

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

AUDITED FINANCIAL STATEMENTS

For the year ended 31st December 2025

TABLE OF CONTENTS

<u>CONTENTS</u>	<u>Page(s)</u>
STATEMENT OF THE BOARD OF GENERAL DIRECTORS	2 - 3
INDEPENDENT AUDITORS' REPORT	4 - 5
AUDITED FINANCIAL STATEMENTS	
Balance Sheet	6 - 7
Income Statement	8
Cash flow Statement	9
Notes to the Financial Statements	10 - 36

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

Board of General Directors of General Aviation Import Export Joint Stock Company presents this report together with the Company's audited financial statements for the year ended 31st December 2025.

THE COMPANY

General Aviation Import Export Joint Stock Company ("the Company") was formerly Aviation Import Export Company. On 17/10/2005, the Company was converted into a joint stock company called General Aviation Import Export Joint Stock Company under the Business Registration Certificate No. 0100107934 dated 18/5/2006 issued by the Department of Planning and Investment of Hanoi City, the business registration changed several times and the most recent 15th time was on 30/01/2026, by the Business Registration and Corporate Finance Department - Hanoi City Department of Finance.

Foreign Name: GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY.

Abbreviations: AIRIMEX.,JSC.

Charter capital of the Company according to the 15th Business Registration Certificate dated 30/01/2026 is: VND 31,112,830,000 (*In words: Thirty-one billion, one hundred and twelve million, eight hundred and thirty thousand Vietnamese dong*).

Registered Address: No. 414, Nguyen Van Cu Street, Bo De Ward, Hanoi City.

The Company's stock is currently listed on Hanoi Stock Exchange (HNX) with stock code: ARM.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

The members of the Boards of Directors, Supervisors and General Directors of the Company during the year and as at the date of this Report include:

Board of Management

Mr. Dao Khac Hau	Chairman
Mr. Do Khac Thanh	Member
Mr. Hoang Viet Dung	Member
Mrs. Nguyen Hoang Yen	Member
Mr. Dinh Ngoc Tung	Member

Board of Supervisors

Mr. Nguyen Tien Dung	Head of the Board
Mrs. Tong Thi Thanh Binh	Member
Mr. Dinh Phuc Loc	Member

Board of General Directors

Mr. Dinh Ngoc Tung	General Director
Mr. Pham Hong Quang	Deputy General Director
Mr. Tran Trung Dung	Deputy General Director

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the financial statements for the year ended 31st December 2025.

AUDITORS

The Company's financial statements for the year ended 31st December 2025 have been audited by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Company's Board of General Directors is responsible for preparing the financial statements, which give a true and fair view of the financial position of the Company as at 31st December 2025 as well as of its income and cash flows statements for the fiscal year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of financial Statements are free from material misstatements due to frauds or errors;
- Prepare Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that financial statements comply with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and relevant legal regulations in preparation and presentation of financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing financial statements.

For and on behalf of the Board of General Directors,



Dinh Ngoc Tung
General Director
Hanoi, 27th February 2026

No: 102/2026/BCKT-CPA VIETNAM-NV2

INDEPENDENT AUDITORS' REPORT

To: **Shareholders**
Boards of Management, Supervisors, and General Directors
General Aviation Import Export Joint Stock Company

We have audited the accompanying financial statements of General Aviation Import Export Joint Stock Company prepared on 27/02/2026, as set out on pages 06 to page 36, including the Balance sheet as at December 31, 2025, and the Income Statement, and Cash flows Statement for the fiscal year then ended, and Notes to the financial statements.

Responsibility of the Board of General Directors

The Company's Board General of Directors is responsible for the true and fair preparation and presentation of these financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express an opinion on those financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. These Standards require us to comply with the Standards and codes of ethics, to plan and perform the audit to obtain reasonable assurance as to whether the Company's financial statements are there any significant errors or not.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The audit procedures are selected based on the auditor's judgment, including the assessment of risks of material misstatement in the financial statements due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of financial statements in order to design appropriate audit procedures to the actual situation, which is not intended to give an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion of Auditors

In our opinion, the accompanying financial statements give a true and fair view of, in all material respects, the financial position of the Company as at December 31, 2025 and the results of its operations and its cash flows for the fiscal year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements in Vietnam.

Other matter

The Company's financial statements for the financial year ended 31st December 2024 were audited by an independent audit firm and the audit report dated 20th February 2025 expressed an unqualified opinion



