

FINANCIAL STATEMENTS
NOI BAI CATERING SERVICES JOINT STOCK COMPANY
QUARTER III/2026

October 2026, Hanoi



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STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Form B 01a – DN

ASSETS	Codes	Notes	30/09/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	100		201,979,976,060	188,225,123,457
Cash and cash equivalents	110	5	23,937,000,891	15,980,560,045
Cash	111		23,937,000,891	15,980,560,045
Short-term financial investments	120		53,733,424,658	74,185,205,479
Short-term held-to-maturity investment	123	6	53,733,424,658	74,185,205,479
Short-term receivables	130		107,435,036,853	84,348,347,459
Short-term trade receivables from customers	131	8	107,526,141,851	84,360,507,707
Short-term advances to suppliers	132	7	552,641,320	112,665,350
Other short-term receivables	135	9	559,938,635	1,078,859,355
Provision for doubtful short-term receivables	136	10	(1,203,684,953)	(1,203,684,953)
Inventories	140	11	16,068,903,896	13,711,010,474
Inventories	141		16,068,903,896	13,711,010,474
Other short-term assets	160		805,609,762	-
Taxes and other receivables from the State	163	17	805,609,762	-
B. NON-CURRENT ASSETS	200		287,738,603,945	296,935,722,289
Long-term receivables	210		1,456,529,600	1,456,529,600
Other long-term receivables	215	9	1,456,529,600	1,456,529,600
Fixed assets	220		281,658,102,144	287,802,724,019
Tangible fixed assets	221	12	281,658,102,144	287,802,724,019
- Historical cost	222		601,177,712,770	583,656,023,094
- Accumulated depreciation	223		(319,519,610,626)	(295,853,299,075)
Intangible assets	227	13	-	-
- Historical cost	228		4,748,831,818	4,748,831,818
- Accumulated amortisation	229		(4,748,831,818)	(4,748,831,818)
Long-term assets in progress	250		1,811,800,000	-
Construction in progress	252		1,811,800,000	-
Other long-term assets	270		2,812,172,201	7,676,468,670
Long-term prepaid expenses	271		2,812,172,201	7,676,468,670
TOTAL ASSETS	280		489,718,580,005	485,160,845,746

STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 September 2026

Form B 01a – DN

RESOURCES	Codes	Notes	30/09/2026 VND	01/01/2026 VND
C. LIABILITIES	300		249,874,297,810	237,858,395,024
Current liabilities	310		249,874,297,810	220,346,362,221
Short-term trade payables to suppliers	311	14	78,356,588,485	78,552,651,691
Dividends and profits payable	313		133,031,735	46,853,720
Short-term Taxes and Other Payables to the State	314	17	10,867,142,827	7,706,011,025
Payables to employees	315		73,261,083,174	70,244,476,442
Short-term accrued expenses	316	15	24,521,925,411	1,962,934,503
Other short-term payables	320	16	13,712,787,679	623,216,576
Short-term borrowings and finance lease liabilities	321	18	42,420,650,620	60,400,000,000
Bonus and welfare funds	323		6,601,087,879	810,218,264
Long-term liabilities	330		-	17,512,032,803
Long-term borrowings and finance lease liabilities	339	18	-	17,512,032,803
D. EQUITY	400		239,844,282,195	247,302,450,722
Owner's equity	410	19	239,844,282,195	247,302,450,722
Owner's contributed capital	411		179,490,980,000	179,490,980,000
- Ordinary shares carrying voting rights	411a		179,490,980,000	179,490,980,000
Treasury shares	415		(8,880,000)	(8,880,000)
Retained earnings after tax	420		60,362,182,195	67,820,350,722
- Accumulated retained earnings at the end of the previous period	420a		582,602,107	128,928,739
- Retained earnings for the current period	420b		59,779,580,088	67,691,421,983
TOTAL RESOURCES	440		489,718,580,005	485,160,845,746

Approved, 19 October 2026

Preparer



Vu Thi Thu Ha

Chief Accountant



Chu Khanh Linh

General Director



Nguyen Van Dung

NOI BAI CATERING SERVICES JOINT STOCK COMPANY
INCOME STATEMENT
For the period from 01/01/2026 to 30/09/2026

Items	Codes	Notes	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	Form B 02a – DN From 01/01/2025 to 30/09/2025
			VND	VND	VND	VND
Gross revenue from goods sold and services rendered	01	21	276,650,366,524	239,079,594,730	784,845,237,831	660,562,533,619
Deductions	02	22	12,947,534,449	10,149,630,256	26,304,927,184	22,419,188,577
Net revenue from goods sold and services rendered	10		263,702,832,075	228,929,964,474	758,540,310,647	638,143,345,042
Cost of sales	11	23	224,751,320,216	193,325,512,668	644,155,029,865	534,073,125,426
Gross profit from goods sold and services rendered	20		38,951,511,859	35,604,451,806	114,385,280,782	104,070,219,616
Financial income	22	24	1,196,225,951	1,220,194,486	3,962,744,499	3,371,198,017
Financial expenses	23	25	2,279,353,916	1,714,456,526	6,695,722,797	6,535,509,905
<i>In which: Interest expense</i>	24		1,803,060,999	1,695,472,645	5,765,753,721	6,280,458,337
Selling expenses	25	26	4,277,132,685	4,149,086,430	10,929,312,693	12,050,779,567
General and administration expenses	26	27	8,578,011,155	8,689,442,778	26,174,275,765	24,046,104,865
Operating profit	30		25,013,240,054	22,271,660,558	74,548,714,026	64,809,023,296
Other income	31		157,951,592	10,833,925	228,624,042	74,375,376
Other expenses	32		31,963,589	10,368,505	52,862,958	10,369,222
Profit from other activities	40		125,988,003	465,420	175,761,084	64,006,154
Accounting profit before tax	50		25,139,228,057	22,272,125,978	74,724,475,110	64,873,029,450
Current corporate income tax expense	51	29	5,027,845,612	5,125,979,928	14,944,895,022	12,974,605,890
Net profit after corporate income tax	60		20,111,382,445	17,146,146,050	59,779,580,088	51,898,423,560
Basic earnings per share	70		1,121	955	3,331	2,892
Diluted earnings per share	71		1,121	955	3,331	2,892

