

STATEMENT OF FINANCIAL POSITION
As at 30 Sept 2026

Currency: VND

ITEMS	Code	Notes	As at 30 Sept, 2026	As at 01 January, 2026
1	2	3	4	5
A- CURRENT ASSETS	100		82,960,073,709	54,108,311,371
I. Cash and cash equivalents	110	V.01	17,852,747,074	22,757,319,576
1. Cash	111	V.01	17,852,747,074	12,757,319,576
2. Cash equivalents	112	V.01		10,000,000,000
II. Short-term financial investments	120		31,141,446,575	5,000,000,000
1. Held to maturity investments	123	V.02	31,141,446,575	5,000,000,000
III. Short-term receivables	130		26,964,340,117	19,174,187,382
1. Short-term trade receivables from customers	131	V.03	28,475,236,108	21,222,309,668
2. Short-term prepayment to suppliers	132		50,000,002	87,506,008
3. Other short-term receivables	136	V.04	994,333,770	419,601,469
4. Provision for short-term doubtful debts	137	V.05	(2,555,229,763)	(2,555,229,763)
IV. Inventories	140	V.06	5,464,834,528	5,266,782,701
1. Inventories	141		5,464,834,528	5,266,782,701
V. Other current assets	150		1,536,705,415	1,910,021,712
1. Short-term deferred expenses	151	V.07	1,536,705,415	765,085,487
2. Deductible value added tax	152			1,049,991,026
3. Tax and other receivables from the government	153			94,945,199
B. NON-CURRENT ASSETS	200		52,669,881,197	57,715,125,992
I. Long-term receivables	210		310,651,800	200,000,000
1. Other long-term receivables	216		310,651,800	200,000,000
II. Fixed assets	220		45,732,905,725	48,147,312,109
1. Tangible fixed assets	221	V.09	44,994,641,914	47,359,798,291
- Cost	222		172,935,785,928	172,822,224,901
- Accumulated depreciation	223		(127,941,144,014)	(125,462,426,610)
3. Intangible fixed assets	227	V.10	738,263,811	787,513,818
- Cost	228		1,223,083,100	1,223,083,100
- Accumulated amortisation	229		(484,819,289)	(435,569,282)
III. Non-current property in progress	240		1,064,814,814	2,253,005,298
1. Construction in progress	242		1,064,814,814	2,253,005,298
IV. Other non-current assets	260		5,561,508,858	7,114,808,585
1. Long-term deferred expenses	261	V.07	5,561,508,858	7,114,808,585

NGUYỄN THỊ MINH HUYỀN

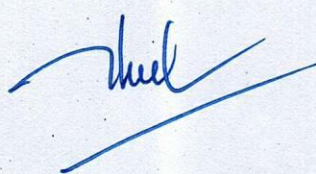
ITEMS	Code	Notes	As at 30 Sept, 2026	As at 01 January, 2026
TOTAL ASSETS (270 = 100+200)	270		135,629,954,906	111,823,437,363
C. LIABILITIES	300		84,904,287,338	70,003,986,357
I. Current liabilities	310		72,177,912,338	64,962,486,357
1. Trade payables	311	V.11	13,639,972,632	26,672,638,271
2. Prepayments from customers	312	V.12	8,332,994,934	2,871,392,986
3. Taxes and other payables to government budget	313	V.13	2,716,153,755	1,366,404,742
4. Payables to employees	314		26,244,248,923	15,462,805,809
5. Accrued expenses	315	V.14	2,955,176,506	181,823,585
6. Current unearned revenue	318	V.15	3,146,232,233	2,732,300,971
7. Other current payables	319	V.16	13,522,301,673	14,282,178,506
8. Current loans and obligations under finance	320	V.18a	1,599,250,000	1,269,986,135
9. Short-term provisions	321			
10. Bonus and welfare fund	322	V.19	21,581,682	122,955,352
II. Non-current liabilities	330		12,726,375,000	5,041,500,000
1. Other non-current payables	337	V.17	3,770,625,000	3,640,000,000
2. Long loans and obligations under finance	338	V.18b	8,955,750,000	1,401,500,000
D.OWNER'S EQUITY	400		50,725,667,568	41,819,451,006
I. Owner's contributed capital	410	V.20	50,725,667,568	41,819,451,006
1. Contributed capital	411		42,676,830,000	42,676,830,000
- Ordinary shares carrying voting rights	411a		42,676,830,000	42,676,830,000
2. Investment and development fund	418		803,208,113	803,208,113
3. Retained earnings	421	V.21	7,245,629,455	(1,660,587,107)
- Beginning accumulated retained earnings	421a		(1,660,587,107)	(9,073,764,653)
- Retained earnings of the current year	421b		8,906,216,562	7,413,177,546
TOTAL RESOURCES (440 = 300+400)	440		135,629,954,906	111,823,437,363

Da Nang, October 10th, 2026

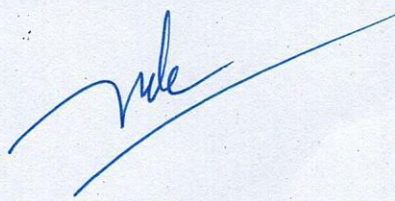
PREPARER

CHIEF ACCOUNTANT

GENERAL DIRECTOR



PHẠM THỊ THƯƠNG



Nguyễn Thị Minh Huyền



Trần Thanh Nghĩa



INCOME STATEMENT

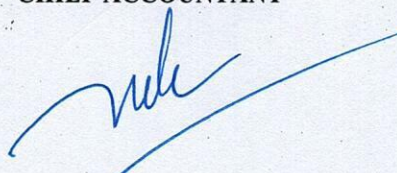
For the accounting period ending 30 Sept 2026

Items	Code	Notes	Quarter III		Accumulated from the beginning of the year to the end of this period	
			2026 VND	2025 VND	2026 VND	2025 VND
1. Revenue from sales of goods and rendering of services	1	VI.22	91,208,747,884	67,852,016,439	220,943,798,455	171,223,258,813
2. Revenue deductions	2	VI.23	382,788,000	765,500,293	927,238,398	2,286,813,768
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	VI.24	90,825,959,884	67,086,516,146	220,016,560,057	168,936,445,045
4. Cost of goods sold and services rendered	11	VI.25	73,028,066,019	56,876,121,815	177,779,150,822	140,003,514,199
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		17,797,893,865	10,210,394,331	42,237,409,235	28,932,930,846
6. Profit and Loss from the investment property selling	21				-	
6. Finance income	22	VI.26	107,022,633	66,356,093	580,450,302	259,275,641
7. Finance expense	23	VI.27	435,484,606	134,094,073	1,163,759,129	448,277,348
- Of which, interest expense	24		225,963,949	59,094,073	693,911,963	185,777,348
8. Selling expenses	25		3,107,986,591	2,558,357,274	8,144,713,529	6,340,243,936
9. General and administrative expenses	26		8,126,091,904	5,302,687,806	20,123,319,458	14,532,224,716
10. Net operating profit {30=20+(21-22) - (24+25)}	30		6,235,353,397	2,281,611,271	13,386,067,421	7,871,460,486
11. Other income	31	VI.28	214,296,946	31,061,011	406,541,175	89,224,693
12. Other expense	32	VI.29	246,051,557	255,197,487	954,257,798	564,517,547
13. Net other income (40=31-32)	40		(31,754,611)	(224,136,476)	(547,716,623)	(475,292,854)
14. Net accounting profit before tax (50=30+40)	50		6,203,598,786	2,057,474,795	12,838,350,798	7,396,167,632
15. Current corporate income tax expense	51	VI.30	1,125,829,570	79,469,300	2,335,824,720	322,558,979
17. Net profit after tax (60=50-51-52)	60		5,077,769,216	1,978,005,495	10,502,526,078	7,073,608,653
18. Basic earning per share (*)	70	VI.31	1,033	416	2,087	1421
19. Diluted earnings per share (*)	71					