Nguyen Thi Mai Hoa

Deputy General Director

Audit Practising Registration Certificate

No. 2326 2023-137-1

Authorised paper No. 08/2026/UQ-CPA VIETNAM dated January 2, 2026 of Chairman

For and on behalf of,

CPA VIETNAM AUDITING COMPANY LIMITED

A Member of INPACT

Hanoi, 27th February, 2026

Nguyen Thi Tien

Auditor

Audit Practising Registration Certificate

No. 5276-2026-137-1

BALANCE SHEET
As at 31st December 2025

ASSETS	Code	Note	31/12/2025 VND	01/01/2025 VND
A - CURRENT ASSETS	100		224,835,926,046	164,448,611,222
(100=110+120+130+140+150)				
I. Cash and cash equivalents	110	5.1	9,000,404,669	26,111,721,651
1. Cash	111		9,000,404,669	26,111,721,651
II. Short-term financial investments	120		-	1,750,000,000
3. Investments held to maturity	123		-	1,750,000,000
III. Short-term receivables	130		200,817,378,972	113,224,837,179
1. Short-term receivables from customers	131	5.2	45,510,471,850	43,641,970,424
2. Prepayments to sellers in short-term	132	5.3	74,762,623,983	11,801,751,101
6. Other short-term receivables	136	5.4	81,635,827,473	58,533,660,274
7. Short-term allowances for doubtful debts	137	5.5	(1,091,544,334)	(752,544,620)
IV. Inventories	140		14,510,648,121	22,652,300,575
1. Inventories	141	5.6	14,510,648,121	22,652,300,575
V. Other current assets	150		507,494,284	709,751,817
1. Short-term prepaid expenses	151	5.7	33,997,240	42,207,666
2. Deductible value added tax	152		473,497,044	667,544,151
B - LONG-TERM ASSETS(200=220+230+260)	200		6,608,983,213	7,826,797,445
II. Fixed assets	220		5,658,533,498	6,520,770,106
1. Tangible fixed assets	221	5.8	5,379,685,111	5,962,321,719
- Historical costs	222		20,857,146,451	20,427,146,451
- Accumulated depreciation	223		(15,477,461,340)	(14,464,824,732)
3. Intangible fixed assets	227	5.9	278,848,387	558,448,387
- Historical costs	228		2,513,380,500	2,513,380,500
- Accumulated amortization	229		(2,234,532,113)	(1,954,932,113)
III. Investment properties	230	5.10	306,408,499	917,420,492
1. Historical costs	231		14,592,093,630	14,592,093,630
2. Accumulated depreciation	232		(14,285,685,131)	(13,674,673,138)
VI. Other long-term assets	260		644,041,216	388,606,847
1. Long-term prepaid expenses	261	5.7	644,041,216	388,606,847
TOTAL ASSETS (270 = 100+200)	270		231,444,909,259	172,275,408,667

BALANCE SHEET (CONTINUED)
As at 31st December 2025

RESOURCES	Code	Note	31/12/2025 VND	01/01/2025 VND
C- LIABILITIES (300=310+330)	300		190,843,922,517	133,696,012,957
I. Short-term liabilities	310		189,446,804,767	115,946,638,472
1. Trade payables	311	5.11	11,834,586,913	14,982,211,523
2. Advances from customers	312	5.12	72,622,487,919	-
3. Taxes and other payables to State budget	313	5.13	740,175,796	647,888,158
4. Payables to employees	314		5,008,820,600	3,958,625,963
5. Short-term accrued expenses	315		67,184,013	73,680,000
8. Short-term unearned revenues	318		167,131,312	236,513,130
9. Other short-term payables	319	5.14	77,502,849,068	63,637,379,780
10. Short-term loans and debts	320	5.15	21,086,637,668	32,157,464,403
12. Bonus and welfare funds	322		416,931,478	252,875,515
II. Long-term liabilities	330		1,397,117,750	17,749,374,485
7. Other long-term payables	337	5.14	1,397,117,750	17,749,374,485
D- OWNERS' EQUITY (400 = 410)	400		40,600,986,742	38,579,395,710
I- OWNERS' EQUITY	410	5.16	40,600,986,742	38,579,395,710
1. Contributed capital	411		31,112,830,000	31,112,830,000
- Ordinary shares with voting rights	411a		31,112,830,000	31,112,830,000
2. Capital surplus	412		9,910,890	9,910,890
9. Other equity funds	420		1,473,497,115	1,473,497,115
10. Undistributed profit after tax	421		8,004,748,737	5,983,157,705
- Undistributed profit after tax brought forward	421a		5,184,628,409	1,211,304,496
- Undistributed profit after tax for the current year	421b		2,820,120,328	4,771,853,209
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		231,444,909,259	172,275,408,667

Preparer



Hoang Thi Bich Huong

Chief Accountant



Nguyen The Duc

Hanoi, 27th February, 2026
General Director



Dinh Ngoc Tung

INCOME STATEMENT
For the year ended 31st December 2025

ITEMS	Code	Note	In 2025 VND	In 2024 VND
1. Gross sales of goods and services	01	6.1	294,140,085,571	329,859,793,051
2. Revenue deductions	02		-	-
3. Net sales of goods and services(10 = 01-02)	10		294,140,085,571	329,859,793,051
4. Cost of goods sold	11	6.2	254,347,348,865	293,423,583,040
5. Gross profit from sales of goods and services (20 = 10-11)	20		39,792,736,706	36,436,210,011
6. Financial income	21	6.3	2,165,343,944	503,861,221
7. Financial expenses	22	6.4	3,062,432,148	2,935,099,050
<i>In which: Interest expenses</i>	23		<i>1,595,668,831</i>	<i>2,075,264,487</i>
8. Selling expenses	25		8,923,923,091	6,601,149,739
9. General administrative expenses	26	6.5	22,266,560,172	21,613,235,220
10. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		7,705,165,239	5,790,587,223
11. Other income	31	6.6	126,650,088	293,976,121
12. Other expenses	32	6.6	171,492,383	48,198,081
13. Other profits (40 = 31-32)	40	6.6	(44,842,295)	245,778,040
14. Total net profit before tax (50 = 30+40)	50		7,660,322,944	6,036,365,263
15. Current corporate income tax	51	6.7	1,728,919,616	1,264,512,054
16. Deferred corporate income tax	52		-	-
17. Profits after corporate income tax (60 = 50-51-52)	60		5,931,403,328	4,771,853,209
18. Basic earnings per share	70	6.8	1,906	1,277

