CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT-STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
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Số: 116E/2026/CIAS	*Khanh Hoa, August 28, 2026*

CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH

Digitally signed by CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH
DN: C=VN, S=Khánh Hòa, L=Thành phố Cam Ranh, O=CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH, CN=CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH, OID.0.9.2342.19200300.100.1.1=MST:4200810665
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PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, Cam Ranh International Airport Services Joint-Stock Company hereby discloses Reviewed Interim Financial Statements 2026 to the Hanoi Stock Exchange as follows:

1. **Organization name: Cam Ranh International Airport Services Joint-Stock Company.**

– Stock code: CIA.

– Address: Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province.

– Tel: 0258.6265588 Fax: 0258.6266262

– Email: contact@cias.vn Website: https://cias.vn

2. **Contents of disclosed information:**

– Reviewed Interim Financial Statements 2026:

☒ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);

☒ Consolidated financial statements (The listed company has subsidiaries);

☐ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems).

– Circumstances requiring explanation:

+ The auditing organization provides a non-unqualified opinion on the financial statements (for the reviewed/audited FS of 2026):

☐ Yes ☒ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

+ The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited FS of 2025):

☐ Yes ☐ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

+ The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year?

☒ Yes ☐ No

Explanation document provided in case of ticking yes:

☒ Yes ☐ No

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa?

☐ Yes ☐ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

This information has been disclosed on the company website on August 28, 2026 at the following link: https://cias.vn/blogs/bao-cao-tai-chinh.

3. Report on Transactions Valued at 35% or more of Total Assets in 2025

In the case of the listed company having conducted transactions, the following details are required to be reported:

– Transaction Contents: …
– Proportion of Transaction Value to Total Asset Value (%) (based on the most recent financial statements): …
– Transaction Completion Date: …

We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.

Enclosed document:

– *Reviewed Interim Financial Statements 2026 of Cam Ranh International Airport Services Joint-Stock Company;*
– *Explanation document of 10% net profit after tax fluctuations compared to the same period.*

Recipients:
- As above
- BoD, BoS (for reporting)
- Website (for disclosure)
- Archived at the Office

THE AUTHORIZED PERSON TO DISCLOSE INFORMATION

DEPUTY GENERAL DIRECTOR

CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH

Tran Xuan Binh

Interim Consolidated Financial Statements

CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(Reviewed)

Contents

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Cam Ranh International Airport Services Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Cam Ranh International Airport Services Joint Stock Company was established under the Enterprise Registration Certificate number 4200810665 issued by the Department of Planning and Investment of Khanh Hoa Province on 14 January 2009 and its subsequent amendments. The most recent amendment (the 22th Amendment) was issued on 18 August 2025.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision/ Audit Committee during the period and to the reporting date are:

Board of Directors:

Mr. Dam Duy Toan	Chairman
Mr. Khong Minh Dung	Member
Mr. Ly Lam Duy	Member

Board of Management:

Mr. Nguyen Duc Vu	General Director / Deputy General Director	Appointed on 08 August 2026 Resigned on 08 August 2026
Mr. Pham Quang Minh	General Director	Resigned on 08 August 2026
Mr. Tran Xuan Binh	Deputy General Director	

Board of Supervision:

Ms. Dang Thi Phuong Nga	Head of the Board	
Ms. Do Huu Anh Lien	Member	
Ms. Pham Thi Hue	Member	Appointed on 24 April 2026
Mr. Luu Viet Bac	Member	Resigned on 24 April 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Consolidated Financial Statements is Mr. Dam Duy Toan – Chairman of the Board of Directors.

Mr. Nguyen Duc Vu – General Director, was authorized by Mr. Dam Duy Toan to sign the interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026, pursuant to the Power of Attorney No. 113/2026/UQ-CIAS dated 08 August 2026.

AUDITORS

AASC Limited has taken the audit of the Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements.

Other commitments

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management,

M.S.D.N: 4200816... C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH
P. BẮC CAM RANH - T. KHÁNH HÒA

Nguyen Duc Vu
General Director

Approved, 25 August 2026

No: 250826.014/BCTC.FIS1

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, Board of Directors and Board of Management
Cam Ranh International Airport Services Joint Stock Company

We have reviewed the interim Consolidated financial statements of Cam Ranh International Airport Services Joint Stock Company ("the Company") prepared on 25 August 2026 from page 05 to page 38 including: Interim Consolidated Statement of financial position as at 30 June 2026, Interim Consolidated Statement of income, Interim Consolidated Statement of cash flows and Notes to Interim Consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

Board of Management is responsible for the preparation of interim Consolidated financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim Consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Cam Ranh International Airport Services Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements.

AASC Limited

M.S.D.N: 0100111105 - CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Do Manh Cuong
Deputy General Director
Registered Auditor No.
0744-2023-002-1

