services in monthly invoices in which the price and charge frame are stipulated in Airports and Aerodromes by the State.

16. Recognition of expenses

Expenses that do not give rise to future economic benefits are recognized immediately as expenses in the year in accordance with the prudence principle.

Expenses are classified and presented in accordance with their economic substance, in compliance with applicable accounting standards and regulations.

Cost of goods sold and service renderd

Cost of goods sold and service renderd is recognized when costs related to the generation of revenue are incurred and can be measured reliably, in accordance with the matching principle, regardless of the timing of payment. Where necessary, costs directly attributable to revenue in the year are estimated and recognized based on reasonable and consistent assumptions.

Selling expenses and general and administrative expenses

Selling expenses, general and administrative expenses, and other operating expenses are recognized in the consolidated income statement in the period in which they are incurred, on a basis consistent with the related revenue and regardless of the timing of payment. These expenses are recognized when there is sufficient evidence of the obligation incurred and the amounts can be measured reliably.

Finance costs

Borrowing costs consist of interest and other costs incurred in connection with the Company's borrowings.

Borrowing costs are recognized as expenses in the period in which they are incurred, except to the extent that they are directly attributable to the acquisition, construction or production of qualifying assets, in which case they are capitalized as part of the cost of those assets until they are ready for their intended use or sale.

The capitalization of borrowing costs is determined based on the actual investment period and level of expenditure, and is applied only during the period in which activities necessary to prepare the asset for its intended use are in progress.

17. Corporation income tax

Corporation income tax expense represents the current tax and deferred tax.

The current tax payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The deferred tax is reviewed at the end of each financial year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized. Unrecognized deferred tax assets are reassessed at the end of each financial year and are recognized to the extent that it has become probable that sufficient taxable profit will be available to allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates expected to apply in the period when the asset is realized or the liability is settled, based on tax rates that have been enacted or substantively enacted at the end of the financial year. Deferred tax is recognized in the statement of profit or loss, except when it relates to items recognized directly in equity, in which case it is also recognized directly in equity.

The determination of the Corporation's corporate income tax is based on current tax regulations. However, these regulations are subject to change from time to time, and the final tax position is subject to review and assessment by the competent tax authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

V. NOTES TO ITEMS IN THE CONSOLIDATED BALANCE SHEET

1. Cash and cash equivalents

	As at 30/09/2026	As at 01/01/2026 (Reclassified)
	VND	VND
- Cash on hand	885,470,776	955,173,924
- Bank demand deposits	4,965,129,470,105	3,892,943,080,976
- *Joint Stock Commercial Bank for Investment and Development of Vietnam*	*4,056,770,306,440*	*2,995,520,563,807*
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	*827,202,085,567*	*843,692,221,788*
- *Other banks*	*81,157,078,098*	*53,730,295,381*
- Cash in transit	2,600,491,662	4,207,122,244
- Cash equivalents	-	342,044,246,575
- *Other banks*	-	*342,044,246,575*
	4,968,615,432,543	**4,240,149,623,719**

2. Financial investments

a. Held to maturity investment: include term deposits with maturity from over 3 months to 12 months.

	As at 30/09/2026			As at 01/01/2026 (Reclassified)		
	Cost	Recoverable amount	Provision for impairment	Cost	Recoverable amount	Provision for impairment
	VND	VND	VND	VND	VND	VND
Short-term time deposits	**5,182,437,675,936**	**5,182,437,675,936**	**-**	**10,616,228,666,255**	**10,616,228,666,255**	**-**
- Joint Stock Commercial Bank for Investment and Development of Vietnam	2,355,926,333,474	2,355,926,333,474	-	4,765,134,570,364	4,765,134,570,364	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,050,083,424,657	1,050,083,424,657	-	1,622,319,712,329	1,622,319,712,329	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade	1,276,310,794,519	1,276,310,794,519		2,851,294,657,536	2,851,294,657,536	
- Other banks	500,117,123,286	500,117,123,286	-	1,377,479,726,026	1,377,479,726,026	-
Long-term time deposits	-			-		
Total	**5,182,437,675,936**	**5,182,437,675,936**	**-**	**10,616,228,666,255**	**10,616,228,666,255**	**-**

b. Investment in other entities:

- **Investments in associates, joint venture:** Movement of investment in associates, joint venture during the period are as follows:

Original cost	
As at 01/01/2026	2,139,744,434,914
As at 30/09/2026	2,139,744,434,914
Accumulated profit	
Accumulated profit from prior periods	870,057,256,276
Profit for current period	418,932,113,391
Dividends distributed	(299,788,298,800)
Fund distribution	(13,938,666,398)
Accumulated profit at the end of the period	975,262,404,469
Cost	
As at 01/01/2026	3,009,801,691,190
As at 30/09/2026	3,115,006,839,383

2. Financial investments (Cont'd)

	As at 30/09/2026				As at 01/01/2026			
	Number of shares	Percentage of ownership	Original cost VND	Cost VND	Number of shares	Percentage of ownership	Original cost VND	Cost VND
- Southern Airports Services JSC	65,504,200	49.07%	1,585,201,640,000	1,851,698,468,278	65,504,200	49.07%	1,585,201,640,000	1,852,027,322,532
- Saigon Ground Services JSC	16,128,051	48.03%	486,859,102,200	1,074,023,308,665	16,128,051	48.03%	486,859,102,200	985,797,999,226
- Southern Airports Aircraft Maintenance Services Company Limited (*)	-	51.00%	15,300,000,000	60,248,469,482	-	51.00%	15,300,000,000	68,685,568,180
- Southern Airport Transportation JSC	1,305,000	30.00%	14,851,258,736	14,175,354,583	1,305,000	30.00%	14,851,258,736	13,787,501,475
- Southern Airports Trading JSC	493,000	29.53%	7,532,433,978	1,224,979,239	493,000	29.53%	7,532,433,978	2,450,990,138
- Hanoi Ground Services JSC	6,000,000	20.00%	30,000,000,000	113,636,259,136	6,000,000	20.00%	30,000,000,000	87,052,309,639
Total			**2,139,744,434,914**	**3,115,006,839,383**			**2,139,744,434,914**	**3,009,801,691,190**

