Mẫu số 01-A

SOUTHERN AIRPORTS SERVICES JOINT STOCK COMPANY (SASCO)	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No: 948 /SASCO	*Ho Chi Minh City, 14 Aug 2026*

PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, Southern Airports Services Joint Stock Company hereby discloses information on the Audited Financial Statements for the first 6 months of 2026 to the Hanoi Stock Exchange as follows:

1. **Name of the organization**:

- Stock code: SAS
- Address: Tan Son Nhat International Airport, Tan Son Hoa Ward, Ho Chi Minh City
- Tel: 028-38448358 - Fax: 028-38447812.
- Email: thukycongty@sasco.com.vn, ducdq@sasco.com.vn
- Website: www.sasco.com.vn

2. **Contents of disclosed information:**

- Audited Financial Statements for the first 6 months of 2026:

☐ Separate Financial Statements (for listed entities without subsidiaries and without a parent accounting unit with dependent units);

☐ Consolidated Financial Statements (for listed entities with subsidiaries);

☑ Combined Financial Statements (for listed entities with dependent accounting units operating under separate accounting systems).

- Cases subject to explanation requirements:

+ The auditing firm issues an audit opinion other than an unqualified opinion on the Financial Statements (applicable to Audited Financial Statements for 2025):

☐ Yes No ☐

Written explanation required (if "Yes" is selected)

☐ Yes No ☐

+ Profit after tax for the reporting period differs by 5% or more before and after audit, or changes from loss to profit or vice versa (applicable to Financial Statements for the same period in 2025):

☐ Yes No ☐

Written explanation required (if "Yes" is selected)

☐ Yes No ☐

+ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes No ☐

Written explanation required (if "Yes" is selected)

☑ Yes No ☐

+ Profit after tax for the reporting period records a loss, or changes from profit in the same period of the previous year to loss in the current period or vice versa:

☐ Yes No ☐

Written explanation required (if "Yes" is selected)

☐ Yes No ☐

This information was published on the Company's website on 15 Aug 2026, at the following link: www.sasco.com.vn.

We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the contents of this disclosure.

For and on behalf of the Organization

M.S.D.N: 0301123125 C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG KHÔNG SÂN BAY TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

TỔNG GIÁM ĐỐC
DƯ KIM THĂNG

Attachments:

- *Combined Audited Financial Statements for the first 6 months of 2026.*
- *Written explanation of the increase/decrease in profit after tax for the the first 6 months of 2026 exceeding 10% compared to the same period of the previous year.*

SOUTHERN AIRPORTS SERVICES JSC	SOCIALIST REPUBLIC OF VIETNAM
------oOo------	Independence – Freedom – Happiness ------oOo------
No. 949 / SASCO	Ho Chi Minh City, August 14, 2026

Regarding the explanation of after-tax profit
Consolidated financial statements for the first 6 months of 2026

To:
- **State Securities Commission of Vietnam**
- **Ha Noi Stock Exchange**
- **The valued shareholders**

Name of public company	: **SOUTHERN AIRPORTS SERVICES JSC (SASCO)**
Address of head office	: Tan Son Nhat International Airport, Tan Son Hoa Ward, Ho Chi Minh City
Contact phone	: (028) 38448358 – Fax: (028) 38447812
Website	: www.sasco.com.vn
Charter capital	: 1,334,813,100,000 dong
Securities Code	: SAS

Implementing Circular No. 96/2020/TT-BTC dated November 16, 2020, and modifications in No. 68/2024/TT-BTC dated Septemer 16, 2024, of Ministry of Finance regarding the guidance on information disclosure on the securities market;

Southern Airports Services JSC (SASCO) would like to explain after-tax corporate income tax (CIT) profit indicator of the Company's audited interim consolidated financial statements for the first 6 months of 2026, which increases/decreases by more than 10% compared to the same period last year, as follows:

Unit: VND

No	***Target***	***First 6 Months of 2026***	***First 6 Months of 2025***	***Compare the same period***	
				Absolute	***Increase/ decrease (%)***
1	**Total accounting profits before tax**	**437,567,251,577**	**277,790,247,600**	**159,777,003,977**	**58%**
1.1	*Profit from business operations*	*432,944,592,657*	*269,476,505,038*	*163,468,087,619*	*61%*
1.1.1	*- Profit from production and business*	*300,723,869,319*	*238,279,343,034*	*62,444,526,285*	*26%*
1.1.2	*- Profit from financial activities*	*132,220,723,338*	*31,197,162,004*	*101,023,561,334*	*324%*
1.2	*Other profits*	*4,622,658,920*	*8,313,742,562*	*(3,691,083,642)*	*(44%)*
2	**Current corporate income tax expenses**	**66,320,408,741**	**56,580,057,684**	**9,740,351,057**	**17%**
3	**Profit after corporate income tax**	**370,799,051,223**	**221,210,189,916**	**149,588,861,307**	**68%**

Total accounting profit before tax for first 6 months of year 2026 reached 437.57 billion VND, increase of 159.78 billion VND, equivalent to increase of 58% compared to the same period last year.

Total operating profit for first 6 months of year 2026 reached 432.94 billion VND, an increase of 163.47 billion VND, equivalent to a 61% increase compared to the same period last year.

Specific reasons are as follows:

- Profit from production and business operations for first 6 months of year 2026 reached 300,72 billion VND, increase of 62.44 billion VND, equivalent to increase of 26% compared to the same period last year mainly due to the company effectively controlling costs, the company contributes to improved operational efficiency, continuously enhances the quality of goods and services to elevate the customer experience, and implements various sales programs designed to encourage the use of its products and services.
- Profit from financial operations for first 6 months of year 2026 reached 132.22 billion VND, increase of 101.02 billion VND, equivalent to increase 324% compared to the same period last year, mainly due to increase in dividends received from external equity investments
- Other profits for first 6 months of year 2026 reached 4.62 billion VND, decrease of 3.69 billion VND, equivalent to decrease 44% compared to the same period last year, mainly due to reduce sales support and promotional expenses.

As a result, after-tax corporate income tax (CIT) profit in the Company's consolidated financial statements for first 6 months of year 2026 reached 370.8 billion VND increased by 68% compared to the same period last year.

The company respectfully reports this to competent authorities and shareholders.

Respectfully yours,

Recipients:
- *As above;*
- *Archive Admin office.*

DEPUTY GENERAL DIRECTOR

M.S.D.N: 0301123125 - C.T.C.P
CÔNG TY
CỔ PHẦN DỊCH VỤ
HÀNG KHÔNG SÂN BAY
TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

TON NU DIEU TRI

Deloitte.

SOUTHERN AIRPORTS SERVICES JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM COMBINED FINANCIAL STATEMENTS

For the 6-month period end 30 June 2026

SOUTHERN AIRPORTS SERVICES JOINT STOCK COMPANY
Tan Son Nhat International Airport, Tan Son Hoa Ward
Ho Chi Minh City, Vietnam

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STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers of Southern Airports Services Joint Stock Company (the "Company") presents this report together with the Company's interim combined financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF DIRECTORS, SUPERVISORS AND EXECUTIVE OFFICERS

The members of the Boards of Directors, Supervisors and Executive Officers of the Company during the period and to the date of approval of this report are as follows:

Board of Directors:

Mr. Nguyen Hanh	Chairman
Mr. Chu Khanh Toan	Member
Mr. Tran Anh Vu	Member
Mr. Nguyen Van Hung Cuong	Member
Ms. Le Hong Thuy Tien	Member

Board of Supervisors

Mr. Luu Quoc Hoang	Head of Board of Supervisors
Ms. Vu Thi Van Anh	Member
Mr. Tran Duc Canh	Member

Board of Executive Officers

Mr. Du Kim Thang	Chief Executive Officer (appointed on 1 August 2026)
Mr. Nguyen Van Hung Cuong	Chief Executive Officer (resigned on 1 August 2026)
Ms. Ton Nu Dieu Tri	Deputy Chief Executive Officer

Chief Accountant cum Head of Finance and Accounting Department of the Company for the 6-month period ended 30 June 2026 is Ms. Do Thi Minh Chau.

BOARD OF EXECUTIVE OFFICERS' STATEMENT OF RESPONSIBILITY

The Board of Executive Officers of the Company is responsible for preparing the interim combined financial statements, which give a true and fair view of the interim combined financial position of the Company as at 30 June 2026 and of its interim combined financial performance and combined cash flows for the 6-month period then ended in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to interim combined financial reporting. In preparing these interim combined financial statements, the Board of Executive Officers is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim combined financial statements;
- Prepare the interim combined financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim combined financial statements so as to minimise errors and frauds.

STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS (Continued)

The Board of Executive Officers is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim combined financial position of the Company and that the interim combined financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim combined financial reporting. The Board of Executive Officers is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Executive Officers confirms that the Company has complied with the above requirements in preparing these interim combined financial statements.

APPROVAL OF COMBINED FINANCIAL STATEMENTS

The Board of Executive Officers hereby approves the accompanying combined financial statements, which give a true and fair view of the interim combined financial position of the Company as at 30 June 2026, its interim combined financial performance and its interim combined cash flows for the 6-month period then ended of the Company in accordance with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim combined financial reporting.

For and on behalf of the Board of Executive Officers,

M.S.D.N: 0301123125-C.T.C.P
CÔNG TY
CỔ PHẦN DỊCH VỤ
HÀNG KHÔNG SÂN BAY
TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

Ton Nu Dieu Tri
Deputy General Director
For and on behalf of the Legal Representative
Power of Attorney dated 12 August 2026
Approved on 14 August 2026

Deloitte.

Branch of Deloitte Vietnam Audit Co. Ltd
18th Floor, Times Square Building
57-69F Dong Khoi, Saigon Ward
Ho Chi Minh City
Vietnam
Tel : +84 28 710 14555
www.deloitte.com/vn

No.: 0150 /VN1A-HC-BC

REPORT ON REVIEW OF INTERIM COMBINED FINANCIAL STATEMENTS

To: **The Shareholders**
Boards of Directors, Supervisors and the Boards of Executive Officers
Southern Airports Services Joint Stock Company

We have reviewed the accompanying interim combined financial statements of Southern Airports Services Joint Stock Company (the "Company"), approved on 14 August 2026 as set out from page 4 to page 47, which comprise the interim combined statement of financial position as at 30 June 2026, the interim combined statement of income, the interim combined statement of cash flows for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Board of Executive Officers' Responsibility

The Board of Executive Officers is responsible for the preparation and fair presentation of these interim combined financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim combined financial reporting and for such internal control as the Board of Executive Officers determines is necessary to enable the preparation of interim combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim combined financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 – "Review of Interim Financial Information Performed by the Independent Auditor of the Entity".

A review of interim combined financial statements consists of making inquiries, primarily of the 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim combined financial statements do not present fairly, in all material respects, the interim combined financial position of the Company as at 30 June 2026, and its interim combined financial performance and its interim combined cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim combined financial reporting.