PREPARER


PHẠM THỊ THƯƠNG

CHIEF ACCOUNTANT


Nguyễn Thị Minh Huyền

Da Nang, October 20th, 2026

GENERAL DIRECTOR


Trần Thanh Nghĩa

CASH FLOW STATEMENT

(Indirrect method)

For the accounting period ending 30 Sept 2026

ITEMS	Code	Accumulated	
		Current year VND	Previous year VND
I. Cash flow from operating activities			
1. Profit before tax	01	12,838,350,798	7,396,167,632
2. Adjustments for		6,929,201,029	4,668,955,364
- Depreciation of fixed assets	02	6,904,213,370	4,681,935,794
- Foreign exchange gains/losses from revaluation of foreign currency monetary items	04	(35,290,660)	(80,094,300)
- Gains/losses from investment	05	(633,633,644)	(118,663,478)
- Interest expense	06	693,911,963	185,777,348
3. Operating profit/(loss) before adjustment to working capital	8	19,767,551,827	12,065,122,996
- Increase or decrease in account receivable	9	(5,915,353,497)	(18,042,255,310)
- Increase or decrease in inventories	10	(198,051,827)	(484,978,507)
- Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11	16,804,356,791	19,788,366,904
- Increase or decrease prepaid expense	12	781,679,799	717,913,091
- Interest paid	13	(643,644,195)	(187,915,748)
- Corporate income tax paid	14	(1,785,224,616)	
- Other cash inflows from operating activities	15	7,027,397	
- Other cash outflows from operating activities	16	(101,373,670)	(229,173,477)
Net cash from operating activities	20	28,716,968,009	13,627,079,949
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(16,191,641,549)	(929,688,358)
2. Proceeds from disposals of fixxed assets and other long-term assets	22	123,514,814	
3. Money spent on landing and purchasing debt instruments of other entities	23	(42,000,000,000)	(15,000,000,000)
4. Proceeds from loans and purchases of debt instruments from other entities	24	16,000,000,000	
5. Interest and dividends received	27	469,974,022	11,400,465
Net cash from investing activities	30	(41,598,152,713)	(15,918,287,893)
III. Cash flows from financing activities			
3. Proceeds from borrowings	33	10,000,000,000	560,994,058
4. Repayment of borrowings	34	(2,116,486,135)	(928,310,000)
Net cash from financing activities	40	7,883,513,865	(367,315,942)
NET INCREASE/(DECREASE) IN CASH (50 = 20+30+40)	50	(4,997,670,839)	(2,658,523,886)
Cash and cash equivalents at beginging of year	60	22,839,774,371	16,757,696,773
Impact of exchange rate fluctuation	61	10,643,542	63,711,603
Cash and cash equivalent at end of year (70 = 50+60+61)	70	17,852,747,074	14,162,884,490

PREPARER

CHIEF ACCOUNTANT

Da Nang, October 20th, 2026

GENERAL DIRECTOR

PHẠM THỊ THƯƠNG

Nguyễn Thị Minh Huyền



NOTES TO THE FINANCIAL STATEMENTS**I. CORPORATE INFORMATION****1. Structure of ownership**

Danang Airport Services Joint Stock Company (hereinafter referred to as "the Company") was previously a state-owned enterprise known as Danang Airport Services Company. However, on 23 September 2005, the Company underwent a conversion into a joint stock company under Decision No.354/QĐ-BGTVT issued by the Ministry of Transport. The Company is currently operating in accordance with Business Registration Certificate No. 3203000950, which was granted by Da Nang City's Department of Planning and Investment on 05 April 2006. This certificate has been amended multiple times, with the most recent version being the 15th amendment dated 07 July 2024.

In September 2009, the Company was officially granted a license to register for securities trading on the UpCom Market. The Company was formally licensed to trade securities on the Hanoi Stock Exchange under Decision No. 350/QĐ -SGDHN dated 30 June 2014 by the Hanoi City Securities Trading Centre, with the stock ticker MAS. The Company began trading on 15 July 2014.

The charter capital, as stated in the Business Registration Certificate, is VND 42,676,830,000.

The Company's registered head office is at Da Nang International Airport, Hoa Thuan Tay ward, hai Chau district, Da Nang city, Vietnam

2. Business sector: Airline catering production, trading and services; Automobile and motorcycle driver training.

3. Operationing industry and principal activities:

- Direct support services for air transport operations. Details: Commercial aviation engineering operation,
- Manufacturing of preparing meals and dishes. Details: include catering services for flights, industrial catering, packaged food and instant food, various types of candies, bottled purified water.
- Other education not classified elsewhere include Driver training for cars and motorcycles;
- Restaurant and mobile food services. Detail: Food services (CP 642) and beverage service (CP 643)
- Retail sale of other new goods in specialized stores. Details: Retail of non-food goods. Implementation of retail distribution rights for duty-free goods, handicrafts, general merchandise, and stationary.

4. The company's structure

- The Company's dependent units were as follows:
 - + Meal production and Supply Enterprise
 - + Commercial and catering service Enterprise
 - + Nha Trang Branch-Danang Airport Services Joint Stock Company
 - + Phu Bai Branch - Danang Airport Services Joint Stock Company
 - + Branch of Danang Airport Services Joint Stock Company - Vocational Traning Center for Automotive and Motocycles Masco (hereinafter referred to as " Danang Driving Center"
 - + Branch of Danang Airport Services Joint Stock Company - Vocational Traning Center for Automotive and Motocycles Thua Thien Hue (hereinafter referred to as " Hue Driving Center"

This financial report is a summary of data from all units under the entire Company.

II. Accounting period, currency used

1. Annnual accouting period: from 01 January to 31 December
2. The curency used is Vietnamese Dong (VND)

III. Applicable accounting standards and regimes

1. Appication accounting regimes: The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No.99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance
2. Statement on compliance with accounting standards and accounting regime: The Company's Board of Directors ensures full compliance. requirements of current Vietnamese accounting standards and corporate accounting regimes in preparing financial statements

IV. Accounting policies applied**1. Financial reporting basis**

Financial statements are presented on the historical cost basis

2. Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, cash in transit and short-term investments with maturity of no more than 3 months from the date of purchase, which are easily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

3. Foreign currency transactions

The recording, assessment, and handling of exchange rate differences should be carried out in accordance with the guidelines outlined in Circular No. 99/2025/TT-BTC, issued by the Ministry of Finance on October 27, 2025. This means that for any monetary transactions in foreign currency during the period, the actual exchange rate at the time of the transaction at the commercial bank where the Company conducts business should be used. Additionally, when revaluing foreign currency balances at the end of the accounting period, the average exchange rate (both buying and selling) of the commercial bank where the Company holds an account, as published at the end of the accounting period, should be utilized.

Exchange rate differences that occur during the period and are a result of the revaluation of ending balances are reflected in the business results for that period.

4. Receivables

Receivables are presented in the financial statements at the carrying amount of trade and other receivables

5. Inventories

Inventories are determined on the basis of the original cost. Original cost of inventories includes purchase cost, processing cost and other directly relevant costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is determined through the weighted average method and recorded using the perpetual inventory method.

A provision for inventory impairment is recorded when the cost exceeds the net realizable value.

Net realizable value refers to the estimated selling price of inventories, after deducting the estimated costs of completion and necessary expenses for the sale.

6. Financial Investments

Investments in subsidiaries, associates, joint ventures, and other financial investments are recorded at their initial cost. If there is a decrease in the value of these investments at the end of the accounting period, a provision is made for this diminution.

