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

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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?

[x] Yes [ ] No

Explanation document provided in case of ticking yes:

[x] 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 Separate 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 Separate Financial Statements for 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 (now Department of Finance) of Khanh Hoa Province on 14 January 2009 and its subsequent amendments. The most recent amendment (the 22^{th} 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 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 /	Appointed on 08 August 2026
	Deputy General Director	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 Separate Financial Statements is Mr. Dam Duy Toan – Chairman of the Board of Directors.

Mr. Nguyen Duc Vu – General Director is authorized by Mr. Dam Duy Toan to sign this Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026, pursuant to Power of Attorney No. 113/2026/UQ-CIAS dated 08 August 2026.

AUDITORS

The auditors of AASC Limited have taken the review of Interim Separate Financial Statements for the Company.

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

The Board of Management is responsible for the Interim Separate 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 Separate Financial Statements, the 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 Separate 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 Separate Financial Statements;
- Prepare and present the Interim Separate 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 Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on 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 Separate Financial Statements comply with the current State's regulations. 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 Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows in 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 Separate Financial Statements.

OTHER COMMITMENTS

The Board of Management confirms that the Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management,

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

Nguyen Duc Vu
General Director

Approved, 25 August 2026

No.: 250826.013/BCTC.FIS1

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying Interim Separate Financial Statements of Cam Ranh International Airport Services Joint Stock Company prepared on 25 August 2026 from page 05 to page 39 including: Interim Separate Statement of financial position as at 30 June 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows and Notes to the Interim Separate 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 and fair presentation of Interim Separate 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 the preparation and presentation of Interim Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of Interim Separate 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 Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of the 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 matter that might be identified during in an audit. Accordingly, we do not express an audit opinion.

Auditor's opinion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate 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 financial statements.

AASC Limited

M.S.D.N: 0100111105 - C.N.H CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC THÀNH PHỐ HÀ NỘI

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

Hanoi, 25 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code		ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**221,980,109,480**	**209,178,770,090**
110	**I.**	**Cash and cash equivalents**	**3**	**41,191,173,260**	**31,444,566,056**
111	1.	Cash		24,094,351,275	24,664,101,212
112	2.	Cash equivalents		17,096,821,985	6,780,464,844
120	**II.**	**Short-term investment**	**10**	**135,513,373,422**	**132,056,849,549**
121	1.	Trading securities		28,576,863,250	28,576,863,250
122	2.	Provision for devaluation of trading securities		(38,743,250)	-
123	3.	Short-term held to maturity		106,975,253,422	103,479,986,299
130	**III.**	**Short-term receivables**		**37,991,151,958**	**38,625,701,443**
131	1.	Short-term trade receivables	4	14,155,709,616	8,939,259,709
132	2.	Short-term advances to suppliers	5	7,199,177,810	6,298,951,828
135	3.	Other short-term receivables	7	17,586,871,462	24,338,096,836
136	4.	Provisions for short-term bad debts	4	(950,606,930)	(950,606,930)
140	**IV.**	**Inventories**		**5,058,912,080**	**4,165,874,404**
141	1.	Inventories	6	5,058,912,080	4,165,874,404
160	**V.**	**Other current assets**		**2,225,498,760**	**2,885,778,638**
161	1.	Short-term prepaid expenses	8	1,037,608,999	1,644,212,171
162	2.	VAT deductibles		1,176,397,761	1,241,566,467
163	3.	Tax and other receivables from the State	16	11,492,000	-

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

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
200	**B. NON-CURRENT ASSETS**		**156,689,218,431**	**151,493,637,760**
210	**I. Long-term receivables**		**6,030,472,414**	**-**
215	1. Other long-term receivables	7	6,030,472,414	-
220	**II. Fixed assets**	**9**	**20,953,663,540**	**19,764,468,527**
221	1. Tangible fixed assets		20,611,282,958	19,336,121,277
222	*- Cost*		*40,261,233,746*	*40,165,227,425*
223	*- Accumulated depreciation*		*(19,649,950,788)*	*(20,829,106,148)*
227	2. Intangible fixed assets		342,380,582	428,347,250
228	*- Cost*		*1,801,500,000*	*1,801,500,000*
229	*- Accumulated amortisation*		*(1,459,119,418)*	*(1,373,152,750)*
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**	**10**	**123,956,010,297**	**124,553,164,257**
261	1. Investments in subsidiaries		80,000,000,000	80,000,000,000
262	2. Investments in joint-ventures, associates		49,000,000,000	49,000,000,000
263	3. Other investments in equity instruments		3,400,000,000	3,400,000,000
264	4. Provision for long-term investment losses in other entities		(8,443,989,703)	(7,846,835,743)
270	**V. Other non-current assets**		**4,665,202,822**	**6,669,495,780**
271	1. Long-term prepaid expenses	8	4,665,202,822	6,669,495,780
280	**TOTAL ASSETS**		**378,669,327,911**	**360,672,407,850**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(Continued)