M.S.C.N: 0100112500-002-C.T.T.N.H.H
CHI NHÁNH CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
TP. HỒ CHÍ MINH

Nguyen Quang Trung
Audit Partner
Audit Practising Registration Certificate
No. 0733-2023-001-1
BRANCH OF DELOITTE VIETNAM AUDIT COMPANY LIMITED
14 August 2026
Ho Chi Minh City, Vietnam

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**1,921,330,388,789**	**1,627,905,363,144**
I.	**Cash and cash equivalents**	**110**	**5**	**343,556,654,318**	**392,733,842,179**
1.	Cash	111		162,745,900,895	190,733,842,179
2.	Cash equivalents	112		180,810,753,423	202,000,000,000
II.	**Short-term financial investments**	**120**	**6**	**897,230,939,725**	**585,700,000,000**
1.	Short-term held-to-maturity investments	123		897,230,939,725	585,700,000,000
III.	**Short-term receivables**	**130**		**237,109,583,889**	**370,308,545,749**
1.	Short-term trade receivables	131	7	139,231,321,752	159,927,889,987
2.	Short-term advances to suppliers	132	8	12,525,445,035	10,698,320,206
3.	Other short-term receivables	135	9	137,951,795,247	259,744,507,245
4.	Provision for short-term doubtful debts	136	10	(52,598,978,145)	(60,062,171,689)
IV.	**Inventories**	**140**	**11**	**194,157,540,748**	**68,911,497,308**
1.	Inventories	141		194,157,540,748	68,911,497,308
V.	**Other short-term assets**	**160**		**249,275,670,109**	**210,251,477,908**
1.	Short-term deferred expenses	161	12	22,794,575,255	8,680,245,171
2.	Value added tax deductibles	162		226,459,594,959	199,445,596,039
3.	Taxes and other receivables from the State budget	163	20	21,499,895	2,125,636,698

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	ASSETS	Code	Notes	Closing balance	Opening balance
B.	**NON-CURRENT ASSETS**	**200**		**821,249,521,197**	**836,343,250,209**
I.	**Long-term receivables**	**210**		**244,735,125,098**	**247,027,416,748**
1.	Other long-term receivables	215	9	244,735,125,098	247,027,416,748
II.	**Fixed assets**	**220**		**150,215,615,566**	**160,642,917,885**
1.	Tangible fixed assets	221	13	128,019,693,143	140,236,993,763
	- Cost	*222*		*631,247,388,503*	*621,206,432,297*
	- Accumulated depreciation	*223*		*(503,227,695,360)*	*(480,969,438,534)*
2.	Intangible assets	227	14	22,195,922,423	20,405,924,122
	- Cost	*228*		*38,680,263,601*	*36,307,263,601*
	- Accumulated amortisation	*229*		*(16,484,341,178)*	*(15,901,339,479)*
III.	**Investment property**	**240**	**15**	**32,243,749,055**	**32,243,749,055**
	- Cost	*241*		*37,252,913,794*	*37,252,913,794*
	- Accumulated depreciation	*242*		*(5,009,164,739)*	*(5,009,164,739)*
IV.	**Long-term assets in progress**	**250**	**16**	**117,152,196,884**	**115,918,116,342**
1.	Long-term construction in progress	252		117,152,196,884	115,918,116,342
V.	**Long-term financial investments**	**260**	**6**	**253,830,133,419**	**254,341,289,319**
1.	Investments in joint-ventures, associates	262		161,376,992,269	161,376,992,269
2.	Equity investments in other entities	263		107,246,251,500	107,246,251,500
3.	Provision for impairment of long-term investments in other entities	264		(14,793,110,350)	(14,281,954,450)
VI.	**Other long-term assets**	**270**		**23,072,701,175**	**26,169,760,860**
1.	Long-term deferred expenses	271	12	18,768,063,031	21,417,331,103
2.	Deferred tax assets	272	17	4,304,638,144	4,752,429,757
	TOTAL ASSETS (280=100+200)	**280**		**2,742,579,909,986**	**2,464,248,613,353**

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Code	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**1,029,978,116,991**	**585,435,385,741**
I.	**Current liabilities**	**310**		**1,026,590,314,991**	**581,494,188,741**
1.	Short-term trade payables	311	18	90,488,673,349	161,016,131,748
2.	Short-term advances from customers	312		4,605,353,871	4,144,399,336
3.	Dividends and profit payable	313	19	538,419,064,380	-
4.	Taxes and amounts payable to the State budget	314	20	41,833,869,848	79,624,759,688
5.	Payables to employees	315	21	119,258,530,116	139,850,367,156
6.	Short-term accrued expenses	316	22	46,105,889,636	4,999,211,362
7.	Short-term deferred revenue	319		3,714,226,288	2,690,975,728
8.	Other current payables	320	23	29,695,809,708	17,197,964,906
9.	Bonus and welfare funds	323	24	152,468,897,795	171,970,378,817
II.	**Long-term liabilities**	**330**		**3,387,802,000**	**3,941,197,000**
1.	Other long-term payables	338		3,387,802,000	3,941,197,000
D.	**EQUITY**	**400**	**25**	**1,712,601,792,995**	**1,878,813,227,612**
1.	Owner's contributed capital	411		1,334,813,100,000	1,334,813,100,000
	- Ordinary shares carrying voting rights	*411a*		*1,334,813,100,000*	*1,334,813,100,000*
2.	Share premium	412		3,862,620,000	3,862,620,000
3.	Treasury shares	415		(341,040,000)	(341,040,000)
4.	Investment and development fund	418		582,661,723	582,661,723
5.	Retained earnings	420		373,684,451,272	539,895,885,889
	- Retained earnings accumulated to the prior year end	*420a*		*2,885,400,049*	*5,845,684,008*
	- Retained earnings of the current period/prior year	*420b*		*370,799,051,223*	*534,050,201,881*
	TOTAL RESOURCES (440=300+400)	**440**		**2,742,579,909,986**	**2,464,248,613,353**

M.S.D.N: 0301123125 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG KHÔNG SÂN BAY TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Van Anh	**Do Thi Minh Chau**	**Ton Nu Dieu Tri**
Preparer	**Chief Accountant**	**Deputy General Director**
		For and on behalf of the Legal Representative
		Power of Attorney dated 12 August 2026
		Approved on 14 August 2026

SOUTHERN AIRPORTS SERVICES JOINT STOCK COMPANY
Tan Son Nhat International Airport, Tan Son Hoa Ward
Ho Chi Minh City, Vietnam

FORM B 02a-DN
Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance

INTERIM COMBINED INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from goods sold and services rendered**	**01**	**27**	**1,553,515,899,350**	**1,534,465,744,693**
2.	Deductions	02	27	33,771,402	44,101,870
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**	**27**	**1,553,482,127,948**	**1,534,421,642,823**
4.	Cost of sales and services rendeder	11	28	504,521,698,861	614,296,475,885
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**1,048,960,429,087**	**920,125,166,938**
6.	Financial income	22	29	135,166,456,241	39,562,164,691
7.	Financial expenses	23	30	2,945,732,903	8,365,002,687
8.	Selling expenses	25	31	553,437,742,521	518,314,361,285
9.	General and administration expenses	26	32	194,798,817,247	163,531,462,619
10.	**Operating profit (30=20+(22-23)-(25+26))**	**30**		**432,944,592,657**	**269,476,505,038**
11.	Other income	31	34	5,202,513,981	8,740,991,673
12.	Other expenses	32		579,855,061	427,249,111
13.	**Profit from other activities (40=31-32)**	**40**		**4,622,658,920**	**8,313,742,562**
14.	**Accounting profit before tax (50=30+40)**	**50**		**437,567,251,577**	**277,790,247,600**
15.	Current corporate income tax expense	51	35	66,320,408,741	56,580,057,684
16.	Deferred corporate tax expense	52		447,791,613	-
17.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**370,799,051,223**	**221,210,189,916**
18.	Basic earnings per share	70		2,779	1,658

M.S.D.N: 0301123125-C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG KHÔNG SÂN BAY TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Van Anh
Preparer

Do Thi Minh Chau
Chief Accountant

Ton Nu Dieu Tri
Deputy General Director
For and on behalf of the Legal Representative
Power of Attorney dated 12 August 2026
Approved on 14 August 2026

SOUTHERN AIRPORTS SERVICES JOINT STOCK COMPANY
Tan Son Nhat International Airport, Tan Son Hoa Ward
Ho Chi Minh City, Vietnam

FORM B 03a-DN
Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance

INTERIM COMBINED CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***437,567,251,577***	***277,790,247,600***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets and investment properties	02	22,391,354,708	21,350,089,278
	Provisions	03	(6,952,037,644)	(7,777,788,827)
	Foreign exchange (gain)/loss arising from translating foreign currency items	04	(167,586,595)	4,190,494,193
	Gain from investing activities	05	(126,413,981,963)	(22,737,652,062)
3.	***Operating profit before movements in working capital***	***08***	***326,425,000,083***	***272,815,390,182***
	Change in receivables	09	173,089,155,732	164,875,925,958
	Change in inventories	10	(125,246,043,440)	(35,735,836,319)
	Change in payables	11	(50,637,382,505)	(23,693,160,047)
	Change in deferred expenses	12	(6,952,328,827)	(17,792,674,548)
	Corporate income tax paid	15	(91,565,662,291)	(46,228,718,126)
	Other cash inflows	16	5,000,000	1,410,000
	Other cash outflows	17	(19,506,481,022)	(10,567,308,586)
	Net cash generated by operating activities	***20***	***205,611,257,730***	***303,675,028,514***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(1,069,049,687)	(26,387,866,348)
2.	Cash outflow for term deposits	23	(662,500,000,000)	(545,500,000,000)
3.	Cash recovered from term deposits	24	370,000,000,000	447,000,000,000
4.	Interest earned, dividends and profits received	27	38,935,426,014	71,633,575,016
	Net cash used in investing activities	***30***	***(254,633,623,673)***	***(53,254,291,332)***
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Dividends and profit distributions paid	36	(307,640,920)	(239,274,155)
	Net cash used in financing activities	***40***	***(307,640,920)***	***(239,274,155)***
	Net (decrease)/increase in cash and cash equivalents (50=20+30+40)	**50**	**(49,330,006,863)**	**250,181,463,027**
	Cash and cash equivalents at the beginning of the period	**60**	**392,733,842,179**	**217,245,829,384**
	Effects of changes in foreign exchange rates	61	152,819,002	2,162,366,060
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**343,556,654,318**	**469,589,658,471**

M.S.D.N: 0301123125 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG KHÔNG SÂN BAY TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Van Anh	**Do Thi Minh Chau**	**Ton Nu Dieu Tri**
Preparer	**Chief Accountant**	**Deputy General Director**
		For and on behalf of the Legal Representative
		Power of Attorney dated 12 August 2026
		Approved on 14 August 2026

The accompanying notes are an integral part of these interim combined financial statements

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim combined financial statements

1. GENERAL INFORMATION

Structure of ownership

Southern Airports Services Joint Stock Company (the "Company"), a joint stock company, was established on the basis of capitalization of State-owned enterprise – Southern Airports Services Company (One-member limited liability company) under Decision No. 2572/QD-BGTVT dated 7 July 2014 of the Ministry of Transport (now the Ministry of Construction). The Company operates under the first Business Registration Certificate No. 0301123125 (previously No. 4106000177), dated 30 June 2010 and the 12th amendment dated 11 August 2026 issued by the Department of Finance of Ho Chi Minh City.