(*) Southern Airports Aircraft Maintenance Services Company Limited is a joint venture company established by the Corporation and Singapore SIA Engineering Company Limited in 2009 to jointly provide aircraft maintenance services in Vietnam (ACV's proportion of ownership interest and proportion of voting power held are 51% and 50%, respectively).

c. Investments in other entities:

	As at 30/09/2026				As at 01/01/2026			
	%	Cost VND	Recoverable amount VND	Provision for impairment VND	%	Cost VND	Recoverable amount VND	Provision for impairment VND
- Air Cargo Services of Viet Nam JSC	19.42%	50,000,000,000	50,000,000,000	-	19.42%	50,000,000,000	50,000,000,000	-
- Saigon Cargo Service Corporation	13.56%	77,544,455,080	77,544,455,080	-	13.69%	77,301,079,780	77,301,079,780	-
- TCP Investment JSC	18.00%	19,800,000,000	19,800,000,000	-	18.00%	19,800,000,000	19,800,000,000	-
- Cam Ranh International Terminal JSC	10.00%	60,000,000,000	60,000,000,000	-	10.00%	60,000,000,000	-	(60,000,000,000)
- Da Nang International Terminal Investment and Exploitation JSC	10.00%	30,000,000,000	30,000,000,000	-	10.00%	30,000,000,000	30,000,000,000	-
Total		**237,344,455,080**	**237,344,455,080**	**-**		**237,101,079,780**	**177,101,079,780**	**(60,000,000,000)**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(The attached Notes are an integral part of the Consolidated Financial Statements)

3. Trade receivables

	As at 30/09/2026		As at 01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
a. Short-term	**7,047,803,328,664**	**(3,833,588,258,837)**	**7,243,790,436,153**	**(3,691,598,165,989)**
Receivables from third parties	**7,042,136,406,065**	**(3,833,588,258,837)**	**7,230,151,050,804**	**(3,691,598,165,989)**
- Bamboo Airways JSC	2,721,346,351,402	(2,721,315,659,081)	2,621,935,131,990	(2,600,381,279,140)
- Vietjet Aviation JSC	1,022,861,039,836	-	886,248,965,776	-
- Pacific Airlines Aviation JSC	876,706,659,923	(876,706,659,923)	873,609,218,394	(871,661,226,586)
- Vietnam Airlines JSC	345,885,836,997	-	256,677,730,829	-
- Vietnam Travel Airlines JSC	205,484,712,812	(205,484,712,812)	302,239,081,679	(186,818,393,464)
- Others	1,869,851,805,095	(30,081,227,021)	2,289,440,922,136	(32,737,266,799)
Other receivables from related parties	**5,666,922,599**	-	**13,639,385,349**	-
- Southern Airports Services JSC	17,572,500	-	1,683,681,070	-
- Saigon Ground Services JSC	1,808,387,728	-	4,154,847,519	-
- Hanoi Ground Services JSC	836,208,771	-	2,451,890,949	-
- Southern Airports Aircraft Maintenance Services Company Limited	196,000	-	88,000	-
- Southern Airport Transportation JSC	3,004,557,600	-	5,348,877,811	-
b. Long-term	**1,500,000,200**	**(1,500,000,200)**	**2,800,000,200**	**(2,800,000,200)**
- Hoang Long Yen JSC	1,500,000,200	(1,500,000,200)	2,800,000,200	(2,800,000,200)
	7,049,303,328,864	**(3,835,088,259,037)**	**7,246,590,436,353**	**(3,694,398,166,189)**

4. Short-term advances to suppliers

	As at 30/09/2026 VND	As at 01/01/2026 VND
a. Short-term	**3,098,456,943,120**	**4,224,243,585,307**
- Long Thanh District Land Fund Development Center	980,736,339,621	980,681,759,908
- Hanoi Construction Corporation – JSC	391,747,389,424	455,238,199,128
- Truong Son Construction Corporation	105,396,742,864	480,089,700,021
- Others	1,620,576,471,211	2,308,233,926,250
b. Long-term	-	-
	3,098,456,943,120	**4,224,243,585,307**

5. Bad debts

	As at 30/09/2026		As at 01/01/2026	
	Cost VND	Recoverable amount VND	Cost VND	Recoverable amount VND
a. Short-term	**3,834,529,202,483**	**940,943,646**	**3,751,128,692,377**	**59,530,526,388**
- Bamboo Airways JSC	2,721,315,659,081	-	2,600,381,279,140	-
- Pacific Airlines Aviation JSC	876,706,659,923	-	871,661,226,586	-
- Vietnam Travel Airlines JSC	205,484,712,812	-	244,963,362,179	58,144,968,715
- Mekong Aviation JSC	25,907,942,217	-	25,907,942,217	-
- Others	5,114,228,450	940,943,646	8,214,882,255	1,385,557,673
b. Long-term	**1,500,000,200**	-	**2,800,000,200**	-
- Hoang Long Yen JSC	1,500,000,200	-	2,800,000,200	-
	3,836,029,202,683	**940,943,646**	**3,753,928,692,577**	**59,530,526,388**

6. Other receivables

	As at 30/09/2026		As at 01/01/2026 (Reclassified)	
	Cost VND	Provision VND	Cost VND	Provision VND
a. Short-term	**1,232,927,487,124**	**-**	**510,381,493,817**	**-**
Other receviables	**1,232,927,487,124**	**-**	**510,381,493,817**	**-**
- Receivable from People's Committee of An Giang Province for Phu Quoc International Airport's assets	761,836,999,793	-	-	-
- Receivable from Vietnam Air Traffic Management Corporation for Meteorological Assets	351,271,655,117	-	351,271,655,117	-
- Receivable related to equitisation	68,398,481,485	-	68,398,481,485	-
- Advances	23,980,668,089	-	19,215,077,225	-
- Input VAT has not been declared and deducted	7,724,495,452	-	10,395,599,916	-
- Dividend received	-	-	34,935,250,000	-
- Others	19,715,187,188	-	26,165,430,074	-
b. Long-term	**265,521,804,717**	**-**	**265,521,804,717**	**-**
- Receivable from site clearance compensation expenses for the area not allocated to use in Phu Quoc	184,565,128,906	-	184,565,128,906	-
- Advance to Soc Son District Land Fund Development Center for site clearance of T2 Noi Bai	80,936,675,811	-	80,936,675,811	-
- Deposit	20,000,000	-	20,000,000	-
	1,498,449,291,841	**-**	**775,903,298,534**	**-**