Preparer

Vu Thi Thu Ha
Chief Accountant

Chu Khanh Linh
Approved, 19 October 2026
General Director

Nguyen Van Dung

NOI BAI CATERING SERVICES JOINT STOCK COMPANY

CASH FLOWS STATEMENT
(Indirect method)

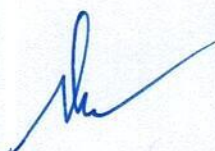
For the period from 01/01/2026 to 30/09/2026

Form B 03a – DN

Items	Codes	Notes	Quarter III/2026 VND	Quarter III/2025 VND
I. Cash flows from operating activities				
1. (Loss)/Profit before tax	01		74,724,475,110	64,873,029,450
2. Adjustments for:				
Depreciation and amortisation of fixed assets and investment properties	02		23,666,311,551	22,006,782,061
Provisions	03		-	(811,800,000)
Gain/loss on foreign exchange differences due to revaluation of monetary items denominated in foreign currencies	04		273,228,256	(31,411,979)
Gain/loss from investing and financing activities	05		(2,996,916,095)	(1,658,701,514)
Interest expense	06		5,765,753,721	6,280,458,337
3. Operating profit before movements in working capital	08		101,432,852,543	90,658,356,355
(Increase)/Decrease in receivables	09		(16,994,905,324)	(31,902,559,403)
(Increase)/Decrease in inventories	10		(2,357,893,422)	2,568,480,198
(Increase)/Decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(20,299,358,840)	41,956,652,367
(Increase)/Decrease in prepaid expenses	12		4,864,296,469	5,158,846,880
Interest paid	14		(5,765,753,721)	(6,280,458,337)
Corporate income tax paid	15		(14,375,999,828)	(17,983,248,016)
Other cash outflows	17		-	(224,650,800)
Net cash generated by/(used in) operating activities	20		46,503,237,877	83,951,419,244
II. Cash flows from investing activities				
Acquisition and construction of fixed assets and other long-term assets	21		(19,333,489,676)	(12,241,014,722)
Cash outflow for lending, buying debt instruments of other entities	23		(50,000,000,000)	(53,000,000,000)
Cash recovered from lending, selling debt instruments of other entities	24		70,000,000,000	53,000,000,000
Interest earned, dividends and profits received	27		(3,448,696,916)	2,091,183,705
Net cash generated by/(used in) investing activities	30		(2,782,186,592)	(10,149,831,017)
III. Cash flows from financing activities				
Proceeds from borrowings	33		291,145,019,855	342,986,123,427
Repayment of borrowings	34		(326,636,402,038)	(410,351,794,021)
Net cash generated by/(used in) financing activities	40		(35,491,382,183)	(67,365,670,594)
Net cash flows for the period	50		8,229,669,102	6,435,917,633
Cash and cash equivalents at the beginning of the period	60	5	15,980,560,045	13,483,353,480
Effects of changes in foreign exchange rates	61		(273,228,256)	31,411,979
Cash and cash equivalents at the end of the period	70	5	23,937,000,891	19,950,683,092

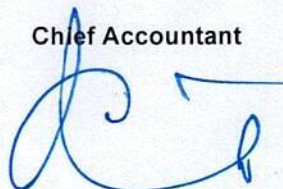
Approved, 19 October 2026

Preparer



Vu Thi Thu Ha

Chief Accountant



Chu Khanh Linh

General Director



Nguyen Van Dung

1 BUSINESS HIGHLIGHT

1.1 OWNERSHIP STRUCTURE

Noi Bai Catering Services Joint Stock Company, (hereinafter called "Company") is a Joint Stock Company established and operating under the Joint Stock Company Business Registration Certificate No. 0101509403 dated 07 July 2004, registered for the 22nd change on 8 July 2021 issued by Hanoi Department of Planning and Investment.

On 16 June 2010, the Company was officially licensed to register securities trading at the Vietnam Securities Depository under the securities registration certificate No. 134/2010/GCNCP-VSD. Accordingly, the Company has registered securities and been granted a securities code at the Vietnam Securities Depository since 16 June 2010.

- Securities name: Noi Bai Catering Services Joint Stock Company;
- Securities code: NCS;
- Par value: VND 10,000/share (Ten thousand dong);
- Securities type: Common stock;
- Number of registered shares: 17,949,098 shares (Seventeen million, nine hundred forty-nine thousand and ninety-eight shares);
- Total value of registered shares: VND 179,490,980,000 (One hundred seventy-nine billion, four hundred ninety million, nine hundred eighty thousand dong).

On 12 November 2015, the Company officially traded securities on the Hanoi Stock Exchange with the stock code NCS according to Decision No. 749/QĐ-SGDHN on approving the registration of stock trading of the Hanoi Stock Exchange.

The total number of employees of the Company as of 30 September 2026 is 820 (as of 31 December 2025 is 793).

Company's Headquarter: Noi Bai International Airport, Noi Bai Ward, Hanoi City, Vietnam

1.2 BUSINESS FIELD

Company operating in the food processing industry.

1.3 MAIN BUSINESS LINES

The company's main business activities are:

- Processing meals for: Passengers of airlines, charter flights;
- Other catering services: Providing meals and services for customers inside and outside the aviation industry. Providing services related to the production and supply of meals;
- Beverages sale: wholesale of alcoholic and non-alcoholic beverages;
- Direct import and export for processing meals;
- Producing cakes from flour.

1.4 NORMAL BUSINESS CYCLE

The Company's normal business cycle is carried out within a period of no more than 12 months.

1. BUSINESS HIGHLIGHT (CONT'D)

1.5 STATEMENT ON COMPARABILITY OF INFORMATION IN FINANCIAL STATEMENTS

As presented in Note 3.1, from 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the enterprise accounting regime. The changes in accounting policies were made to better reflect the substance of transactions and economic events, and did not significantly affect the Company's financial position, results of operations and cash flows as at 30 September 2026. Details of the reclassification of comparative figures are presented in Note 31 to the financial statements.

2. FINANCIAL YEAR AND CURRENCY USED IN ACCOUNTING

2.1 FINANCIAL YEAR

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

2.2 CURRENCY

The financial statements are presented in Vietnamese Dong (VND), under the historical cost principle, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements.