Provisioning is made in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019, and Circular No. 24/2022/TT-BTC dated April 07, 2022, of the Ministry of Finance.

7. Tangible fixed assets

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 the assets are ready for use

Expenses incurred after initial recognition are only recorded as an increase in the original cost of fixed assets if these expenses will certainly increase future economic benefits from the use of such assets. Expenses that do not satisfy the above conditions are recorded as expenses in the period.

When fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is included in income or expenses for the period.

Fixed assets are depreciated using the straight-line method over their estimated useful lives, as outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013 by the Ministry of Finance.

Fixed assets are depreciated based on the principle that any fixed assets that increase or decrease in value during a given month will be depreciated or stopped from the following month.

Asset type	Depreciation period (years)
Houses, Buildings	6 - 25
Machinery and equipment	3 - 10
Means of transport	3 - 10
Management equipment	4 - 10

8. Intangible fixed assets

The land use rights are as follows: The Company has the right to use the land where its headquarters are located. This land has been legally transferred and has indefinite land use rights. The Company does not depreciate these indefinite land use rights.

- Other intangible assets

Other intangible assets are stated at cost less accumulated depreciation

Depreciation of other intangible fixed assets is calculated using the straight-line method over the estimated useful life of the assets. The depreciation rate is in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, of the Ministry of

Asset type	Depreciation period (years)
------------	-----------------------------

9. Accounting principles for business cooperation contracts::

The Company has 2 Car-Motorcycle Driving Training Centers operating under the form of Business Cooperation Contract (BCC), which is a contractual agreement between the Company and individuals contributing capital to cooperate in business to jointly carry out training activities but not forming an independent legal entity. This activity is controlled by the Company according to the agreement with the capital contributing parties

At the two vocational training centers, there is a separate accounting system in place to monitor and accurately record all economic transactions. This system also ensures that profits and losses are accounted for separately from other business activities of the company.

The parties involved in the BCC have agreed to share the after-tax profits from the training activities mentioned above at the conclusion of the fiscal year.

10. Deferred expenses

Deferred expenses are divided into two categories: short-term and long-term. Long-term deferred expenses are gradually written off over the period in which they are expected to generate economic benefits.

11. Payable and accruals

Payables and accruals are recorded for future payments of goods and services received, regardless of whether or not they have been invoiced by the supplier.

12. Borrowing cost

Interest expenses should be capitalized when they are directly related to the acquisition, construction, or production of an asset that requires a significant amount of time (over 12 months) to be prepared for its intended use or sale. Any other borrowing costs should be recognized as expenses in the current period.

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

13. Trade and other payables

Trade payable and other payable are recorded on the invoice and voucher basis.

14. Equity***Preferred stock******Buyback shares***

When a company repurchases its own shares, the payment, including any transaction-related costs, is recorded as a change in equity. These repurchased shares are categorized as treasury shares and are shown as a decrease in equity.

Dividend

Dividends paid on redeemable preference shares are recognized as a liability on an accrual basis. Other dividends are recognized as dividend payments during the dividend period in which they are declared.

15. Net profit distribution:

Net profit after tax is allocated to funds and distributed to shareholders according to the Resolution of the General Meeting of Shareholders.

16. Corporate income tax (CIT):

Applicable tax rate is 20%.

The Company operates in the field of driver training for automobiles and motorcycles. Income derived from this activity is entitled to corporate income tax incentives pursuant to the Law on Corporate Income Tax 2025, Government's Decree No. 320/2025/ND-CP dated December 31, 2025 detailing and guiding the implementation of the Law on Corporate Income Tax, and Circular No. 20/2026 dated March 31, 2026 of the Ministry of Finance providing guidance on the implementation thereof. Accordingly, in cases where the Company satisfies the conditions to be qualified as an establishment carrying out socialized activities in the field of vocational education in accordance with the law, income from driver training activities shall be eligible for a preferential corporate income tax rate of 10% throughout its entire period of operation.

Corporate income tax expense for the year comprises current corporate income tax and deferred corporate income tax. Current income tax is the tax payable on taxable income for the year using the tax rates that have been enacted at the balance sheet date. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting and for items of income and expenses that are not taxable or deductible.

Deferred corporate income tax is the corporate income tax expected to be paid or recovered due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their taxable amounts. A deferred income tax liability is recognized for all taxable temporary differences. A deferred income tax asset is recognized only when it is probable that future taxable profits will be available against which the temporary differences can be utilized.

The carrying amount of deferred corporate tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

Deferred corporate tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability settled, based on tax rates enacted at the balance sheet date. Deferred tax is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

17. Revenue recognition principles

When selling goods or finished products, revenue should be recognized once the significant risks and rewards of ownership have been transferred to the buyer and there are no uncertainties remaining regarding the collection of payment, associated costs, or potential returns.

For services, revenue should be recognized when there are no significant uncertainties regarding payment or associated costs. If the service is performed over multiple accounting periods, the revenue for each period should be determined based on the percentage of service completion at the end of the fiscal year.

Interest, dividends, and profits distributed should be recognized when it is likely that the Company will receive economic benefits from the transaction and the revenue can be accurately measured. Interest should be recognized based on the time and interest rate for each period. Dividends and profits distributed should be recognized when shareholders are entitled to receive dividends or capital contributors are entitled to receive profits from their capital contribution.

18. Tax rates and fees paid to the Budget that the Company is applying:

*** Value added tax (VAT)**

- The goods sold and services rendered by the Company are subject to value added tax at the following rates:

- Training services: Not subjected to value added tax;
- Provision of in-flight meals to foreign airlines: 0%;
- Sale of merchandise: 5% - 10%;
- Airports services: 10%.

(The Company is subject to an 8% tax rate on sale of merchandise, airports services activities from 01 July 2025 to 31 December 2026, according to the provisions of Decree No. 174/2025/ND-CP dated 30 June 2025 of the Government.);

*** Other taxes**

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

The tax reports of the Company will be inspected by the Tax Department. Application of the laws and regulations on tax to different transactions can be interpreted by many ways; therefore, the tax amounts presented in the financial statements can be amended in accordance with the Tax Department's final assessment for the Company

19. Financial instruments

Initial recognition

Financial assets

At the date of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets comprise cash, short-term deposits, trade receivables and other receivables.

Financial liabilities

At the time of initial recognition, financial liabilities are recorded at their original cost, which includes any transaction costs directly related to their issuance. The Company's financial liabilities consist of loans, trade payables, accrued expenses, and other payables.

Re-measurement after initial recognition

There are currently no regulations for the re-measurement of the financial instruments after initial recognition.