Ha Noi, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code		ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**307,566,522,541**	**293,458,143,119**
110	**I.**	**Cash and cash equivalents**	**3**	**55,506,636,306**	**43,712,578,297**
111	1.	Cash		24,579,193,086	25,906,832,630
112	2.	Cash equivalents		30,927,443,220	17,805,745,667
120	**II.**	**Short-term investment**	**6**	**206,515,886,301**	**203,800,226,536**
121	1.	Trading securities		88,588,326,512	88,588,326,512
122	2.	Provision for devaluation of trading securities		(8,648,926,512)	(7,398,223,262)
123	3.	Short-term held to maturity		126,576,486,301	122,610,123,286
130	**III.**	**Short-term receivables**		**38,057,091,841**	**38,687,399,615**
131	1.	Short-term trade receivables	4	14,154,345,499	8,938,589,881
132	2.	Short-term advances to suppliers	5	7,224,177,810	6,323,951,828
135	3.	Other short-term receivables	7	19,992,426,391	26,738,715,765
136	4.	Provisions for short-term bad debts		(3,313,857,859)	(3,313,857,859)
140	**IV.**	**Inventories**		**5,082,861,736**	**4,192,248,354**
141	1.	Inventories	8	5,082,861,736	4,192,248,354
160	**V.**	**Other current assets**		**2,404,046,357**	**3,065,690,317**
161	1.	Short-term prepaid expenses	9	1,037,608,999	1,644,212,171
162	2.	VAT deductibles		1,337,536,901	1,404,672,189
163	3.	Tax and other receivables from the State	16	28,900,457	16,805,957
200	**B.**	**NON-CURRENT ASSETS**		**86,671,999,434**	**79,729,218,702**
210	**I.**	**Long-term receivables**		**6,030,472,414**	**-**
215	1.	Other long-term receivables	7	6,030,472,414	-
220	**II.**	**Fixed assets**	**10**	**21,001,287,185**	**19,825,092,174**
221	1.	Tangible fixed assets		20,611,282,958	19,336,121,277
222		*- Cost*		*40,204,969,786*	*40,108,963,465*
223		*- Accumulated depreciation*		*(19,593,686,828)*	*(20,772,842,188)*
227	2.	Intangible fixed assets		390,004,227	488,970,897
228		*- Cost*		*1,990,206,676*	*1,990,206,676*
229		*- Accumulated amortisation*		*(1,600,202,449)*	*(1,501,235,779)*
250	**III.**	**Long-term assets in progress**		**1,083,869,358**	**506,509,196**
252	1.	Construction in-progress	11	1,083,869,358	506,509,196
260	**IV.**	**Long-term investments**	**6**	**53,878,297,362**	**52,636,930,462**
262	1.	Investments in joint-ventures, associates		50,478,297,362	49,878,263,923
263	2.	Other investments in equity instruments		3,400,000,000	3,400,000,000
264	3.	Provision for long-term investment losses in other entities.		-	(641,333,461)
270	**V.**	**Other non-current assets**		**4,678,073,115**	**6,760,686,870**
271	1.	Long-term prepaid expenses	9	4,678,073,115	6,760,686,870
280		**TOTAL ASSETS**		**394,238,521,975**	**373,187,361,821**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at *30 June 2026*
(Continued)

Code		RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**32,860,724,557**	**25,394,806,896**
310	**I.**	**Current liabilities**		**29,309,788,617**	**23,119,866,440**
311	1.	Short-term trade payables	12	14,901,183,227	7,731,068,143
312	2.	Short-term advances from customers		923,531,935	214,509
313	3.	Payables of dividends and profits	13	228,990,900	228,990,900
314	4.	Short-term tax payables and statutory obligations	16	3,522,537,653	4,931,396,068
315	5.	Payables to employees		3,122,564,371	5,295,878,806
316	6.	Short-term accrued expenses	14	2,838,227,424	1,492,720,072
320	7.	Other short-term payables	15	2,032,000,091	2,098,439,396
323	8.	Bonus and welfare funds		1,740,753,016	1,341,158,546
330	**II.**	**Long-term liabilities**		**3,550,935,940**	**2,274,940,456**
338	1.	Other long-term payables	15	1,862,138,000	833,840,000
342	2.	Deferred tax payables	28	1,688,797,940	1,441,100,456
400	**D.**	**EQUITY**	**17**	**361,377,797,418**	**347,792,554,925**
411	1.	Contributed charter capital		186,612,430,000	186,612,430,000
411a		*- Ordinary shares with voting right*		*186,612,430,000*	*186,612,430,000*
412	2.	Share premium		112,508,110,933	112,508,110,933
414	3.	Other owner's equity		416,894,111	416,894,111
418	4.	Investment and development fund		4,143,730,451	4,143,730,451
420	5.	Retained earnings		57,696,631,923	44,111,389,430
420a		*- Retained earnings accumulated to previous year*		*43,147,694,960*	*25,412,956,198*
420b		*- Undistributed profit of this period*		*14,548,936,963*	*18,698,433,232*
440		**TOTAL RESOURCES**		**394,238,521,975**	**373,187,361,821**

M.S.D.N: 4200810665 CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH P. BẮC CAM RANH - T. KHÁNH HÒA

Tran Le Thu	Nguyen Manh Tung	Nguyen Duc Vu
Preparer	Chief accountant	General Director

Approved, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code		ITEMS	Note	This period VND	Prior period VND
01	**1.**	**Gross revenue from goods sold and services rendered**	**19**	**93,146,536,124**	**81,321,321,879**
02	2.	Less deductions		-	-
10	**3.**	**Net revenue from goods sold and services rendered**		**93,146,536,124**	**81,321,321,879**
11	**4.**	**Cost of goods sold and services rendered**	**20**	**59,406,304,557**	**54,277,924,298**
20	**5.**	**Gross profit from goods sold and services rendered**		**33,740,231,567**	**27,043,397,581**
21	6.	Profit/(Loss) from the sale and liquidation of investment properties		-	-
22	7.	Financial income	21	6,901,159,720	7,005,791,200
23	8.	Financial expenses	22	615,291,916	3,445,777,011
24		*In which: Borrowing costs*		-	-
25	9.	Selling expenses	23	8,784,899,373	9,005,169,812
26	10.	General administrative expenses	24	15,005,665,442	11,765,903,040
27	11.	Profit/(Loss) in associates/joint ventures		600,033,439	-
30	**12.**	**Operating profit**		**16,835,567,995**	**9,832,338,918**
31	13.	Other income	25	1,043,613,578	24,176,749
32	14.	Other expenses	26	179,709,241	2,299,011,083
40	**15.**	**Other profit**		**863,904,337**	**(2,274,834,334)**
50	**16.**	**Accounting profit before tax**		**17,699,472,332**	**7,557,504,584**
51	17.	Current corporate income tax	27	2,902,837,885	1,369,298,392
52	18.	Deferred corporate income tax	28	247,697,484	777,026,356
60	**19.**	**Net profit after tax**		**14,548,936,963**	**5,411,179,836**
61	20.	Profit after tax attributable to owners of the parent		14,548,936,963	5,411,179,836
70	**22.**	**EPS**	**29**	**780**	**290**

M.S.D.N: 4200810665 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH
P. BẮC CAM RANH - T. KHÁNH HÒA

Tran Le Thu	Nguyen Manh Tung	Nguyen Duc Vu
Preparer	Chief accountant	General Director