Code		RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**30,834,390,148**	**23,570,113,327**
310	**I.**	**Current liabilities**		**28,972,252,148**	**22,736,273,327**
311	1.	Short-term trade payables	12	14,865,268,772	7,723,505,240
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	3,405,671,829	4,736,447,648
315	5.	Payables to employees		3,104,027,671	5,266,949,506
316	6.	Short-term accrued expenses	14	2,773,744,440	1,440,637,088
320	7.	Other short-term payables	15	1,930,263,585	1,998,369,890
323	8.	Bonus and welfare funds		1,740,753,016	1,341,158,546
330	**II.**	**Long-term liabilities**		**1,862,138,000**	**833,840,000**
338	1.	Other long-term payables	15	1,862,138,000	833,840,000
400	**D.**	**EQUITY**	**17**	**347,834,937,763**	**337,102,294,523**
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		44,153,772,268	33,421,129,028
420a		*- Retained earnings accumulated to previous year*		*32,457,434,558*	*19,447,239,623*
420b		*- Undistributed profit of this period*		*11,696,337,710*	*13,973,889,405*
440		**TOTAL RESOURCES**		**378,669,327,911**	**360,672,407,850**

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

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

Approved, 25 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For 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**	**93,002,440,788**	**81,177,874,549**
02	2.	Less deductions		-	-
10	**3.**	**Net revenue from goods sold and services rendered**		**93,002,440,788**	**81,177,874,549**
11	**4.**	**Cost of goods sold and services rendered**	**20**	**59,100,837,593**	**53,891,652,553**
20	**5.**	**Gross profit from goods sold and services rendered**		**33,901,603,195**	**27,286,221,996**
21	6.	Profit/(Loss) from the sale and liquidation of investment properties		-	-
22	7.	Financial income	21	4,109,557,767	4,055,929,290
23	8.	Financial expenses	22	641,819,337	3,332,373,081
24		*In which: Borrowing costs*		-	-
25	9.	Selling expenses	23	8,784,899,373	9,005,169,812
26	10.	General administrative expenses	24	14,966,036,818	11,721,362,812
30	**11.**	**Operating profit**		**13,618,405,434**	**7,283,245,581**
31	12.	Other income	25	1,043,613,578	24,176,749
32	13.	Other expenses	26	179,709,241	2,238,199,743
40	**14.**	**Other profit**		**863,904,337**	**(2,214,022,994)**
50	**15.**	**Accounting profit before tax**		**14,482,309,771**	**5,069,222,587**
51	16.	Current corporate income tax	27	2,785,972,061	1,278,201,992
52	17.	Deferred corporate income tax		-	-
60	**18.**	**Net profit after tax**		**11,696,337,710**	**3,791,020,595**

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

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

Approved, 25 August 2026

INTERIM SEPARATE 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**		**14,482,309,771**	**5,069,222,587**
	2. Adjustments for:			
02	Depreciation and amortization		3,149,080,350	1,159,219,140
03	Provisions		635,897,210	3,332,373,081
04	(Gains) on exchange differences at the period-end		(24,507,587)	(93,844,961)
05	(Gains) from investment activities		(4,981,587,755)	(3,926,114,038)
08	**3. Profit from operating activities before changes in working capital**		**13,261,191,989**	**5,540,855,809**
09	(Increase) in receivables		(6,633,800,448)	(7,356,444,964)
10	(Increase)/Decrease in inventories		(893,037,676)	37,747,644
11	Increase in payables (excluding interest payables/CIT payables)		8,257,351,966	2,384,739,743
12	Decrease in prepaid expenses		2,610,896,130	3,604,556,839
13	Increase in trading securities		-	(626,863,250)
15	Corporate income tax paid		(4,178,641,676)	(1,705,449,330)
17	Other payments on operating activities		(564,100,000)	(250,000,000)
20	**Net cash inflow from operating activities**		**11,859,860,285**	**1,629,142,491**
	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		2,010,099,265	3,987,844,487
30	**Net cash outflow from investing activities**		**(2,130,895,935)**	**(13,078,689,566)**
	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**		**9,728,964,350**	**(11,458,757,325)**
60	**Cash and cash equivalents at beginning of the year**	3	**31,444,566,056**	**36,916,798,707**
61	Impact of exchange differences		17,642,854	75,160,883
70	**Cash and equivalents at the period-end**	3	**41,191,173,260**	**25,533,202,265**