20. Related parties

Related parties are individuals or entities that have the ability, directly or indirectly through one or more intermediaries, to control the Company or are controlled by, or are subject to common control with the Company. Associates, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including directors and officers of the Company and close family members or associates of such individuals are also considered to be related parties.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL POSITION

	As at 30 Sept 2026	As at 01 Jan, 2026
01- Cash and cash equivalents		
- <i>Cash in hand</i>	590,576,793	900,502,374
+ VND	551,205,622	861,489,177
+ USD	39,371,171	39,013,197
	<i>Original currency</i> 1,497.80	1,497.80
- <i>Cash at bank</i>	17,262,170,281	11,856,817,202
+ VND	14,869,155,346	11,304,521,467
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam	13,178,020,370	8,845,303,514
+ Vietnam Joint Stock Commercial Bank For Industry And Trade	1,638,622,001	1,927,926,428
+ Deposits at other banks	52,512,975	531,291,525
+ USD	2,393,014,935	552,295,735
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch	1,772,581,973	512,601,326
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch	620,432,962	39,694,409
	<i>Original currency</i> 91 837.04	21 179.42
- <i>Cash equivalents (term deposits of less than 3 months)</i>	-	10,082,454,795
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch		10,082,454,795
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch		
Total	17,852,747,074	22,839,774,371

	As at 30 Sept 2026	As at 01 Jan, 2026
02- Held to maturity investments		
- <i>Term deposit</i>	31,141,446,575	5,101,301,369
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch		4,092,054,794
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch	19,127,446,575	1,009,246,575
+ National Citizen Commercial Joint Stock Bank - DN branch	10,000,000,000	
+ Nam A Commercial Joint Stock Bank - Hue branch	2,014,000,000	
Total	31,141,446,575	5,101,301,369

	As at 30 Sept 2026	As at 01 Jan, 2026
03- Short-term trade receivables		
a) <i>Short-term customer receivables (accounting for 10% or more/total customer receivables)</i>	12,603,240,423	9,442,685,656
- STARLUX Airlines Co., Ltd	1,345,502,427	406,317,993
- Indochina Aviation Joint Stock Company (* provisioned)	1,481,124,999	1,481,124,999
- Vietjet Air	8,462,264,074	1,859,703,528
- Bamboo Airways	442,993,339	676,122,163
- KOREAN AIRLINES CO., LTD		3,006,928,473
- Students learn to drive cars at two "Driving Center"	871,355,584	2,012,488,500
b) <i>Accounts receivable from related parties</i>	8,587,664,503	10,326,162,272
- Pacific Airlines	498,741,264	516,281,264
- Vietnam Airlines Caterers LTD (VACS)	69,188,000	10,507,000
- Vietnam Airline JSC	7,884,856,280	9,677,315,288
- Vietnam Airlines Engineering Company branch DN	2,079,459	
- Vietnam Airport services joint stock company	132,799,500	122,058,720
c) <i>Other short-term trade receivables</i>	7,284,331,182	1,453,461,740
Total	28,475,236,108	21,222,309,668

04- Other short-term receivables	As at 30 Sept 2026		As at 01 Jan, 2026	
	Amount	Provisions	Amount	Provisions
Chau Ngoc Long Telecommunications Company Limited	-		48,429,710	
Le Tien Electrical Construction Company Limited		-	-	-
Tai Tailor Household Business		-	-	-
Chung Ngoc Loi Company Limited			-	
Others	50,000,002	-	39,076,298	-
Total	50,000,002	-	87,506,008	-

04- Other receivables	As at 30 Sept 2026		As at 01 Jan, 2026	
	Amount	Provisions	Amount	Provisions
short-term	994,333,770		235,845,305	
- Advances	576,193,085	-	100,257,305	-
- Other receivable	364,220,685	-	9,668,000	-
- Deposits	53,920,000		125,920,000	
Long-term	310,651,800		200,000,000	
- Deposits	310,651,800		200,000,000	
Total	1,304,985,570	-	435,845,305	-

In which, an advance payment of VND 350,736,900 was made to Mr. Mai Xuan Dat for operational activities at Thua Thien Hue Driving Training Center, with the reimbursement timeframe upon completion of assigned work.

5- Provision for short-term doubtful debts	As at 30 Sept 2026		As at 01 Jan, 2026	
	Amount	Provisions	Amount	Provisions
- Indochina Aviation Joint Stock Company	1,481,124,999	1,481,124,999	1,481,124,999	1,481,124,999
- Army students at Da nang Driving Center	575,363,500	575,363,500	575,363,500	575,363,500
- Jetstar Pacific Airlines	498,741,264	498,741,264	498,741,264	498,741,264
Total	2,555,229,763	2,555,229,763	2,555,229,763	2,555,229,763

* Provision for short-term doubtful receivables for Indochina Airlines Joint Stock Company was set aside 100% according to Official Letter No. 320/CV-DVDN dated November 6, 2009, of the companies sent to the Civil Aviation Authority of Vietnam. Accordingly, Indochina Airlines Joint Stock Company has stopped flying for a long time and has officially had its flight license revoked by the Civil Aviation Authority of Vietnam.

* Provision for short-term doubtful receivables for military cadets at TTDN and Jetstar Pacific Airlines Joint Stock Company is made according to the guidance of Circular 48/2019-BTC. The debt of military cadets at TTDN is over 3 years old, the provision level is 100%. The debt of Jetstar Pacific is over 3 years old, the provision level is 100%.

06- Inventories	As at 30 Sept 2026		As at 01 Jan, 2026	
	Amount	Provisions	Amount	Provisions
- Raw materials	3,323,984,085	-	3,255,458,758	-
- Tools and supplies	52,973,661	-	33,412,708	-
- Finished goods	2,087,876,782	-	1,977,911,235	-
- Merchandise		-	-	-
Total	5,464,834,528	-	5,266,782,701	-

07- Deferred expenses	As at 30 Sept 2026	As at 01 Jan, 2026
<i>a) Short-term deferred expenses</i>	1,536,705,415	765,085,487
Property insurance costs	115,670,176	
Cost of renting premises, land, property	678,292,165	247,210,912
Tools and consumable expenditure	356,971,075	199,308,381
Repair costs, training, student referral bonuses, others	385,771,999	318,566,194
<i>b) Long-term deferred expenses</i>	5,561,508,858	7,114,808,585
- Tools and consumable expenditure	1,391,154,218	1,643,173,202
- Cost of training for vocational certificates in catering industry	885,838,869	855,469,288
- Business premises rental costs	2,310,000,000	3,795,000,000
- Repair costs, other	974,515,771	821,166,095
Total	7,098,214,273	7,879,894,072

08- Other current assets	As at 30 Sept 2026	As at 01 Jan, 2026
- VAT is still deductible		1,049,991,026
- Taxes and other amounts receivable from the State		94,945,199
Total	-	1,144,936,225

09a- Increase or decrease in tangible fixed assets in Quarter III/ 2026:

Items	Buildings, structures (VND)	Machinery and equipment (VND)	Motor vehicles (VND)	Office equipment (VND)	Total (VND)
a) Cost					
Opening balance	57,513,372,725	35,975,852,086	79,342,679,773	865,684,327	173,392,065,411
Purchase		531,395,253			531,395,253
Sold, Disposed		1,293,198,236			1,293,198,236
Ending balance	57,513,372,725	35,214,049,103	79,342,679,773	865,684,327	172,935,785,928
b) Accumulated depreciation:					
Opening balance	37,880,549,333	31,258,699,444	57,115,900,961	865,684,327	127,120,834,065
Charge for the period	634,237,214	418,820,122	1,060,450,848		2,113,508,184
Sold, Disposed		1,293,198,236			1,293,198,236
Ending balance	38,514,786,547	30,384,321,330	58,176,351,809	865,684,327	127,941,144,013
Opening balance	19,632,823,392	4,717,152,642	22,226,778,812	-	46,271,231,346
Ending balance	18,998,586,178	4,829,727,773	21,166,327,964	-	44,994,641,915

09- Increase or decrease in tangible fixed assets for the first 6 months of 2026:

Items	Buildings, structures (VND)	Machinery and equipment (VND)	Motor vehicles (VND)	Office equipment (VND)	Total (VND)
a) Cost					
Opening balance	57,505,330,132	35,098,460,817	79,352,749,625	865,684,327	172,822,224,901
Purchase	8,042,593	2,088,884,702	1,776,045,091		3,872,972,386
Sold, Disposed		1,973,296,416	1,786,114,943		3,759,411,359
Ending balance	57,513,372,725	35,214,049,103	79,342,679,773	865,684,327	172,935,785,928
b) Accumulated depreciation:					
Opening balance	36,587,101,248	31,205,378,935	56,804,910,278	865,036,149	124,422,966,755
Charge for the period	1,927,685,299	1,152,238,811	3,157,556,474	648,178	6,238,128,762
Sold, Disposed		1,973,296,416	1,786,114,943		3,759,411,359
Ending balance	38,514,786,547	30,384,321,330	58,176,351,809	865,684,327	127,941,144,013
c) Net book value:					
Opening balance	20,918,228,884	3,893,081,882	22,547,839,347	648,178	47,359,798,291
Ending balance	18,998,586,178	4,829,727,773	21,166,327,964	-	44,994,641,915

Tangible fixed assets existing at the end of the period with a value of 10% or more of the total value of tangible fixed assets:

Asset name	As at 30 Sept 2026			As at 01 Jan, 2026		
	Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
Cam Ranh (CXR) Extended Catering Building	19,837,491,818	8,676,538,590	11,160,953,228	19,837,491,818	7,932,475,038	11,905,016,780

- Book value of tangible fixed assets which are mortgaged for loans as at Sept 30, 2026 is: 17,898,628,879 VND

- Cost of tangible fixed assets fully depreciated but still in active use as at Sept 30, 2026 is: 67,607,634,073 VND

10a- Increase or decrease in intangible fixed assets in Quarter III/ 2026:

Items	Land use rights (*) VND	Software (VND)	Total (VND)
a) Cost			
Opening balance	473,227,100	749,856,000	1,223,083,100
Increase			-
Decrease			-
Ending balance	473,227,100	749,856,000	1,223,083,100
b) Amortization			
Opening balance	-	468,402,620	468,402,620
Charge for the period	-	16,416,669	16,416,669
Sold, Disposed			-
Ending balance	-	484,819,289	484,819,289
c) Net book value			
Opening balance	473,227,100	281,453,380	754,680,480
Ending balance	473,227,100	265,036,711	738,263,811

10- Increase or decrease in intangible fixed assets for the first 6 months of 2026

Items	Land use rights (*) VND	Software (VND)	Total (VND)
a) Cost			
Opening balance	473,227,100	749,856,000	1,223,083,100
Increase			-
Decrease			-
Ending balance	473,227,100	749,856,000	1,223,083,100
b) Amortization			
Opening balance	-	435,569,282	435,569,282
Charge for the period	-	49,250,007	49,250,007
Sold, Disposed			-
Ending balance	-	484,819,289	484,819,289
c) Net book value			
Opening balance	473,227,100	314,286,718	787,513,818
Ending balance	473,227,100	265,036,711	738,263,811

Intangible fixed assets existing at the end of the period with a value of 10% or more of the total value of intangible fixed assets:

Asset name	As at 30 Sept 2026			As at 01 Jan, 2026		
	Cost	Accumulated depreciation	Net book value	Cost	Accumulated depreciation	Net book value
2013 Accounting Software	151,000,000	151,000,000	-	151,000,000	151,000,000	-
FAST HR Management Software	491,000,000	225,963,289	265,036,711	491,000,000	176,713,282	314,286,718

(*) This related to the indefinite land use right at Danang International Airport, Danang City which is used for building the Company's office and Danang Catering Factory. This land use right was pledged as loan security at Vietnam Joint Stock Commercial Bank for Industry and Trade-Danang Brank.

09- Construction in progress	As at 30 Sept 2026	As at 01 Jan, 2026
Investment in fixed asset procurement	1,064,814,814	2,077,909,091
Others	-	175,096,207
Total	1,064,814,814	2,253,005,298

11- Current trade payables	As at 30 Sept 2026		As at 01 Jan, 2026	
	Amount	Payable amount	Amount	Payable amount
a) Current trade payable (accounting for 10% or more of total payable)	5,497,865,787	5,497,865,787	17,724,341,207	17,724,341,207
- Danang International Airport	441,157,024	441,157,024	845,130,882	845,130,882
- Business Household Le Ngoc Thinh	1,033,602,443	1,033,602,443	841,084,841	841,084,841
- Tam An Thinh Phat	664,705,906	664,705,906	736,372,640	736,372,640
- Vietnamese Life Trading and Services Joint Stock Company - Danang Branch	2,507,739,696	2,507,739,696	1,683,026,424	1,683,026,424
- Northern Import-Export Joint Stock Company			11,179,980,000	11,179,980,000
- Hoa Thuan Phat Construction Company Limited			1,395,826,447	1,395,826,447
- Thanh Viet Trading and Import-Export Company Limited	850,660,718	850,660,718	1,042,919,973	1,042,919,973
b) Trade payables to related parties	208,532,144	208,532,144	67,139,052	67,139,052
- Noi Bai Catering Services	131,924,144	131,924,144	67,139,052	67,139,052
- General Aviation Import-Export JSC	76,608,000	76,608,000		
c) Other payable	7,933,574,701	7,933,574,701	8,881,158,012	8,881,158,012
Total	13,639,972,632	13,639,972,632	26,672,638,271	26,672,638,271

12-Current advances from customers	As at 30 Sept 2026		As at 01 Jan, 2026	
	Amount	Payable amount	Amount	Payable amount
- Money collected from students at Danang Driving Center but not yet trained	5,841,150,000	5,841,150,000	2,392,500,000	2,392,500,000
- Money collected from students at Hue Driving Center but not yet trained	726,804,000	726,804,000	457,533,000	457,533,000
- JSC Red Wings	1,050,701,326	1,050,701,326		
- Belavia - Belarusian Airlines	714,270,608	714,270,608		
- Other Customers	69,000	69,000	21,359,986	21,359,986
Total	8,332,994,934	8,332,994,934	2,871,392,986	2,871,392,986

13- Taxes and amount receivable from/payable to the state budget	As at 01 Jan 2026		Quarter III-2026		As at 30 Sept 2026	
	Receivable	Payable	Payable	Deduction	Receivable	Payable
-Value added tax (VAT)		1,404,779,812	2,827,318,815	2,720,534,405		1,511,564,222
- Company income tax		565,461,186	1,125,829,570	600,000,000	-	1,091,290,756
- Personal income tax		71,628,698	114,741,096	73,071,017		113,298,777
Total	-	2,041,869,696	4,067,889,481	3,393,605,422	-	2,716,153,755

13a- Taxes and amount receivable from/payable to the state budget	As at 01 Jan 2026		Movements in the year		As at 30 Sept 2026	
	Receivable	Payable	Payable	Deduction	Receivable	Payable
-Land & housing tax, land rental charges	94,945,199		274,694,656	179,749,457	-	
-Value added tax (VAT)		503,410,741	10,465,956,028	9,457,802,547		1,511,564,222
- Company income tax		540,690,652	2,335,824,641	1,785,224,616	-	1,091,290,677
- Personal income tax		322,303,349	1,025,151,288	1,234,155,860		113,298,777
Total	94,945,199	1,366,404,742	14,101,626,613	12,656,932,480	-	2,716,153,676

14- Payables to employees	As at 30 Sept 2026	As at 01 Jan.2026
- Salaries payable to employees	26,244,248,923	15,462,805,809
Total	26,244,248,923	20,895,113,161

14- Current accrued expenses	As at 30 Sept 2026	As at 01 Jan.2026
- Accrued interest expense	59,958,832	9,691,064
- Accrued meal franchise fee expense for December 2025		136,730,000
- Accrued Starlux volume rebate for the first half of 2026		
- Accrued employee uniform expense	1,544,937,196	
- VNA payment discount for 2026	480,000,000	
- Accrued employee welfare expense		
- Other expense	870,280,478	35,402,521
Total	2,955,176,506	181,823,585