3. ACCOUNTING STANDARDS AND REGIMES APPLIED

3.1 ACCOUNTING STANDARDS AND REGIMES APPLIED

The Company applies the Vietnamese Accounting Standards and the Vietnamese Accounting System for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, which provides guidance on the accounting regime for enterprises ("Circular 99").

3.2 DECLARATION ON COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

The Board of General Directors ensures that the requirements of the Vietnamese Accounting Standards and the Vietnamese Accounting System for Enterprises promulgated under Circular 99, as well as the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, have been complied with in the preparation of the financial statements.

The accompanying financial statements are not intended to reflect the financial position, business performance and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

4. SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in preparing these Financial Statements:

4.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The financial statements are prepared on the accrual basis (except for information related to cash flows), in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements. The accounting policies used by the Company to prepare the Financial Statements for the period from 01 January 2026 to 30 September 2026 are applied consistently with the policies used to prepare the Financial Statements for 2025.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.2 ACCOUNTING ESTIMATES

The preparation of the Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and legal regulations relating to the preparation and presentation of Financial Statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and the presentation of contingent liabilities and assets at the date of the Financial Statements as well as the reported amounts of revenues and expenses during the financial year (operating period). Although the accounting estimates are made to the best of the knowledge of the Board of General Directors, the actual amounts incurred may differ from the estimates and assumptions made.

4.3 CASH AND CASH EQUIVALENT

Cash and cash equivalents include cash on hand, bank deposits, short-term investments or highly liquid investments. Highly liquid investments are those with original maturities of no more than 03 months, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

4.4 FINANCIAL INVESTMENT

Investments held to maturity

Held to maturity investments are investments that the Board of General Directors has the intention and ability to hold until maturity, including term deposits with the aim of earning periodic interest.

Held to maturity investments are stated at the lower of cost and recoverable amount. In cases where there is strong evidence that part or all of the investment may not be recovered, the loss due to non-recoverability must be recognized as financial expenses in the period.

4.5 ACCOUNTS RECEIVABLE AND PROVISION FOR DOUBTFUL DEBTS

Receivables are stated at book value less allowance for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company, including receivables from export sales entrusted to other entities;
- Intracompany receivables reflect receivables from affiliated units without legal entity status that are recorded dependently;
- Other receivables reflect non-commercial receivables not related to purchase and sale transactions.

Provision for doubtful debts is established for each doubtful debt based on the expected level of loss that may occur.

Increases and decreases in the balance of the provision for doubtful debts established at the end of the accounting period are recorded in the general and administration expenses of the period.

4. SIGNIFICANT ACCOUNTING POLICIES (CONTD)

4.6 INVENTORY

Inventories are measured at the lower of cost and net realizable value.

The cost of inventories comprises all costs incurred in bringing the inventories to present location and condition, including: purchase price, non-refundable taxes, transportation, handling, storage costs incurred in the purchase process, standard losses, and other costs directly attributable to the purchase of inventories.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the periodic inventory method to account for inventories. The cost of inventories issued is determined using the monthly weighted average method.

4.7 PREPAYMENTS

Prepayments include actual expenses that have been incurred but are related to the results of manufacturing activities of many accounting periods. The Company's prepayments include the following expenses:

Prepayments include short-term prepayments and long-term prepayments depending on the original term. These amounts are allocated over the prepaid period of the expense or over the period in which economic benefits are expected to be generated.

The calculation and allocation of prepayments into manufacturing expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepayments are gradually allocated into manufacturing expenses using the straight-line method.

4.8 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date when the assets are ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that it will result in future economic benefits from the use of the assets. Expenses that do not satisfy the above conditions are recorded as manufacturing expenses in the period.

When tangible fixed assets are sold or disposed, the cost and accumulated depreciation are written off and the gain or loss arising from the disposal is recorded as income or expenses in the period.

Tangible fixed assets are depreciated using the straight-line method. The number of years of depreciation for each type of tangible fixed asset is based on the estimated useful life of the asset, as follows:

<i>Type of asset</i>	<i>Useful life (Years)</i>
- Buildings and structures	05 - 50
- Machinery, equipment	03 - 15
- Means of transportation	03 - 10
- Office equipment and tools	03 - 10

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.9 INTANGIBLE FIXED ASSETS AND AMORTISATION

Intangible fixed assets are stated at cost less accumulated depreciation.

The cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date when the assets are ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as manufacturing expenses in the period, unless these expenses are directly attributable to a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or disposed, the cost and accumulated depreciation are written off and the gain or loss arising from the disposal is recognized as income or expenses in the period.

Intangible fixed assets are stated at cost less accumulated depreciation. Intangible fixed assets are depreciated using the straight-line method over a period of 03 to 05 years

4.10 ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Payables and accrued expenses are recognized for amounts to be paid in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount to be paid.

The classification of payables as payables to suppliers, payable expenses, intracompany payables and other payables is made according to the following principles:

- Payables to suppliers include commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the buyer;
- Other payables include non-commercial payables, not related to transactions of purchasing, selling, providing goods and services.

Payables are tracked in detail by each subject and payment term.

4.11 OWNER'S EQUITY

Owner's capital contribution

Owner's capital contribution is recorded according to the actual capital contributed by shareholders.

Other owners' capital

Other capital is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets.

Treasury shares

When shares issued by the Company are repurchased, the amount paid, including transaction costs, is recorded as treasury shares and reflected as a deduction in equity. When reissued, the difference between the reissue price and the book value of the treasury shares is recorded in the item "Share premium".

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.12 REVENUE AND INCOME RECOGNITION

Sales revenue

Sales revenue is recognized when all five (5) following conditions are met:

- The company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The company no longer retains the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue is determined relatively reliably;
- The enterprise has obtained or will obtain economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Services revenue

Services revenue is recognized when the outcome of that transaction can be determined reliably. In case the service provision transactions relate to many years, the revenue is recognized in the period according to the results of the work completed at the end of the accounting period. The outcome of a service transaction is recognized when all four (4) of the following conditions are met:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits from the service transaction will flow to the entity;
- The portion of work completed on the date of the Statement of Financial Position can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Deposits interest

Interest is recognized on an accrual basis, determined on the balance of deposit accounts and the actual interest rate for each period.