Preparer



Hoang Thi Bich Huong

Chief Accountant



Nguyen The Dac

Hanoi, 27th February, 2026

General Director



Dinh Ngoc Tung

CASH FLOW STATEMENT*(Indirect method)*For the year ended 31st December 2025

ITEMS	Code Note	In 2025 VND	In 2024 VND
I. Cash flows from operating activities			
1. Profit before tax	01	7,660,322,944	6,036,365,263
2. Adjustments for			
- Depreciation and amortization	02	1,903,248,601	2,784,375,853
- Provisions	03	338,999,714	752,544,620
- Gain/loss from unrealized foreign exchange differences	04	82,137,968	249,314,221
- Gain, loss from investment activities	05	(29,388,923)	(248,237,673)
- Interest expenses	06	1,595,668,831	2,075,264,487
3. Operating profit before changes in working capital	08	11,550,989,135	11,649,626,771
- (Increase) decrease receivables	09	(87,737,494,400)	35,254,276,693
- (Increase) decrease inventories	10	8,141,652,454	(10,269,493,257)
- (Increase) decrease accounts payable	11	67,756,831,094	11,929,774,713
- (Increase) decrease prepaid expenses	12	(247,223,943)	700,160,946
- Interest paid	14	(1,595,668,831)	(2,143,583,628)
- Corporate income tax paid	15	(1,600,029,119)	(907,831,762)
- Other cash outflows	17	(634,473,336)	7,198,165,783
Net cash from operating activities	20	(4,365,416,946)	53,411,096,259
II. Cash flows from investing activities			
1. Expenditures on purchase and construction of fixed assets and long-term assets	21	(430,000,000)	(665,000,000)
2. Proceeds from disposal or sale of fixed assets and other long-term assets	22	-	224,318,182
3. Expenditures on loans and purchase of debt instruments from other entities	23	-	(1,750,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24	1,750,000,000	-
7. Proceeds from interests, dividends and distributed profits	27	29,388,923	23,919,491
Net cashflow from investing activities	30	1,349,388,923	(2,166,762,327)
III. Cash flows from financing activities			
3. Proceeds from borrowings	33	30,358,245,453	50,472,159,623
4. Payment to settle debts	34	(41,429,072,188)	(80,001,960,982)
6. Dividends and profits paid to owners	36	(3,027,563,300)	(3,164,477,300)
Net cashflow from financing activities	40	(14,098,390,035)	(32,694,278,659)
Net cashflow during the year (50 = 20+30+40)	50	(17,114,418,058)	18,550,055,273
Cash and cash equivalents at the beginning of the year	60	26,111,721,651	7,556,416,481
Effects of changes in foreign exchange rates	61	3,101,076	5,249,897
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70 5.1	9,000,404,669	26,111,721,651

Preparer

Hoang Thi Bich Huong

Chief Accountant

Nguyen The Duc

Hanoi, 27th February, 2026

General Director



Dinh Ngoc Tung

NOTES TO FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2025

1. COMPANY INFORMATION**1.1. Structure of ownership**

General Aviation Import Export Joint Stock Company was formerly Aviation Import Export Company. On 17/10/2005, the Company was converted into a joint stock company called General Aviation Import Export Joint Stock Company under the Business Registration Certificate No. 0100107934 dated 18/5/2006 issued by the Department of Planning and Investment of Hanoi City, the business registration changed several times and the most recent 15th time was on 30/01/2026, by the Business Registration and Corporate Finance Department - Hanoi City Department of Finance.

Foreign Name: GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY.

Abbreviations: AIRIMEX.,JSC.

Charter capital of the Company according to the 15th Business Registration Certificate dated 03/01/2025 is: VND 31,112,830,000 (*In words: Thirty-one billion, one hundred and twelve million, eight hundred and thirty thousand Vietnamese dong*).

Registered Address: No. 414, Nguyen Van Cu Street, Bo De Ward, Hanoi City, Vietnam.

The Company's stock is currently listed on HNX with stock code: ARM.

The total number of employees of the Company as at 31/12/2025 is 85 employees (As at 31/12/2024 is 85 employees).

1.2. Operating industry and principal activities

Operating industry:

- Wholesale of machinery, equipment and other spare parts;
- Trade in specialized vehicles, equipment, materials and spare parts for the aviation industry;
- Services for leasing offices, houses, factories, warehouses, bonded warehouses;
- Customs declaration, import and export entrustment services;
- Agent for purchasing, selling, consigning goods;
- Other support services related to transportation;
- Import and export of products and goods traded by the Company;
- Trading, installing and repairing fire prevention and fighting equipment;
- Installing and repairing civil electrical equipment;
- Warehousing and storage of goods.

The Company's main activities during the year: Trust services, Customs declaration, import and export entrustment services, Services for leasing offices, houses, factories, warehouses, bonded warehouses and Wholesale of machinery, equipment and other spare parts.

1.3 Production and business cycle

The Company's normal production and business cycle is 12 months.