15. Current unearned revenue	As at 30 Sept 2026	As at 01 Jan.2026
+ Driver training at Danang Driving Center	2,711,638,042	1,464,662,338
+ Driver training at Hue Driving Center	434,594,191	1,267,638,633
Total	3,146,232,233	2,732,300,971

16- Other payable	As at 30 Sept 2026	As at 01 Jan.2026
- Trade union dues	139,567,840	368,336,046
- Current deposits	10,662,860,000	10,713,770,000
- Other payables	2,719,873,833	3,200,072,460
Responsibility fee for the taxi driver	206,243,945	208,317,582
Amounts received by the Company on behalf	1,596,309,516	1,975,689,671
Profit payable to business cooperation contracts		110,826,912
Other payable	917,320,372	905,238,295
b) Other current payables to related parties		
- Current deposits	10,000,000,000	10,000,000,000
-Vietnam Airlines JSC	10,000,000,000	10,000,000,000
- Profit payable to business cooperation contracts	-	319,715,302
- Mr. Nguyen Thanh Dong		237,261,701
- Mr. Pham Van Ha		82,453,601
Total	13,522,301,673	14,282,178,506

Resolution of the Board of Directors No. 17/NQ-HĐQT-DVĐN dated 19 August 2026 approving the payment of 2025 profits to the joint venture capital contributing parties at 02 Vocational Education Centers: Hue Vocational Education Center: VND 143,906,958, Da Nang Vocational Education Center: VND 456,401,165. In which, the approved amounts of 2025 profit payment to related parties are as follows:

- Mr. Nguyen Thanh Dong: VND 69,735,472

- Mr. Pham Van Ha: VND 29,522,176

(**) In which, received a deposit from Vietnam Airlines JSC under the Meal Sales Contract No. 01-2006/SA-MASCO dated 4 May 2006, and Appendix 10 – Document No. 1/2026, with a total amount of VND 10,000,000,000. The deposit period is from 01 January 2026 to 31 December 2026.

17- Other long-term payable	As at 30 Sept 2026	As at 01 Jan.2026
Capital contributed under business cooperation agreements at:		
_ Danang Driving Center	1,640,000,000	1,640,000,000
_ Hue Driving Center	2,000,000,000	2,000,000,000
_ Deposits	130,625,000	
Other non-current payables on capital contribution under business cooperation contracts:	580,000,000	580,000,000
- Mr. Nguyen Thanh Dong	460,000,000	460,000,000
- Mr. Pham Van Ha	120,000,000	120,000,000
Total	3,770,625,000	3,640,000,000

18- Current loans and obligations under finance	As at 30 Sept 2026		Increase in the year	Decrease in the year	As at 01 Jan.2026	
	Amount	Payable amount			Amount	Payable amount
<i>b-Current portion of long-term debt</i>						
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	1,282,000,000	1,282,000,000	1,533,500,000	1,098,486,135	846,986,135	846,986,135
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch	317,250,000	317,250,000	211,500,000	317,250,000	423,000,000	423,000,000
<i>Total</i>	<i>1,599,250,000</i>	<i>1,599,250,000</i>	<i>1,745,000,000</i>	<i>1,415,736,135</i>	<i>1,269,986,135</i>	<i>1,269,986,135</i>
<i>Total short-term loans</i>	<i>1,599,250,000</i>	<i>1,599,250,000</i>	<i>1,745,000,000</i>	<i>1,415,736,135</i>	<i>1,269,986,135</i>	<i>1,269,986,135</i>

c- Long-term loans						
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch	951,750,000	951,750,000		211,500,000	1,163,250,000	1,163,250,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	8,004,000,000	8,004,000,000	10,000,000,000	2,234,250,000	238,250,000	238,250,000
Total	8,955,750,000	8,955,750,000	10,000,000,000	2,445,750,000	1,401,500,000	1,401,500,000
Total long-term loans	10,555,000,000	10,555,000,000	11,745,000,000	3,861,486,135	2,671,486,135	2,671,486,135

19- Bonus and welfare fund

Item	Opening balance	Increase due to provision from profit	Other increase	Fund reduction during the period	Other decrease	Ending balance
Bonus fund	122,955,352			101,373,670	-	21,581,682
Welfare fund					-	-
Total	122,955,352	-	-	101,373,670	-	21,581,682

20- Owner's contributed capital

a) Changes in owner's equity

	Owner's contributed capital	Capital surplus	Investment and development fund	Financial reserve fund	Retained earnings	Total
Opening balance of 2025	42,676,830,000	-	803,208,113	-	(9,073,764,653)	34,406,273,460
Previous year's profits		-	-	-	8,648,234,000	7,305,557,459
Distribution to bonus and welfare fund for Hue Driving Center					122,955,352	192,062,401
Distribution of profits to investment cooperation parties of Danang Driving Center and Hue Driving Center					1,112,101,102	3,256,615,172

Opening balance of 2026	42,676,830,000	-	803,208,113	-	(1,660,587,107)	41,819,451,006
Profit for this period		-	-	-	10,502,526,078	10,502,526,078
Distribution of profits to investment cooperation parties of Danang Driving Center and Hue Driving Center					1,596,309,516	1,596,309,516
Distribution to bonus and welfare fund						-
Ending balance of this period	42,676,830,000	-	803,208,113	-	7,245,629,455	50,725,667,568

	Ownership ratio	As at 30 Sept 2026	Ownership ratio	As at 01 Jan 2026
b)- Owner's equity details				
-Vietnam Airlines JSC	36.11%	15,412,650,000	36.11%	15,412,650,000
- Mr. Nguyen Thanh Dong	11.03%	4,707,500,000	8.69%	3,707,500,000
- Outside Shareholders	52.85%	22,556,680,000	55.20%	23,556,680,000
Total	100.00%	42,676,830,000	100.00%	42,676,830,000

d)- Shares	As at 30 Sept 2026	As at 01 Jan 2026
- Number of shares registered for issue	4,267,683	4,267,683
+ Number of common shares	4,267,683	4,267,683
- Number of shares outstanding	4,267,683	4,267,683
+ Number of common shares	4,267,683	4,267,683
+ Number of preferred shares	-	-

* Par value per outstanding share: VND 10,000 per share.

10.000vnd

21- Retained earnings	Quarter III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 6 months /2025 VND
Last year's profit carried forward	2,836,509,193	(1,660,587,107)	(4,784,274,651)	(9,073,764,653)
Profit after tax attributable to ordinary shareholders	5,077,769,216	10,502,526,078	1,978,005,495	7,073,608,653
Increases in profit after corporate income tax	-	-	-	-
Reductions in profit after corporate income tax	668,648,823	1,596,309,385	202,865,295	1,008,978,451
- Temporary division of business cooperation profits (Danang Driving Center)	463,281,768	1,093,277,416	190,797,854	901,067,412
- Temporary division of business cooperation profits (Hue Driving Center)	205,367,055	503,031,969	12,067,441	107,911,039
-Distribution to bonus and welfare fund				
Undistributed profit after corporate income tax	7,245,629,586	7,245,629,586	(3,009,134,451)	(3,009,134,451)

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

Content	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
22- Revenue from selling goods and rendering services	91,208,747,884	220,943,798,455	67,852,016,439	171,223,258,813
- Revenue from sale of merchandise	12,561,067,433	32,153,891,237	10,320,419,762	24,347,342,630
- Revenue from rendering training services	9,396,995,658	25,709,869,815	9,184,513,628	28,129,992,456
- Revenue from rendering catering services and related other services	69,250,684,793	163,080,037,403	48,347,083,049	118,745,923,727
23- Revenue deductions	382,788,000	927,238,398	765,500,293	2,286,813,768
- Trade discount		26,129,398	388,114,293	1,116,219,495
- Sales discount	7,770,000	23,330,000		
- Returned goods	375,018,000	877,779,000	377,386,000	1,170,594,273