M.S.D.N: 4200810... 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 Directors

Approved, 25 August 2026

NOTES TO THE INTERIM SEPARATE 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 (now Department of Finance) 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 headquarters is located 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: 222 people (as at 01 Jannuary 2026 was: 227 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. Corporate structure

Dependent Unit	Date of establishment	Address	Main business activities
Chu Lai Branch	24 January 2018	Chu Lai Airport, Nui Thanh Commune, Da Nang City	Aviation commercial services
Phu Cat Branch	20 April 2018	Phu Cat Airport, Cat Tan Commune, Gia Lai Province	Aviation commercial services
Tan Son Nhat International Airport Branch	10 January 2024	Location ID201, International Departure Isolation Area, Tan Son Nhat International Airport, 58 Truong Son Street, Tay Son Hoa Ward, Ho Chi Minh City	Aviation commercial services

Dependent Unit (continued)	Date of establishment	Address	Main business activities
Da Nang International Airport Branch	28 July 2025	TM-14.2, 3rd Floor, Restricted Area, Terminal T1, Da Nang International Airport, Hoa Cuong Ward, Da Nang City	Aviation Commercial Services
Business Site at Tuy Hoa Airport	2 June 2020	Tuy Hoa Airport, Quarter 4, Phu Yen Ward, Dak Lak Province	Aviation Commercial Services
Business Site at Lien Khuong Airport	23 August 2022	Lien Khuong Airport, National Highway 20, Duc Trong Commune, Lam Dong Province	Aviation Commercial Services
Business Site at Dong Hoi Airport	12 January 2023	Dong Hoi Airport, Dong Thuan Ward, Quang Tri Province	Aviation Commercial Services
Business Site at Phu Bai International Airport	24 April 2023	Phu Bai International Airport, Group 10, Phu Bai Ward, Hue City	Aviation Commercial Services
Business Site at Vinh International Airport	11 October 2023	Location 2.9, Floor 2, Domestic Terminal, Vinh International Airport, Vinh Hung Ward, Nghe An Province	Aviation Commercial Services

Information of Subsidiaries, Associates of the Company is provided in Note No.10.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December. The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards 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.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Interim 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, which amended and supplemented certain provisions of Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 01 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 31 of the Interim Separate Financial Statements.

2.4 Basis for preparation of the Interim Separate Financial Statements

The Interim Separate Financial Statements are presented based on historical cost principle.

The Interim Separate Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company.

In the Interim Separate Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payables are eliminated in full.

Users of this Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Company and its subsidiaries for the period from 01 January 2026 to 30 June 2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5 Accounting estimates

The preparation of the Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to 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 Separate 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 Separate Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated 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 Separate 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 transaction date (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 Interim Separate 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 remeasure.

All exchange differences arising as a result of transactions or revaluation at the interim statement of financial position 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 the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 Financial investments

Trading securities are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance 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 and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

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;
- 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;
- Investments in subsidiaries or associates: provision for loss investments shall be made based on the Separate Financial Statements of subsidiaries or associates 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.

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 Separate 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 expected loss that may occur.

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, at the reporting date, inventories are stated at the lower of cost and net realizable value.

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 monthly weighted average method. Except for food items, which are valued using the first in first out (FIFO) method.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their 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 / amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate 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 life as follows:

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

2.12 Construction in progress

Construction in progress includes fixed assets which is being 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
2.14

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.

2.15 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

The Company received profit and loss according to the operating results of BCC also in charge of accounting for the BCC shall, on behalf of other venturers, ful fill obligations of BCC to the State's budget, complete tax finalization and then allocate these obligations to other venturers in accordance with the BCC's agreement.