7. Inventories

	As at 30/09/2026		As at 01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
- Raw materials	246,978,178,219	-	253,281,736,220	-
- Tools and supplies	245,077,382	-	932,702,912	-
- Merchandise	64,666,561,326	-	97,897,138,993	-
	311,889,816,927	**-**	**352,111,578,125**	**-**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

8. Prepayments

	As at 30/09/2026 VND	As at 01/01/2026 VND
a. Short-term	**66,501,337,815**	**55,662,346,815**
- Land rental fees and land tax	39,281,017,848	-
- Tools and equipment	9,400,320,121	40,383,680,586
- Aviation and non-aviation insurance premium	3,913,018,767	4,215,401,132
- Software copyright	2,988,424,571	5,197,743,514
- Fuel	2,809,711,219	2,641,873,447
- Property and premises leasing	2,160,358,058	-
- Others	5,948,487,231	3,223,648,136
b. Long-term	**222,446,714,807**	**186,398,982,420**
- Consulting services	115,617,036,545	88,783,308,522
- Software copyright	46,168,177,761	10,344,670,051
- Tools and equipment	32,592,463,453	53,590,285,312
- Compensation for site clearance of the expansion project of Da Nang International Airport	12,258,823,680	12,258,823,680
- Compensation for site clearanceof the expansion project of Northern part of Da Nang International Airport	9,555,445,460	14,251,985,746
- Others	6,254,767,908	7,169,909,109
	288,948,052,622	**242,061,329,235**

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipments	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	**39,330,187,723,939**	**23,098,432,600,500**	**3,361,089,622,625**	**173,864,415,462**	**65,963,574,362,526**
- Acquisitions	-	390,957,045,697	47,116,799,464	863,563,469	438,937,408,630
- Transfer from construction in progress	258,777,988,699	48,695,929,362	-	-	307,473,918,061
- Disposals/Dismantling	(5,171,986,572)	(22,381,358,426)	(17,185,863,944)	(124,670,000)	(44,863,878,942)
- Transfer of Phu Quoc International Airport's assets pursuant to Resolution No. 01/2025/NQ-CP	(2,105,891,345,625)	(737,587,154,849)	(355,419,715,997)	(379,781,590)	(3,199,277,998,061)
As at 30/09/2026	**37,477,902,380,441**	**22,778,117,062,284**	**3,035,600,842,148**	**174,223,527,341**	**63,465,843,812,214**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**21,849,818,855,267**	**15,591,010,347,127**	**2,954,022,267,703**	**127,029,792,781**	**40,521,881,262,878**
- Charge for the period	1,465,538,067,400	1,363,774,021,698	96,946,391,019	11,315,543,310	2,937,574,023,427
- Disposals/Dismantling	(3,568,412,860)	(22,374,672,533)	(17,185,863,944)	(124,670,000)	(43,253,619,337)
- Transfer of Phu Quoc International Airport's assets pursuant to Resolution No. 01/2025/NQ-CP	(1,408,263,269,980)	(708,902,038,254)	(320,039,415,435)	(259,820,371)	(2,437,464,544,040)
As at 30/09/2026	**21,903,525,239,827**	**16,223,507,658,038**	**2,713,743,379,343**	**137,960,845,720**	**40,978,737,122,928**
NET BOOK VALUE					
As at 01/01/2026	**17,480,368,868,672**	**7,507,422,253,373**	**407,067,354,922**	**46,834,622,681**	**25,441,693,099,648**
As at 30/09/2026	**15,574,377,140,614**	**6,554,609,404,246**	**321,857,462,805**	**36,262,681,621**	**22,487,106,689,286**

The cost of tangible fixed assets that have been fully depreciated but are still in use as at 30 September 2026 is **VND 25,337,024,954,324**

10. Intangible fixed assets

	Land use rights VND	Copyrights, patent VND	Computer software VND	Others VND	Total VND
COST					
As at 01/01/2026	-	**8,836,547,000**	**34,109,792,446**	**170,000,000**	**43,116,339,446**
- Acquisitions	-	-	8,186,000,000	-	8,186,000,000
- Transfer of Phu Quoc International Airport's assets pursuant to Resolution No. 01/2025/NQ-CP	-	-	(607,200,000)	-	(607,200,000)
As at 30/09/2026	-	**8,836,547,000**	**41,688,592,446**	**170,000,000**	**50,695,139,446**
ACCUMULATED AMORTISATION					
As at 01/01/2026	-	**3,813,270,695**	**27,360,441,206**	**170,000,000**	**31,343,711,901**
- Charge for the period	-	1,543,616,478	4,538,075,287	-	6,081,691,765
- Transfer of Phu Quoc International Airport's assets pursuant to Resolution No. 01/2025/NQ-CP	-	-	(583,654,228)	-	(583,654,228)
As at 30/09/2026	-	**5,356,887,173**	**31,314,862,265**	**170,000,000**	**36,841,749,438**
NET BOOK VALUE					
As at 01/01/2026	-	**5,023,276,305**	**6,749,351,240**	-	**11,772,627,545**
As at 30/09/2026	-	**3,479,659,827**	**10,373,730,181**	-	**13,853,390,008**

The cost of intangible fixed assets that have been fully depreciated but are still in use as at 30 September 2026 is **VND 24,996,556,955**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

11. Construction in progress

	As at 30/09/2026 VND	As at 01/01/2026 VND
a. Projects belong to the Corporation:	**47,314,813,795,510**	**35,170,915,719,284**
- Purchasing of fixed assets	**1,054,004,898,015**	**300,778,441,693**
- Construction in progress	**46,237,682,749,461**	**34,858,390,534,539**
+ Construction phase 1 - Long Thanh International Airport	44,128,771,069,347	34,226,776,308,217
+ Expansion, upgradation of Ca Mau Airport	854,522,307,291	75,104,843,185
+ Construction of Cargo Terminal - Cat Bi International Airport	490,200,033,840	293,911,255,637
+ Construction of T2 Passenger Terminal - Cat Bi International Airport	259,672,491,885	65,952,527,766
+ Construction of T2 Passenger Terminal -Dong Hoi International Airport (Component project 1)	224,662,038,938	49,534,832,800
+ Others	279,854,808,160	147,110,766,934
- Major overhaul of fixed assets	**23,126,148,034**	**11,746,743,052**
b. Projects belong to aviation infrastructure:	**61,288,001,441**	**29,118,641,428**
- Construction in progress	**1,213,327,272**	**1,213,327,272**
+ Improvement of take-off and landing runway - Buon Ma Thuot Airport	1,213,327,272	1,213,327,272
- Major overhaul of fixed assets	**60,074,674,169**	**27,905,314,156**
Total	**47,376,101,796,951**	**35,200,034,360,712**