Approved, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Prior period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Profit before tax**		**17,699,472,332**	**7,557,504,584**
	2. Adjustments for:			
02	Depreciation and amortization		3,162,080,352	1,172,219,142
03	Provisions		609,369,789	3,435,003,311
04	(Gains) on exchange differences at the year-end		(24,507,587)	(93,844,961)
05	(Gains) from investment and financial activities		(8,373,223,147)	(6,481,433,936)
08	**3. Profit from operating activities before changes in working capital**		**13,073,191,739**	**5,589,448,140**
09	(Increase) in receivables		(6,636,678,077)	(7,244,477,981)
10	(Increase)/Decrease in inventories		(890,613,382)	33,279,956
11	Increase in payables (excluding interest payables/CIT payables)		8,289,377,918	2,433,953,925
12	Decrease in prepaid expenses		2,689,216,927	3,746,882,877
13	Decrease in trading securities		-	3,288,074,738
15	Corporate income tax paid		(4,373,590,096)	(1,885,627,929)
17	Other payments on operating activities		(564,100,000)	(250,000,000)
20	**Net cash inflow from operating activities**		**11,586,805,029**	**5,711,533,726**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase of fixed assets and other long-term assets		(4,683,772,979)	(7,066,534,053)
22	2. Proceeds from disposals of fixed assets and long-term assets		2,027,777,779	-
23	3. Loans granted, purchases of debt instruments of other entities		(1,485,000,000)	(10,000,000,000)
27	4. Interest, dividends and profit received		4,330,605,326	6,972,073,972
30	**Net cash inflows/(outflows) from investing activities**		**189,610,126**	**(10,094,460,081)**
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends paid		-	(9,210,250)
40	**Net cash outflow from financing activities**		**-**	**(9,210,250)**
50	**Net cash flows in the period**		**11,776,415,155**	**(4,392,136,605)**
60	**Cash and cash equivalents at beginning of the year**		**43,712,578,297**	**38,265,229,872**
61	Impact of exchange differences		17,642,854	75,160,883
70	**Cash and equivalents at the period-end**		**55,506,636,306**	**33,948,254,150**

M.S.D.N: 4200810663 C.P
CÔNG TY
CỔ PHẦN DỊCH VỤ
SÂN BAY QUỐC TẾ
CAM RANH
P. BẮC CAM RANH - T. KHÁNH HÒA

Tran Le Thu	Nguyen Manh Tung	Nguyen Duc Vu
Preparer	Chief accountant	General Director

Approved, 25 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

a. Form of ownership

Cam Ranh International Airport Services Joint Stock Company was established under the Enterprise Registration Certificate number 4200810665 issued by the Department of Planning and Investment of Khanh Hoa Province on 14 January 2009 and its subsequent amendments. The most recent amendment (the 22th Amendment) was issued on 18 August 2025.

The Company's Headquarter is at Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province, Vietnam.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under the stock code CIA.

The Company's charter capital as at 30 June 2026 is VND 186,612,430,000 corresponding to 18,661,243 shares, with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 was: 224 people (as at 01 Jannuary 2026 was: 229 people).

b. Business field and business activities

Main business activities of the Company include:

- Direct support services for air transport operations: duty-free goods business for departing, arriving, and transit passengers; providing services for passengers of domestic and international airlines; terminal and cargo warehouse operations; passenger services, baggage handling, ground technical services for aviation, documentation services, weight balance and load guidance for flights, cleaning services, supply of materials and items to aircraft, lost baggage recovery and delivery services, and other related ground technical support services; aircraft equipment repair and maintenance services; in-flight catering services;
- Restaurants, mobile catering services, and other food services;
- Passenger transport by road within and outside the city;
- Other support services related to transport;
- Real estate business, land use rights ownership, rental, or lease;
- Cleaning services for houses and other structures; non-toxic waste collection;
- Production of prepared meals, ready-to-eat food, non-alcoholic beverages, and mineral water;
- Beverage services (excluding bar services);
- Travel agency services, and tour operation services.

c. Group structure

The Group's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30 June 2026 include:

	Address	Business activities	Beneficial interest and voting rights ratio
Cam Ranh Aviation Trading Company Limited (CATC)	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Aviation commercial services	100%
Cam Ranh Cargo Terminal Company Limited (CRCT)	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Terminal and cargo warehouse operation services	100%

In addition, the Company also has 01 associated company accounted for using the equity method in this Consolidated Financial Statement, as presented in Note 6c.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standard and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from January 01, 2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 33 of the Consolidated Financial Statements.

2.4 Basis for the preparation of Consolidated Financial Statements

Interim Consolidated Financial Statements are prepared based on consolidating Interim Separate Financial Statements of the Company and Interim Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Interim Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Interim Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Interim Consolidated financial statements.

Non – controlling interests represent the portion of profit or loss and net assets of subsidiaries not held by owners.

2.5 Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to interim financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period..

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements include:

- Provision for bad debts
- Provision for devaluation of inventories
- Estimated useful life of fixed assets
- Estimated time to allocate prepaid expenses
- Classification and provision of financial investments
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Interim Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with original maturities of no more than three months from the date of acquisition, which are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

2.8 Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits and loans held to maturity to earn profits periodically.

Investments in joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Financial reporting of interest in joint ventures" and "Accounting for investments in associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Company adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the Consolidated Income Statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments

Provision for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date,

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.

- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the interim consolidated financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

2.10 Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method, except for food items, which are recognised based on the first-in, first-out (FIFO) method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.11 Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost

Other costs incurred after fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of income in the period in which the costs are incurred.

Fixed assets are depreciated/(amortised) using the straight-line method over their estimated useful lives as follows:

▸ Buildings, structures	05 – 15 years
▸ Machinery, equiptment	03 – 15 years
▸ Vehicles, Transportation equipment	08 – 15 years
▸ Management equipment and tools	03 years
▸ Computer software	03 – 05 years

2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.14 Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

During the process of operating the BCC, depending on the form of the BCC, the accounting methods are adopted as follows:

BCC in the form of shares of post-tax profits

According to the terms of BCC, the Company receives a fixed annual profit share, irrespective of the contract's operating results, and recognizes property leasing revenue for the amount shared by the BCC when receiving an announcement from the BCC.

2.15 Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis within no more than 03 years;
- Major repair costs related to the Company's business facilities are recognized at actual costs incurred and allocated using the straight-line method over their useful life, ranging from 02 to 03 years;
- Other prepaid expenses are recorded according to their historical costs and allocated on the straight-line basis within no more than 03 years.