1.4. The company structure

As at 31/12/2025, the Company had the following dependent branch: General Aviation Import Export Joint Stock Company Branch (Hanoi City) located at Room 408, No. 49 Truong Son Street, Tan Son Hoa Ward, Ho Chi Minh City, with tax code 0100107934-001.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

1.5. Statement of information comparability on the financial statements

The Company consistently applies accounting policies according to the Corporate Accounting Regime issued together with Circular No. 200/2014/TT/BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 amending and supplementing a number of articles of Circular 200/2014/TT-BTC dated 22/12/2014 issued by the Ministry of Finance, therefore, the information and figures presented in the Financial Statements are comparable.

2. FISCAL YEAR AND ACCOUNTING CURRENCY**Fiscal year**

The Company's fiscal year starts on 1st January and ends on 31st December of solar year.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting system**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21st March 2016 amending and supplementing a number of articles of Circular 200/2014/TT-BTC dated 22nd December 2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Financial Statements for the year ended 31/12/2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the financial statements:

Basis of preparation of the financial statements

The accompanying financial statements are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of financial statements.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Recording foreign currency transactions

Transactions in currencies other than VND during the year are converted to VND at the actual exchange rate on the date of the transaction.

Assets and liabilities denominated in currencies other than VND are converted to VND using the transfer buying and transfer selling rates of the commercial bank where the Company regularly conducts transactions, respectively, as of the end of the accounting period.

All exchange rate differences are recorded in the Statement of Income.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Cash and cash equivalents**

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 03 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are stated at the historical cost. When historical cost is higher than net realizable value, inventories shall be stated at net realizable value. The historical cost of inventories comprises direct materials expenses, direct labour expenses and general production expenses based on normal levels of operating activity that have been incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the normal course of business minus all estimated costs of completion and costs of marketing, selling and distribution. Inventories are accounted for Perpetual inventory method. The cost is calculated via specific identification method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

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

	<u>Years</u>
Buildings, structures	05 - 25
Machinery and equipment	05
Motor vehicles	04 - 08
Office equipment	03 - 08

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

The Company's intangible fixed assets comprise computer software and other intangible assets, which are initially recognized at purchase cost less accumulated amortization.

Computer software and other intangible assets are allocated to the Statement of Income using the straight-line method.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Investment properties**

Investment properties include land use rights and buildings, structures held by the Company for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Company, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	<u>Years</u>
Buildings, structures	05 -25

Prepaid expenses

This account is used to record expenses actually incurred but they are related to operation output of many accounting year and the transfer of these expenses to operating expenses of subsequent accounting periods.

Prepaid expenses: Recorded at cost and classified as short-term and long-term on the Balance Sheet based on the amortization period.

Prepaid expenses are amortized on a straight-line basis over the lease period (for office rental costs, etc.), over the useful life but not exceeding 03 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses

Unrealized revenues

Unearned revenue includes: revenue received in advance (such as: amount received in advance from customers in many accounting periods for leasing assets, infrastructure); does not include: amount received in advance from buyers for whom the Company has not yet provided products, goods, services; uncollected revenue from asset leasing activities, providing services in many periods.

Revenue received in advance is allocated using the straight-line method based on the number of periods in advance collected.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premiums are recorded as the difference, whether positive or negative, between the actual issue price and the par value of shares upon initial issuance, additional issuance, or reissuance of treasury shares.

Undistributed earnings are determined based on profit after corporate income tax and the appropriation of earnings.

The Company's profit after tax is appropriated for dividend distribution to shareholders after approval by the General Meeting of Shareholders at the Company's Annual General Meeting and after appropriations to reserves in accordance with the Company's Charter.

Dividends payable to shareholders are recognized as liabilities in the Company's Balance Sheet after the resolution of the General Meeting of Shareholders and based on the ex-dividend date announced by the Vietnam Securities Depository.

Revenue and other income

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Costs related to transactions can be determined.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue and other income (Continued)*****Revenue from services***

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that year. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date;
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Includes the cost of goods sold and services rendered during the year, recognized in accordance with the revenue recorded in the same year.

Financial expenses

- Borrowing costs: Recognized on a monthly basis based on the loan amount, interest rate, and the actual number of borrowing days.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of year.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax year. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Segment reporting**

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments.

The Board of General Directors confirms that the Company operates in business segments of electricity trading, construction and installation, other activities in a single geographical segment - Vietnam. Therefore, the segment report will be prepared by business segments.

The Company's head office is located at No. 414, Nguyen Van Cu Street, Bo De Ward, Hanoi City. In addition, the Company has a branch located at Room 408, No. 49 Truong Son Street, Tan Son Hoa Ward, Ho Chi Minh City. The branch is responsible solely for coordinating operations in the southern region, while all revenue is generated at the head office. Therefore, the Company is not required to present segment reporting by geographical area in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET**5.1. Cash and cash equivalents**

	31/12/2025	01/01/2025
	VND	VND
Cash	280,292,197	170,359,983
Bank deposits	8,720,112,472	25,941,361,668
Total	9,000,404,669	26,111,721,651