4.13 COST OF GOODS SOLD

Cost of goods sold and services rendered is the total cost incurred for goods and services. Expenses exceeding the normal level of inventories are immediately recorded in the cost of goods sold during the period.

4.14 FINANCIAL EXPENSES

Financial expenses reflect expenses incurred during the period, mainly including borrowing costs, losses incurred when selling foreign currencies, exchange rate differences in payments and exchange rate differences due to revaluation of foreign currency balances at the end of the period.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.15 SELLING EXPENSES AND ADMINISTRATIVE EXPENSES

Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, sales commissions, product and goods warranty costs, preservation, packaging, transportation costs, etc.

Administrative expenses reflect general management expenses of the enterprise, including costs of salaries for employees in the business management department (salaries, wages, allowances, etc.); Social insurance, health insurance, union fees, unemployment insurance for business management employees; Costs of office materials, labor tools, depreciation of fixed assets used for business management; Land rent, business license tax; Provision for bad debts; Outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); Other cash expenses.

4.16 FOREIGN CURRENCY

Transactions in foreign currencies are translated at the exchange rate on the date of the transaction.

Exchange rate differences arising during the period from foreign currency transactions are recorded in financial income or financial expenses in the accounting period. Exchange rate differences arising from revaluation of foreign currency items at the end of the accounting period after offsetting increases and decreases are recorded in financial income or financial expenses.

The exchange rate used to convert transactions in foreign currencies is the actual exchange rate at the time of the transaction.

4.17 BORROWING EXPENSES

Borrowing expenses include interest and other costs incurred in connection with borrowings.

Borrowing expenses are recognized as expenses when incurred. In cases where borrowing expenses are directly related to the investment in construction or production of uncompleted assets that require a sufficient period (over 12 months) to be put to use for the intended purpose or sale, these borrowing expenses are capitalized. For loans specifically for the construction of fixed assets, investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the original cost of related assets.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing expenses are determined according to the capitalization rate for the weighted average cumulative costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the period, except for separate borrowings serving the purpose of forming a specific asset.

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.18 TAXES

Corporate income tax expense comprises Current corporate income tax and Deferred corporate income tax.

Current corporate income tax

Current income tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the audit by the competent tax authority.

Value Added Tax

The Company accounts for input Value Added Tax ("VAT") using the deduction method.

Other taxes

Other taxes are applied in accordance with the current tax laws in Vietnam.

4.19 BASIC EARNINGS PER SHARE, DILUTED EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the Bonus and Welfare Fund and the Executive Board Bonus Fund) by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the Bonus and Welfare Fund, the Executive Board Bonus Fund and dividends on convertible preference shares) by the weighted average number of ordinary shares that would be issued on the conversion of all dilutive potential ordinary shares into ordinary shares.

4.20 RELATED PARTIES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering a related party relationship, attention is paid more to the substance of the relationship than to the legal form.

5. CASH AND CASH EQUIVALENT

	30/09/2026	01/01/2026
	VND	VND
- Cash at bank	23,937,000,891	15,980,560,045
+ Vietnam Technological and Commercial Joint Stock Bank	13,184,905,574	6,445,821,116
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - VND	8,284,858,078	5,696,933,063
+ Other banks	2,467,237,239	3,837,805,866
Total	23,937,000,891	15,980,560,045

6. SHORT-TERM FINANCIAL INVESTMENTS

	30/09/2026			01/01/2026		
	Balance VND	Carrying VND	Provision VND	Balance VND	Carrying VND	Provision VND
Held-to-maturity investments						
Short-term	53,733,424,658	53,733,424,658	-	74,185,205,479	74,185,205,479	-
- Term deposits	53,000,000,000	53,000,000,000	-	73,000,000,000	73,000,000,000	-
+ Vietnam Bank for Agriculture and Rural Development	3,000,000,000	3,000,000,000	-	3,000,000,000	3,000,000,000	-
+ Southeast Asia Commercial Joint Stock Bank	-	-	-	30,000,000,000	30,000,000,000	-
+ Tien Phong Commercial Joint Stock Bank	10,000,000,000	10,000,000,000	-	30,000,000,000	30,000,000,000	-
+ Sai gon - Ha Noi Commercial Joint Stock Bank	40,000,000,000	40,000,000,000	-	10,000,000,000	10,000,000,000	-
- Accrued interest on term deposit contracts	733,424,658	733,424,658	-	1,185,205,479	1,185,205,479	-
	53,733,424,658	53,733,424,658	-	74,185,205,479	74,185,205,479	-

Term deposit contracts with maturities from 6 to 12 months at banks, with interest rates ranging from 8.4% to 8.8% per annum.

7. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Carrying Amount VND	Provision VND	Carrying Amount VND	Provision VND
Short-term advances to suppliers	508,787,788	-	11,757,856	-
- Sao Nam Industrial Equipment Company Limited	422,400,000	-	-	-
- Others	86,387,788	-	11,757,856	-
Short-term advances to related parties	43,853,532	-	100,907,494	-
- Vietnam Airlines JSC	43,853,532	-	100,907,494	-
Total	552,641,320	-	112,665,350	-

8. RECEIVABLES FROM CUSTOMERS

	30/09/2026		01/01/2026	
	Carrying Amount	Provision	Carrying Amount	Provision
	VND	VND	VND	VND
Short-term receivables from customers	56,012,128,852	(1,203,684,953)	43,110,967,977	(1,203,684,953)
- Emirates	3,442,880,521	-	4,616,052,581	-
- Cathay Pacific Airways	4,161,901,521	-	4,161,369,187	-
- Vinschool JSC	3,640,461,464	-	3,430,352,014	-
- Korean Air	3,424,692,623	-	3,253,441,429	-
- Air China Limited	3,221,524,287	-	3,243,466,964	-
- Starlux Airlines	3,333,819,612	-	3,067,050,289	-
- Minh Anh FOODS Trading Co. Ltd	8,935,392,314	-	2,987,723,926	-
- Malaysia Airlines Berhad	1,631,440,529	-	2,649,761,184	-
- China Airlines Limited	3,338,112,331	-	1,791,002,935	-
- Japan Airlines	1,590,194,749	-	1,584,558,950	-
- Indochina Airlines Joint Stock Company	1,203,684,953	(1,203,684,953)	1,203,684,953	(1,203,684,953)
- Other Customers	18,088,023,948	-	11,122,503,565	-
Short-term receivables from customers who are related parties	51,514,013,000	-	41,249,539,730	-
- Vietnam Airlines JSC	50,094,778,842	-	40,213,720,044	-
- Vietnam Airlines JSC - Other	346,452,036	-	353,652,868	-
- Vietnam Airlines Caterers Co., Ltd	497,806,897	-	224,413,000	-
- Noi Bai Airport Services JSC	-	-	15,772,153	-
- DaNang Airports Services JSC	140,373,144	-	79,219,720	-
- Vietnam Airport Ground Services Co., Ltd	434,602,081	-	362,761,945	-
Total	107,526,141,851	(1,203,684,953)	84,360,507,707	(1,203,684,953)

9. OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Carrying Amount	Provision	Carrying Amount	Provision
	VND	VND	VND	VND
Short-term	559,938,635	-	1,078,859,355	-
- Advances	399,938,635	-	586,886,355	-
- Mr Nguyen Quoc Khanh	160,000,000	-	160,000,000	-
- Other receivables	-	-	331,973,000	-
Long-term	1,456,529,600	-	1,456,529,600	-
- Mr Nguyen Quoc Khanh	823,600,000	-	823,600,000	-
- Long-term collateral and deposit	632,929,600	-	632,929,600	-
	2,016,468,235	-	2,535,388,955	-

10. BAD DEBT

	30/09/2026				01/01/2026			
	Overdue time	Balance	Recoverable Amount	Provision	Overdue time	Balance	Recoverable Amount	Provision
		VND	VND	VND		VND	VND	VND
- Indochina Airlines Joint Stock Company(*)	Over 3 years	1,203,684,953	-	(1,203,684,953)	Over 3 years	1,203,684,953	-	(1,203,684,953)
Total		1,203,684,953	-	(1,203,684,953)		1,203,684,953	-	(1,203,684,953)

(*) This is a receivable that has been overdue for more than 5 years. The Board of General Directors has assessed that it is not recoverable and has made a 100% provision for previous years in accordance with Circular 48/2019/TT-BTC dated 8 August 2019 of the Ministry of Finance.

11. INVENTORY

	30/09/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
- Raw materials	13,871,907,944	-	11,455,769,610	-
- Work in progress	2,196,995,952	-	2,255,240,864	-
	<u>16,068,903,896</u>	<u>-</u>	<u>13,711,010,474</u>	<u>-</u>

12. TANGIBLE FIXED ASSETS

	Buildings Structures	Machinery & Equipment	Motor Vehicles Transmission	Office Equipment	Total
	VND	VND	VND	VND	VND
COST					
01/01/2026	184,803,727,721	236,069,112,809	115,927,834,209	46,855,348,355	583,656,023,094
- Purchasing in the period	-	-	16,805,555,556	716,134,120	17,521,689,676
30/09/2026	<u>184,803,727,721</u>	<u>236,069,112,809</u>	<u>132,733,389,765</u>	<u>47,571,482,475</u>	<u>601,177,712,770</u>
ACCUMULATED DEPRECIATION					
01/01/2026	(27,634,213,910)	(132,527,356,815)	(92,089,851,496)	(43,601,876,854)	(295,853,299,075)
- Depreciation in the period	(2,772,055,917)	(11,515,354,804)	(6,485,814,545)	(2,893,086,285)	(23,666,311,551)
30/09/2026	<u>(30,406,269,827)</u>	<u>(144,042,711,619)</u>	<u>(98,575,666,041)</u>	<u>(46,494,963,139)</u>	<u>(319,519,610,626)</u>
NET BOOK VALUE					
01/01/2026	<u>157,169,513,811</u>	<u>103,541,755,994</u>	<u>23,837,982,713</u>	<u>3,253,471,501</u>	<u>287,802,724,019</u>
30/09/2026	<u>154,397,457,894</u>	<u>92,026,401,190</u>	<u>34,157,723,724</u>	<u>1,076,519,336</u>	<u>281,658,102,144</u>

12. TANGIBLE FIXED ASSET (CONT'D)

As of 30 September 2026, the original cost of fully depreciated tangible fixed assets still in use is VND 89,256,883,231 (as of 1 January 2026, it is VND 74,024,491,165).

As of 30 September 2026, the company's mortgaged assets are presented in Note 18 "Loans and financial leases" including:

- All machinery and equipment of "Noi Bai Air Catering Processing Facility" and property rights, arising benefits, insurances, commercial advantages and payments arising from "Noi Bai Air Catering Processing Facility" have been mortgaged under credit contract No. 68/2017/HDCVDATL/NHCT1444-NCS dated 13 June 2017 with Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch.

Detailed list of tangible fixed assets accounting for 10% or more of the total value of tangible fixed assets (as at 30 September 2026):

As at 30/09/2026

Asset names	Asset Card Number	Cost VND	Accumulated depreciation VND	Net book value VND
Factory	DA_KT-016	184,803,727,721	31,616,310,272	153,187,417,449

13. INTANGIBLE ASSETS

Computer software, with a total original cost as of 30 September 2026 of VND 4,748,831,818 (as of 1 January 2026 of VND 4,748,831,818), fully depreciated but still in use.