12. Trade payables

	As at 30/09/2026 VND	As at 01/01/2026 VND
a. Short-term	**4,101,100,551,771**	**2,993,558,465,488**
Payables to suppliers	**4,094,444,800,994**	**2,976,225,124,611**
- Group of Construction Industry and Trading IC ICTAS	1,269,527,582,855	768,847,245,878
- Vietnam Construction and Import - Export JSC	496,623,785,264	300,326,502,408
- Others	2,328,293,432,875	1,907,051,376,325
Payables to related parties	**6,655,750,777**	**17,333,340,877**
- Southern Airports Services JSC	6,579,415,393	12,307,373,555
- Saigon Ground Services JSC	-	3,528,013,778
- Hanoi Ground Services JSC	48,980,122	411,183,917
- Southern Airport Transportation JSC	-	1,065,177,482
- Southern Airports Trading JSC	27,355,262	21,592,145
b. Long-term	-	-
	4,101,100,551,771	**2,993,558,465,488**

The Corporation is capable of paying all payables.

13. Loans

	As at 01/01/2026	In the period			As at 30/09/2026
	Amount VND	Reclassifications VND	Payment VND	Foreign exchange VND	Amount VND
a. Current portion of long-term loans	**411,574,858,760**	**352,534,954,760**	**(348,077,689,885)**	**(10,876,844,833)**	**405,155,278,802**
- Loan Agreement No. VNIX-2 on Project of construction of Tan Son Nhat International Airport T2 Terminal by ODA fund (1)	118,101,316,746	118,101,316,746	(118,145,179,816)	826,087,824	118,883,541,500
- Loan Agreement No. VNXVII-6 on Project of construction of Noi Bai International Airport T2 Terminal by ODA fund (2)	66,087,238,014	66,087,238,014	(65,073,630,069)	(2,635,380,657)	64,465,465,302
- Loan Agreement No. VN11-P6 on Project of construction of Noi Bai International Airport T2 Terminal by ODA fund (3)	109,306,496,000	109,306,496,000	(107,630,016,000)	(4,358,848,000)	106,624,128,000
- Loan Agreement No. VN13-P3 on Project of construction of Noi Bai International Airport T2 Terminal by ODA fund (4)	118,079,808,000	59,039,904,000	(57,228,864,000)	(4,708,704,000)	115,182,144,000
b. Long-term loans	**9,300,040,314,193**	**(352,534,954,760)**	**-**	**(168,044,851,612)**	**8,779,460,507,821**
- Loan Agreement No. VNIX-2 on Project of construction of Tan Son Nhat International Airport T2 Terminal by ODA fund (1)	1,771,519,751,159	(118,101,316,746)	-	10,951,146,548	1,664,369,580,961
- Loan Agreement No. VNXVII-6 on Project of construction of Noi Bai International Airport T2 Terminal by ODA fund (2)	1,553,050,099,034	(66,087,238,014)	-	(36,489,886,160)	1,450,472,974,860
- Loan Agreement No. VN11-P6 on Project of construction of Noi Bai International Airport T2 Terminal by ODA fund (3)	2,787,315,648,000	(109,306,496,000)	-	(65,718,016,000)	2,612,291,136,000
- Loan Agreement No. VN13-P3 on Project of construction of Noi Bai International Airport T2 Terminal by ODA fund (4)	3,188,154,816,000	(59,039,904,000)	-	(76,788,096,000)	3,052,326,816,000
Total	**9,711,615,172,953**	**-**	**(348,077,689,885)**	**(178,921,696,445)**	**9,184,615,786,623**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

13. Loans (Cont'd)

(1) The loan facility for Tan Son Nhat International Passenger Terminal Project funded by ODA fund with the Loan Agreement No. VNIX-2 dated 29 March 2002 between the Ministry of Finance and the Japan Bank for International Cooperation (JBIC). The loan was implemented via the Development Assistance Fund (the "DAF") – HCMC Branch (now the Vietnam Development Bank – Hochiminh City Branch) under ODA Credit Agreement No. 038/TDNN-TDTW1 dated 15 August 2002 and the Authorised JBIC Fund Re-lending Contract No.06/2002/UQ/BTC-TCDN of 17 July 2001 between the DAF and Ministry of Finance (represented by the External Finance Department). The purpose of the loan is to build an international passenger terminal at Tan Son Nhat International Airport. The total loan amount under the contract is JPY 22,768,000,000 with 40 years of repayment and a grace period of 10 years from the agreement's effective date. The loan is unsecured and bears interest at the rate of 1.6% per annum over the loan balance. The loan balance as at 30 September 2026 is JPY 10,965,767,571.40 ; in which the amount to be paid is JPY 731,051,171.44.

(2) This loan facility for T2 Noi Bai International Terminal Project funded by ODA with Loan Agreement No. VNXVII-6 dated 18 March 2010 between the Japan Government and the Vietnam Government. The total loan amount under the contract is JPY 12,607,000,000 with a 40 years of repayment and a grace period of 10 years from the agreement's effective date. The disbursement period is 7 years from the agreement's effective date. The purpose of the loan is to build T2 Passenger Terminal - Noi Bai International Airport. The Corporation used the assets of T2 Passenger Terminal - Noi Bai International Airport to mortgage this loan. The lending interest rate and on-lending charge are 0.4% per annum for construction costs and 0.21% per annum for consulting costs. The loan balance as at 30 September 2026 is JPY 9,527,914,718; in which the amount to be paid is JPY 405,443,178.