5.2. Receivables from customers

	31/12/2025	01/01/2025
	VND	VND
Short-term receivables	45,510,471,850	43,641,970,424
Vietnam Airlines JSC	40,794,303,453	27,392,188,487
Airports Corporation of Vietnam - JSC	-	5,753,847,273
CMS International Creative and		
Intellectual Education Joint Stock Company	1,559,402,937	1,559,402,937
Vietnam Singapore Technologies Engineering		
Aerospace Co., Ltd	294,020,379	514,167,623
Urban Environment Limited Company	-	5,920,992,000
Others	2,862,745,081	2,501,372,104
Total	45,510,471,850	43,641,970,424

In which:

*Receivables from related parties are presented in
Note 7.1 - Transactions with related parties*

	42,258,576,288	28,940,754,803
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.3. Repayments to suppliers

	31/12/2025 VND	01/01/2025 VND
Short-term	74,762,623,983	11,801,751,101
Thuan Quoc Joint Stock Company	2,955,734,900	4,703,798,620
Thanh Do Printing Co., Ltd	768,483,072	4,057,101,740
Yahon Enterprise Co., Ltd	880,516,104	2,240,958,100
ALLIANZ TECHNICS Co., Ltd	11,393,443,200	-
Aviation Equipment Supply and Maintenance Services Joint Stock Company	31,940,765,400	-
Aerosecure Dynamics PTE LTD	26,612,831,307	-
Other entities	210,850,000	799,892,641
Total	74,762,623,983	11,801,751,101
<i>In which</i>		
<i>Receivables from related parties</i> <i>(Details in Note 7.1)</i>	-	110,870,314

5.4. Other receivables*Unit: VND*

	31/12/2025		01/01/2025	
	Book value	Provision	Book value	Provision
Short-term	81,635,827,473	-	58,533,660,274	-
Deposits and Margins	432,891,000	-	323,440,368	-
Advances	-	-	-	-
Other Receivables	81,202,936,473	-	58,210,219,906	-
- Receivables from Entrusted Import and Export Activities	81,092,369,333	-	57,972,985,772	-
<i>Vietnam Airlines JSC</i>	<i>19,259,780,581</i>	-	<i>26,664,396,769</i>	-
<i>Vietnam Airlines Engineering Company Limited (VAECO)</i>	<i>56,619,038,938</i>	-	<i>26,820,939,005</i>	-
<i>Other Parties</i>	<i>5,213,549,814</i>	-	<i>4,487,649,998</i>	-
- Others	110,567,140	-	237,234,134	-
Total	81,635,827,473	-	58,533,660,274	-

*In which, Other receivables of
related parties are presented in
Note 7.1 - Transactions with
related parties*

	76,589,528,216	-	53,643,678,929	-
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.5. Bad debts

	31/12/2025 (VND)			01/01/2025 (VND)		
	Original value	Provision	Recoverable amount	Original value	Provision	Recoverable amount
- Receivables	1,559,402,937	(1,091,544,334)	467,858,603	1,559,402,937	(752,544,620)	806,858,317
CMS International Creative and Intellectual Education Joint Stock Company	1,559,402,937	(1,091,544,334)	467,858,603	1,559,402,937	(752,544,620)	806,858,317
Total	1,559,402,937	(1,091,544,334)	467,858,603	1,559,402,937	(752,544,620)	806,858,317

5.6. Inventories

	31/12/2025 (VND)		01/01/2025 (VND)	
	Original value	Allowances	Original value	Allowances
Work in progress	39,475,735	-	1,671,200,000	-
Goods (excluding real estate)	14,471,172,386	-	20,981,100,575	-
Total	14,510,648,121	-	22,652,300,575	-

5.7. Prepaid expenses

	31/12/2025 VND	01/01/2025 VND
Short-term	33,997,240	42,207,666
Instruments and tools	33,997,240	-
Pending allocation costs	-	42,207,666
Long-term	644,041,216	388,606,847
Instruments and tools	331,632,158	157,973,518
Software purchase cost	271,529,516	217,800,000
Others	40,879,542	12,833,329
Total	678,038,456	430,814,513

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

No. 414, Nguyen Van Cu Street, Bo De Ward,
Hanoi City, Vietnam

No B 09 - DN

Issued under Circular No. 200/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.8. Tangible fixed assets

Unit: VND

	<u>Buildings, structures</u>	<u>Machinery, equipment</u>	<u>Motor vehicles</u>	<u>Office equipment</u>	<u>Total</u>
HISTORICAL COST					
As at 01/01/2025	11,130,308,996	1,002,378,394	4,788,921,499	3,505,537,562	20,427,146,451
Increase	-	30,511,636	-	572,292,457	602,804,093
Buy in period	-	-	-	430,000,000	430,000,000
Reclassification	-	30,511,636	-	142,292,457	172,804,093
Decrease	172,804,093	-	-	-	172,804,093
Reclassification	172,804,093	-	-	-	172,804,093
As at 31/12/2025	<u>10,957,504,903</u>	<u>1,032,890,030</u>	<u>4,788,921,499</u>	<u>4,077,830,019</u>	<u>20,857,146,451</u>
ACCUMULATED DEPRECIATION					
As at 01/01/2025	8,268,463,487	1,002,378,394	2,620,205,129	2,573,777,722	14,464,824,732
Increase	663,095,443	30,511,636	398,875,413	265,846,927	1,358,329,419
Depreciation	663,095,443	-	398,875,413	265,846,927	1,327,817,783
Reclassification	-	30,511,636	-	-	30,511,636
Decrease	315,181,175	-	-	30,511,636	345,692,811
Reclassification	315,181,175	-	-	30,511,636	345,692,811
As at 31/12/2025	<u>8,616,377,755</u>	<u>1,032,890,030</u>	<u>3,019,080,542</u>	<u>2,809,113,013</u>	<u>15,477,461,340</u>
NET BOOK VALUE					
As at 01/01/2025	<u>2,861,845,509</u>	-	<u>2,168,716,370</u>	<u>931,759,840</u>	<u>5,962,321,719</u>
As at 31/12/2025	<u>2,341,127,148</u>	-	<u>1,769,840,957</u>	<u>1,268,717,006</u>	<u>5,379,685,111</u>