24- Net revenue from sales and services	90,825,959,884	220,016,560,057	67,086,516,146	168,936,445,045
- Net revenue from sales of goods and finished products	12,561,067,433	32,153,891,237	10,320,419,762	24,347,342,630
- Net revenue from providing services	78,264,892,451	187,862,668,820	56,766,096,384	144,589,102,415

	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
25- Cost of sales				
- Cost of merchandise sold	8,794,598,596	23,468,642,224	5,297,871,859	14,794,779,374
- Cost of training services rendered	4,850,607,830	14,086,296,408	112,584,716	137,584,309
- Cost of catering services and related other services	59,382,859,593	140,224,212,190	51,465,665,240	125,071,150,516
Total	73,028,066,019	177,779,150,822	56,876,121,815	140,003,514,199

	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
26- Financial revenue				
- Interest on deposits and loans	107,022,633	510,119,310	5,838,230	118,663,478
- Realized exchange rate difference		35,040,332	60,517,863	60,517,863
- Unrealized exchange rate difference profit		35,290,660		80,094,300
Total	107,022,633	580,450,302	66,356,093	259,275,641

	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
27-Finance expense				
- Interest expense	225,963,949	693,911,963	59,094,073	185,777,348
- Realized exchange differences loss	89,520,657	109,847,166		
- Unrealized exchange differences loss		-		-
- Payment discount for related parties	120,000,000	360,000,000	75,000,000	262,500,000
Total	435,484,606	1,163,759,129	134,094,073	448,277,348

28- Extraordinary income	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
Income from liquidation and sale of fixed assets		123,514,814		
Import used goods	22,440,750	74,006,289	29,061,011	84,638,895
Renting facilities, vehicles, testing and scoring equipment for motorcycle testing at Hue Driving				
Sales support income				
Other income, inventory liquidation	191,856,196	209,020,072	2,000,000	4,585,798
Total	214,296,946	406,541,175	31,061,011	89,224,693

29- Extraordinary expenses	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
Bonus cost utilization	6,811,000	23,321,000	11,624,000	31,773,000
Cost of destroying damaged goods	258,908	2,024,205	2,052,927	6,147,415
Board of Supervisors remuneration	36,288,000	93,312,000	11,400,000	34,200,000
Other expense	202,693,649	835,600,593	230,120,560	492,397,132
Total	246,051,557	954,257,798	255,197,487	564,517,547

30- Current corporate income tax expense and profit after tax for the period	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
Accounting profit before tax for the year	6,203,598,786	12,838,350,798	2,057,474,795	7,396,167,632
<i>Adjustment of taxable income</i>	<i>238,981,649</i>	<i>970,501,849</i>	<i>241,520,560</i>	<i>831,134,911</i>
- Add: Incremental adjustments	238,981,649	1,024,110,964	241,520,560	800,096,901
Unrealized exchange differences gain of cash and receivables at the end of the previous year				123,272,310
Unrealized exchange rate differences - losses from cash and accounts receivable at the end of the current year.				
- Less: Decremental adjustments	-	(53,609,115)	-	(92,234,300)
- Unrealized exchange differences gain of cash and receivables at the end of the current year		(34,380,660)		(92,234,300)
- Provisions for expenses from the previous year		(19,228,455)		
Taxable income (*)	6,442,580,435	13,808,852,647	2,298,995,355	8,227,302,543
- Taxable income of Danang Driving Center	1,276,684,330	3,216,193,895	655,874,952	2,707,998,299
- Taxable income of Hue Driving Center	576,873,248	1,605,341,791	68,124,656	371,125,841
Total taxable income of both Centers	1,853,557,578	4,821,535,687	723,999,608	3,079,124,140
+ Training activities enjoyed tax incentives in Danang Driving Center	1,238,755,299	2,971,006,549	624,334,130	2,657,644,468
+ Training activities enjoyed tax incentives in Hue Driving Center	388,109,863	1,288,451,545	28,972,080	275,014,011
+ Other activities	226,692,416	562,077,593	70,693,398	146,465,661
-Taxable income of the Company	4,589,022,857	8,987,316,963	1,574,995,747	5,148,178,403
+Main business activities	4,962,342,453	9,787,750,856	1,724,309,925	5,688,378,557
+ Other activities	(373,319,596)	(800,433,893)	(149,314,178)	(540,200,154)
Current income tax expense (2)	1,125,829,569	2,335,824,720	79,469,300	322,558,980
- Corporate income tax of two driving training	208,024,999	538,361,328	79,469,300	322,558,980
- Corporate Income Tax of the Company	917,804,570	1,797,463,392	0	0
+Main business activities	917,804,570	1,797,463,392	0	0
Profit after tax Corporate income (1)- (2)	5,077,769,217	10,502,526,078	1,978,005,495	7,073,608,652

31- Basic earnings per share	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
Profit after tax attributable to ordinary shareholders	5,077,769,216	10,502,526,078	1,978,005,495	7,073,608,653
Adjustments for the increases (decreases) profit	(668,648,823)	(1,596,309,385)	(202,865,295)	(1,008,978,451)
- Adjustments for reduction	668,648,823	1,596,309,385	202,865,295	1,008,978,451
+ Profits are divided among the parties according to the business cooperation contract.	668,648,823	1,596,309,385	202,865,295	1,008,978,451
Profit attributable to common stockholders	4,409,120,393	8,906,216,693	1,775,140,200	6,064,630,202
Weighted average number of ordinary shares outstanding during the period	4,267,683	4,267,683	4,267,683	4,267,683
Basic earnings per share	1,033	2,087	416	1,421

32- Production and business costs by element	Q III/2026 VND	Accumulated of 9 months /2026 VND	Quarter III/2025 VND	Accumulated of 9 months /2025 VND
- Material, purchase expense	32,746,012,971	81,513,304,601	24,864,694,687	60,381,586,674
- Employee expense	31,562,548,980	74,553,165,899	20,345,943,452	50,390,742,759
- Production materials expense	394,173,849	958,823,602	301,798,311	654,063,318
- Production tools expense	2,635,028,209	5,717,308,703	1,981,647,066	4,628,934,223
- Depreciation expense	2,142,087,535	6,326,481,143	1,548,805,170	4,686,849,077
- Service expense	7,056,683,487	19,366,359,649	6,433,881,931	20,177,810,182
- Other expenses	7,864,742,894	17,764,298,940	9,260,396,449	13,924,549,971
Total	84,401,277,925	206,199,742,537	64,737,167,066	154,844,536,204

33- SEGMENT REPORTING

The Company has dependent accounting units which are branches and business cooperation units (two Driving training centers) operating in different locations such as Thua Thien Hue Province, Khanh Hoa Province and Da Nang City, each unit bears risks and obtains economic benefits different from other units. Therefore, the Company presents the reports of units according to the geographical areas in which the Company operates specifically as follows:

Quarter III/2026	Danang City		Khanh Hoa Province (Nha Trang Branch)	Thua Thien Hue Province	
	Company Office	Danang Driving Center		Phu bai Branch	Hue Driving Center
Revenue	56,029,703,859	6,049,622,857	22,760,623,387	3,021,424,980	3,347,372,801
Revenue Deductions	-	166,620,000			216,168,000
Cost of goods sold	45,736,422,694	3,409,161,626	19,207,727,340	3,233,308,155	1,441,446,204
Fixed assets	13,728,033,093	2,930,669,078	23,732,323,001	2,671,554,360	1,932,062,382
- History cost	47,344,436,589	13,356,937,966	83,815,076,003	9,116,996,707	19,302,338,663
- Accumulated depreciation	33,616,403,496	10,426,268,888	60,082,753,002	6,445,442,347	17,370,276,281