2.16 Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred 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 from 1 to 3 years;
- Major repair costs relating to the Company's business premises are recognised at actual costs incurred and amortised on a straight-line basis over their estimated useful lives ranging from 1 to 3 years;
- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 1 to 3 years or according to the contract term.

2.17 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 Separate financial statements according to their remaining terms at the reporting date.

2.18 Dividend payables

Dividend payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends to shareholders 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.

2.19 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: bond interest payable, accrued travel service costs, business cooperation expenses, rental expenses for premises and warehouses, and other accrued expenses which are recorded as operating expenses of the reporting period.

2.20 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.

2.21 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured 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 percentage of completion of the transaction at the Interim Statement of financial position date can be measured reliably.

Financial income

Financial incomes include income from interest, 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.

2.22 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision 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 goods have not been determined as sold.

2.23 Financial expenses

Items recorded into financial expenses consist of: Provision for devaluation of securities investment and other financial expenses; Loss due to foreign exchange differences arising from transactions relating to foreign currencies.

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

2.24 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.

2.25 Current corporate income tax

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

The Company is subject to corporate income tax of 20% for the operating activities for the period from 01 January 2026 to 30 June 2026.

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 Interim Separate 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.

The Company's revenue is derived principally from food and beverage services and the sale of goods, which are primarily generated at airports across Vietnam and have similar geographical characteristics. Accordingly, the Company does not present segment reporting by business segment or geographical area.

3. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Cash on hand	4,977,723,638	5,165,991,599
Cash in bank	19,116,627,637	19,498,109,613
Cash equivalents	17,096,821,985	6,780,464,844
	41,191,173,260	**31,444,566,056**

Detailed information on cash in bank as at 30/06/2026 as follows:

	Currency	Amount VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	10,188,021,630
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND USD EUR	7,464,570,303
Others	VND	1,464,035,704
		19,116,627,637

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

	Currency	Term	Interest rate %/year	Amount VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	01 month	4.75	3,810,879,452
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	01 month	4.75	13,285,942,533
				17,096,821,985

4. Short-term trade receivables

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Related parties	**500,329,932**	-	**798,043,792**	-
Aviation Ground Services Co., Ltd.	488,297,977	-	792,970,126	-
Cam Ranh Aviation Trading Liability Company Limited	5,767,955	-	5,073,666	-
ASG Aviation Services Co., Ltd.	6,264,000	-	-	-
Other parties	**13,655,379,684**	**(950,606,930)**	**8,141,215,917**	**(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)
Priority Pass Limited	873,296,835	-	626,460,810	-
Others	5,934,593,268	(50,250,000)	4,103,922,726	(50,250,000)
	14,155,709,616	**(950,606,930)**	**8,939,259,709**	**(950,606,930)**

5. Short-term advances to suppliers

	Ending balance	Beginning balance
	VND	VND
Other parties		
An Nam House Architecture & Interior Company Limited	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	3,202,488,910	1,547,664,974
	7,199,177,810	**6,298,951,828**

6. Inventories

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Raw material	699,244,097	-	649,623,674	-
Tools, supplies	431,003,789	-	357,063,674	-
Merchandise	3,928,664,194	-	3,159,187,056	-
	5,058,912,080	-	**4,165,874,404**	-

7. Other receivables

	Ending balance VND	Beginning balance VND
a) Short-term		
Advances to employees (*)	15,031,274,116	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	*457,832,716*	*555,904,697*
Collateral	1,893,291,200	9,234,211,880
Social and health insurance	247,883,409	46,399,534
Others	414,422,737	379,536,625
	17,586,871,462	**24,338,096,836**
b) Long-term		
Collateral	6,030,472,414	-
	6,030,472,414	**-**

(*) 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. Prepaid expenses

	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	3,436,188,225	4,470,312,206
Tools, supplies	772,242,140	1,536,880,139
Others	456,772,457	662,303,435
	4,665,202,822	**6,669,495,780**