(3) This loan facility for T2 Noi Bai International Terminal Project funded by ODA with Loan Agreement No. VN11-P6 dated 30 March 2012 between the Japan Government and the Vietnam Government. The total loan amount under the contract is JPY 20,584,000,000 with 40 years of repayment period and a grace period of 10 years from the agreement's date effective date. The disbursement period is 5 years from the agreement's effective date. The purpose of the loan is to build T2 Passenger Terminal – Noi Bai International Airport. The Corporation used the assets of T2 Passenger Terminal – Noi Bai International Airport to mortgage this loan. The lending interest rate and on landing charge are 0.4% per annum for construction cost and 0.21% per annum for consultancy costs. The loan balance as at 30 September 2026 is JPY 17,100,096,000; in which the amount to be paid is JPY 670,592,000.

(4) This loan facility for T2 Noi Bai International Terminal Project funded by ODA with Loan Agreement No. VN13-P3 dated 24 December 2013 between the Japan Government and the Vietnam Government. The total loan amount under the contract is JPY 26,062,000,000 with 40 years of repayment and a grace period of 10 years from the agreement's effective date. The disbursement period is 7 years from the agreement's effective date. The purpose of the loan is to build T2 Passenger Terminal - Noi Bai International Airport. The Corporation used the assets of T2 Passenger Terminal - Noi Bai International Airport to mortgage this loan. The lending interest rate and on-lending charge are 0.3% per annum for construction costs and 0.21% per annum for consultancy costs. The loan balance as at 30 September 2026 is JPY 19,921,440,000; in which the amount to be paid is JPY 724,416,000.

14. Taxes and amounts receivables from/ payables to the State Budgets

	As at 01/01/2026 VND	Payable during the period VND	Paid during the period VND	As at 30/09/2026 VND
Tax and amount payables to the state budget				
- Value added tax	18,802,216,891	205,297,822,710	126,941,993,302	97,158,046,299
- Corporate income tax	2,756,745,802,355	2,038,128,552,631	2,985,048,081,235	1,809,826,273,751
- Personal income tax	49,606,013,743	224,732,560,847	229,101,265,412	45,237,309,178
- Natural resource tax	50,572,000	944,145,440	949,105,620	45,611,820
- Land tax, land rental fee	7,697,074,947	153,528,744,834	123,977,705,611	37,248,114,170
- Environmental protection tax	1,775,399,692	3,299,721,829	4,442,293,862	632,827,659
- Foreign contractor withholding tax	3,934,768,532	12,311,695,539	15,395,793,174	850,670,897
- Business license tax	1,000,000	-	1,000,000	-
- Remaining difference from the exploitation activities of the aviation infrastructure assets	1,359,454,988,608	915,056,579,547	1,395,424,303,213	879,087,264,942
- Others	3,995,933	2,112,520,881	2,116,516,814	-
	4,198,071,832,701	**3,555,412,344,258**	**4,883,398,058,243**	**2,870,086,118,716**

	As at 01/01/2026 VND	Receivable during the period VND	Received during the period VND	As at 30/09/2026 VND
Tax and amount receivables from the state budget				
- Value added tax	1,119,433,603	571,164,756	732,519,907	958,078,452
- Corporate income tax	628,979,666	-	-	628,979,666
- Personal income tax	1,113,280,892	881,027,542	1,113,280,892	881,027,542
- Land tax, land rental fee	16,302,794,467	-	15,557,461,327	745,333,140
- Business license tax	4,040,600	-	-	4,040,600
	19,168,529,228	**1,452,192,298**	**17,403,262,126**	**3,217,459,400**

15. Dividends and profit payable to owners

	As at 30/09/2026 VND	As at 01/01/2026 VND
- Dividends payable to non-depository individual shareholders	118,018,500	118,018,500
	118,018,500	**118,018,500**

The amount as at 1 January 2026 have been reclassified in accordance with the chart of accounts prescribed under Circular No. 43/2026/TT-BCT dated 20 April 2026.

16. Short-term accrued expenses

	As at 30/09/2026 VND	As at 01/01/2026 VND
- Temporarily increased cost of constructions	1,582,732,838,359	2,243,563,904,859
- Land tax and land rental fee	46,106,172,338	57,208,708,663
- Uniform	27,343,675,767	-
- Electricity expense	23,007,768,830	19,967,835,575
- Operation cost and commercial rights	17,827,371,043	22,212,407,354
- Commission collection on behalf	13,252,426,600	16,405,464,658
- Cleaning service	12,093,277,517	4,013,488,332
- Interest expense	6,491,000,000	16,830,301,074
- Others	20,890,114,014	9,344,049,968
	1,749,744,644,468	**2,389,546,160,483**

17. Other payables

	As at 30/09/2026 VND	As at 01/01/2026 (Reclassified) VND
a. Short-term	**126,065,730,350**	**400,915,945,780**
- Short-term deposits	75,429,165,165	98,876,149,669
- Allowance for the Corporation's representative	20,422,241,516	4,238,962,157
- Airport franchised expense	19,835,015,000	10,893,530,000
- Union fees	6,062,599,492	2,639,651,638
- Remaining difference from aviation security activities	-	252,335,313,320
- Commission collection on behalf	-	19,812,980,315
- Others	4,316,709,177	12,119,358,681
b. Long-term	**319,780,248,427**	**371,294,180,604**
- Long-term deposits	319,780,248,427	371,294,180,604
	445,845,978,777	**772,210,126,384**