The full name in Vietnamese: Công ty Cổ phần Dịch vụ Hàng không Sân bay Tân Sơn Nhất.

The international business name: Southern Airports Services Joint Stock Company.

The abbreviation name: SASCO.

The head office: Tan Son Nhat Airport, Tan Son Hoa Ward, Ho Chi Minh City, Vietnam.

Shares of the Company have traded on the Unlisted Public Company Market (UPCOM) under the code "SAS".

The number of employees of the Company as at 30 June 2026 was 1,249 (as at 31 December 2025: 1,226).

Operating industry and principal activities

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

Processing food, trading catering services, fine art goods, duty-free goods; Producing spices, sauces; Trading hotels, tourism; Transporting passengers by car, taxi provincially and inter-provincially; Repairing car, installing aviation ground equipment; Exploiting commercial aerial technical services; Acting as air ticket agent, advertising; Importing and exporting goods serving passengers, importing equipment for the Company's operations; Trading domestically-produced wine and cigarette; Retailing petroleum; Farming; Trading tourism, international tours, acting as foreign currency translation agent; Transporting passengers by automobile on fixed and contractual routes; Acting as agent for trading and consigning goods; Providing services of massage, feet acupressure at sterile area, mineral mud bathing at Tan Son Nhat international terminal; Trading real estate, leasing warehouse, houses for accommodation and business; Providing parcel services, goods express delivery services; Retailing at general trading stores; Researching market and surveying public opinion; Exploiting and processing mineral mud; Completing construction; Architectural activities and relevant technical consulting; Short-stay services; Service of providing meals on air and rail.

Normal production and business cycle

The Company's normal production and business cycle are carried out for a period of 12 months or less.

The Company's structure

Detailed information about the Company's branches, associates and joint ventures as at 30 June 2026:

Branch that are not legal entities and operate under dependent accounting unit:

Branch	Address	Principal activities
Branch of Southern Airports Services Joint Stock Company in Phu Quoc	No. 64, Tran Hung Dao Street, Quarter 7 Duong Dong, Phu Quoc Special Zone, An Giang Province	Business of tourism services and resorts
Branch of Southern Airports Services Joint Stock Company in Long An	Lot Q-1B Long Hau Expanded Industrial Park, Can Giuoc Ward, Tay Ninh Province	Production of fish sauce
Branch of Southern Airports Services Joint Stock Company in Khanh Hoa	Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province	Business of luxury lounge services

Units under Company's Office at Ho Chi Minh City:

Unit	Address
Sasco Tan Son Nhat Trading Center	Tan Son Nhat International Airport, Tan Son Hoa Ward, Ho Chi Minh City
Duty-free Goods Business Department	Tan Son Nhat International Airport, Tan Son Hoa Ward, Ho Chi Minh City
Lounge Services Department	Tan Son Nhat International Airport, Tan Son Hoa Ward, Ho Chi Minh City
Inflight Service Center	Tan Son Nhat International Airport, Tan Son Hoa Ward, Ho Chi Minh City
Representative Office of Southern Airports Services Joint Stock Company in Hanoi	4th floor, NTS Buidling, Noi Bai International Airport, Noi Bai Commue, Hanoi City

Associates, joint ventures:

Company	Place of incorporation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Principal activities
Tan Son Nhat Petrol Commercial Joint Stock Company	Ho Chi Minh City	38.03	38.03	Wholesaling solid, liquid and gaseous fuel and relevant products; Trading, leasing materials, equipment of petroleum industry; Maintaining, repairing automobile and other motorized vehicles; Providing services directly supporting air transport.
Phu Quoc – SASCO Co., Ltd.	An Giang Province	50.00	50.00	Processing aquatic products; Trading hotel services.
Green Garden Development Corporation – JSC	Ho Chi Minh City	24.00	24.00	Consulting, designing, constructing and maintaining gardens; Providing ornamental tree service for offices; renting trees.

Disclosure of information comparability in the interim combined financial statements

The comparative figures of the interim combined statement of financial position are the figures of the Company's audited interim combined financial statements for the year ended 31 December 2025 (the "Opening balance") and the comparative figures of the interim combined income statement and interim combined cash flow statement are the figures of the reviewed interim combined financial statements for the 6-month period ended 30 June 2025 (the "Prior period").

Effective from 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 ("Circular 99") guiding accounting regime for enterprises. The Company has elected not to reclassify and/or restate prior-year figures. Accordingly, certain items in the interim combined financial statements for the period ended 30 June 2026 may not be comparable with the corresponding figures of the previous period due to the impact of adopting Circular 99 in the preparation and presentation of the financial statements.

2. ACCOUNTING CONVENTION AND FINANCIAL YEAR/ACCOUNTING PERIOD

Accounting convention

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

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

Financial year/Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

The interim accounting period begins on 01 January and ends on 30 June.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime ("Circular 99"). This circular is effective from 1 January 2026 and applies for financial years beginning on or after 1 January 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014 providing guidance on the corporate accounting regime and the circulars amending and supplementing Circular 200.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim combined financial statements, are as follows:

Estimates

The preparation of interim combined financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of Executive Officers to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim combined financial statements and the reported amounts of revenues and expenses during the accounting period. Although these accounting estimates are based on the Board of Executive Officers' best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

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

Financial investments

Trading securities

Trading securities are securities held by the Company for trading purposes. Trading securities are recognised from the date on which the Company obtains ownership rights and are initially measured at the fair value of the consideration paid at the transaction date. Transaction costs related to the acquisition of trading securities (if any), such as brokerage fees, transaction fees, information service fees, taxes, bank charges, etc., are recognised as financial expenses in the period.

Cash dividends received from trading securities for the period after the acquisition date are recognised as finance income in the interim combined income statement. Dividends receivable relating to the period prior to the acquisition date are deducted from the carrying amount of the investment.

Subsequent to initial recognition, trading securities are measured at cost less any provision for impairment of trading securities.

Provision for impairment of trading securities is recognised when there is objective evidence that the market value of the securities has declined below their carrying amount.

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity. Held-to-maturity investments include term deposits at commercial banks.

Interest income from term deposits is recognised in the Interim combined Income Statement of the Company on a time basis.

Investments in joint ventures and associates

Investments in associates

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

Investment in joint ventures (jointly controlled entities)

Joint venture arrangements involving the establishment of a new entity to carry out economic activities, where such activities are jointly controlled by the venturers in accordance with contractual agreements among the parties, are referred to as jointly controlled entities. Joint control is the contractually agreed sharing of control by the venturers over the financial and operating policies of the economic activities.

The Company initially recognises investments in subsidiaries, joint ventures and associates at cost, including the purchase price and directly attributable costs of the investment such as valuation fees and transaction costs incurred in connection with the investment. The Company recognises as income in the interim combined income statement its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment.

Investments in subsidiaries, joint ventures and associates are presented in the interim combined statement of financial position at cost less any provision for impairment (if any).

Business cooperation contracts in the form of profit-sharing arrangements after tax where the Company has joint control

Business activities in which the Company has joint control under contractual arrangements in the form of business cooperation contracts with profit-sharing after tax, whereby the participating parties are entitled to benefits depending on the performance of the cooperation contract, without forming a separate entity, are accounted for by the Company in a manner similar to jointly controlled operations.

Equity investments in other entities

Equity investments in other entities represent investments in equity instruments over which the Company does not have control, joint control or significant influence over the investee, as well as investments in business cooperation contracts where the Company does not have joint control but is entitled to benefits dependent on the profit after tax of the cooperation arrangement.

Equity investments in other entities are carried at cost less provision for impairment (if any).

A provision for impairment of investments in other entities is recognised when the investee incurs losses or when such investments are impaired, indicating that the Company may not be able to recover its investment.

Receivables

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

Provision for doubtful debts is made for overdue debts as specified in the economic contracts, contract commitments or debt commitments that have been repeatedly requested for payment by the Company but not yet collected, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value.

- For trading activities, the cost of inventories comprises the cost of purchases and other costs directly attributable to the acquisition of inventories.

- For other business activities, the cost of inventories comprises direct materials, direct labour and production overheads, if any, incurred in bringing the inventories to their present location and condition.

Net realisable value represents the estimated selling price less the estimated costs to complete the products and the estimated costs necessary for marketing, selling and distribution.

The Company applies the perpetual method to account for inventories. The cost of inventories is determined using the weighted average method.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Cost is calculated using the weighted average method, except for the cost of duty-free goods and shopping mall inventories, which is determined using the specific identification method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

The costs of manufactured assets are the actual construction or manufacturing cost plus installation and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

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

	Years
Buildings and structures	5 – 30
Machinery and equipment	5 – 10
Motor vehicles	7
Office equipment	5
Others	5

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim combined income statement.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.All other leases are classified as operating leases.

The Company as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are charged to the income statement when incurred or chared to the income statement on a straight-line basis over the lease term.

The Company as lessee

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Intangible assets and amortisation

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets include land use rights, trademarks, trade names and accounting software.

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the duration of the right to use the land from 33 years to 50 years.

Trademarks

Patents and trademarks are measured initially at purchase cost and are amortised on the straight-line basis over their estimated useful lives.

Computer software

Computer software is amortized using the straight-line method over their estimated useful lives within 05 years.

Investment properties

Investment properties are composed of land use rights held by the Company to earn rentals or for capital appreciation. Investment properties held to earn rentals are stated at cost less accumulated depreciation while investment properties held for capital appreciation are stated at cost less impairment loss. The costs of purchased investment properties comprise their purchase prices and any directly attributable expenditures, such as professional fees for legal services, property transfer taxes and other related transaction costs. The costs of self-constructed investment properties are the finally accounted construction or directly attributable costs of the properties.

No depreciation is recorded for investment properties held for capital appreciation.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

Deferred expenses

Deferred expenses are costs that have already been incurred but relate to the results of operations of multiple accounting periods. They include the cost of tools and supplies issued for use, land rental, major repair costs, insurance costs and other deferred expenses that are considered capable of providing future economic benefits to the Company. These costs are recognised as deferred expenses and allocated to the interim combined income statement during the period using allocation methods in accordance with prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim combined income statement in the accounting period.