9. 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	2,548,688,453	8,198,385,810	384,170,910	**40,165,227,425**	**1,801,500,000**
Completed construction (*)	5,404,831,775	-	-	-	**5,404,831,775**	-
Liquidating, disposal (**)	-	-	(5,308,825,454)	-	**(5,308,825,454)**	-
Ending balance	**34,438,814,027**	**2,548,688,453**	**2,889,560,356**	**384,170,910**	**40,261,233,746**	**1,801,500,000**
Accumulated depreciation / amortization						
Beginning balance	12,667,885,987	2,401,344,305	5,375,704,946	384,170,910	**20,829,106,148**	**1,373,152,750**
Depreciation / amortization	2,779,570,516	56,338,272	227,204,894	-	**3,063,113,682**	**85,966,668**
Liquidating, disposal (**)	-	-	(4,242,269,042)	-	**(4,242,269,042)**	-
Ending balance	**15,447,456,503**	**2,457,682,577**	**1,360,640,798**	**384,170,910**	**19,649,950,788**	**1,459,119,418**
Net carrying amount						
Beginning balance	16,366,096,265	147,344,148	2,822,680,864	-	**19,336,121,277**	**428,347,250**
Ending balance	**18,991,357,524**	**91,005,876**	**1,528,919,558**	**-**	**20,611,282,958**	**342,380,582**

(*) 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 4,427,813,226 and VND 1,206,500,000 respectively.

10. Financial Investments

a) Trading securities

	Stock code	Ending balance Book value VND	Ending balance Fair value VND	Ending balance Provision VND	Beginning balance Book value VND	Beginning balance Fair value VND	Beginning balance Provision VND
Aviation Logistics Corporation (*)		27,950,000,000		-	27,950,000,000		-
Da Nang Airports Services Joint Stock Company (**)	MAS	626,863,250	588,120,000	(38,743,250)	626,863,250	642,200,000	-
		28,576,863,250	**588,120,000**	**(38,743,250)**	**28,576,863,250**	**642,200,000**	**-**

(*) The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(**) The fair value of trading securities (stock code: MAS) are closing price listed on HNX on 31 December 2025 and 30 June 2026.

b) Short-term held to maturity

	Ending balance Book value VND	Ending balance Recoverable VND	Ending balance Provision VND	Beginning balance Book value VND	Beginning balance Recoverable VND	Beginning balance Provision VND
Time deposits	1,485,000,000	1,485,000,000	-	-	-	-
Lending	97,500,000,000	97,500,000,000	-	97,500,000,000	97,500,000,000	-
Accrued interest receivables	7,990,253,422	7,990,253,422	-	5,979,986,299	5,979,986,299	-
	106,975,253,422	**106,975,253,422**	**-**	**103,479,986,299**	**103,479,986,299**	**-**

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

Time deposits

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

Lending

	Currency	Purpose	Collateral	Term	Interest rate	Ending balance	Beginning balance
				Month	%/year	VND	VND
Related parties						**69,000,000,000**	**69,000,000,000**
ASG Corporation	VND	Additional working capital	Unsecured	6	5.00	69,000,000,000	69,000,000,000
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	6	6.50	28,500,000,000	28,500,000,000
						97,500,000,000	**97,500,000,000**

c) **Long-term investments**

	Ending balance			Beginning balance		
	Book value VND	Recoverable VND	Provision VND	Book value VND	Recoverable VND	Provision VND
Investments in subsidiaries						
Cam Ranh Cargo Terminal Co., Ltd.	50,000,000,000	50,000,000,000	-	50,000,000,000	50,000,000,000	-
Cam Ranh Aviation Trading Liability Co., Ltd	30,000,000,000	21,556,010,297	(8,443,989,703)	30,000,000,000	22,794,497,718	(7,205,502,282)
	80,000,000,000	**71,556,010,297**	**(8,443,989,703)**	**80,000,000,000**	**72,794,497,718**	**(7,205,502,282)**
Investments in associates						
Hanoi Aviation Tourism and Services JSC	49,000,000,000	49,000,000,000	-	49,000,000,000	49,000,000,000	-
	49,000,000,000	**49,000,000,000**	**-**	**49,000,000,000**	**49,000,000,000**	**-**
Other investments in equity instruments						
Aviation Ground Services Co., Ltd.	3,400,000,000	3,400,000,000	-	3,400,000,000	2,758,666,539	(641,333,461)
	3,400,000,000	**3,400,000,000**	**-**	**3,400,000,000**	**2,758,666,539**	**(641,333,461)**

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Detailed information about financial investments during the period:

Name of financial investments	Place of establishment and operation	Principal activities	Rate of interest	Rate of voting rights
Subsidiaries				
Cam Ranh Cargo Terminal Co., Ltd.	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Terminal and cargo warehouse operation services	100%	100%
Cam Ranh Aviation Trading Liability Co., Ltd	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Aviation commercial services	100%	100%
Investments in associates				
Hanoi Aviation Tourism and Services JSC	3rd Floor, NTS Building, Noi Bai International Airport, Noi Bai Commune, Hanoi City	Trading and tourism services	49%	49%
Other investments in equity instruments				
Aviation Ground Services Co., Ltd.	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Direct support services for air transportation: Ground handling services	5%	5%

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	**10,022,095,489**	**2,863,707,898**
Cam Ranh Aviation Trading Liability Company Limited	2,399,736	2,399,736
ASG Aviation Services Co., Ltd.	9,979,982,185	2,823,304,598
Ngoc Bao Linh Services Trading And Production Joint Stock Company	39,713,568	38,003,564
Other parties	**4,843,173,283**	**4,859,797,342**
Tan Sang Construction and Trading JSC	-	2,447,132,829
Highland Coffee Service Joint Stock Company	1,359,955,400	-
TDT Wine & Spirits Joint Stock Company	208,077,000	-
Vo Van Tai Household Business	232,858,870	145,821,983
Others	3,042,282,013	2,266,842,530
	14,865,268,772	**7,723,505,240**

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 expenses

	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	65,119,762	249,160,068
	2,773,744,440	**1,440,637,088**

15. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term		
Trade union fee	426,482,133	372,661,633
Social, health, and unemployment insurances	317,300,550	-
Others	1,186,480,902	1,625,708,257
	1,930,263,585	**1,998,369,890**
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	-	4,178,641,676	2,785,972,061	4,178,641,676	-	2,785,972,061
Personal income tax	-	61,964,210	382,506,069	375,564,465	11,492,000	80,397,814
Land tax and land rental	-	-	73,419,362	73,419,362	-	-
	-	**4,736,447,648**	**4,458,780,131**	**5,801,047,950**	**11,492,000**	**3,405,671,829**

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	and investment funds VND	Retained earnings VND	Total VND
As at 01/01/2025	**197,099,040,000**	**117,631,479,073**	**416,894,111**	**(15,609,978,140)**	**4,143,730,451**	**19,887,621,489**	**323,568,786,984**
Profit of the current period	-	-	-	-	-	3,791,020,595	3,791,020,595
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	-	-	-
As at 30/06/2025	**186,612,430,000**	**112,508,110,933**	**416,894,111**	**-**	**4,143,730,451**	**23,238,260,218**	**326,919,425,713**
As at 01/01/2026	**186,612,430,000**	**112,508,110,933**	**416,894,111**	**-**	**4,143,730,451**	**33,421,129,028**	**337,102,294,523**
Profit in the current period	-	-	-	-	-	11,696,337,710	11,696,337,710
Distribution of profit (*)	-	-	-	-	-	(963,694,470)	(963,694,470)
As at 30/06/2026	**186,612,430,000**	**112,508,110,933**	**416,894,111**	**-**	**4,143,730,451**	**44,153,772,268**	**347,834,937,763**

(*) According to Resolution No. 01/2026/NQ-DHDCD/CIAS of 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 VND	Rate %	Beginning balance VND	Rate %
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 owners and distribution of dividends and profits**

	This period VND	Prior period 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 in the period	-	9,210,250
+ *Dividend payable from the last 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) **Share**

	Ending balance Shares	Beginning balance 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 shares repurchased	-	-
Quantity of shares cancelled	-	-
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

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, and Vinh International Airport for office and business purposes; and

- Other lease agreements.

Pursuant to certain lease agreements with airport operators, the Company is required to pay rental based on a specified percentage of revenue generated from the leased premises, as prescribed in the respective lease agreements, subject to a minimum rental amount where the revenue-sharing amount is lower than the minimum rental. For other lease agreements, rental is calculated based on the leased area multiplied by the rental rate specified in the respective lease agreements.