Detailed list of intangible fixed assets accounting for 10% or more of the total value of intangible fixed assets (as at 30 September 2026):

As at 30/09/2026

Asset names	Asset Card Number	Cost VND	Accumulated amortisation VND	Net book value VND
Production management software	NS-038	2,190,000,000	2,190,000,000	-
NCS-HR human resource management software	NS-055	575,000,000	575,000,000	-
Oracle Database and backup software (licensed version)	NS-056	1,718,181,818	1,718,181,818	-

14. PAYABLE TO SUPPLIERS

	30/09/2026	01/01/2026
	Balance	Balance
	VND	VND
Short-term payables to suppliers	77,808,127,195	78,251,783,894
- Thien Son Co., Ltd	9,643,031,330	9,860,237,678
- Phu Duc Development Investment JSC	6,790,438,850	6,040,355,697
- Nhat Lam Trading & Import Co., Ltd	6,161,746,647	4,890,188,861
- Tri Duc Development Investment & Trading Co., Ltd	4,219,740,000	4,724,433,000
- Duong Quang Trading Co., Ltd	4,460,478,054	3,973,606,980
- Enviroment Technology Trading & Service Co., Ltd	2,900,940,000	3,389,908,700
- Viet Trang Co., Ltd	3,493,223,000	3,158,340,780
- Aden Services Vietnam Co., Ltd. - Hanoi Branch	2,689,207,664	2,590,892,557
- High Quality Food Co., Ltd	2,854,140,256	2,985,710,676
- FOODSCOM Co., Ltd	1,204,488,670	2,247,883,134
- EUFOOD Viet Nam Import Export JSC	2,654,658,296	2,423,469,157
- NH Foods Viet Nam JSC	1,270,788,781	1,938,081,589
- Other suppliers	29,465,245,647	30,028,675,085
Short-term payables to related parties	548,461,290	300,867,797
- Vietnam Airport Services JSC	467,713,310	214,123,676
- Vietnam Airport Ground Services Co., Ltd	58,063,068	64,064,855
- Nasco Logistics JSC	22,684,912	22,679,266
	78,356,588,485	78,552,651,691

15. ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Short-term	24,521,925,411	1,962,934,503
- Interest expense payable	83,577,240	83,577,240
- Expense payable for selling milk tea	848,386,571	601,847,276
- Electricity production expenses	820,000,000	932,099,200
- Regular repair expenses	5,250,000,000	-
- Advance deduction of sales expenses	2,650,000,000	-
- Benefit expense advancement	9,050,000,000	-
- Other accruals expenses	5,819,961,600	345,410,787
	24,521,925,411	1,962,934,503

16. OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Short-term	13,712,787,679	623,216,576
- Temporary discount	13,220,000,000	-
- Mortgages, deposits received	328,485,036	308,485,036
- Trade Union fees	134,913,193	204,817,102
- Health insurance	5,368,700	-
- Social insurance	9,854,100	-
- Unemployment insurance	2,166,650	-
- Other payables	12,000,000	109,914,438
	13,712,787,679	623,216,576

17. TAXES AND AMOUNTS RECEIVABLE FROM/PAYABLE TO THE STATE

	01/01/2026	Amount payable during the period	Amount actually paid/deducted	30/09/2026
	VND	VND	VND	VND
Taxes and other payables				
- Value added tax payables (*)	2,556,309,954	41,930,850,843	37,939,707,013	6,547,453,784
- Corporate income tax	3,750,793,849	14,944,895,022	14,375,999,828	4,319,689,043
- Personal income tax	1,398,907,222	5,138,139,107	6,537,046,329	-
- Real estate tax, land rent	-	464,368,726	464,368,726	-
	7,706,011,025	62,478,253,698	59,317,121,896	10,867,142,827

(*) The amount of VAT actually paid to the State budget during the period is VND 14,447,953,293.

	01/01/2026	Amount payable during the period	Offsetting/excess payment during the period	30/09/2026
	VND	VND	VND	VND
Taxes and amounts receivable				
- Personal income tax	-	-	(805,609,762)	805,609,762
	-	-	(805,609,762)	805,609,762

18. BORROWINGS AND FINANCE LEASE

Contents	01/01/2026	In the period		30/09/2026
	Balance	Increase	Decrease	Balance
	VND	VND	VND	VND
Short-term Borrowings and Finance Lease Liabilities	60,400,000,000	308,657,052,658	326,636,402,038	42,420,650,620
Short-term Borrowings	20,000,000,000	291,145,019,855	296,336,402,038	14,808,617,817
<i>Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Anh Branch (**)</i>	-	158,927,525,299	158,927,525,299	-
<i>Vietnam Bank for Agriculture and Rural Development (***)</i>	20,000,000,000	132,217,494,556	137,408,876,739	14,808,617,817
Long-term Borrowings due	40,400,000,000	17,512,032,803	30,300,000,000	27,612,032,803
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch (*)</i>	40,400,000,000	17,512,032,803	30,300,000,000	27,612,032,803
Long-term Borrowings and Finance Lease Liabilities	17,512,032,803	-	17,512,032,803	-
Long-term Borrowings	17,512,032,803	-	17,512,032,803	-
<i>Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Anh Branch (*)</i>	17,512,032,803	-	17,512,032,803	-
	77,912,032,803	308,657,052,658	344,148,434,841	42,420,650,620

18. BORROWINGS AND FINANCE LEASE (CONT'D)

(*) Credit contract No. 68/2017/HDCVDADTL/NHCT144-NCS dated 13 June 2017 with Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch and its adjusted appendices with a limit of VND 330,000,000,000, maximum loan term of 120 months.

Interest rate of the contract:

Interest rate of 7.5%/year is applied in the first 12 months from the first disbursement date;
After 12 months, the interest rate applied is the interest rate for mobilizing personal savings in VND with a term of 12 months, interest paid later + 1.8%/year;
Interest is paid every 3 months, the first interest payment date is 25 September 2017.

Collateral:

Machinery and equipment formed from the investment project under mortgage contract No. 27/2017-HDTCMMTB/NHCCT144-NCS dated 12 June 2017 with a provisional value of VND 261,640,751,959;

Asset rights, arising benefits, insurances, commercial advantages and other payments arising from the Investment Project "Noi Bai Air Catering Processing Facility - Phase I" under mortgage contract No. 28/2017-HDTCMMTB/NHCCT144-NCS dated 12 June 2017 with a provisional value of VND 477,349,160,000.

The principal grace period of the loan is determined to be 24 months from the day following the first disbursement date.

Within five (05) working days after the "last day of the Grace Period", the lender will establish and notify the principal repayment schedule determining the principal balance to be paid in each period. The principal will be paid in thirty-two (32) consecutive periods on a 03-month term basis on the day coinciding with the corresponding interest payment date.

(**) Credit Contract No. 32/2025/HDCVHM/NHCT144-NCS signed on 17 October 2025 with Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch, with a credit limit of VND 70,000,000,000, limit maintenance period: maximum 12 months, loan interest rate: according to each specific debt receipt. Purpose of loan use: Supplementing working capital.