Accumulated of 9 months-2026 VND	Danang City		Khanh Hoa Province (Nha Trang Branch)	Thua Thien Hue Province	
	Company Office	Danang Driving Center		Phu bai Branch	Hue Driving Center
Revenue	135,776,551,102	15,608,324,298	50,978,001,912	8,479,375,624	10,101,545,519
Revenue Deductions	26,129,398	477,965,000			423,144,000
Cost of goods sold	108,596,778,512	9,016,776,771	46,369,337,658	8,726,738,244	5,069,519,637
Fixed assets	13,728,033,093	2,930,669,078	23,732,323,001	2,671,554,360	1,932,062,382
- History cost	47,344,436,589	13,356,937,966	83,815,076,003	9,116,996,707	19,302,338,663
- Accumulated depreciation	33,616,403,496	10,426,268,888	60,082,753,002	6,445,442,347	17,370,276,281

Quarter III/2025	Danang City		Khanh Hoa Province (Nha Trang Branch)	Thura Thien Hue Province	
	Company Office	Danang Driving Center		Phu bai Branch	Hue Driving Center
Revenue	36,866,510,359	4,111,855,500	19,175,457,817	2,625,534,635	5,072,658,128
Revenue Deductions	388,114,293	51,390,000			325,996,000
Cost of goods sold	30,947,659,978	2,627,546,434	16,349,499,981	3,154,449,490	3,796,965,932
Fixed assets	5,964,804,386	1,648,384,089	18,431,433,377	2,982,488,688	1,650,500,127
- History cost	38,728,233,714	13,370,077,966	77,781,050,507	9,116,996,707	20,026,738,663
- Accumulated depreciation	32,763,429,328	11,721,693,877	59,349,617,130	6,134,508,019	18,376,238,536

Accumulated of 9 months-2025 VND	Danang City		Khanh Hoa Province (Nha Trang Branch)	Thura Thien Hue Province	
	Company Office	Danang Driving Center		Phu bai Branch	Hue Driving Center
Revenue	92,701,048,260	13,043,764,213	42,782,020,971	7,610,197,126	15,086,228,243
Revenue Deductions	1,069,023,768	183,150,000			1,034,640,000
Cost of goods sold	75,482,513,880	7,791,890,693	37,901,367,749	7,779,012,560	11,048,729,317
Fixed assets	5,964,804,386	1,648,384,089	18,431,433,377	2,982,488,688	1,650,500,127
- History cost	38,728,233,714	13,370,077,966	77,781,050,507	9,116,996,707	20,026,738,663
- Accumulated depreciation	32,763,429,328	11,721,693,877	59,349,617,130	6,134,508,019	18,376,238,536

(*) The Company's office includes centralized accounting units operating in Da Nang City:

- Meal production and Supply Enterprise
- Commercial and catering service Enterprise

34- RELATED PARTIES

a- Material transactions with related parties:

	Business Content	Quarter III /2026 VND	Accumulated of 9 months-2026 VND	Quarter III /2025 VND	Accumulated of 9 months-2025 VND
-Vietnam Airlines JSC	Sell	27,290,216,261	73,351,317,205	24,061,834,854	61,766,906,512
- Pacific Airlines	Sell				
Noi Bai Catering Services	Sell	39,362,037	94,707,408	58,560,185	116,420,370
Noi Bai Catering Services	Purchase	90,297,223	223,989,022	52,700,000	76,359,549
Viet Nam Airport ground services Company Limited	Sell	210,935,185	586,513,889	231,203,703	1,518,997,036
Viet Nam Airport ground services Company Limited	Purchase	252,651,444	280,077,195	197,280,640	197,280,640
Vietnam Airlines Caterers LTD	Sell	27,429,630	79,119,444	35,350,000	94,253,703
Vietnam Airlines Engineering Company Ltd -Danang Branch	Sell	39,967,953	115,704,226	39,770,633	115,677,010
Vietnam Airport Services Joint Stock Company	Sell	380,628,500	962,486,800		
General Aviation Import-Export JSC	Purchase	165,000,000	653,300,000	221,640,000	436,960,000

*Revenue from transactions with Vietnam Aviation Corporation includes revenue from providing meals, transporting meals for domestic and international flights departing and arriving at Da Nang, Phu Bai, Cam Ranh airports, and transporting flight crew and flight attendants on the ground.

b. Remunerations of the members of the Board of Directors and Supervisory Board are as follows

Name	Position	Current period VND	Previous VND
Mr. Dao Manh Kien	Chairman	38,880,000	16,200,000
Mr. Tran Thanh Nghia	Member of the BODs/General Director	23,328,000	9,000,000
Mr. Tran Thanh Hai	Member of the BODs/ Deputy General Director	23,328,000	9,000,000
Mr. Nguyen Thanh Dong	Member of the BODs	23,328,000	9,000,000
Ms. Nguyen Thi Thuy Linh	Member of the BODs	23,328,000	9,000,000
Mr. Nguyen Dung	Member of the Supervisory Committee	14,580,000	6,480,000
Mr. Le Giang Nam	Member of the Supervisory Committee	14,580,000	6,480,000

c. Salaries and other benefits of management are as follows

Name	Position	Current period VND	Previous VND
Mr. Tran Thanh Nghia	Member of the BODs/General Director	1,255,738,526	879,798,154
Mr. Tran Thanh Hai	Member of the BODs/ Deputy General Director	793,202,287	557,309,286
Mr. Nguyen Thanh Dong	Member of the BODs		45,103,000
Ms. Nguyen Thi Thuy Linh	Member of the BODs		79,969,899
Mr. Pham Van Ha	Deputy General Director	791,202,287	557,309,286
Ms. Nguyen Thi Minh Huyen	Chief Accountant	758,921,902	525,439,672
Mr. Dinh Hong Son	Head of Supervisory Board	77,760,000	77,400,000
Ms. Ngo Minh Hang	Head of Supervisory Board	7,776,000	
Mr. Nguyen Dung	Member of the Supervisory Committee	223,526,122	167,067,742
Mr. Le Giang Nam	Member of the Supervisory Committee	359,059,663	249,647,479

b- Balance with related parties	30/09/2026	01/01/2026
Accounts receivable	8,587,664,503	10,326,162,273
- Pacific Airlines	498,741,264	516,281,264
- Viet Nam Airport ground services Company	-	-
- Vietnam Airlines Caterers LTD (VACS)	69,188,000	10,507,000
- Vietnam Airlines Engineering Company branch	2,079,459	-
- Vietnam Airlines JSC	7,884,856,280	9,677,315,289
- Vietnam Airport Services Joint Stock company	132,799,500	122,058,720
Liabilities	208,532,144	67,139,052
- Noi Bai Catering Services	131,924,144	67,139,052
- General Aviation Import-Export JSC	76,608,000	-

*Receivables from Vietnam Aviation Corporation for the above-mentioned service provision, the collection of receivables from the Corporation are usually completed in the following accounting periods.

35- Characteristics of the Company's operations during the period affecting the consolidated financial statements for year of 2026:

Receivables from Vietnam Airlines Corporation for the above-mentioned service provision, the collection of receivables from the Corporation were usually completed in the following accounting periods

36- Events occurring after the balance sheets date

* There have been no material events occurring after the reporting date that require adjustment to or disclosure in the Financial Statements.

Preparer

Chief Accountant

Da Nang, October 20th, 2026

General Director

PHẠM THỊ THƯƠNG

Nguyễn Thị Minh Huyền

Trần Thanh Nghĩa