Foreign currencies

	Ending balance	Beginning balance
USD	103,612.41	289,950.51
EUR	3,251.44	3,252.19

19. Revenue from goods sold and services rendered

	This period VND	Prior period VND
Food and beverage services and merchandise sales	84,753,263,148	74,734,173,104
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
	93,002,440,788	**81,177,874,549**
In which, revenue from related parties (Note 30)	**3,588,005,338**	**3,401,111,812**

20. Cost of goods sold and services rendered

	This period VND	Prior period VND
Food and beverage services and merchandise sales	54,681,327,492	48,919,031,255
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
	59,100,837,593	**53,891,652,553**
In which, purchases from related parties (Note 30)	**16,424,498,182**	**10,087,195,298**

21. Financial income

	This period VND	Prior period VND
Interest income from deposits and loans	2,837,866,388	2,743,614,038
Dividends received	1,182,500,000	1,182,500,000
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
	4,109,557,767	**4,055,929,290**
In which, interest from loans from related parties (Note 30)	**1,710,821,918**	**1,710,821,919**

22. Financial expenses

	This period VND	Prior period VND
Provision for financial investments	635,897,210	3,332,373,081
Loss on exchange difference in the period	5,922,127	-
	641,819,337	**3,332,373,081**

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	280,202,904	307,871,643
Taxes, fees and charges	371,360,479	377,053,072
External services	1,233,337,598	958,028,122
Others by cash	4,403,580,557	3,040,855,504
	14,966,036,818	**11,721,362,812**
In which, purchases from related parties (Note 30)	**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	2,238,199,743
	179,709,241	**2,238,199,743**

27. Current corporate income tax

	This period VND	Prior period VND
Total profit before tax:	**14,482,309,771**	**5,069,222,587**
Ineligible expenses	691,720,835	2,543,423,517
Exchange difference at the year-end of cash and receivables - previous period	(37,162,713)	54,708,819
Exchange difference at the year-end of cash and receivables - current period	(24,507,587)	(93,844,961)
Taxable income	15,112,360,306	7,573,509,962
Tax-exempted income	1,182,500,000	1,182,500,000
Taxed income	**13,929,860,306**	**6,391,009,962**
Tax rate	20%	20%
Current corporate income tax	**2,785,972,061**	**1,278,201,992**
Opening CIT payable	4,178,641,676	1,705,449,330
CIT paid in the period	4,178,641,676	1,705,449,330
Closing CIT payable	**2,785,972,061**	**1,278,201,992**

28. Production and business expenses by nature

	This period VND	Prior period VND
Raw materials	34,044,547,932	29,905,029,977
Labour expenses	18,517,259,892	19,178,981,508
Depreciation expenses	3,149,080,350	1,159,219,140
External services	22,365,944,574	20,957,045,976
Others	4,774,941,036	3,417,908,576
	82,851,773,784	**74,618,185,177**

29. Subsequent events

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

30. Transactions and balances with related parties

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

Related parties	Relationship
ASG Corporation (ASG)	Owner of the Parent company
ASG Aviation Services Co., Ltd. (ASGA)	Parent company
Cam Ranh Aviation Trading Liability Company Limited	Subsidiary company
Cam Ranh Cargo Terminal Co., Ltd.	Subsidiary company
ASG Logistics JSC (ASGL)	Subsidiary of ASG
Saigon Airfield Services JSC	Subsidiary of ASG
ASG Infrastructure and Industrial Zone Development Co.	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	**3,588,005,338**	**3,401,111,812**
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
Cam Ranh Aviation Trading Liability Company Limited	1,701,610	373,541
VINAFCO JSC	-	219,583,334
Ngoc Bao Linh Services Trading And Production JSC	-	13,638,889
Purchasing services and leasing premises	**16,515,407,272**	**10,359,922,568**
ASG Aviation Services Co., Ltd.	16,202,288,708	9,830,508,569
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
Cam Ranh Aviation Trading Liability Company Limited	-	1,615,656
Loan interest income	**1,710,821,918**	**1,710,821,919**
ASG Corporation	1,710,821,918	1,710,821,919

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

		This period VND	Prior period VND
Board of Directors		**355,000,000**	**450,000,000**
Tran Quoc Hung	Resigned on 08 August 2025	-	210,000,000
Dam Duy Toan	Appointed on 08 August 2025	115,000,000	-
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 08 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
Pham Thi Hue	Elected on 24 April 2026	7,000,000	-
Luu Viet Bac	Resigned on 24 April 2026	65,000,000	72,000,000

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.

31. Comparative figures

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

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate 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 from 01 January 2026, resulting in changes to certain items in the Interim Separate 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. Details are presented in Appendix No.01.