(***) Credit contract No. 2802-LAV-2026, signed on 12 August 2026 with the Vietnam Bank for Agriculture and Rural Development, with a credit limit of 50 billion VND, limit maintenance period: maximum 12 months, loan interest rate: according to each specific debt note. Purpose of loan use: supplement working capital.

19. OWNERS' EQUITY**19.1 Equity Fluctuation Reconciliation Table**

Items	Owner's contributed capital VND	Treasury Shares VND	Retained earnings VND	Total VND
01/01/2025	179,490,980,000	(8,880,000)	3,011,943,397	182,494,043,397
Gain in the year	-	-	67,691,421,983	67,691,421,983
Profit distribution in 2024	-	-	(2,883,014,658)	(2,883,014,658)
31/12/2025	179,490,980,000	(8,880,000)	67,820,350,722	247,302,450,722
01/01/2026	179,490,980,000	(8,880,000)	67,820,350,722	247,302,450,722
Gain in the period	-	-	59,779,580,088	59,779,580,088
Profit distribution in 2025	-	-	(67,237,748,615)	(67,237,748,615)
30/09/2026	179,490,980,000	(8,880,000)	60,362,182,195	239,844,282,195

19.2 Owner's equity details**Shareholders**

	Capital Contribution			
	30/09/2026		01/01/2026	
	VND	%	VND	%
- Vietnam Airlines JSC	108,006,070,000	60.17	108,006,070,000	60.17
- Southern Airports Services JSC	18,001,000,000	10.03	18,001,000,000	10.03
- Vietnam Airlines Caterers Co., Ltd	3,060,150,000	1.70	3,060,150,000	1.70
- Other shareholders	50,423,760,000	28.10	50,423,760,000	28.10
Total	179,490,980,000	100	179,490,980,000	100

19. OWNERS' EQUITY (CONT'D)

19.3 Share

	30/09/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	17,970,057	17,970,057
Number of shares sold to the public	17,949,098	17,949,098
- Preferred shares	-	-
- Common shares	17,949,098	17,949,098
Number of shares repurchased	888	888
- Preferred shares	-	-
- Common shares	888	888
Number of shares outstanding	17,948,210	17,948,210
- Preferred shares	-	-
- Common shares	17,948,210	17,948,210
Share par value (VND/Share)	10,000	10,000
Basic earnings per share/diluted earnings per share	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Profit after corporate income tax	59,779,580,088	51,898,423,560
Average number of common shares outstanding in the period	17,948,210	17,948,210
Basic Earnings Per Share (EPS) (VND/share)	3,331	2,892

20. OFF STATEMENT OF FINANCIAL POSITION ITEMS

	30/09/2026	01/01/2026
Foreign currencies:		
- USD	352,917.70	110,962.22
	352,917.70	110,962.22

21. SALES AND SERVICES REVENUE

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Revenue from providing meals	236,015,375,234	201,850,512,198	668,017,013,380	555,590,351,776
- Revenue from providing services	40,424,264,290	37,154,170,532	116,328,365,451	104,736,381,843
- Other revenues	210,727,000	74,912,000	499,859,000	235,800,000
	<u>276,650,366,524</u>	<u>239,079,594,730</u>	<u>784,845,237,831</u>	<u>660,562,533,619</u>
Revenue from related parties: Details are presented in Note No.30	151,786,337,484	139,542,132,423	449,162,350,044	388,857,354,006

22. REVENUE DEDUCTIONS

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Deductions	12,947,534,449	10,149,630,256	26,304,927,184	22,419,188,577
- Trade discount	12,947,534,449	10,149,630,256	26,304,927,184	22,419,188,577
	<u>12,947,534,449</u>	<u>10,149,630,256</u>	<u>26,304,927,184</u>	<u>22,419,188,577</u>

23. COST OF GOODS SOLD

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Cost of providing meals	190,390,695,570	158,526,920,388	545,275,919,232	437,939,962,849
- Cost of providing service	34,360,624,647	34,798,592,280	98,879,110,633	96,133,162,577
	<u>224,751,320,216</u>	<u>193,325,512,668</u>	<u>644,155,029,865</u>	<u>534,073,125,426</u>

24. FINANCIAL INCOME

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Bank interest	1,031,953,043	727,621,103	2,996,916,095	1,658,701,514
- Realised foreign exchange gains	164,272,908	435,238,071	957,474,910	1,380,172,758
- Other financial income	-	57,335,312	8,353,494	332,323,745
	1,196,225,951	1,220,194,486	3,962,744,499	3,371,198,017

25. FINANCIAL EXPENSES

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Interest expense	1,803,060,999	1,695,472,645	5,765,753,721	6,280,458,337
- Realised foreign exchange losses	466,754,236	8,930,286	810,282,823	133,962,940
- Other financial costs	9,538,681	10,053,595	119,686,253	121,088,628
	2,279,353,916	1,714,456,526	6,695,722,797	6,535,509,905

26. SELLING EXPENSES

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Customer care, testing, and sales costs	1,800,266,849	1,456,077,888	5,273,848,032	6,117,586,361
- Franchise fee	1,107,081,600	1,115,870,000	3,231,681,600	2,899,080,000
- Other costs	1,369,784,236	1,577,138,542	2,423,783,061	3,034,113,206
	4,277,132,685	4,149,086,430	10,929,312,693	12,050,779,567

27. ADMINISTRATIVE EXPENSES

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Management staff costs	5,470,245,845	5,463,271,755	16,730,158,995	14,582,810,830
- Office supplies costs	66,017,800	84,073,300	384,124,806	295,819,800
- Depreciation of Fixed Assets costs	593,375,038	586,985,688	2,073,660,749	1,760,957,064
- Outsourcing service costs	164,079,554	75,127,756	473,651,022	180,744,438
- Other costs	2,284,292,918	2,479,984,279	6,512,680,193	7,225,772,733
	8,578,011,155	8,689,442,778	26,174,275,765	24,046,104,865

28. PRODUCTION AND BUSINESS COSTS BY FACTOR

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
- Material cost	120,094,961,704	97,718,401,545	328,964,465,119	264,798,373,661
- Employees cost	66,294,483,770	60,555,712,837	202,249,683,597	171,534,255,507
- Fixed asset depreciation	8,132,584,681	7,542,783,099	23,666,311,551	22,006,782,061
- Outside purchasing services cost	19,033,571,933	17,481,716,380	53,782,194,915	48,081,053,944
- Other costs	24,050,861,968	22,865,428,015	72,595,963,141	63,749,544,685
	237,606,464,056	206,164,041,876	681,258,618,323	570,170,009,858

29. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
- Total accounting profit before tax	74,724,475,110	64,873,029,450
- Adjustments to increase	-	-
- Total taxable income in period	74,724,475,110	64,873,029,450
- Tax rate	20%	20%
- Estimate CIT	14,944,895,022	12,974,605,891
- Current CIT expense	14,944,895,022	12,974,605,890

30. INFORMATION ABOUT RELATED PARTIES

30.1 RELATED PARTIES

The Company has transactions with Related Parties including:

No.	Company	Relationship
1	Vietnam Airlines JSC	Parent
2	Vietnam Airlines Caterers LTD	Companies within the groups
3	Pacific Airlines Aviation Joint Stock Company	Companies within the groups
4	DaNang Airports Services Joint Stock Company	Companies within the groups
5	Vietnam Airport Ground Services Company Limited	Companies within the groups
6	Branch of Vietnam Airlines JSC – Vietnam Air Services Company	Companies within the groups
7	Noi Bai Cargo Terminal Services Joint Stock Company	Companies within the groups
8	Noi Bai Airport Services Join Stock Company – Nasco	Companies within the groups
9	Southern Airports Services Joint Stock Company	Companies within the groups
10	Nasco Logistics Joint Stock Company	Companies within the groups
11	Sabre Vietnam Joint Stock Company	Companies within the groups
12	Aviation Information and Telecommunications Joint Stock Company	Companies within the groups
13	Jetstar Pacific Airlines Joint Stock Aviation Company	Companies within the groups
14	Aviation Labor Supply And Import – Export Joint Stock Company	Companies within the groups
15	Vietnam Air Petrol Company Limited	Companies within the groups
16	Aviation Informatics Company	Companies within the groups
17	Branch Of Vietnam Airlines JSC – Golden Lotus Center	Companies within the groups
18	Aviation Information And Telecommunications Joint Stock Company – Aits	Companies within the groups
19	General Aviation Import Export Joint Stock Company	Companies within the groups

30.2 Income of the Board of General Directors and Chief Accountant

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Salary, bonus and other income	3,471,704,909	2,342,328,471
	3,471,704,909	2,342,328,471

30. INFORMATION ABOUT RELATED PARTIES (CONT'D)**30.3 Related party transactions**

	Quarter III/2026	Quarter III/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND	VND	VND
Sales of merchandise and services	151,786,337,484	139,542,132,423	449,162,350,044	388,857,354,006
- Vietnam Airlines JSC	147,837,720,989	132,144,834,445	430,277,203,520	372,161,864,871
- Vietnam Airlines JSC - Crew	-	0	-	61,343,806
- Vietnam Airlines JSC - Other	320,788,323	399,526,214	1,047,237,935	1,019,495,727
- Vietnam Airlines Caterers Co., Ltd	504,442,497	758,700,000	1,332,254,536	2,125,350,000
- DaNang Airports Services JSC	90,297,223	52,700,000	223,989,022	78,025,452
- Vietnam Airport Ground Services Co., Ltd	327,693,056	4,112,248,061	4,776,190,687	5,274,149,683
- Vietnam Airport Services JSC	-	283,498,069	1,258,000	380,385,969
- Vietnam Airlines Engineering Co., Ltd	1,287,617,760	850,465,119	7,745,824,738	5,808,731,094
- Vietnam Air Petrol Co., Ltd	1,417,777,636	906,897,499	3,182,983,803	1,932,822,224
- Southern Airports Services Joint Stock Company	-	15,185,180	575,407,803	15,185,180
Purchasing goods and services	1,362,425,602	1,011,506,348	3,382,623,960	2,957,464,221
- Vietnam Airport Services JSC	649,159,914	600,230,494	1,887,240,069	1,774,256,461
- Nasco Logistics JSC	72,844,188	96,481,491	241,535,376	286,523,325
- Vietnam Airport Ground Services Co., Ltd	256,059,760	130,344,238	582,539,290	458,678,205
- Vietnam Airlines JSC	384,361,740	184,450,125	671,309,225	438,006,230

30.4 Balance with related parties

Details are presented in the following notes:

- Note 7 "Advances to suppliers"
- Note 8 "Trade receivables"
- Note 14 "Short-term trade payables"

31. OTHER INFORMATION

31.1 EVENTS OCCURED AFTER THE REPORTING DATE

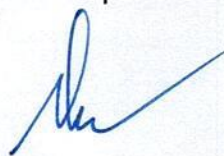
The Company has no significant events occurring after the accounting period that have a material impact, requiring adjustment or disclosure in the Financial Statements for for the period from 01 January 2026 to 30 September 2026.

31.2 COMPARATIVE FIGURES

The comparative figures are those presented in the Company's financial statements for the financial year ended 31 December 2025, which have been audited. The Company has re-presented and reclassified certain comparative figures to conform with the new presentation in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 (effective from 1 January 2026), affecting several items in the Statement of Financial Position. Details of the reclassification of comparative figures are as follows:

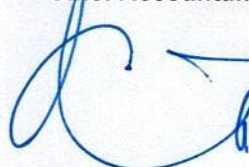
According to Circular 200/2014/TT-BTC			According to Circular 99/2025/TT-BTC		
Items	Code	01/01/2026	Items	Code	01/01/2026
Short-term held-to-maturity investment	123	73,000,000,000	Short-term held-to-maturity investment	123	74,185,205,479
Other short-term receivables	136	2,264,064,834	Other short-term receivables	135	1,078,859,355
Long-term prepaid expenses	261	7,676,468,670	Long-term deferred expenses	271	7,676,468,670
No corresponding line item			- Dividends and profit payable	313	46,853,720
Other short-term payables	319	670,070,296	Other short-term payables	320	623,216,576
Treasury shares	415	(8,880,000)	Repurchased own shares	415	(8,880,000)

Preparer



Vu Thi Thu Ha

Chief Accountant



Chu Khanh Linh

General Director



Nguyen Van Dung

Hanoi, 17 April 2026