Deferred revenue

Deferred revenue is the amounts received in advance relating to multiple accounting periods. The Company recognises deferred revenue in proportion to its obligations that the Company will have to fulfill in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognised in the interim combined income statement for the year/period corresponding to the portion that meets the revenue recognition conditions.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:
- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including their close family members.

Revenue and other income recognition

Revenue from the sale of goods

Revenue from the sale of goods is recognized when all five (5) following conditions are satisfied:

(a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
(c) The amount of revenue can be measured reliably;
(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognized when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) the amount of revenue can be measured reliably;
(b) it is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the statement of financial position date can be measured reliably; and
(d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Income from sales of goods received as an agent or consigned goods

Income from sales of goods received as an agent or consigned goods in form of selling at prices to receive sales commission is the sales commission that the Company earns.

Income from leasing operating assets

Income from leasing operating assets is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

Other revenue

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

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

Sales deductions

Sales deductions include trade discounts, sales allowances and sales returns.

Sales deductions incurred in the same year of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the interim combined financial statements, the Company recorded as revenue deductions for the period.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period/year and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period/year on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period/year on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim combined statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim combined income statement.

Tax

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim combined income statement of the Company because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim combined financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using statement of financial position liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period/year when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	13,086,342,306	15,066,506,143
Demand deposits (i)	148,059,462,868	174,560,922,184
Cash in transit (ii)	1,600,095,721	1,106,413,852
Cash equivalents (iii)	180,810,753,423	202,000,000,000
	343,556,654,318	**392,733,842,179**

(i) Details of demand deposit:

	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	126,533,734,287	138,975,076,485
Others	21,525,728,581	35,585,845,699
	148,059,462,868	**174,560,922,184**

(ii) Cash in transit represents the value of cash receipts from credit cards of customers.

(iii) Cash equivalents represent the value of term deposits and accrued interest thereon with original maturities of three months or less placed with domestic commercial banks, bearing interest at 4.75% per annum (as at 31 December 2025: from 4.4% per annum to 4.75% per annum).

	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	140,659,794,519	40,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	20,075,479,452	70,000,000,000
Vietnam International Commercial Joint Stock Bank	20,075,479,452	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	92,000,000,000
	180,810,753,423	**202,000,000,000**

6. INVESTMENT

Details of the Company's joint ventures, associates and other investments into other entities of the Company are as follows:

	Closing balance VND			Opening balance VND		
	Original costs	Recoverable amount	Provisions	Original costs	Recoverable amount	Provision
a. Held-to-maturity						
Vietnam Joint Stock Commercial Bank for Industry and Trade	*207,460,353,424*	*207,460,353,424*	-	*110,500,000,000*	*110,500,000,000*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	*122,838,246,575*	*122,838,246,575*	-	*65,000,000,000*	*65,000,000,000*	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*122,790,435,617*	*122,790,435,617*	-	*120,200,000,000*	*120,200,000,000*	-
Vietnam International Bank	*97,055,890,411*	*97,055,890,411*	-	*90,000,000,000*	*90,000,000,000*	-
Asia Commercial Joint Stock Bank	*91,812,273,973*	*91,812,273,973*	-	-	-	-
Others	*255,273,739,725*	*255,273,739,725*	-	*200,000,000,000*	*200,000,000,000*	-
	897,230,939,725	**897,230,939,725**	**-**	**585,700,000,000**	**585,700,000,000**	**-**

	Closing balance			Opening balance		
			VND			VND
	Original costs	Recoverable amount/ Fair value	Provisions	Original costs	Recoverable amount/ Fair value	Provision
b. Investments in other entities						
- Investments in joint ventures, associates	***161,376,992,269***	***161,376,992,269***	-	***161,376,992,269***	***161,376,992,269***	-
Tan Son Nhat Petrol Commercial Joint Stock Company (ii)	149,376,730,000	149,376,730,000	-	149,376,730,000	149,376,730,000	-
Phu Quoc – SASCO Co., Ltd. (iii)	10,800,262,269	10,800,262,269	-	10,800,262,269	10,800,262,269	-
Green Garden Development Corporation (iv)	1,200,000,000	1,200,000,000	-	1,200,000,000	1,200,000,000	-
- Investments in others entities	***107,246,251,500***	***143,977,241,150***	***(14,793,110,350)***	***107,246,251,500***	***127,194,771,550***	***(14,281,954,450)***
Thao Dien Real Estates Corporation	44,732,290,000	*44,732,290,000*	-	44,732,290,000	*44,732,290,000*	-
Noi Bai Catering Services Joint Stock Company (*)	21,811,000,000	*70,203,900,000*	-	21,811,000,000	*69,483,860,000*	-
Tan Son Nhat Cargo Services Joint Stock Company	15,464,785,500	*15,464,785,500*	-	15,464,785,500	-	-
Thanh Thanh Cong Tourist Joint Stock Company	11,542,176,000	*1,679,065,650*	*(9,863,110,350)*	11,542,176,000	*2,190,221,550*	*(9,351,954,450)*
Noi Bai Airport Services Joint Stock Company (*)	8,696,000,000	*11,827,200,000*	-	8,696,000,000	*10,718,400,000*	-
Industry Construction Corporation	4,930,000,000	-	*(4,930,000,000)*	4,930,000,000	-	*(4,930,000,000)*
Sabeco Center Trading Joint Stock Company	70,000,000	*70,000,000*	-	70,000,000	*70,000,000*	-
	268,623,243,769	**305,354,233,419**	**(14,793,110,350)**	**268,623,243,769**	**288,571,763,819**	**(14,281,954,450)**

(i) Held-to-maturity investments comprise term deposits with maturities of not more than twelve months placed with domestic commercial banks, together with the related accrued interest. These deposits earn fixed interest rates ranging from 4.5% to 8.8% per annum (as at 31 December 2025: from 4.1% to 7.8% per annum).

(ii) According to the 13th amended Enterprise registration certificate No. 0305515395 dated 8 March 2021 issued by the Department of Planning and Invesment (now is Department of Finance) of Ho Chi Minh City, the Company invested in Tan Son Nhat Petrol Commercial Joint Stock Company with the amount of VND 149,376,730,000, equivalent to 38.03% of this company's charter capital.

(iii) According to the 7th amended Enterprise registration certificate No. 5602000027 dated 27 March 2021 issued by the Department of Planning and Investment of Kien Giang Province, the Company invested in Phu Quoc – SASCO Co., Ltd. with the amount of VND 10,800,262,269, equivalent to 50% of this company's charter capital.

(iv) According to the Enterprise registration certificate No. 0305515483 dated 19 June 2021, the Company held 1,200 shares, equivalent to 24% of charter capital of Green Garden Development Corporation.

(*) For investments in listed shares, the fair value is determined based on the closing price of the latest day to the date of the interim combined financial statements.

For the remaining investments, as at 30 June 2026 and 31 December 2025, the Company has not determined the fair value of these investments for disclosure in the interim combined financial statements because they do not have listed prices. The fair value of such investments may be different from their book values.

The operation status of joint-ventures and associates is as follows:

	Current period	Prior period
Tan Son Nhat Petrol Commercial Joint Stock Company	Operating at profit	Operating at profit
Phu Quoc – SASCO Co., Ltd.	Operating at profit	Operating at profit
Green Garden Development Corporation	Operating at profit	Operating at profit

The significant transactions between the Company and its joint-ventures and associates are presented in Note 39.

7. SHORT-TERM TRADE ACCOUNT RECEIVABLE

	Closing balance		Opening balance	
	VND	VND	VND	VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
a. Short-term trade receivables				
- Bamboo Airways Joint Stock Company	19,772,547,921	(19,055,125,013)	28,286,243,133	(26,518,318,557)
- Vietnam Airlines Corporation - Tan Son Nhat Operation Center (TOC)	16,536,946,814	-	20,192,899,781	-
- Priority Pass (A.P) Ltd.	16,412,658,426	-	20,500,696,887	-
- Others	75,956,743,309	(2,642,717,169)	78,303,758,185	(2,642,717,169)
	128,678,896,470	**(21,697,842,182)**	**147,283,597,986**	**(29,161,035,726)**
b. Receivables from related parties (Note 39)	10,552,425,282	-	12,644,292,001	-
	139,231,321,752	**(21,697,842,182)**	**159,927,889,987**	**(29,161,035,726)**

8. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
a. Short-term advances to suppliers		
GHT Investment and Trading Vietnam JSC	3,900,000,000	3,900,000,000
Other suppliers	6,363,620,730	6,798,320,206
	10,263,620,730	**10,698,320,206**
b. Advances to related parties (Note 39)	2,261,824,305	-
	12,525,445,035	**10,698,320,206**

9. OTHER RECEIVABLES

	Closing balance		Opening balance	
	VND Carrying amount	VND Provision amount	VND Carrying amount	VND Provision amount
a. Current				
IPP Group (S) Pte., Ltd,	-	-	194,090,048,868	-
Tan Son Nhat Petrol Commercial Joint Stock Company - dividends and profit distributions receivable	80,663,434,200	-	-	-
Southern Airports Transportation Joint Stock Company	17,205,397,595	(17,205,397,595)	17,205,397,595	(17,205,397,595)
Interest to be received from banks (i)	-	-	9,971,387,399	-
Vietnam Airlines Corporation – Tan Son Nhat Operation Center (TOC) - Land rental paid on other's behalf	7,024,679,124	(7,024,679,124)	7,024,679,124	(7,024,679,124)
Deposits and mortgages	758,609,912	-	712,615,000	-
Advances	761,017,592	-	70,920,000	-
Tan Son Nhat International Airport Customs Sub-Department	13,877,589,133	-	13,877,589,133	-
Bamboo Airways JSC - deferred payment interest	6,356,345,104	(6,356,345,104)	6,356,345,104	(6,356,345,104)
Other receivables	11,304,722,587	-	10,435,525,022	-
	137,951,795,247	**(30,586,421,823)**	**259,744,507,245**	**(30,586,421,823)**
b. Non-current				
Advance to the Land Source Development Center of Phu Quoc District and Finance and Planning Department - People's Committee of Phu Quoc District (ii)	162,389,278,838	-	162,389,278,838	-
Transport Investment Cooperation and Import Export Joint Stock Company (Tracimexco) (iii)	30,040,240,000	-	30,040,240,000	-
Phu Nhuan Construction and Housing Trading Company Limited (iv)	16,720,978,687	-	16,720,978,687	-
Advance for procedures on obtaining Land Use Rights Certificate (v)	13,000,000,000	-	13,000,000,000	-
Deposit	16,972,934,880	-	19,265,226,530	-
Advance for compensation for Sasco Hotel – Nha Trang	5,611,692,693	-	5,611,692,693	-
	244,735,125,098	**-**	**247,027,416,748**	**-**
	382,686,920,345	**(30,586,421,823)**	**506,771,923,993**	**(30,586,421,823)**

(i) Effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 ("Circular 99"), which provides guidance on the corporate accounting regime. In accordance with Circular 99, accrued interest on bank deposits is presented together with bank deposit balances in Note 5 and Note 6. The Company has elected not to reclassify and restate the comparative figures for the opening balances. Accordingly, the opening balance of accrued interest on bank deposits continues to be presented under other receivables in this note.