32. Approval of the interim separate financial statements

The interim separate 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 Directors

Approved, 25 August 2026

APPENDIX NO.01 - COMPARATIVE FIGURES

Figures according to the Separate 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			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
	a) Statement of Financial Position			**a) Statement of Financial Position**		
	ASSETS			**ASSETS**		
110	**Cash and cash equivalents**	**31,434,101,212**	**110**	**Cash and cash equivalents**	**31,444,566,056**	
112	Cash equivalents	6,770,000,000	112	Cash equivalents	6,780,464,844	Restatement
120	**Short-term investment**	**28,576,863,250**	**120**	**Short-term investment**	**132,056,849,549**	
123	Short-term held to maturity	-	123	Short-term held to maturity	103,479,986,299	Restatement
130	**Short-term receivables**	**142,116,152,586**	**130**	**Short-term receivables**	**38,625,701,443**	
135	Receivables from short-term loans	97,500,000,000				Remove the item
136	Other short-term receivables	30,328,547,979	135	Other short-term receivables	24,338,096,836	Restatement, code change
150	**Other current assets**	**2,885,778,638**	**160**	**Other current assets**	**2,885,778,638**	**Code change**
151	Short-term prepaid expenses	1,644,212,171	161	Short-term deferred expenses	1,644,212,171	Code change, rename
152	VAT deductibles	1,241,566,467	162	VAT deductibles	1,241,566,467	Code change
240	**Long-term assets in progress**	**506,509,196**	**250**	**Long-term assets in progress**	**506,509,196**	**Code change**
242	Construction in-progress	506,509,196	252	Construction in-progress	506,509,196	Code change
250	**Long-term investments**	124,553,164,257	**260**	**Long-term investments**	124,553,164,257	**Code change**
251	Investments in subsidiaries	80,000,000,000	261	Investments in subsidiaries	80,000,000,000	Code change
252	Investments in joint-ventures, associates	49,000,000,000	262	Investments in joint-ventures, associates	49,000,000,000	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	(7,846,835,743)	264	Provision for long-term investment losses in other entities	(7,846,835,743)	Code change, rename
260	**Other non-current assets**	**6,669,495,780**	**270**	**Other non-current assets**	**6,669,495,780**	**Code change**
261	Long-term prepaid expenses	6,669,495,780	271	Long-term deferred expenses	6,669,495,780	Code change, rename

APPENDIX NO.01 - COMPARATIVE FIGURES
(Continued)

Figures according to the Separate 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			Change
Code	**Items**	**Value** VND	**Code**	**Items**	**Value** VND	
	a) Statement of Financial Position (continued)			**a) Statement of Financial Position (continued)**		
	LIABILITIES			**LIABILITIES**		
			313	Payables of dividends and profits	228,990,900	To be added
313	Tax payables and statutory obligations	4,736,447,648	314	Short-term tax payables and statutory obligations	4,736,447,648	Code change, rename
314	Payables to employees	5,266,949,506	315	Payables to employees	5,266,949,506	Code change
315	Short-term accrued expenses	1,440,637,088	316	Short-term accrued expenses	1,440,637,088	Code change
319	Other short-term payables	2,227,360,790	320	Other short-term payables	1,998,369,890	Code change
322	Bonus and welfare funds	1,341,158,546	323	Bonus and welfare funds	1,341,158,546	Code change
337	Other long-term payables	833,840,000	338	Other long-term payables	833,840,000	Code change
	EQUITY			**EQUITY**		
421	Retained earnings	33,421,129,028	420	Retained earnings	33,421,129,028	Code change
421a	*- Retained earnings accumulated to previous year*	19,447,239,623	*420a*	*- Retained earnings accumulated to previous year*	19,447,239,623	*Code change*
421b	*- Undistributed profit of this period*	13,973,889,405	*420b*	*- Undistributed profit of this period*	13,973,889,405	*Code change*

APPENDIX NO.01 - COMPARATIVE FIGURES
(Continued)

Figures according to the Interim Separate 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			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
	b) Statement of Income			**b) Statement of Income**		
21	Financial income	4,055,929,290	22	Financial income	4,055,929,290	Code change
22	Financial expenses	3,332,373,081	23	Financial expenses	3,332,373,081	Code change
	c) Statement of Cash flows			**c) Statement of Cash flows**		
05	Gains / losses from investment activities	(3,926,114,038)	05	Gains / losses from investment and financial activities	(3,926,114,038)	Rename