History cost of tangible fixed assets which are fully depreciated but still in use as at 31/12/2025 is VND 12,147,660,043 (as at 31/12/2024 is VND 9,676,946,943).

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.9. Intangible fixed assets*Unit: VND*

	Computer software	Total
HISTORICAL COST		
As at 01/01/2025	2,513,380,500	2,513,380,500
Increase	-	-
Decrease	-	-
As at 31/12/2025	2,513,380,500	2,513,380,500
ACCUMULATED AMORTIZATION		
As at 01/01/2025	1,954,932,113	1,954,932,113
Increase	279,600,000	279,600,000
Amortization	279,600,000	279,600,000
Decrease	-	-
As at 31/12/2025	2,234,532,113	2,234,532,113
Net book value		
As at 01/01/2025	558,448,387	558,448,387
As at 31/12/2025	278,848,387	278,848,387

History cost of intangible fixed assets which are fully amortized but still in use as at 31/12/2025 is VND 1,115,380,500 (as at 31/12/2024 is VND 1,115,380,500).

5.10. Investment property*Unit: VND*

Items	01/01/2025	Increase	Decrease	31/12/2025
Investment property for lease				
Historical costs	14,592,093,630	-	-	14,592,093,630
- Buildings, structures	14,592,093,630	-	-	14,592,093,630
Accumulated depreciation	13,674,673,138	611,011,993	-	14,285,685,131
- Buildings, structures	13,674,673,138	611,011,993	-	14,285,685,131
Depreciation	-	295,830,818	-	-
Reclassification	-	315,181,175	-	-
NET BOOK VALUE	917,420,492	(611,011,993)	-	306,408,499
- Buildings, structures	917,420,492	(611,011,993)	-	306,408,499

History cost of investment property which are fully depreciated but still in use as at 31/12/2025 is VND 8,435,473,796 (as at 31/12/2024 is VND 5,855,958,417).

Investment properties represent buildings and structures held for rental purposes and are depreciated using the straight-line method. For the year, rental income generated from these properties was VND 13,843,275,513 and VND 1,261,241,881.

In accordance with Vietnamese Accounting Standard No. 05 - Investment Property, the fair value of investment properties is required to be disclosed in the Notes to the Financial Statements. As at 31/12/2025, the Company had not determined the fair value of its investment properties and therefore had not disclosed such information in the Notes. However, based on the occupancy rates of these properties and prevailing market values, the Company assesses that the market value of the investment properties exceeds their carrying amount as at the end of the reporting year.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.11. Trade payables

	31/12/2025 (VND)		01/01/2025 (VND)	
	Book value	Recoverable value	Book value	Recoverable value
Short-term	11,834,586,913	11,834,586,913	14,982,211,523	14,982,211,523
Hangzhou Fuyang Zhiyi Technology Co., Ltd.	481,248	481,248	1,754,740,476	1,754,740,476
Han Viet Trading and Technical Services Co., Ltd.	-	-	5,581,548,000	5,581,548,000
Aviation Equipment Supply and Maintenance Services Joint Stock Company	2,731,520,000	2,731,520,000	-	-
XPD Global Solution (Vietnam) Logistics & Supply Co., Ltd.	-	-	1,029,000,000	1,029,000,000
Thuan Quoc Joint Stock Company	9,720,000	9,720,000	973,589,760	973,589,760
Yongkang Gongshunkai Trading Co., Ltd	3,031,043,056	3,031,043,056	-	-
Other	6,061,822,609	6,061,822,609	5,643,333,287	5,643,333,287
Total	11,834,586,913	11,834,586,913	14,982,211,523	14,982,211,523
<i>In which:</i>				
<i>Payables to related parties (Details in Note 7.1)</i>	<i>101,312,640</i>	<i>101,312,640</i>	<i>-</i>	<i>-</i>

5.12. Short-term prepayments from customers

	31/12/2025 VND	01/01/2025 VND
Short-term	72,622,487,919	-
Noi Bai Cargo Terminal Services Joint Stock Company	13,935,240,000	-
Saigon Ground Services Co., Ltd. - Long Thanh	51,284,567,919	-
Others	7,402,680,000	-
Total	72,622,487,919	-
<i>In which: Advances to related parties are presented in Note 7.1 - Transactions with related parties</i>	<i>18,231,240,000</i>	<i>-</i>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.13. Taxes and other payables to government budget