18. Owners' Equity

a. Movement in owners' equity

	Owner's equity elements						
	Owner's contributed capital	Share premium	Treasury shares	Investment and development fund	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
As at 01/01/2026	**35,828,475,230,000**	**14,602,790,587**	**(6,857,850,000)**	**16,242,865,778,658**	**17,767,041,160,439**	**56,367,234,211**	**60,040,686,921,412**
- Profit for the period	-	-	-	-	7,435,338,610,156	12,185,913,832	7,447,524,523,988
- Dividends distribution	-	-	-	-	-	(8,000,000,000)	(8,000,000,000)
- Profit distribution to Investment and development fund	-	-	-	3,189,089,991,611	(3,189,089,991,611)	-	-
- Profit distribution to bonus and welfare fund	-	-	-	-	(995,424,623,958)	(4,795,139,200)	(1,000,219,763,158)
- Profit distribution to management bonus fund	-	-	-	-	(2,611,671,499)	-	(2,611,671,499)
As at 30/09/2026	**35,828,475,230,000**	**14,602,790,587**	**(6,857,850,000)**	**19,431,955,770,269**	**21,015,253,483,527**	**55,758,008,843**	**69,902,494,343,895**

b. Basis earning per share

	Quarter III		Accumulated	
	Current year	Prior year	Current year	Prior year
	VND	VND	VND	VND
- Profits attributable to the Parent Company's shareholders	2,206,249,189,065	2,571,895,252,185	7,435,338,610,156	7,273,303,817,299
- Appropriation to Bonus and Welfare fund	-	-	-	(671,204,133,008)
Earnings for the purpose of calculating basic earning per share	**2,206,249,189,065**	**2,571,895,252,185**	**7,435,338,610,156**	**6,602,099,684,291**
- Weighted average number of ordinary shares	3,582,324,023	3,582,324,023	3,582,324,023	3,582,324,023
Basic earnings per share	**616**	**718**	**2,076**	**1,843**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)
(The attached Notes are an integral part of the Consolidated Financial Statements)

17. Owners' Equity (Cont'd)

c. Charter capital

	As at 01/01/2026		As at 30/09/2026	
	Amount VND	Percentage %	Amount VND	Percentage %
- Ministry of Finance	34,182,328,070,000	95.4055%	34,182,328,070,000	95.4055%
- Other shareholders	1,640,912,160,000	4.5799%	1,640,912,160,000	4.5799%
- Treasury shares	5,235,000,000	0.0146%	5,235,000,000	0.0146%
	35,828,475,230,000	**100%**	**35,828,475,230,000**	**100%**

d. Shares

	As at 30/09/2026	As at 01/01/2026
- Number of shares to be issued	3,582,847,523	3,582,847,523
- Number of shares issued to the public	3,582,847,523	3,582,847,523
+ Ordinary shares	*3,582,847,523*	*3,582,847,523*
- Number of shares repurchased (treasury shares)	523,500	523,500
+ Ordinary shares	*523,500*	*523,500*
- Number of outstanding shares in circulation	3,582,324,023	3,582,324,023
+ Ordinary shares	*3,582,324,023*	*3,582,324,023*
* Par value (VND/share)	10,000	10,000

19. Off- Balance sheet items

	As at 30/09/2026	As at 01/01/2026
Foreign currency		
- United States Dollar (USD)	185,290,150.79	137,998,893.36
- Russian Ruble (RUB)	3,418.54	4,408.54
Bad debts written off (VND)	**2,645,440,325**	**2,645,440,325**
Goods held under trust (VND)	**145,390,278**	**1,742,240,472**
Residual value of retained assets (VND)	**2,331,549,257,228**	**2,344,960,414,217**
- Aviation infrastructure assets owned by the State that Corporation is exploiting	2,256,416,399,228	2,269,827,556,217
- Other assets owned by the State that Corporation is exploiting	75,132,858,000	75,132,858,000

VI. NOTES TO ITEMS IN THE CONSOLIDATED INCOME STATEMENT

1. Revenue from goods sold and services rendered

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Revenue from goods sold and services rendered	**6,087,288,437,054**	**6,496,143,966,765**	**19,284,743,288,395**	**19,223,235,054,400**
In which:				
Aviation service revenue	**4,942,832,782,266**	**5,382,122,798,842**	**15,841,923,912,739**	**16,016,252,681,795**
- Revenue of take-off and landing services	875,090,826,745	844,210,130,881	2,538,361,336,675	2,410,900,327,193
- Revenue of basic/package ground handling services	85,580,742,836	159,182,128,051	235,972,614,895	517,279,117,287
- Revenue of passenger services	3,138,539,723,336	3,073,560,747,211	9,471,622,953,962	9,314,004,035,941
- Revenue of passenger and baggage security assurance	-	447,177,762,915	909,122,907,587	1,335,545,114,734
- Revenue of other aviation services	843,621,489,349	857,992,029,784	2,686,844,099,620	2,438,524,086,640
Non-aviation service revenue	**907,584,709,295**	**845,519,366,039**	**2,635,603,899,478**	**2,429,024,710,875**
- Revenue of premises lease	499,305,639,818	441,222,327,276	1,437,982,498,141	1,234,400,380,157
- Revenue of advertising services	62,916,919,028	69,626,508,048	177,385,531,680	227,802,072,389
- Revenue of internal yard services	141,275,682,718	128,687,448,252	409,800,748,046	376,213,558,830
- Revenue of utility services	51,579,090,753	46,549,545,185	143,318,573,577	144,325,030,763
- Revenue of services for VIP, F, C passengers	51,243,434,544	56,437,389,014	152,654,554,794	141,297,245,713
- Revenue of other non-aviation services	101,263,942,434	102,996,148,264	314,461,993,240	304,986,423,023
Revenue of goods sold	**236,870,945,493**	**268,501,801,884**	**807,215,476,178**	**777,957,661,730**
Deductions	**(20,938,236,901)**	**(19,747,303,882)**	**(58,418,913,446)**	**(56,644,511,936)**
- Trade discounts	(20,938,236,901)	(19,747,303,882)	(58,418,913,446)	(56,644,511,936)
Net revenue from goods sold and services rendered	**6,066,350,200,153**	**6,476,396,662,883**	**19,226,324,374,949**	**19,166,590,542,464**
- Revenue of services rendered	5,829,479,254,660	6,207,894,860,999	18,419,108,898,771	18,388,632,880,734
- Revenue of goods sold	236,870,945,493	268,501,801,884	807,215,476,178	777,957,661,730

In which

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Revenue to related parties				
- Southern Airports Services Joint Stock Company	144,089,882,475	144,202,373,824	434,865,056,471	424,439,488,103
- Saigon Ground Services Joint Stock Company	34,572,686,903	35,032,715,373	107,284,283,801	116,998,957,071
- Hanoi Ground Services Joint Stock Company	28,135,168,780	17,146,620,070	80,229,283,845	57,735,427,030
- Southern Airports Aircraft Maintenance Services Company Limited	2,807,170,696	2,164,985,478	7,933,198,434	6,632,372,648
- Southern Airport Transportation Joint Stock Company	2,264,898,000	6,574,307,898	7,688,051,752	12,415,123,904
- Southern Airports Trading Joint Stock Company	272,223	4,580,556	816,668	7,798,149
	211,870,079,077	**205,125,583,199**	**638,000,690,971**	**618,229,166,905**