(ii) Advance to the Land Development Center of Phu Quoc District and Finance and Planning Department - People's Committee of Phu Quoc District represents the value of compensation, support and site clearance for Bac Vung Bau Ecotourism Resort Project at Hamlet No. 04, Cua Can Ward, Phu Quoc Special Administrative Zone, An Giang Province. Currently, the company is actively working with the relevant parties to continue implementing the project.

(iii) Long-term receivable from Transport Investment Cooperation and Import and Export Joint Stock Company (Tracimexco) is payment made for construction investment cooperation.

(iv) Long-term receivable from Phu Nhuan Construction and Housing Trading Company Limited is payment made for business cooperation.

(v) This is an advance payment for the fees related to the procedure of obtaining the Land Use Rights Certificate for the project of building the SASCO Phu Quoc Hotel and Apartment Complex and the SASCO – Ba Keo Resort project. Currently, the company is actively working with the relevant parties to continue the implementation of the projects.

10. BAD DEBTS

	Closing balance VND			Opening balance VND		
	Cost	Recoverable Amount	Provision	Cost	Recoverable Amount	Provision
Total amount of receivables and loans past due or not past due but impaired						
In which:						
Bamboo Airways Joint Stock Company	25,411,470,117	-	(25,411,470,117)	32,874,663,661	-	(32,874,663,661)
Southern Airport Transportation Joint Stock Company	17,205,397,595	-	(17,205,397,595)	17,205,397,595	-	(17,205,397,595)
Vietnam Airlines Corporation - Tan Son Nhat Operation Center (TOC)	7,024,679,124	-	(7,024,679,124)	7,024,679,124	-	(7,024,679,124)
Other organizations and individuals						
- Trade receivables	2,642,717,169	-	(2,642,717,169)	2,642,717,169	-	(2,642,717,169)
- Prepayment to suppliers	283,667,290	-	(283,667,290)	283,667,290	-	(283,667,290)
- Advances	31,046,850	-	(31,046,850)	31,046,850	-	(31,046,850)
	52,598,978,145	**-**	**(52,598,978,145)**	**60,062,171,689**	**-**	**(60,062,171,689)**

During the period, VND 7,463,193,544 (prior period: VND 8,080,085,327) was reversed from doubtful debts.

11. INVENTORIES

	Closing balance VND	Opening balance VND
Goods in transit	4,519,247,361	-
Raw materials	8,844,294,451	7,983,800,397
Tools and supplies	2,191,774,985	3,059,677,134
Products	512,962,778	586,930,198
Merchandise	178,089,261,173	57,281,089,579
	194,157,540,748	**68,911,497,308**

As at 30 June 2026, the Company did not have inventories in need of provisions.

12. DEFERRED EXPENSES

	Closing balance VND	Opening balance VND
a. Short-term		
Land rental	8,874,075,888	-
Insurance expense	3,003,862,111	510,312,134
Tools and equipment expenses	1,087,151,000	2,622,671,828
Others	9,829,486,256	5,547,261,209
	22,794,575,255	**8,680,245,171**
b. Long-term		
Premise, warehouse, factory rental	7,933,276,564	8,051,978,956
Tools and equipment expenses	6,378,048,687	7,137,808,851
Overhaul	3,246,731,894	4,449,589,793
Others	1,210,005,886	1,777,953,503
	18,768,063,031	**21,417,331,103**

13. TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Office equipment VND	Motor vehicles VND	Others VND	Total VND
COST						
Opening balance	278,347,090,109	60,270,035,196	6,851,491,742	260,035,843,801	15,701,971,449	621,206,432,297
Transfer from construction in progress	8,160,141,732	1,880,814,474	-	-	-	10,040,956,206
Reclassification	(170,402,777)	-	170,402,777	-	-	-
Closing balance	286,336,829,064	62,150,849,670	7,021,894,519	260,035,843,801	15,701,971,449	631,247,388,503
ACCUMULATED DEPRECIATION						
Opening balance	193,506,294,876	45,552,897,223	6,544,881,995	219,742,043,014	15,623,321,426	480,969,438,534
Charge for the period	11,249,325,663	3,902,317,671	106,513,790	6,988,599,700	11,500,002	22,258,256,826
Closing balance	204,755,620,539	49,455,214,894	6,651,395,785	226,730,642,714	15,634,821,428	503,227,695,360
NET BOOK VALUE						
Opening balance	**84,840,795,233**	**14,717,137,973**	**306,609,747**	**40,293,800,787**	**78,650,023**	**140,236,993,763**
Closing balance	**81,581,208,525**	**12,695,634,776**	**370,498,734**	**33,305,201,087**	**67,150,021**	**128,019,693,143**

The historical cost of tangible fixed assets fully depreciated but still in use as at 30 June 2026 was VND 309,777,181,710 (as at 31 December 2025: VND 315,416,706,784).

There were no tangible fixed assets currently in existence with an individual carrying amount equal to or greater than 10% of the total carrying amount of tangible fixed assets.

14. INTANGIBLE ASSETS

	Land use rights	Trademarks	Computer software	Total
	VND	VND	VND	VND
COST				
Opening balance	30,944,738,761	55,555,555	5,306,969,285	36,307,263,601
Transfer from construction in progress	-	-	2,373,000,000	2,373,000,000
Closing balance	30,944,738,761	55,555,555	7,679,969,285	38,680,263,601
ACCUMULATED AMORTISATION				
Opening balance	10,909,833,063	55,555,555	4,935,950,861	15,901,339,479
Charge for the period	340,983,996	-	242,017,703	583,001,699
Closing balance	11,250,817,059	55,555,555	5,177,968,564	16,484,341,178
NET BOOK VALUE				
Opening balance	**20,034,905,698**	**-**	**371,018,424**	**20,405,924,122**
Closing balance	**19,693,921,702**	**-**	**2,502,000,721**	**22,195,922,423**

The historical cost of intangible fixed assets fully amortised but still in use as at 30 June 2026 was VND 4,801,197,840 (as at 31 December 2025: VND 4,801,197,840).

Details of existing intangible fixed assets with an individual carrying amount equal to or greater than 10% of the total carrying amount of intangible fixed assets:

Asset Code	Description of intangible fixed assets	Historical Cost VND
TS06063769	Land use rights over the office area, with an area of 4,430.4 m^2, located in Duong Dong, Phu Quoc.	14,609,702,529
TS07113770	Land use rights over the factory expansion area, with an area of 4,381 m^2, located in Duong Dong, Phu Quoc.	7,521,510,382
TS09053772	Land use rights over the Ben Tram area, Kien Giang Province, with an area of 30,129.3 m^2.	6,858,171,226

15. INVESTMENT PROPERTY

Investment property held for capital appreciation

	Land use rights
	VND
HISTORICAL COST	
Opening balance and closing balance	37,252,913,794
ACCUMULATED DEPRECIATION (*)	
Opening balance and closing balance	5,009,164,739
NET BOOK VALUE	
Opening balance and closing balance	**32,243,749,055**

(*) Accumulated depreciation was recognised according to the Decision No. 15/2006/QD-BTC and ceased since 1 January 2015 in accordance with the Circular No. 200/2014/TT-BTC dated 22 December 2014 and the Circular No. 99/2025/TT-BTC dated 27 October 2025.

Fair value of investment property

According to the VAS No. 05 – *Investment propertities*, fair value of investment properties held for price appreciation as at 30 June 2026 is required to be disclosed. However, the Company was not able to determine the fair value of its investment properties held for price appreciation, therefore, the fair value of the investment property has not been disclosed in the Notes to the Interim combined Financial Statements as at 30 June 2026.

Details of investment properties held for price appreciation of the Company as at 30 June 2026 and 31 December 2025 are as follows:

	Historical cost	Accumulated amortisation	Net book value
	VND	VND	VND
10,316 m^2 land area at Xuan Thoi Son – Ho Chi Minh City	5,132,260,000	801,122,625	4,331,137,375
Lots 9,10,11 at 2,000 m^2 and 1,000m^2 land area at Hung Vuong Street, Phu Quoc Special Zone, An Giang Province	6,222,717,346	1,256,109,502	4,966,607,844
Lot 5 at 1,475.8 m^2 land area at Hung Vuong Street, Phu Quoc Special Zone, An Giang Province	3,472,623,126	660,530,562	2,812,092,564
Lot 5 at 2,200 m^2 land area at Hung Vuong Street, Phu Quoc Special Zone, An Giang Province	8,216,358,700	683,547,876	7,532,810,824
9,973 m^2 land area at Rach Chiec Hamlet, Ham Ninh, Phu Quoc Special Zone, An Giang Province	5,458,267,422	396,881,118	5,061,386,304
Lot 13 at 4,758 m^2 land area at Nguyen Chi Thanh Street, Phu Quoc Special Zone, An Giang Province	8,750,687,200	1,210,973,056	7,539,714,144
Total	**37,252,913,794**	**5,009,164,739**	**32,243,749,055**

16. CONSTRUCTION IN PROGRESS

	Closing balance VND	Opening balance VND
- Acquisition	1,005,000,000	1,898,400,000
- Construction	116,147,196,884	114,019,716,342
In which:		
Suoi Nhung Farm Project (Binh Phuoc)	*31,512,540,461*	*31,130,096,461*
Suoi Hoa Ecotourism Resort Project	*30,801,564,202*	*30,443,974,757*
Sasco Nha Trang Hotel Project	*15,323,055,659*	*15,144,108,727*
Vung Bau Phu Quoc Ecological Tourist Area Project	*20,534,569,561*	*20,108,693,037*
Others	*17,975,467,001*	*17,192,843,360*
	117,152,196,884	**115,918,116,342**

17. DEFERRED TAX ASSET

	Closing balance			Opening balance		
	Amount VND	Tax %	Deferred tax VND	Amount VND	Tax %	Deferred tax VND
Provision for devaluation of investments in others entities	4,930,000,000	20	986,000,000	4,930,000,000	20	986,000,000
Provision for doubtful debts	12,072,882,605	20	2,414,576,521	14,311,840,669	20	2,862,368,134
Depreciation of investment property held for capital appreciation	4,520,308,115	20	904,061,623	4,520,308,115	20	904,061,623
	21,523,190,720		**4,304,638,144**	**23,762,148,784**		**4,752,429,757**

18. SHORT-TERM TRADE PAYABLES

	Closing balance VND	Opening balance VND
Payable to third parties	53,415,359,092	83,323,516,062
Payable to related parties (Note 39)	37,073,314,257	77,692,615,686
	90,488,673,349	**161,016,131,748**

As at 30 June 2026, the Company had no outstanding overdue liabilities.