Unit: VND

	01/01/2025	Incurred	Paid	31/12/2025
Payables	647,888,158	13,226,405,894	13,134,118,256	740,175,796
Value Added Tax (VAT)	-	7,839,163,012	7,839,163,012	-
Import and export tax	-	303,032,603	303,032,603	-
Corporate income tax	293,176,769	1,728,919,616	1,600,029,119	422,067,266
Transactions during the period	293,176,769	1,612,324,126	1,483,433,629	422,067,266
Tax adjustment based on tax authority	-	116,595,490	116,595,490	-
Personal income tax	354,711,389	1,535,014,037	1,571,616,896	318,108,530
Land tax, Land rental charges	-	1,816,276,626	1,816,276,626	-
Fee & charge & other payables	-	4,000,000	4,000,000	-

5.14. Short-term accrued expenses

	31/12/2025 VND	01/01/2025 VND
Short-term	77,502,849,068	63,637,379,780
- Payables and payables to the trust	73,613,289,443	59,959,600,518
<i>Vietnam Airlines Engineering Company Limited (VAECO)</i>	-	3,948,495,552
<i>ROHR Inc.</i>	18,812,279,849	9,179,726,977
<i>Viet Sun Global Co., Ltd.</i>	7,058,906,586	3,917,799,765
<i>Khai Minh Global Co., Ltd.</i>	-	1,865,638,674
<i>International Aircraft Engineer Company</i>	6,355,681,165	2,453,084,062
<i>Boeing Company</i>	4,025,573,564	4,040,606,618
<i>Amsafe Corporation</i>	-	739,957,444
<i>ATR Aircraft Company</i>	9,847,733,531	11,208,882,019
<i>Be Aerospace Inc</i>	2,379,898,033	3,137,570,313
<i>Others</i>	25,133,216,715	19,467,839,094
- Payable for Advanced Import Duties	2,000,000,000	2,006,986,544
- Dividends and Profits Payable	373,696,314	289,976,614
- Other Payables	1,515,863,311	1,380,816,104
Long-term	1,397,117,750	17,749,374,485
Long-term deposits received	1,397,117,750	17,749,374,485
<i>FW Aviation company</i>	-	16,352,256,735
<i>Others</i>	1,397,117,750	1,397,117,750
Total	78,899,966,818	81,386,754,265
<i>In which: Payables to related parties in Note 7.1 - Transactions with related parties</i>	<i>5,182,672,686</i>	<i>6,004,827,296</i>

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

No. 414, Nguyen Van Cu Street, Bo De Ward,
Hanoi City, Vietnam

No B 09 - DN

Issued under Circular No. 200/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.15. Borrowings and finance lease liabilities

	31/12/2025 (VND)		Movement during the year(VND)		01/01/2025 (VND)	
	Carrying value	Repayable amount	Carrying value	Repayable amount	Carrying value	Repayable amount
Short-term	21,086,637,668	21,086,637,668	30,358,245,453	41,429,072,188	32,157,464,403	32,157,464,403
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Ha Noi Branch (1)	13,847,937,668	13,847,937,668	6,453,558,128	4,810,752,000	12,205,131,540	12,205,131,540
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Chuong Duong Branch	-	-	1,150,837,200	18,874,170,063	17,723,332,863	17,723,332,863
Vietnam Bank for Agriculture and Rural Development – Dong Da Branch(2)	7,238,700,000	7,238,700,000	22,753,850,125	17,744,150,125	2,229,000,000	2,229,000,000
Total	21,086,637,668	21,086,637,668	30,358,245,453	41,429,072,188	32,157,464,403	32,157,464,403

- (1) Loan Agreement No. 01/2025-HDCVHMTTC/NHCT146-AIRIMEX dated 31/07/2025, was signed between Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Ha Noi Branch and Aviation Import - Export Joint Stock Company, with an overdraft limit of VND 30 billion. The purpose of the loan is to supplement working capital for business operations and entrusted activities. The overdraft facility is maintained for a period of 12 months, 31/07/2025 to 31/07/2026. The interest rate is determined based on the bank's notice issued on the 25th of each month. Same-day overdraft interest is 6% per annum, calculated on a 365-day basis, applicable to debts incurred and repaid within the same working day. Collateral: None.
- (2) Loan Agreement No. 1504-LAV-202400598 dated 29/10/2024 was signed between Vietnam Bank for Agriculture and Rural Development - Dong Da Branch and Aviation Import-Export Joint Stock Company, with a credit limit of VND 49.5 billion. The purpose of the loan is to supplement working capital. The loan term is 12 months, from 29/10/2024 to 10/10/2025. The interest rate is fixed in accordance with each specific credit contract. Collateral: None.

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

No. 414, Nguyen Van Cu Street, Bo De Ward,
Hanoi City, Vietnam

No B 09 - DN

Issued under Circular No. 200/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.16. Shareholders' capital**a. Changes of owners' equity***Unit: VND*

	Share capital	Self-financed Capital	Other funds	Retained profits	Total
As at 01/01/2024	31,112,830,000	9,910,890	1,473,497,115	4,816,974,512	37,413,212,517
Profit in the previous year	-	-	-	4,771,853,209	4,771,853,209
Dividends	-	-	-	(3,111,283,000)	(3,111,283,000)
Bonus for the Board of Directors and the Supervisory Board	-	-	-	(103,588,129)	(103,588,129)
Appropriation to equity funds	-	-	-	(390,798,887)	(390,798,887)
As at 31/12/2024	31,112,830,000	9,910,890	1,473,497,115	5,983,157,705	38,579,395,710
As at 01/01/2025	31,112,830,000	9,910,890	1,473,497,115	5,983,157,705	38,579,395,710
Profit in this year	-	-	-	5,931,403,328	5,931,403,328
Appropriation to Bonus Fund for Management Personnel (*)	-	-	-	(282,373,333)	(282,373,333)
Appropriation to equity funds (*)	-	-	-	(516,155,963)	(516,155,963)
Advance dividend payment for 2025 (**)	-	-	-	(3,111,283,000)	(3,111,283,000)
As at 31/12/2025	31,112,830,000	9,910,890	1,473,497,115	8,004,748,737	40,600,986,742