2.16 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the interim consolidated financial statements according to their remaining terms at the reporting date.

2.17 Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, etc. which are recorded as operating expenses of the reporting period.

2.19 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from transferring funds from the Development Investment Fund and the Financial Reserve Fund (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20 Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services

- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.21 Cost of goods sold and serviced rendered

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.22 Financial expenses

Items recorded into financial expenses comprise: Expenses or losses relating to financial investment activities, losses from sale of foreign currency and borrowing costs.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.23 Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services. General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.24 Corporate income tax

a) Deferred income tax liability

Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax liability are determined based on prevailing corporate income tax rate .

b) Current corporate income tax and deferred corporate income tax

Current corporate income tax is determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax is determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the period from 01/01/2026 to 30/06/2026.

2.25 Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.26 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27 Segment information

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

As the Company's revenue is primarily generated from catering services and the sale of goods at airports throughout Vietnam, and these operations share similar geographical characteristics, the Company does not prepare segment reporting by business segment or geographical area.

3. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Cash on hand	5,033,642,337	5,231,527,984
Demand deposits	19,545,550,749	20,675,304,646
Cash equivalents	30,927,443,220	17,805,745,667
	55,506,636,306	**43,712,578,297**

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Amount VND
Demand deposits		
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND/USD	10,614,432,301
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND/USD/EUR	7,464,570,303
Others	VND	1,466,548,145
		19,545,550,749

	Currency	Term	Interest rate %/year	Amount VND
Cash equivalents				
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	01 month	4.55 - 4.75	17,641,500,687
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	01 month	4.75	13,285,942,533
				30,927,443,220

4. Short-term trade receivables

	Ending balance		Beginning balance	
	Book value VND	Provision VND	Book value VND	Provision VND
Related parties	**494,561,977**	**-**	**792,970,126**	**-**
Aviation Ground Services Co., Ltd.	488,297,977	-	792,970,126	-
ASG Aviation Services Co., Ltd.	6,264,000	-	-	-
Other parties	**13,659,783,522**	**(950,606,930)**	**8,145,619,755**	**(950,606,930)**
Vietnam Airlines JSC	2,921,550,451	-	701,551,455	-
Vietjet Aviation JSC	1,934,869,921	(537,705,454)	1,581,456,660	(537,705,454)
Vietcombank	1,034,812,800	-	325,177,857	-
Bamboo Airways JSC	956,256,409	(362,651,476)	802,646,409	(362,651,476)
Others	6,812,293,941	(50,250,000)	4,734,787,374	(50,250,000)
	14,154,345,499	**(950,606,930)**	**8,938,589,881**	**(950,606,930)**

5. Short-term advances to suppliers

	Ending balance VND	Beginning balance VND
Other parties		
An Nam House Architecture & Interior Co., Ltd.	2,573,982,904	-
Sac Mau Viet Architecture and Interior Design JSC	878,884,992	4,751,286,854
Tan Sang Construction and Trading JSC	543,821,004	-
Others	3,227,488,910	1,572,664,974
	7,224,177,810	**6,323,951,828**

6. Financial investments

a) *Held to maturity investments*

	Ending balance			Beginning balance		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Time deposits	1,485,000,000	1,485,000,000	-	-	-	-
Lending	116,500,000,000	116,500,000,000	-	116,500,000,000	116,500,000,000	-
Accrued interest receivables	8,591,486,301	8,591,486,301	-	6,110,123,286	6,110,123,286	-
	126,576,486,301	**126,576,486,301**	**-**	**122,610,123,286**	**122,610,123,286**	**-**

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Time deposits

	Currency	Term	Interest rate %/year	Amount VND
Military Commercial Joint Stock Bank	VND	12 months	7.80	1,485,000,000
				1,485,000,000

Lending

	Currency	Purpose	Collateral	Term months	Interest rate %/year	Ending balance VND	Beginning balance VND
Related parties						**88,000,000,000**	**88,000,000,000**
ASG Corporation	VND	Additional working capital	Unsecured	6	5.00	69,000,000,000	69,000,000,000
ASG Aviation Services Co., Ltd.	VND	Additional working capital	Unsecured	6	5.00	19,000,000,000	19,000,000,000
Others						**28,500,000,000**	**28,500,000,000**
Vietnam Waterway Transport and General Import - Export JSC	VND	Additional working capital	Certificate of ownership for 1,000,000 shares of Aviation Logistics Corporation (ALS)	6	6.50	28,500,000,000	28,500,000,000
						116,500,000,000	**116,500,000,000**

b) ***Trading securities***

	Code	Ending balance			Beginning balance		
		Book value VND	Fair value VND	Provision VND	Book value VND	Fair value VND	Provision VND
Aviation Logistics Corporation (i) (*)		65,450,000,000			65,450,000,000		
Da Nang Airports Services Joint Stock Company (ii)	MAS	4,611,800,750	3,198,120,000	(1,413,680,750)	4,611,800,750	3,492,200,000	(1,134,937,500)
Saigon Ground Services Joint Stock Company (iii)	SGN	18,526,525,762	11,291,280,000	(7,235,245,762)	18,526,525,762	12,263,240,000	(6,263,285,762)
		88,588,326,512	**14,489,400,000**	**(8,648,926,512)**	**88,588,326,512**	**15,755,440,000**	**(7,398,223,262)**

As at 30 June 2026, the number of shares held and the voting rights are as follows:

Refferences	Stock Code	Number of shares held	Proportion of voting rights	Listed on
(i)		1,286,120	1.17%	
(ii)	MAS	91,900	2.15%	HNX
(iii)	SGN	206,800	0.62%	HOSE

The fair value of trading securities are closing price listed on HNX, HOSE on 31 December 2025 and 30 June 2026.

(*) The Company has not determined the fair value of financial investments into Aviation Logistics Corporation (ALS) since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not had any detailed guidance on the determination of the fair.

c) *Equity investments in associates*

As at 30 June 2026, the investment in the associated company – Hanoi Aviation Tourism and Services JSC. – had a historical cost of VND 49 billion, corresponding to an ownership interest and voting rights of 49%. The carrying value of this investment, using the equity method, is VND 50,478,297,362.

d) *Equity investments in other entities*

As at 30 June 2026, the investment in another entity is the investment in Aviation Ground Services Co., Ltd. (AGS), with an original cost of VND 3.4 billion, corresponding to a beneficial interest and voting rights ratio of 5%.

