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MINISTRY OF FINANCE
AIRPORTS CORPORATION OF VIETNAM

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 4127 /TCTCHKVN-TCKT
Abt: Explanation of movements in net profit after tax on the Financial Statements for Quarter III of 2026

Ho Chi Minh City, 30 October, 2026

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

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

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance providing guidelines on information disclosure in the stock market and the Regulation on information disclosure at the Vietnam Stock Exchange and its subsidiaries, issued together with Decision No. 21/QD-SGDVN dated December 21, 2021 of the General Director of the Vietnam Stock Exchange, Airports Corporation of Vietnam would like to explain the movements in net profit after tax on the Separate Financial Statements and Consolidated Financial Statements for Quarter III of 2026 of ACV as follows:

Unit: VND

Items	Quarter III/2026	Quarter III/2025	Differences	
			Amount	Rate (%)
I. Separate Financial Statements				
Net profit after tax	2,235,067,108,123	3,289,151,506,973	(1,054,084,398,850)	Decrease 32.0%
II. Consolidated Financial Statements				
Net profit after tax	2,083,085,649,438	3,210,415,163,841	(1,127,329,514,403)	Decrease 35.1%

Net profit after tax for Quarter III of 2026 changed by more than 10% compared with Quarter III of 2025, mainly due to the following factors:

Unit: VND

Items	Quarter III/2026	Quarter III/2025	Differences	
			Amount	Rate (%)
I. Separate Financial Statements				

Items	Quarter III/2026	Quarter III/2025	Differences	
			Amount	Rate (%)
Net revenue from goods sold and services rendered	6,067,418,719,674	6,477,338,172,792	(409,919,453,118)	Decrease 6.3%
Cost of goods sold and services rendered	3,207,064,104,762	2,488,261,672,604	718,802,432,158	Increase 28.9%
Financial income	463,219,999,182	543,681,348,820	(80,461,349,638)	Decrease 14.8%
Financial expenses	195,551,776,805	40,714,289,445	154,837,487,360	Increase 380.3%
II. Consolidated Financial Statements				
Net revenue from goods sold and services rendered	6,066,350,200,153	6,476,396,662,883	(410,046,462,730)	Decrease 6.3%
Cost of goods sold and services rendered	3,191,513,458,856	2,477,504,303,647	714,009,155,209	Increase 28.8%
Financial income	165,364,635,235	371,888,183,033	(206,523,547,798)	Decrease 55.5%
Financial expenses	195,551,776,805	40,714,289,445	154,837,487,360	Increase 380.3%
Income from investments in joint ventures, associates	136,482,607,493	86,870,004,842	49,612,602,651	Increase 57.1%

- Net revenue from goods sold and services rendered in the separate financial statements and consolidated financial statements for Quarter III of 2026 decreased compared with Quarter III of 2025, mainly because revenue of passenger and baggage security assurance services was no longer recognized in Quarter III of 2026.

- Cost of goods sold and services rendered in the separate financial statements and consolidated financial statements increased mainly due to asset repair expenses.

- Financial income in the separate financial statements and consolidated financial statements decreased compared with the same period of the previous year, mainly because no foreign exchange gain arising from revaluation of foreign currency items at the end of the reporting period was recorded.

- Financial expenses in the separate financial statements and consolidated financial statements increased compared with the same period of the previous year, mainly due to foreign exchange loss arising from revaluation of foreign currency items at the end of the reporting period.

- Income from investments in joint ventures, associates increased compared with the same period of the previous year, mainly due to growth in the profits of these

companies. Companies in which ACV holds equity interests mainly operate in sectors directly supporting air transport.

We respectfully request the State Securities Commission of Vietnam and the Hanoi Stock Exchange to consider and approve this explanatory report.

Best regards.

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

CHAIRMAN OF
THE BOARD OF DIRECTORS

M.S.D.N: 0311638525 - C.T.C.P
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