2. Cost of goods sold and services rendered

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
- Cost of services rendered	3,082,357,851,767	2,348,763,290,973	7,623,822,493,038	6,560,301,598,513
- Cost of goods sold	109,155,607,089	128,741,012,674	393,613,327,527	340,093,086,215
	3,191,513,458,856	**2,477,504,303,647**	**8,017,435,820,565**	**6,900,394,684,728**

In which

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Purchases with related parties				
- Southern Airports Services Joint Stock Company	10,415,585,935	11,751,862,498	33,602,159,263	27,409,825,652
- Saigon Ground Services Joint Stock Company	1,820,847,557	2,032,082,443	4,897,845,428	6,713,976,188
- Hanoi Ground Services Joint Stock Company	647,102,918	598,319,279	1,997,539,160	2,218,388,694
- Southern Airport Transportation Joint Stock Company	118,091,251	382,263,202	944,315,832	802,991,132
- Southern Airports Trading Joint Stock Company	109,833,485	121,328,610	348,768,777	445,939,632
	13,111,461,146	**14,885,856,032**	**41,790,628,460**	**37,591,121,298**

3. Financial income

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
- Interest income	29,045,086,993	112,553,979,705	94,153,608,590	466,588,495,631
- Foreign exchange gain during the period	3,772,785,742	17,606,009,460	14,444,127,161	37,465,038,283
- Foreign exchange gain arising from revaluation of foreign currency items	-	178,355,982,076	312,113,843,228	178,355,982,076
- Dividends distributed	132,546,762,500	63,372,211,792	186,105,762,500	201,733,179,292
	165,364,635,235	**371,888,183,033**	**606,817,341,479**	**884,142,695,282**

In which

	Quarter III		Accumulated	
	Current year	Prior year	Current year	Prior year
Financial income with related parties				
- Southern Airports Services Joint Stock Company	263,588,900,800	144,698,777,800	263,588,900,800	144,698,777,800
- Hanoi Ground Services Joint Stock Company	12,000,000,000	8,219,532,408	12,000,000,000	8,219,532,408
- Southern Airports Aircraft Maintenance Services Company Limited	24,199,398,000	20,157,750,000	24,199,398,000	20,157,750,000
	299,788,298,800	**173,076,060,208**	**299,788,298,800**	**173,076,060,208**

4. Financial expenses

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
- Interest expense	13,955,144,836	15,349,083,919	41,036,633,504	46,088,648,514
- Foreign exchange loss during the period	13,698,869,089	25,365,205,526	23,102,698,802	77,249,954,259
- Foreign exchange loss arising from revaluation of foreign currency items	167,897,762,880	-	167,897,762,880	934,718,166,835
- Provision for/(Reversal of) impairment of financial investments	-	-	(60,000,000,000)	-
	195,551,776,805	**40,714,289,445**	**172,037,095,186**	**1,058,056,769,608**

5. Selling expenses

	Quarter III		Accumulated	
	Current year	Prior year	Current year	Prior year
	VND	VND	VND	VND
- Labour expense	23,943,150,522	17,112,825,237	62,278,061,360	58,214,251,490
- Materials, packaging expense	17,657,584	10,084,841	64,258,449	80,161,641
- Tools, stationery expense	921,244,800	960,799,158	2,810,602,541	3,065,289,852
- Depreciation and amortisation	2,925,042	19,268,054	8,775,126	60,945,518
- Repair expense	310,255,925	177,134,284	726,359,111	836,386,713
- Operations cost and commercial rights	58,256,328,567	63,567,019,105	184,512,070,170	215,298,059,741
- Outsourced service	1,326,215,991	1,416,938,611	4,046,908,089	4,795,969,139
- Other expenses	3,697,730,138	7,223,558,975	14,758,563,355	19,259,923,306
	88,475,508,569	**90,487,628,265**	**269,205,598,201**	**301,610,987,400**

6. General and administrative expenses

	Quarter III		Accumulated	
	Current year	Prior year	Current year	Prior year
	VND	VND	VND	VND
- Management staff expense	242,576,875,463	207,846,815,224	632,046,722,552	595,065,101,579
- Materials, stationery expense	3,592,033,737	2,804,011,308	10,258,572,406	7,326,453,324
- Depreciation and amortisation	10,435,412,755	9,768,206,512	30,611,745,485	28,112,605,258
- Taxes, fees and charges	4,388,018,792	4,353,366,235	14,698,853,875	14,239,470,660
- Repair of fixed assets	2,871,494,797	3,209,851,797	5,918,154,585	7,205,115,383
- Electricity, water, communications	5,306,947,502	6,302,043,590	16,465,987,205	19,637,520,916
- Other outsourced services	28,838,598,913	15,119,612,015	63,467,969,711	43,281,006,489
- Benefits for employees	7,016,265,406	10,180,461,964	20,246,633,558	31,272,436,768
- Per diem	7,468,648,713	10,353,931,954	21,586,796,986	24,953,867,537
- Support and sponsor	20,000,000,000	-	20,000,000,000	130,000,000
- Other monetary expenses	41,297,658,078	41,404,197,848	98,073,543,237	102,320,743,820
- Provision of doubtful debts	24,552,660,735	50,821,230,281	140,690,092,848	148,604,577,361
	398,344,614,891	**362,163,728,728**	**1,074,065,072,448**	**1,022,148,899,095**

7. Other income

	Quarter III		Accumulated	
	Current year	Prior year	Current year	Prior year
	VND	VND	VND	VND
- Penalties	11,538,683,476	991,758,929	20,197,430,585	6,762,792,753
- Received bonus for saving fuel	2,021,648,539	900,864,709	2,021,648,539	900,864,709
- Income from asset liquidation	1,181,311,000	774,658,385	7,795,268,447	1,164,278,534
- Late payment interest	14,007,404,442	-	30,844,649,880	-
- Indemnity insurance	-	756,680,981	-	1,056,069,180
- Proceeds from civil compensation	-	-	1,766,316,473	-
- Gifts, transfers or sponsorships	2,089,800	9,798,242,667	566,389,800	19,457,656,801
- Interest on advance payment to contractors	11,138,780,550	-	11,138,780,550	-
- Compensation for site clearance	5,211,782,000	-	5,771,409,254	-
- Others	1,148,154,487	96,715,658	1,435,544,431	175,653,377
	46,249,854,294	**13,318,921,329**	**81,537,437,959**	**29,517,315,354**