7. Other receivables

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
a) Short-term				
Capital contribution for business cooperation (*)	2,363,250,929	(2,363,250,929)	2,363,250,929	(2,363,250,929)
Advances to employees (**)	15,041,274,116	-	14,677,948,797	-
- Bui Thanh Phong	*2,861,941,400*	-	*6,099,844,100*	-
- Nguyen Ngoc Tuan	*2,509,500,000*	-	*3,020,200,000*	-
- Pham Quoc Thang	*2,600,000,000*	-	*2,000,000,000*	-
- Nguyen Duc Vu	*2,400,000,000*	-	-	-
- Thai Dam Thuong	*2,200,000,000*	-	*3,000,000,000*	-
- Vo Cong Toan	*2,002,000,000*	-	*2,000,000*	-
- Others	*467,832,716*	-	*555,904,697*	-
Collateral	1,924,491,200	-	9,234,211,880	-
Social and health insurance	248,987,409	-	46,399,534	-
Others	414,422,737	-	416,904,625	-
	19,992,426,391	**(2,363,250,929)**	**26,738,715,765**	**(2,363,250,929)**
b) Long-term				
Collateral	6,030,472,414	-	-	-
	6,030,472,414	**-**	**-**	**-**

(*) Receivables from Lao Cai Import-Export JSC regarding the capital contribution for business cooperation, which has been terminated since 15 December 2019.

(**) Advances to individuals pursuant to resolutions of the Board of Directors for the implementation of investment, construction and renovation projects at its business locations and branches.

8. Inventories

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Raw material	708,348,839	-	659,431,689	-
Tools, supplies	436,474,343	-	362,309,665	-
Merchandise	3,938,038,554	-	3,170,507,000	-
	5,082,861,736	**-**	**4,192,248,354**	**-**

9. Prepaid expense

	Ending balance VND	Beginning balance VND
a) Short-term		
Tools, supplies	365,866,339	978,904,053
Insurance expenses	131,153,725	89,162,900
Interior design, fit-out, installation, and renovation services for retail stores and sales counters	113,371,216	291,036,558
Others	427,217,719	285,108,660
	1,037,608,999	**1,644,212,171**
b) Long-term		
Interior design, fit-out, installation, and renovation services for retail stores and sales counters	3,449,058,518	4,561,503,296
Tools, supplies	772,242,140	1,536,880,139
Others	456,772,457	662,303,435
	4,678,073,115	**6,760,686,870**

10. Fixed assets

	Tangible fixed assets (FA)					Intangible FA
	Buildings	Machinery and equipment	Vehicles equipment	Management equipment	**Total**	**Computer software**
	VND	VND	VND	VND	**VND**	**VND**
Historical cost						
Beginning balance	29,033,982,252	2,492,424,493	8,198,385,810	384,170,910	**40,108,963,465**	**1,990,206,676**
Completed construction in progress (*)	5,404,831,775	-	-	-	**5,404,831,775**	-
Liquidating, disposal (**)	-	-	(5,308,825,454)	-	**(5,308,825,454)**	-
Ending balance	**34,438,814,027**	**2,492,424,493**	**2,889,560,356**	**384,170,910**	**40,204,969,786**	**1,990,206,676**
Accumulated depreciation / amortization						
Beginning balance	12,667,885,987	2,345,080,345	5,375,704,946	384,170,910	**20,772,842,188**	**1,501,235,779**
Depreciation / amortization	2,779,570,516	56,338,272	227,204,894	-	**3,063,113,682**	**98,966,670**
Liquidating, disposal (**)	-	-	(4,242,269,042)	-	**(4,242,269,042)**	-
Ending balance	**15,447,456,503**	**2,401,418,617**	**1,360,640,798**	**384,170,910**	**19,593,686,828**	**1,600,202,449**
Net carrying amount						
Beginning balance	16,366,096,265	147,344,148	2,822,680,864	-	**19,336,121,277**	**488,970,897**
Ending balance	**18,991,357,524**	**91,005,876**	**1,528,919,558**	**-**	**20,611,282,958**	**390,004,227**

(*) Tangible fixed assets arising in this period from the completion of construction in progress comprise the costs of the interior fit-out works for the Lotus Lounge – CIAS at Terminal 1, Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province, Vietnam.

(**) The tangible fixed assets disposed of during the period comprise 16-seater and 29-seater passenger vehicles used in the Company's transportation service activities, which the Company ceased operating in the second quarter of 2026.

Original cost of fully depreciated / amortized tangible and intangible fixed assets still in use at as 30 June 2026 are VND 6,726,661,407 and VND 1,299,131,819 respectively

11. Construction in progress

	Ending balance VND	Beginning balance VND
Repair and renovation of restaurants and sales counters	1,083,869,358	506,509,196
	1,083,869,358	**506,509,196**

12. Short-term trade payables

	Ending balance VND	Beginning balance VND
Related parties	**10,020,791,830**	**2,861,308,162**
ASG Aviation Services Co., Ltd.	9,981,078,262	2,823,304,598
Ngoc Bao Linh Services Trading And Production JSC	39,713,568	38,003,564
Other parties	**4,880,391,397**	**4,869,759,981**
Tan Sang Construction and Trading JSC	-	2,447,132,829
Highland Coffee Service JSC	1,359,955,400	-
Others	3,520,435,997	2,422,627,152
	14,901,183,227	**7,731,068,143**

13. Payables of dividends and profits

As at 30 June 2026, the dividend payable balance of VND 228,990,900 represents dividends declared prior to 2025 that remain overdue and unpaid as certain shareholders have not received the dividends (as they have not yet registered their securities for custody) and the Company does not have sufficient information to make the payments.

