MINISTRY OF FINANCE
AIRPORTS CORPORATION OF VIETNAM

THE SOCIALIST REPUBLIC OF VIETNAM
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No: 3260 /TCTCHKVN-TCKT
Abt: Explanation of movements in net profit after tax on the Financial statements for the first six months of 2026

Ho Chi Minh City, 28 August, 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 Statement and Consolidated Financial Statement for the first six months of 2026 of ACV as follows:

Unit: VND

Items	First 6 months of 2026	First 6 months of 2025	Differences	
			Amount	Rate (%)
I. Separate Financial Statement				
Net profit after tax	6,382,856,316,460	5,552,335,093,706	830,521,222,754	15.0% Increase
II. Consolidated Financial Statement				
Net profit after tax	6,658,507,707,918	5,725,515,841,053	932,991,866,865	16.3% Increase

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

Some business performance indicators in the financial statements the first six months of 2026 are as follows:

Unit: VND

Items	First 6 months of 2026	First 6 months of 2025	Differences	
			Amount	Rate (%)
I. Separate Financial Statement				
Net revenue from goods sold and services rendered	13,161,986,017,657	12,691,959,346,712	470,026,670,945	3.7% Increase
Cost of goods sold and services rendered	4,855,272,516,757	4,445,107,710,004	410,164,806,753	9.2% Increase
Financial income	450,262,823,601	522,932,735,006	(72,669,911,405)	13.9% Decrease
Financial expenses	(23,514,681,619)	1,017,342,480,163	(1,040,857,161,782)	102.3% Decrease
Selling expenses	180,730,089,632	211,123,359,135	(30,393,269,503)	14.4% Decrease
General and administrative expenses	669,173,778,114	654,829,594,691	14,344,183,423	2.2% Increase
II. Consolidated Financial Statement				
Net revenue from goods sold and services rendered	13,159,974,174,796	12,690,193,879,581	469,780,295,215	3.7% Increase
Cost of goods sold and services rendered	4,825,922,361,709	4,422,890,381,081	403,031,980,628	9.1% Increase
Financial income	441,452,706,244	512,254,512,249	(70,801,806,005)	13.8% Decrease
Financial expenses	(23,514,681,619)	1,017,342,480,163	(1,040,857,161,782)	102.3% Decrease
Selling expenses	180,730,089,632	211,123,359,135	(30,393,269,503)	14.4% Decrease
General and administrative expenses	675,720,457,557	659,985,170,367	15,735,287,190	2.4% Increase
Income from investments in joint ventures, associates	268,510,839,500	172,150,759,819	96,360,079,681	56.0% Increase

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

Best regards.

To:

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

CHAIRMAN OF
THE BOARD OF DIRECTORS

TỔNG CÔNG TY CẢNG HÀNG KHÔNG VIỆT NAM - CTCP
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Cao Cuong