In which

	Quarter III		Accumulated	
	Current year	Prior year	Current year	Prior year
Financial income with related parties				
- Southern Airports Services Joint Stock Company	2,314,815	-	2,314,815	5,737,734
- Hanoi Ground Services Joint Stock Company	-	-	-	21,708,515
	2,314,815	**-**	**2,314,815**	**27,446,249**

8. Other expenses

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
- Value of liquidated inventory	1,872,756,884	1,944,302,832	5,387,778,841	1,944,302,832
- Compensation	1,585,244,284	80,000,000	1,642,062,663	92,352,833
- Cost of bidding documents	76,386,848	67,372,582	135,279,066	181,870,767
- Others	19,667	12,745,945	41,984,423	30,092,162
	3,534,407,683	**2,104,421,359**	**7,207,104,993**	**2,248,618,594**

9. Operating expenses by nature

	Quarter III		Accumulated	
	Current year VND	Prior year VND	Current year VND	Prior year VND
- Labour expense	864,212,787,806	1,027,878,006,408	2,633,211,887,919	3,040,631,230,392
- Materials, tools and office supplies	41,332,889,177	37,568,805,343	134,155,043,825	97,099,777,567
- Depreciation and amortisation	977,948,226,202	814,640,357,437	2,939,358,832,566	2,107,197,084,130
- Taxes, fees and charges	40,208,438,843	36,842,734,012	122,993,014,375	116,032,294,814
- Repair of fixed assets	934,369,823,070	220,742,315,601	1,115,344,124,452	532,278,809,874
- Operations cost and commercial rights	58,256,328,567	63,567,019,105	184,512,070,170	215,298,059,741
- Aviation, non-aviation insurance	8,686,536,064	9,334,734,991	28,183,166,445	25,586,884,945
- Electricity, water, communications	193,400,602,432	186,910,119,718	532,355,857,075	487,447,922,110
- Other outsourced services	152,090,516,094	122,535,845,724	409,168,004,875	351,716,933,928
- Commissions	45,902,974,482	50,220,903,949	148,793,819,335	151,263,530,783
- Benefit for employees	30,189,932,893	68,540,439,782	117,871,065,541	210,258,934,908
- Franchising of aviation operations	67,026,800,000	31,447,790,000	129,413,012,500	155,806,825,000
- Support and sponsor	20,000,000,000	-	20,000,000,000	130,000,000
- Other monetary expenses	110,999,458,862	80,364,345,615	311,043,171,761	244,708,619,455
- Provision of doubtful debts	24,552,660,735	50,821,230,281	140,690,092,848	148,604,577,361
	3,569,177,975,227	**2,801,414,647,966**	**8,967,093,163,687**	**7,884,061,485,008**

VII. OTHER INFORMATIONS

1. Related parties information

Related parties of the Corporation include: management members, individuals related to management members and other related parties.

Remuneration paid to the key management Personnel of the Corporation

	Quarter III	
	This year	**Prior year**
	VND	**VND**
Board of Directors, Board of Executive Officers and Chief Accountant	2,562,060,215	2,652,285,992
Supervisor Board	729,246,218	582,284,780
	3,291,306,433	**3,234,570,772**

2. Information relating to the operation of aviation infrastructure assets assigned by the State to the Corporation for management and operation

Items	Quarter III		Accumulated	
	Current year	Prior year	Current year VND	Prior year VND
I. Revenue from the exploitation activities of aviation infrastructure assets	**855,125,939,844**	**825,468,426,999**	**2,483,249,773,232**	**2,358,028,200,145**
1. Revenue of aircraft take-off and landing services	876,064,176,745	845,214,230,881	2,541,668,686,678	2,413,995,667,193
Deductions	*20,938,236,901*	*19,745,803,882*	*58,418,913,446*	*56,643,617,598*
Net revenue	855,125,939,844	825,468,426,999	2,483,249,773,232	2,357,352,049,595
2. Foreign exchange gain	-	-	-	376,762,351
3. Other income	-	-	-	299,388,199
II. Expenses for the exploitation activities of aviation infrastructure assets	**982,819,172,520**	**385,040,552,823**	**1,568,193,193,685**	**1,122,662,678,701**
1. Operating expenses	1,014,742,480,689	274,933,584,279	1,339,429,048,799	813,821,298,340
- Labor expense	103,930,605,420	137,566,103,748	264,651,679,451	406,438,598,629
- Materials, tools, and office supplies	2,292,350,388	1,877,309,693	6,680,950,889	5,048,862,177
- Depreciation expense	17,000,638,092	18,312,368,577	50,630,045,967	55,438,064,189
- Taxes, fees and charges	587,635,191	456,226,755	1,657,974,160	1,297,697,513
- Repair of fixed asset	832,562,624,776	83,603,657,405	875,497,393,628	209,886,645,085
- Flight inspection	18,298,380,541	-	49,111,057,141	29,697,093,900
- Electricity, water, and communication expense	6,194,867,829	5,351,712,001	17,616,909,544	15,826,719,461
- Other outsource services	6,592,684,393	5,254,947,150	15,911,154,111	14,505,296,091
- Benefit for employees	3,427,710,543	8,903,785,933	10,622,400,114	26,778,160,302
- Other monetary expenses	18,586,190,018	11,912,118,129	40,594,984,268	44,800,491,443
- Foreign exchange loss	5,268,793,498	1,695,354,888	6,454,499,526	4,103,669,550
2. Corporation income tax	(31,923,308,169)	110,106,968,544	228,764,144,886	308,841,380,361
III. Remaining difference (I - II)	**(127,693,232,676)**	**440,427,874,176**	**915,056,579,547**	**1,235,365,521,444**

Approved, 30 October 2026

Nguyen Thi Thuan	Nguyen Van Nhung	Nguyen Cao Cuong
Preparer	**Chief Accountant**	**Chairman of the Board**