14. Short-term accrued expense

	Ending balance VND	Beginning balance VND
Bond interest payable	24,403,600	24,403,600
Premises rental and franchise expenses	2,684,221,078	1,167,073,420
Others	129,602,746	301,243,052
	2,838,227,424	**1,492,720,072**

15. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term		
Trade union fee	448,186,813	387,666,413
Social, health, and unemployment insurances	317,300,550	5,283,000
Others	1,266,512,728	1,705,489,983
	2,032,000,091	**2,098,439,396**
b) Long-term		
Deposits, collateral received	1,862,138,000	833,840,000
	1,862,138,000	**833,840,000**
c) In which, other payables to related parties		
ASG Aviation Services Company Limited	68,934,214	55,905,288
	68,934,214	**55,905,288**

16. Short-term tax payables and statutory obligations

	Beginning balance		Movement		Ending balance	
	Receivables	Payables	Payables	Actual payment	Receivables	Payables
	VND	VND	VND	VND	VND	VND
VAT	-	495,841,762	1,216,882,639	1,173,422,447	-	539,301,954
Corporate income tax	9,933,857	4,373,590,096	2,902,837,885	4,373,590,096	9,933,857	2,902,837,885
Personal income tax	6,872,100	61,964,210	382,799,469	376,460,365	18,966,600	80,397,814
Land tax and land rental	-	-	73,419,362	73,419,362	-	-
	16,805,957	**4,931,396,068**	**4,575,939,355**	**5,996,892,270**	**28,900,457**	**3,522,537,653**

The Company's tax finalization is subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

17. Owner's equity

a) Changes in owner's equity

	Contributed charter capital VND	Share premium VND	Other capital VND	Treasury shares VND	Development and investment funds VND	Retained earnings VND	Total VND
Beginning balance of previous year	**197,099,040,000**	**117,631,479,073**	**416,894,111**	**(15,609,978,140)**	**4,143,730,451**	**25,853,338,064**	**329,534,503,559**
Profit in the prior period	-	-	-	-	-	5,411,179,836	5,411,179,836
Distribution of profit	-	-	-	-	-	(440,381,866)	(440,381,866)
Retirement of treasury shares	(10,486,610,000)	(5,123,368,140)	-	15,609,978,140	-	-	-
Ending balance of previous period	**186,612,430,000**	**112,508,110,933**	**416,894,111**	**-**	**4,143,730,451**	**30,824,136,034**	**334,505,301,529**
Beginning balance of current year	**186,612,430,000**	**112,508,110,933**	**416,894,111**	**-**	**4,143,730,451**	**44,111,389,430**	**347,792,554,925**
Profit in the current period	-	-	-	-	-	14,548,936,963	14,548,936,963
Distribution of profit (*)	-	-	-	-	-	(963,694,470)	(963,694,470)
Ending balance of this period	**186,612,430,000**	**112,508,110,933**	**416,894,111**	**-**	**4,143,730,451**	**57,696,631,923**	**361,377,797,418**

(i) According to Resolution No. 01/2026/NQ-ĐHĐCĐ/CIAS of the the 2026 Annual General Meeting of Shareholders dated 24 April 2026, the Company approved the distribution of 2025 profit as follows:

- The Bonus and Welfare Fund: VND 698,694,470.
- The Board of Directors and Board of Supervision Fund: VND 265,000,000.

b) Details of contributed capital

	Ending balance		Beginning balance	
	VND	%	VND	%
ASG Aviation Services Co., Ltd.	96,231,520,000	51.57	96,231,520,000	51.57
Saigon Airfield Services JSC	5,666,620,000	3.04	5,666,620,000	3.04
Tan Son Nhat Services JSC	10,827,560,000	5.80	10,827,560,000	5.80
Others	73,886,730,000	39.59	73,886,730,000	39.59
	186,612,430,000	**100.00**	**186,612,430,000**	**100.00**

c) Capital transactions with owner and distributed dividends and profit

	Current period	Prior period
	VND	VND
Owner's contributed capital		
- At the beginning of the year	186,612,430,000	197,099,040,000
- Increase in the period	-	-
- Decrease in the period	-	(10,486,610,000)
- At the end of the period	186,612,430,000	186,612,430,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	228,990,900	241,446,350
- Dividend paid by cash	-	9,210,250
+ Dividend payable from the previous year's profit	*-*	*9,210,250*
- Dividend payable at the end of the period	228,990,900	232,236,100
+ Dividend payable by cash	*228,990,900*	*232,236,100*

d) Shares

	Ending balance	Beginning balance
	Shares	Shares
Quantity of Authorized issuing shares	18,661,243	18,661,243
Quantity of issued shares	18,661,243	18,661,243
- Common share	*18,661,243*	*18,661,243*
- Preference share	-	-
Quantity of outstanding shares in circulation	18,661,243	18,661,243
- Common share	*18,661,243*	*18,661,243*

The share's par value: VND 10,000/ share.

18. Off statement of financial position items

a) Leasehold assets

The Company is currently leasing assets under the following lease agreements:

- Business cooperation agreements at Cam Ranh International Airport, Phu Cat Airport, Tan Son Nhat International Airport, Phu Bai International Airport, Chu Lai Airport, Tuy Hoa Airport, Lien Khuong Airport, Dong Hoi Airport, Vinh International Airport and Da Nang International Airport for use as office spaces and for business operations; and
- Others lease agreements.

Under certain lease agreements with airport authorities, the Company is required to pay rental charges based on a specified percentage of the revenue generated from the leased premises, as stipulated in the respective lease agreements, subject to a minimum rental amount. Where the revenue-sharing amount is lower than the minimum rental amount, the Company is required to pay the minimum rental amount. Under other lease agreements, rental charges are determined based on the leased area multiplied by the rental rate specified in the respective lease agreements.

b) Foreign currencies

	Ending balance	Beginning balance
USD	103,612	289,950.51
EUR	3,251.44	3,252.19

19. Revenue from goods sold and service rendered

	This period VND	Prior period VND
Food and beverage services and merchandise sales	84,897,358,484	74,877,620,434
Business cooperation	1,168,355,069	1,006,944,571
Transportation services	395,501,852	1,124,632,158
Tourism services	2,578,179,919	2,174,734,752
Others	4,107,140,800	2,137,389,964
	93,146,536,124	**81,321,321,879**
In which, revenue from related parties (Note 32)	**3,586,303,728**	**3,400,738,271**