19. DIVIDENDS PAYABLE

According to Resolution of the General Meeting of Shareholders No. 02-NQ/SASCO-ĐHĐCĐ-2026 dated 25 June 2026 and Resolution of the Board of Directors No. 36-2026/NQ-HĐQT dated 30 June 2026, the Company approved the second cash dividend payment for 2025 at VND 4,024 per share, totaling VND 537,010,485,840. The dividend payment was scheduled to be made to shareholders from 3 August 2026.

According to Resolution of the Board of Directors No. 38-2026/NQ-HĐQT dated 22 July 2026, the Company approved a change in the exercise date and the payment date for the second cash dividend for 2025. Accordingly, the dividend payment was rescheduled to be made to shareholders from 10 August 2026.

There were no dividends payable to shareholders that were overdue for payment as at the end of the reporting period.

Effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 ("Circular 99"), guiding the accounting regime for enterprises. In accordance with Circular 99, dividend payables are presented separately under Code 313 – Dividend payables in the condensed interim combined statement of financial position. The Company has elected not to reclassify and restate the comparative opening balances. Accordingly, the opening balance of dividend payables remains presented under other payables in Note 23.

20. TAX AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable/ Receivable during the period VND	Paid/Received during the period VND	Closing balance VND
Corporate income tax	51,909,273,301	69,837,168,149	91,565,662,291	30,180,779,159
Domestic value-added tax	222,078,684	612,613,952	834,692,636	-
Import value-added tax	-	5,528,721	5,528,721	-
Import, export taxes	-	11,057,455	11,057,455	-
Personal income tax	(2,042,065,046)	18,370,263,433	15,632,093,747	696,104,640
Special consumption tax	7,683,272	51,638,113	56,879,865	2,441,520
Land rental	27,359,573,063	22,138,263,959	38,586,904,222	10,910,932,800
Other taxes	42,579,716	634,720,402	655,188,284	22,111,834
	77,499,122,990	**111,661,254,184**	**147,348,007,221**	**41,812,369,953**
In which:				
a. Receivables	*2,125,636,698*			*21,499,895*
b. Payables	*79,624,759,688*			*41,833,869,848*

21. PAYABLE TO EMPLOYEES

The salary fund for employees and the Executive Board is accrued in accordance with Board of Directors Resolution No. 33-2026/NQ-HĐQT dated 23 June 2026 at a rate of 36.6% of profit. Profit is determined as total revenue less total expenses, excluding salary expenses.

The salary fund for the Supervisory Board is accrued in accordance with General Meeting of Shareholders Resolution No. 02-NQ/SASCO-ĐHĐCĐ-2026 dated 25 June 2026.

22. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Business cooperation expenses	42,141,883,802	-
Land lease fees in Phu Quoc	-	4,373,083,918
Other expenses	3,964,005,834	626,127,444
	46,105,889,636	**4,999,211,362**

23. OTHER CURRENT PAYABLES

	Closing balance VND	Opening balance VND
Payable to the business cooperation Company (i)	17,461,925,705	-
Short-term deposits received	3,807,771,570	3,256,555,765
Dividends payable	-	1,716,219,460
Trade union fee	1,399,728,509	195,623,871
Payables from foreign currency exchange	895,170,451	1,243,162,320
Others	6,131,213,473	10,786,403,490
	29,695,809,708	**17,197,964,906**

(i) The amount payable to the business cooperation partner represents the Company's payment obligation to Airport Dimensions – Legacy Private Limited Company ("AD – Legacy") under the Business Cooperation Contract No.76/HDHTKD dated 4 November 2025 for the joint operation of the Rose Lounge at the International Terminal of Tan Son Nhat International Airport. The cooperation is carried out in the form of a business cooperation arrangement for the distribution of profit after tax, without the establishment of a separate legal entity, whereby the Company and AD – Legacy contribute capital at ratios of 51% and 49%, respectively. The balance of the payable as at the reporting date represents the portion of profit after tax and capital contribution payable by the Company to the business cooperation arrangement.

24. BONUS AND WELFARE FUNDS

	Bonus fund VND	Welfare fund VND	Bonus fund for the Board of Supervisorsand Board of Directors VND	Total VND
Opening balance	**69,145,540,845**	**94,478,907,989**	**8,345,929,983**	**171,970,378,817**
Other increase	-	5,000,000	-	5,000,000
Disbursement	(10,452,190,000)	(708,361,039)	(8,345,929,983)	(19,506,481,022)
Closing balance	**58,693,350,845**	**93,775,546,950**	**-**	**152,468,897,795**

25. EQUITY

Movement in owners' equity

	Owner's contributed capital VND	Share premium VND	Treasury shares VND	Investment and development fund VND	Retained earnings VND	Total VND
Prior year's opening balance	**1.334.813.100.000**	**3.862.620.000**	**(341.040.000)**	**582.661.723**	**300.640.953.198**	**1.639.558.294.921**
Profit for the year	-	-	-	-	695.494.165.212	695.494.165.212
Funds distribution	-	-	-	-	(81.372.817.331)	(81.372.817.331)
Dividends declared	-	-	-	-	(374.866.415.190)	(374.866.415.190)
Current period's opening balance	**1.334.813.100.000**	**3.862.620.000**	**(341.040.000)**	**582.661.723**	**539.895.885.889**	**1.878.813.227.612**
Profit for the period	-	-	-	-	370.799.051.223	370.799.051.223
Dividends declared (*)	-	-	-	-	(537.010.485.840)	(537.010.485.840)
Current period's closing balance	**1.334.813.100.000**	**3.862.620.000**	**(341.040.000)**	**582.661.723**	**373.684.451.272**	**1.712.601.792.995**

(*) According to Resolution of the General Meeting of Shareholders No. 02-NQ/SASCO-ĐHĐCĐ-2026 dated 25 June 2026 and Resolution of the Board of Directors No. 36-2026/NQ-HĐQT dated 30 June 2026, the Company approved the second cash dividend payment for 2025 at VND 4,024 per share, totaling VND 537,010,485,840. The dividend payment was scheduled to be made to shareholders from 3 August 2026.

According to Resolution of the Board of Directors No. 38-2026/NQ-HĐQT dated 22 July 2026, the Company approved a change in the exercise date and the payment date for the second cash dividend for 2025. Accordingly, the dividend payment was rescheduled to be made to shareholders from 10 August 2026.

Shares:

	Closing balance VND	Opening balance VND
Number of shares issued to the public	133,481,310	133,481,310
-Ordinary shares	*133,481,310*	*133,481,310*
Number of treasury shares	29,400	29,400
-Ordinary shares	*29,400*	*29,400*
Number of outstanding shares in circulation	133,451,910	133,451,910
-Ordinary shares	*133,451,910*	*133,451,910*

The Company has only common stock with a par value of VND 10,000 per share. Shareholders owning shares are entitled to receive dividends when they are announced and have the right to vote at the rate of one voting right per share held at the shareholders' meetings of the Company. All shares have the same inheritance rights to the net assets of the Company.

The details of shareholders as at the statement of financial position date as follows:

	Closing balance			Opening balance		
	Shares	**%**	**VND**	**Shares**	**%**	**VND**
Airports Corporation of Vietnam	65,504,200	49.07	655,042,000,000	65,504,200	49.07	655,042,000,000
IMEX Pan-Pacific Co., Ltd.	33,340,200	24.98	333,402,000,000	33,340,200	24.98	333,402,000,000
Au Chau Fashion & Cosmetics Co., Ltd.	19,871,400	14.89	198,714,000,000	20,538,400	15.39	205,384,000,000
Duy Anh Fashion and Cosmetics JSC.	6,575,000	4.93	65,750,000,000	6,575,000	4.93	65,750,000,000
Treasury shares	29,400	0.02	294,000,000	29,400	0.02	294,000,000
Other shareholders holding less than 5%	8,161,110	6.11	81,611,100,000	7,494,110	5.61	74,941,100,000
	133,481,310	**100**	**1,334,813,100,000**	**133,481,310**	**100**	**1,334,813,100,000**

26. OFF STATEMENT OF INTERIM COMBINED FINANCIAL POSITION ITEMS

Foreign currencies

Type of foreign currency	**Unit**	**Closing balance**	**Opening balance**
- United States Dollars	USD	4,319,793	4,405,944
- Euro	EUR	37,960	6,936
- Australia Dollar	AUD	7,170	7,860
- Thailand Baht	BHT	29,130	33,440
- Canada Dollar	CAD	590	2,060
- Great Britain Pouch	GBP	100	1,420
- Swiss Franc	CHF	-	230
- Hongkong Dollar	HKD	3,270	10,380
- Japanese Yen	JPY	407,000	1,331,000
- Singapore Dollar	SGD	1,767	1,651
- South Korea Won	KRW	120,000	225,000
- New Zealand Dollar	NZD	500	40
-Malaysia Dollar	MYR	5,000	475
-Taiwan Dollar	TWD	15,000	22,300

Assets kept for others

	Closing balance		Opening balance	
	Piece	Unit Others	Piece	Unit Others
Fine arts	15	544	19	545
Leather and leatherette products	640	17,051	805	16,848
Garments, fabrics	15,214	5,323	15,389	5,230
Handicrafts	24,401	7,649	20,881	6,681
Cosmetics	-	93,367	-	103,749
Food	2,331	436	1,822	548
Jewelry	4,009	15,735	4,164	15,065
Cultural products	2,888	2,132	2,318	1,852
Gold, silver – gemstone	636	1,615	607	1,735
Promotion goods	936	346	799	665
	51,070	**144,198**	**46,804**	**152,918**

Written-off doubtful debts and financial investments

Name of entities	Original amount			Amount	Reason for write off
	USD	EUR	VND	VND	
Viethaus Joint Stock Venture Company (Viethaus)	483,743.55	10,763,858.34	16,503,949,460	309,478,164,489	Uncollectible
DongA Commercial Joint Stock Bank	-	-	28,644,000,000	28,644,000,000	Uncollectible
Others	-	-	3,666,444,063	3,666,444,063	Uncollectible
	483,743.55	**10,763,858.34**	**48,814,393,523**	**341,788,608,552**	

27. NET REVENUE FROM GOODS SOLD AND RENDERED SERVICES

	Current period VND	Prior period VND
Sales of merchandise and services		
Sales of merchandises at duty-free shop	395,547,366,283	469,002,616,796
Sales of merchandises at trading center and other branches	228,583,550,095	183,869,255,654
Sales from lounge services	459,405,573,689	441,285,185,126
Sales from other activities	469,979,409,283	440,308,687,117
	1,553,515,899,350	**1,534,465,744,693**
Deductions		
Sales return, discounts	33,771,402	44,101,870
	1,553,482,127,948	**1,534,421,642,823**

28. COST OF GOODS SOLD

	Current period VND	Prior period VND
Costs of merchandises at duty-free shop	263,345,073,438	369,187,235,281
Costs of merchandises at trading center and other branches	55,311,759,250	44,829,413,036
Costs from lounge services	58,196,699,645	80,424,622,864
Costs from other activities	127,668,166,528	119,855,204,704
	504,521,698,861	**614,296,475,885**

29. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income	28,107,288,953	17,479,591,166
Foreign exchange gain	6,819,000,823	16,818,708,224
Foreign exchange gain due to the revaluation of monetary items in foreign currencies	167,586,595	-
Dividend received	100,065,436,210	5,258,060,896
Others	7,143,660	5,804,405
	135,166,456,241	**39,562,164,691**

30. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Foreign exchange loss	2,332,446,163	3,872,211,994
Foreign exchange loss due to the revaluation of monetary items in foreign currencies	-	4,190,494,193
Provisions for impairment of investments	511,155,900	302,296,500
Other financial expenses	102,130,840	-
	2,945,732,903	**8,365,002,687**

31. SELLING EXPENSES

	Current period VND	Prior period VND
Staff expenses	94,538,148,930	84,271,485,338
Materials, packages	350,033,161	254,863,958
Tool, office stationery	11,425,238,251	10,460,213,817
Depreciation and amortization of fixed assets	10,598,264,225	9,637,778,733
Rental expenses	935,776,930	1,091,084,926
Management and administration of business cooperation contracts	86,032,656,006	78,679,147,951
Cost of business cooperation	271,775,065,003	262,205,888,886
Other expenses	77,782,560,015	71,713,897,676
	553,437,742,521	**518,314,361,285**

32. GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Staff expenses	164,653,383,208	134,852,366,588
Office supplies, office stationery	858,109,226	497,410,976
Depreciation and amortization of fixed assets	2,366,826,316	2,531,176,768
Taxes, fees and legal fees	9,080,629,203	11,150,230,626
Reversal of allowance for doubtful debts	(7,463,193,544)	(8,080,085,327)
Out-sourced services	10,101,180,038	9,417,650,239
Other expenses	15,201,882,800	13,162,712,749
	194,798,817,247	**163,531,462,619**

33. COST OF OPERATION BY NATURE

	Current period VND	Prior period VND
Salary expenses	275,651,817,509	236,684,578,174
Materials, tools and office supplies	118,439,294,801	135,305,293,269
Depreciation and amortisation	22,391,354,708	21,350,089,278
Out-sourced services	147,756,557,414	122,648,200,612
Cost of goods purchased (*)	324,649,374,791	-
Reversal of allowance for doubtful debts	(7,463,193,544)	(8,080,085,327)
Other monetary expenses	371,333,052,950	363,609,049,581
	1,252,758,258,629	**871,517,125,587**

(*) Effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 ("Circular 99"), providing guidance on the accounting regime for enterprises. Accordingly, the cost of goods purchased for resale is recognized as operating expenses during the period.

34. OTHER INCOME

	Current period VND	Prior period VND
Proceedings from disposal of tools	-	10,000,000
Income from sales support and promotion	4,541,914,730	7,298,031,326
Other income	660,599,251	1,432,960,347
	5,202,513,981	**8,740,991,673**

35. CURENT CORPORATE INCOME TAX

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	66,320,408,741	55,175,121,859
Adjustments for corporate income tax expense in previous years to the current period	-	1,404,935,825
Total current corporate income tax expense	**66,320,408,741**	**56,580,057,684**

	Current period VND	Prior period VND
Profit before tax	437,567,251,577	277,790,247,600
Adjustments for assessble profit		
Add: Profit before tax of business cooperation partners (*)	*17,583,797,042*	-
Add back: Increase adjustments	*3,336,712,561*	*8,345,787,660*
Less: Decrease adjustments	*(9,236,484,224)*	*(5,002,365,070)*
Assessable profit	**449,251,276,956**	**281,133,670,190**
Less: tax-exempted income	(100,065,436,210)	(5,258,060,896)
Taxable profit	**349,185,840,746**	**275,875,609,294**
Normal tax rate	*20%*	*20%*
Current income tax expense based on the taxable income for the period	**69,837,168,149**	**55,175,121,859**
Corporate income tax expense of business cooperation partners (*)	*(3,516,759,408)*	-
Corporate income tax expense based on taxable profit in the current period	**66,320,408,741**	**55,175,121,859**

The Company is obliged to pay corporate income tax at the rate of 20% of its taxable profit.

(*) On 4 November 2025, the Company entered into a business cooperation contract with Airport Dimensions – Legacy Private Limited Company ("AD – Legacy") to jointly operate the Rose Lounge at the International Terminal of Tan Son Nhat International Airport. The Company is responsible for declaring, paying and fulfilling all tax obligations to the competent authorities in Vietnam in relation to the operations of the Rose Lounge. Upon fulfillment of the corporate income tax obligations, the profit after tax will be distributed between the parties in accordance with the agreed profit-sharing ratio.

36. BASIC EARNINGS PER SHARE

	Current period VND	Prior period VND
Accounting profit after corporate income tax	370,799,051,223	221,210,189,916
Decreasing adjustments to accounting profit to determine profit attributable to ordinary shareholders	-	-
Profit attributable to ordinary shareholders	**370,799,051,223**	**221,210,189,916**
Weighted average ordinary shares in circulation for the period	133,451,910	133,451,910
Basic earnings per share	**2,779**	**1,658**

During the period, the company did not have any potential ordinary shares and therefore did not present diluted earnings per share.

37. COMMITMENTS

Commitments under operating leases

As at the statement of financial position date, the total future minimum lease payments under non-cancellable operating leases are as follows:

	Closing balance VND	Opening balance VND
Within one year	29,272,992,873	30,646,588,800
In the second to fifth year inclusive	108,759,826,037	122,586,355,200
After five years	642,116,236,800	759,379,780,800

Capital commitments

Capital expenditure contracted for at the interim combined statement of financial position date but not recognised in the interim combined financial statements was as follows:

	Current period VND	Prior period VND
Tangible fixed assets	103,456,689,844	156,737,666,023

38. BUSINESS AND GEOGRAPHICAL SEGMENTS

Business segments

A business segment is a distinguishable component of an enterprise that is engaged in manufacturing or providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments. Accordingly, the Company's business segments include: goods sold at duty-free shops, goods sold at trade center and other branches, lounges and other segments.

Geographical area-based segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a specific economic environment on which the segment has risks and economic benefits different from that of other components. The operations of the Company are implemented in Vietnam, therefore, the Company determines that there is no geographical difference between its business activities.

Segment report includes items allocated directly to one segment as well as segments on a reasonable basis. Unallocated items include assets, liabilities, financial income, financial expenses, selling expenses, general and administration expenses, other income or expenses and corporate income tax expenses.

Income statement of business segments for the 6-month period ended 30 June 2026:

	Duty-free goods	Goods at trading center and other branches	Lounges	Other segments	Total
	VND	VND	VND	VND	VND
Gross revenue from goods sold and services rendered	395,547,366,283	228,583,550,095	459,405,573,689	469,979,409,283	1,553,515,899,350
Deductions	-	(33,771,402)			(33,771,402)
Net revenue from goods sold and services rendered	**395,547,366,283**	**228,549,778,693**	**459,405,573,689**	**469,979,409,283**	**1,553,482,127,948**
Cost of goods sold and services rendered	(263,345,073,438)	(55,311,759,250)	(58,196,699,645)	(127,668,166,528)	(504,521,698,861)
Gross profit from goods sold and services rendered	**132,202,292,845**	**173,238,019,443**	**401,208,874,044**	**342,311,242,755**	**1,048,960,429,087**
Selling expenses	(91,863,038,837)	(74,096,272,044)	(155,842,592,123)	(231,635,839,517)	(553,437,742,521)
General and administration expenses	(6,622,943,396)	(2,284,247,920)	(1,280,325,687)	(12,550,343,755)	(22,737,860,758)
Unallocated expenses					
General and administration expenses					(172,060,956,489)
Financial income					135,166,456,241
Financial expenses					(2,945,732,903)
Other income					5,202,513,981
Other expenses					(579,855,061)
Profit before corporate income tax					**437,567,251,577**
Current corporate income tax expense					(66,320,408,741)
Deferred corporate tax expense					(447,791,613)
Profit after corporate income tax					**370,799,051,223**

Income statement of business segments for the 6-month period ended 30 June 2025:

	Duty-free goods VND	Goods at trading center and other branches VND	Lounges VND	Other segments VND	Total VND
Gross revenue from goods sold and services rendered	469,002,616,796	183,869,255,654	441,285,185,126	440,308,687,117	1,534,465,744,693
Deductions	-	44,101,870			44,101,870
Net revenue from goods sold and services rendered	**469,002,616,796**	**183,825,153,784**	**441,285,185,126**	**440,308,687,117**	**1,534,421,642,823**
Cost of goods sold and services rendered	(369,187,235,281)	(44,829,413,036)	(80,424,622,864)	(119,855,204,704)	(614,296,475,885)
Gross profit from goods sold and services rendered	**99,815,381,515**	**138,995,740,748**	**360,860,562,262**	**320,453,482,413**	**920,125,166,938**
Selling expenses	(102,590,882,322)	(77,368,729,042)	(134,259,878,923)	(204,094,870,998)	(518,314,361,285)
General and administration expenses	(6,090,235,386)	(9,298,828,981)	(1,659,717,152)	(13,604,134,155)	(30,652,915,674)
Unallocated expenses					
General and administration expenses					(132,878,546,945)
Financial income					39,562,164,691
Financial expenses					(8,365,002,687)
Other income					8,740,991,673
Other expenses					(427,249,111)
Profit before corporate income tax					**277,790,247,600**
Current corporate income tax expense					(56,580,057,684)
Deferred corporate tax expense					-
Profit after corporate income tax					**221,210,189,916**

Assets and liabilities of business segments:

	Duty-free goods VND	Goods at trading center and other branches VND	Lounges VND	Other segments VND	Total VND
As at 30/6/2026					
Segment's assets					
Assets directly attributed to segment	154,392,351,112	60,684,642,708	118,956,759,387	515,289,346,432	849,323,099,639
Assets allocated to segment	4,699,519,022	2,715,813,158	5,458,221,736	5,583,850,032	18,457,403,948
Unallocated assets	-	-	-	-	1,874,799,406,399
Total assets	**159,091,870,134**	**63,400,455,866**	**124,414,981,123**	**520,873,196,464**	**2,742,579,909,986**
Segment's liabilities					
Liabilities directly attributed to segment	4,994,091,459	66,101,993,636	22,658,147,958	622,662,586,179	716,416,819,232
Liabilities allocated to segment	30,364,927,397	17,547,640,294	35,267,121,159	36,078,841,265	119,258,530,116
Unallocated liabilities	-	-	-	-	194,302,767,643
Total liabilities	**35,359,018,856**	**83,649,633,930**	**57,925,269,117**	**658,741,427,444**	**1,029,978,116,991**
As at 31/12/2025					
Segment's assets					
Assets directly attributed to segment	236,860,476,528	61,986,800,032	118,379,957,187	441,394,080,662	858,621,314,409
Assets allocated to segment	6,343,328,757	2,181,068,746	5,060,720,308	4,801,521,744	18,386,639,555
Unallocated assets	-	-	-	-	1,587,240,659,389
Total assets	**243,203,805,285**	**64,167,868,778**	**123,440,677,495**	**446,195,602,406**	**2,464,248,613,353**
Segment's liabilities					
Liabilities directly attributed to segment	34,224,738,515	74,929,570,096	15,330,374,368	69,505,197,101	193,989,880,080
Liabilities allocated to segment	48,247,905,930	16,589,397,101	38,492,275,388	36,520,788,737	139,850,367,156
Unallocated liabilities	-	-	-	-	251,595,138,505
Total liabilities	**82,472,644,445**	**91,518,967,197**	**53,822,649,756**	**106,025,985,838**	**585,435,385,741**

39. RELATED PARTY TRANSACTIONS AND BALANCES

Related parties of the Company include: key management members, relevant individuals with key management members and other related parties.