20. Cost of goods sold and services rendered

	This period VND	Prior period VND
Food and beverage services and merchandise sales	54,986,794,456	49,305,303,000
Business cooperation	725,921,841	594,744,196
Transportation services	499,321,157	1,443,230,753
Tourism services	2,543,719,915	2,511,138,331
Others	650,547,188	423,508,018
	59,406,304,557	**54,277,924,298**
In which, purchasing from related parties (Note 32)	**16,432,373,009**	**10,098,624,001**

21. Financial income

	This period VND	Prior period VND
Interest income from deposits and loans	3,596,668,341	3,266,133,936
Dividends received	3,215,300,000	3,215,300,000
Gain from securities trading	-	394,542,012
Gain on exchange difference in the period	64,683,792	35,970,291
Gain on exchange difference at the period-end	24,507,587	93,844,961
	6,901,159,720	**7,005,791,200**
In which, interest from loans from related parties (Note 32)	**2,181,917,810**	**2,216,630,137**

22. Financial expenses

	This period VND	Prior period VND
Provision for financial investments	609,369,789	3,445,777,011
Loss on exchange difference in the period	5,922,127	-
	615,291,916	**3,445,777,011**

23. Selling expenses

	This period VND	Prior period VND
Labor	2,336,528,434	2,858,827,985
Offices tools and supplies	689,777,337	852,235,297
Depreciation and amortization	299,748,768	15,090,912
External services	5,458,844,834	5,279,015,618
	8,784,899,373	**9,005,169,812**

24. General administrative expenses

	This period VND	Prior period VND
Labor	7,791,560,812	6,472,051,333
Offices supplies	885,994,468	565,503,138
Depreciation and amortization	293,202,906	320,871,645
Taxes, fees and charges	374,113,545	381,877,998
External services	1,253,337,598	980,443,422
Others by cash	4,407,456,113	3,045,155,504
	15,005,665,442	**11,765,903,040**
In which, purchasing from related parties (Note 32)	**90,909,090**	**272,727,270**

25. Other income

	This period VND	Prior period VND
Disposal of fixed assets	961,221,367	-
Disposal of tools	46,296,296	-
Others	36,095,915	24,176,749
	1,043,613,578	**24,176,749**

26. Other expenses

	This period VND	Prior period VND
Unallocated interior construction costs of discontinued restaurant and café counters	179,709,241	2,299,011,083
	179,709,241	**2,299,011,083**

27. Current corporate income tax

	This period VND	Prior period VND
Current CIT expense at the Parent Company	2,785,972,061	1,278,201,992
Current CIT expenses at Subsidiaries	116,865,824	91,096,400
Cam Ranh Cargo Terminal Company Limited	*116,865,824*	*91,096,400*
	2,902,837,885	**1,369,298,392**

28. Deferred income tax

a) Deferred income tax liabillities

	Ending balance VND	Beginning balance VND
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary difference	1,688,797,940	1,441,100,456
Deferred income tax liabilities	**1,688,797,940**	**1,441,100,456**

b) Deferred corporate income tax

	This period VND	Prior period VND
- Deferred CIT income arising from deductible temporary difference	247,697,484	777,026,356
	247,697,484	**777,026,356**

29. Basic earnings per share

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	This period	Prior period
	VND	VND
Net profit after tax	14,548,936,963	5,411,179,836
Profit distributed to common shares	14,548,936,963	5,411,179,836
Average number of outstanding common shares in circulation in the period	18,661,243	18,661,243
Basic earnings per share	**780**	**290**

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

30. Expenses by nature

	This period	Prior period
	VND	VND
Raw materials	34,154,600,747	30,078,515,694
Labour expenses	18,634,904,192	19,312,756,608
Depreciation expenses	3,162,080,352	1,172,219,142
External services	22,463,714,423	21,056,056,904
Others	4,781,569,658	3,429,448,802
	83,196,869,372	**75,048,997,150**

31. Subsequent events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Consolidated Financial Statements.

32. Transaction and Balances with related parites

List and relation between related parties and the Company as follows:

Related parties	Relationship
ASG Corporation (ASG)	Owner of the Parent company
ASG Aviation Services Co., Ltd. (ASGA)	Parent company
ASG Logistics JSC (ASGL)	Subsidiary of ASG
Saigon Airfield Services JSC	Subsidiary of ASG
ASG Infrastructure and Industrial Zone Development Co., Lt	Subsidiary of ASG
Aviation Ground Services Co., Ltd.	Subsidiary of ASGA
Hoang Gia Trang Real Estate Co., Ltd.	Subsidiary of ASGA
Ngoc Bao Linh services trading and production JSC	Subsidiary of ASGA
VINAFCO JSC	Subsidiary of ASGL
Logistics Vietair Joint Stock Company	ASG Group member
The members of the Board of Directors, the Board of Management, the Board of Supervision	

In addition to the information with related parties presented in the above notes, the Company also had transactions during the period with related parties as follows:

	This period VND	Prior period VND
Revenue from rendering of services and	**3,586,303,728**	**3,400,738,271**
Aviation Ground Services Co., Ltd.	2,890,831,237	2,855,886,419
ASG Corporation	336,230,787	192,194,444
ASG Infrastructure and Industrial Zone Development Co., Ltd.	326,441,704	80,851,852
ASG Aviation Services Co., Ltd.	32,800,000	38,583,333
VINAFCO JSC	-	219,583,334
Ngoc Bao Linh services trading and production JSC	-	13,638,889
Purchasing services and leasing premises	**16,523,282,099**	**10,371,351,271**
ASG Aviation Services Co., Ltd.	16,210,163,535	9,843,552,928
Ngoc Bao Linh services trading and production JSC	222,209,474	255,071,073
Hoang Gia Trang Real Estate Co., Ltd.	90,909,090	272,727,270
Loan interest income	**2,181,917,810**	**2,216,630,137**
ASG Corporation	1,710,821,918	1,710,821,919
ASG Aviation Services Co., Ltd.	471,095,892	505,808,218

The actual remuneration paid to the Company's Board of Directors, Board of Management and Board of Supervision during the period was as follows:

		This period VND	Prior period VND
Board of Directors		**355,000,000**	**450,000,000**
Dam Duy Toan	Appointed on 8 August 2025	115,000,000	-
Tran Quoc Hung	Resigned on 8 August 2025	-	210,000,000
Khong Minh Dung		120,000,000	120,000,000
Ly Lam Duy		120,000,000	120,000,000
Board of Management		**1,273,251,000**	**881,098,960**
Nguyen Duc Vu	Appointed General Director on 08 August 2026	374,011,000	50,000,000
Pham Quang Minh	Resigned on 8 August 2026	535,755,500	519,119,076
Tran Xuan Binh		363,484,500	311,979,884
Board of Supervision		**264,000,000**	**264,000,000**
Dang Thi Phuong Nga		120,000,000	120,000,000
Do Huu Anh Lien		72,000,000	72,000,000
Luu Viet Bac	Resigned on 24 April 2026	65,000,000	72,000,000
Pham Thi Hue	Elected on 24 April 2026	7,000,000	-

Except for the related parties with transactions as mentioned above, other related parties have no transactions during the period as well as balance at the end of the financial period with the Company.

33. Comparative figures

The comparative figures in the Statement of Financial Satatements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the consolidated financial position, consolidated operating results and consolidated cash flow of Company during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are presented in Appendix No.01

34. Approval of the interim consolidated financial statements

The interim consolidated financial statements were approved by the Board of Management and authorized for issuance on 25 August 2026.

M.S.D.N: 4200810665 C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH
P. BẮC CAM RANH, T. KHÁNH HÒA

Tran Le Thu	Nguyen Manh Tung	Nguyen Duc Vu
Preparer	Chief Accountant	General Director

Approved, 25 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
	a) Statement of Financial Position			**a) Statement of Financial Position**		
	ASSETS			**ASSETS**		
110	**I. Cash and cash equivalents**	**43,676,832,630**	**110**	**I. Cash and cash equivalents**	**43,712,578,297**	
112	Cash equivalents	17,770,000,000	112	Cash equivalents	17,805,745,667	Restatement
120	**II. Short-term investments**	**81,190,103,250**	**120**	**II. Short-term investments**	**203,800,226,536**	
123	Held-to-maturity investments	-	123	Short-term held-to-maturity investments	122,610,123,286	Restatement, rename
130	**III. Short-term receivables**	**161,333,268,568**	**130**	**III. Short-term receivables**	**38,687,399,615**	
135	Receivables from short-term loans	116,500,000,000				
136	Other short-term receivables	32,884,584,718	135	Other short-term receivables	26,738,715,765	Restatement, code change
137	Allowance for short-term doubtful debts	(3,313,857,859)	136	Allowance for short-term doubtful debts	(3,313,857,859)	Code change
150	**V. Other short-term assets**	**3,065,690,317**	**160**	**V. Other short-term assets**	**3,065,690,317**	**Code change**
151	Short-term prepaid expenses	1,644,212,171	161	Short-term prepaid expenses	1,644,212,171	Rename, code change
152	Deductible VAT	1,404,672,189	162	Deductible VAT	1,404,672,189	Code change
153	Taxes and other receivables from the State budget	16,805,957	163	Taxes and other receivables from the State budget	16,805,957	Code change
250	**VI. Other long-term assets**	**52,636,930,462**	**260**	**VI. Other long-term assets**	**52,636,930,462**	**Code change**
252	Investments in joint-ventures, associates	49,878,263,923	262	Investments in joint-ventures, associates	49,878,263,923	Code change
253	Other investments in equity instruments	3,400,000,000	263	Other investments in equity instruments	3,400,000,000	Code change
254	Provision for devaluation of long-term investments	(641,333,461)	264	Provision for long-term investment losses in other entities.	(641,333,461)	Rename, code change
260	**VI. Other long-term assets**	**6,760,686,870**	**270**	**VI. Other long-term assets**	**6,760,686,870**	**Code change**
261	Long-term prepaid expenses	6,760,686,870	271	Long-term prepaid expenses	6,760,686,870	Rename, code change

APPENDIX I: COMPARATIVE FIGURES (continued)

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
	a) Statement of Financial Position			**a) Statement of Financial Position**		
300	**C. LIABILITIES**	**25,394,806,896**	**300**	**C. LIABILITIES**	**25,394,806,896**	
310	**I. Current liabilities**	**23,119,866,440**	**310**	**I. Current liabilities**	**23,119,866,440**	
			313	Payables of dividends and profits	228,990,900	Add
313	Taxes and other payables to State budget	4,931,396,068	314	Short-term tax payables and statutory obligations	4,931,396,068	Rename, code change
314	Payables to employees	5,295,878,806	315	Payables to employees	5,295,878,806	Code change
315	Short-term accrued expenses	1,492,720,072	316	Short-term accrued expenses	1,492,720,072	Code change
319	Other short-term payables	2,327,430,296	320	Other short-term payables	2,098,439,396	Restatement, code change
322	Bonus and welfare fund	1,341,158,546	323	Bonus and welfare funds	1,341,158,546	Code change
330	**II. Non-current liabilities**	**2,274,940,456**	**330**	**II. Long-term liabilities**	**2,274,940,456**	
337	Other long-term payables	833,840,000	338	Other long-term payables	833,840,000	Code change
341	Deferred tax payables	1,441,100,456	342	Deferred tax payables	1,441,100,456	Code change
400	**D. OWNER'S EQUITY**	**347,792,554,925**	**400**	**D. OWNER'S EQUITY**	**347,792,554,925**	
412	Share premium	112,508,110,933	412	Share premium	112,508,110,933	Rename

APPENDIX I: COMPARATIVE FIGURES (continued)

Figures according to the Interim Consolidated Financial Statements for the period from 01 January 2025 to 30 June 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
	b) Statement of Income			**b) Statement of Income**		
21	Financial income	7,005,791,200	22	Financial income	7,005,791,200	Code change
22	Financial expense	3,445,777,011	23	Financial expense	3,445,777,011	Code change
	c) Statement of Cash flows			**c) Statement of Cash flows**		
05	- Gains / losses from investment activities	(6,481,433,936)	05	- Gains / losses from investment and financial activities	(6,481,433,936)	Rename
12	- Increase or decrease in prepaid expenses	3,746,882,877	12	- Increase or decrease in prepaid expenses	3,746,882,877	Rename