Transactions and balances with key management members and their related individuals

Key management members include: members of the Boards of Directors, Supervisors and Executive Officers. Their related individuals are those who have close relationship in their family.

Transactions with key management members and their related individuals

The Company did not generate any transactions of purchase, sales of goods, rendering of services and other transactions with key management members and their related individuals.

Balances with key management members and their related individuals

The Company did not have balances with key management members and their related individuals.

Remuneration of key management included personal income tax:

	Current period VND	Prior period VND
a. Salary and allowance	**1,843,772,727**	**1,858,787,878**
Board of Directors	**288,000,000**	**192,000,000**
Mr. Nguyen Hanh	72,000,000	48,000,000
Mr. Chu Khanh Toan	72,000,000	1,333,333
Mr. Tran Anh Vu	72,000,000	1,333,333
Mr. Le Anh Tuan (resigned on 26 June 2025)	-	46,666,667
Ms. Le Thi Dieu Thuy (resigned on 26 June 2025)	-	46,666,667
Ms. Le Hong Thuy Tien	72,000,000	48,000,000
Board of Executive Officers	**1,102,363,636**	**1,102,363,636**
Mr. Nguyen Van Hung Cuong (resigned on 1 August 2026)	469,090,909	469,090,909
Ms. Ton Nu Dieu Tri	369,409,091	369,409,091
Ms. Do Thi Minh Chau	263,863,636	263,863,636
Board of Supervisors	**453,409,091**	**564,424,242**
Mr. Luu Quoc Hoang	369,409,091	364,409,091
Ms. Tran Thi Thu Trang (resigned on 26 June 2025)	-	164,181,818
Ms. Vu Thi Van Anh	42,000,000	833,333
Mr. Tran Duc Canh	42,000,000	833,333
Mr. Chu Khanh Toan (resigned on 26 June 2025)	-	29,166,667
b. Bonus	**1,002,895,367**	**4,890,220,451**
	2,846,668,094	**6,749,008,329**

All the allowance, bonus of the Boards of Directors and the part-time Board of Supervisors are transferred to the capital contributor to distribute in accordance with the entity's regulations.

Transactions and balances with other related parties:

Related party	Relationship
Airports Corporation of Vietnam	Shareholder
IMEX Pan - Pacific Co., Ltd.	Shareholder
Au Chau Fashion and Cosmetics Co., Ltd.	Shareholder
Duy Anh Fashion and Cosmetics Co., Ltd.	Shareholder
Duy Anh Trading Joint Stock Company	Shareholder, Company has the same key management
Phu Quoc – Sasco Co., Ltd.	Joint venture
Tan Son Nhat Petrol Commercial Joint Stock Company	Associate
Green Garden Development Corporation	Associate
Southern Airports Trading Joint Stock Company Southern Airport Transportation Joint Stock Company	Associate of Airports Corporation of Vietnam – Joint Stock Company
Saigon Ground Services Joint Stock Company Hanoi Ground Services Joint Stock Company	Associate of Airports Corporation of Vietnam – Joint Stock Company
IPP Group (S) Pte., Ltd.	Company has the same key management
Autogrill VFS F&B Co. Ltd.	Company has the same key management
Cam Ranh International Terminal Service Company Limited	Company has the same key management

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Sales		
Airports Corporation of Vietnam	9,222,474,814	1,737,679,899
Duy Anh Fashion and Cosmetics Co., Ltd.	425,484,184	499,869,101
Au Chau Fashion and Cosmetics Co., Ltd.	-	452,066,970
Tan Son Nhat Petrol Commercial Joint Stock Company	162,242,079	256,792,377
IMEX Pan - Pacific Co., Ltd.	2,419,362,119	112,754,293
Hanoi Ground Services Joint Stock Company	324,074	97,969,530
Saigon Ground Services Joint Stock Company	12,731,852	92,941,175
Autogrill VFS F&B Co. Ltd.	213,978,803	46,796,658
Phu Quoc – Sasco Co., Ltd.	3,640,093	8,572,273
	12,460,238,018	**3,305,442,276**
Revenue from guaranteed gross profit		
IPP Group (S) Pte., Ltd.	-	27,291,696,167
	-	**27,291,696,167**

	Current period VND	Prior period VND
Purchases		
IPP Group (S) Pte., Ltd.	530,688,343	387,095,601,912
Airports Corporation of Vietnam	294,920,962,488	293,247,448,732
Autogrill VFS F&B Co. Ltd.	88,359,701,741	86,020,402,387
Au Chau Fashion and Cosmetics Co., Ltd.	12,193,477,914	11,524,345,815
Tan Son Nhat Petrol Commercial Joint Stock Company	6,978,681,975	5,542,945,087
Duy Anh Fashion and Cosmetics Co., Ltd.	3,905,933,423	5,260,340,341
Cam Ranh International Terminal Service Company Limited	7,419,171,840	3,960,372,189
Phu Quoc – Sasco Co., Ltd.	3,658,542,218	2,003,013,598
Saigon Ground Services Joint Stock Company	751,950,000	987,700,000
Southern Airports Trading Joint Stock Company	164,617,049	108,573,362
Green Garden Development Corporation	253,612,000	23,312,000
Duy Anh Trading Joint Stock Company	9,076,320	20,648,736
	419,146,415,311	**795,794,704,159**
Dividend received		
Tan Son Nhat Petrol Commercial Joint Stock Company	92,780,665,410	5,258,060,896
Green Garden Development Corporation	48,000,000	-
	92,828,665,410	**5,258,060,896**

Significant related party balances as at the statement of financial position date were as follows:

	Closing balance VND	Opening balance VND
Receivables		
Airports Corporation of Vietnam	10,534,485,496	12,312,423,955
Duy Anh Fashion and Cosmetics Co., Ltd.	-	179,470,218
Au Chau Fashion and Cosmetics Co., Ltd.	-	129,257,718
IMEX Pan - Pacific Co., Ltd.	17,939,786	14,658,110
Hanoi Ground Services Joint Stock Company	-	7,582,000
Autogrill VFS F&B Co. Ltd.	-	900,000
	10,552,425,282	**12,644,292,001**
Other receivable		
Tan Son Nhat Petrol Commercial Joint Stock Company	80,663,434,200	-
IMEX Pan - Pacific Co., Ltd.	-	194,090,048,868
Southern Airports Trading Joint Stock Company	17,205,397,595	17,205,397,595
	97,868,831,795	**211,295,446,463**
Advance from related parties		
Saigon Ground Services Joint Stock Company	82,135,000	82,135,000
	82,135,000	**82,135,000**
Payables		
Airports Corporation of Vietnam	2,853,340,277	33,510,354,561
Autogrill VFS F&B Co. Ltd.	13,674,524,049	15,714,762,194
Au Chau Fashion and Cosmetics Co., Ltd.	11,811,270,966	12,480,711,916
IPP Group (S) Pte., Ltd.	-	8,667,833,006
Duy Anh Fashion and Cosmetics Co., Ltd.	6,378,969,057	5,167,459,168
Cam Ranh International Terminal Service Company Limited	1,313,080,390	940,372,859
Tan Son Nhat Petrol Commercial Joint Stock Company	874,525,787	852,187,759
Phu Quoc – Sasco Co., Ltd.	-	206,902,400
Saigon Ground Services Joint Stock Company	95,850,000	95,472,000
Green Garden Development Corporation	38,270,760	33,421,560
Southern Airports Trading Joint Stock Company	30,909,841	23,138,263
Duy Anh Trading Joint Stock Company	2,573,130	-
	37,073,314,257	**77,692,615,686**

40. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Non-cash transactions

Interest income from bank deposits during the period excludes VND 19,030,939,725 (prior period: VND 7,903,119,455), representing accrued interest on term deposits with original maturities of more than three months as at 30 June 2026. This amount has been included in the carrying amount of financial investments as at the date of the condensed interim combined statement of financial position.

The cash outflows for acquisition of fixed assets and construction in progress during the period include the amount of VND 2,673,607,272 (prior period: VND 13,556,308,982), representing the advance to suppliers for purchasing fixed assets and construction in progress arising during the period. Consequently, changes in receivables have been adjusted by the same amount.

The cash outflows for acquisition of fixed assets and construction in progress during the period did not include VND 5,883,951,006 (prior period: VND 32,901,484,592), representing the amount used for purchasing fixed assets and construction in progress arising during the period but not yet paid as at 30 June 2026. Consequently, changes in payables have been adjusted by the same amount.

The dividend paid to shareholders during the period did not include VND 538,419,064,380 (prior period: VND 1,456,886,530), representing the dividend amount not yet paid as at 30 June 2026. Consequently, changes in payables have been adjusted by the same amount.

The dividends received during the period did not include VND 80,663,434,200 (prior period: VND 1,296,440,800), representing dividend income not yet received as at 30 June 2026. Consequently, changes in receivables have been adjusted by the same amount.

41. SUBSEQUENT EVENTS

There were no material events occurring after the end of the reporting period that require adjustment or disclosure in the Company's interim combined financial statements.

42. COMPARATIVE FIGURES

As disclosed in Note 03, from 1 January 2026, the Company has adopted Circular No. 99. The Company has elected not to reclassify and restate prior-year figures. Accordingly, certain line items in the interim combined financial statements for the period ended 30 June 2026 may not be comparable with the corresponding figures of the prior year due to the impact of adopting Circular 99 in the preparation and presentation of the interim combined financial statements.

CÔNG TY CỔ PHẦN DỊCH VỤ HÀNG KHÔNG SÂN BAY TÂN SƠN NHẤT
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Van Anh **Preparer**	**Do Thi Minh Chau** **Chief Accountant**	**Ton Nu Dieu Tri** **Deputy General Director** For and on behalf of the Legal Representative Power of Attorney dated 12 August 2026 *Approved on 14 August 2026*