(*) The Company made appropriations in accordance with Resolution No. 20/2025/NQ-ĐHĐCĐ-XNK dated 12/6/2025 of the 2025 Annual General Meeting of Shareholders, specifically as follows:

- Appropriation to the welfare and bonus fund: VND 516,155,963;
- Appropriation to the management bonus fund: VND 282,373,333.

(**) Advance dividend payment for the year 2025 in the amount of VND 3,111,283,000, equivalent to 10% of the charter capital, in accordance with Resolution No. 4547/2025/NQ-HĐQT-XNK dated 28 November 2025 of the Company's Board of Directors..

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

5.16. Owners' equity (Continued)**b. Details of owners' equity**

	31/12/2025 (VND)		01/01/2025 (VND)	
	VND	%	VND	%
Vietnam Airlines JSC	12,852,000,000	41	12,852,000,000	41
Mr. Dao Dac Hau	7,777,780,000	25	7,777,780,000	25
Mr. Dao Anh Hung	3,552,930,000	11	3,552,930,000	11
Mr. Le Van Kim	2,037,070,000	7	2,037,070,000	7
Others	4,893,050,000	16	4,893,050,000	16
Total	31,112,830,000	100	31,112,830,000	100

c. Capital transactions with shareholders and appropriation of profits and dividends

	In 2025 VND	In 2024 VND
Investment capital of the owner		
Capital contributed at the beginning of the year	31,112,830,000	31,112,830,000
Capital increase in the period	-	-
Capital contributed at the end of the year	31,112,830,000	31,112,830,000
Divided profits	3,111,283,000	3,111,283,000

d. Shares

	31/12/2025 Shares	01/01/2025 Shares
Number of shares registered for issuance	3,111,283	3,111,283
Number of shares sold to the public	3,111,283	3,111,283
Common shares	3,111,283	3,111,283
Number of outstanding shares	3,111,283	3,111,283
Common shares	3,111,283	3,111,283
The par value of outstanding share (VND/share)	10,000	10,000

5.17. Off Balance Sheet Items**Foreign currencies**

	31/12/2025		01/01/2025	
	Original currency	Equivalent amount in VND	Original currency	Equivalent amount in VND
USD	7,587.87	196,833,449	77,439.32	1,955,335,533
EUR	836.45	25,338,926	834.27	21,779,115
Total		222,172,375		1,977,114,648

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**6.1 Revenue from sales of goods and provision of services**

	In 2025	In 2024
	VND	VND
Revenue from sales of goods and finished products	158,274,533,351	202,611,767,567
Revenue from Import and Export Entrustment Services	52,920,701,679	42,442,775,963
Revenue from Transportation Services	67,819,029,102	69,425,923,814
Revenue from Other Services	15,125,821,439	15,379,325,707
Total	294,140,085,571	329,859,793,051
<i>In which: Revenue from related parties in Note 7.1</i>	<i>236,548,047,869</i>	<i>187,718,986,879</i>

6.2 Cost of the goods sold

	In 2025	In 2024
	VND	VND
Cost of goods sold and finished products	155,631,847,703	195,769,769,401
Cost of Entrusted Import and Export Services	30,734,559,012	27,405,562,239
Cost of Transportation Services	65,954,986,670	67,156,990,367
Others	2,025,955,480	3,091,261,033
Total	254,347,348,865	293,423,583,040

6.3 Financial income

	In 2025	In 2024
	VND	VND
Interest income, loan	29,388,923	23,919,491
Exchange rate difference profit arising during the period	2,135,955,021	479,941,730
Total	2,165,343,944	503,861,221

6.4 Financial expenses

	In 2025	In 2024
	VND	VND
Interest expenses	1,595,668,831	2,075,264,487
Exchange loss arising during the year	1,384,625,349	610,520,342
Exchange rate difference from year-end exchange rate revaluation	82,137,968	249,314,221
Total	3,062,432,148	2,935,099,050

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

6.5 Administrative expenses

	In 2025 VND	In 2024 VND
Selling expenses	8,923,923,091	6,601,149,739
Cost of materials, packaging	684,777,123	365,332,895
Office supplies expenses	148,831,718	245,659,559
Depreciation expenses	325,663,008	325,663,008
Outsourcing expense	4,384,504,609	3,703,469,185
Other expenses in cash	3,380,146,633	1,961,025,092
General administrative expenses	22,266,560,172	21,613,235,220
Employee expenses	9,460,177,095	8,689,549,234
Material expenses	789,468,811	629,533,564
Office supplies expenses	229,151,181	154,359,864
Depreciation expenses	1,281,754,776	2,015,271,689
Taxes, fees and duties	316,746,461	325,194,618
Provision costs	338,999,714	752,544,620
Outside purchasing services cost	4,794,252,551	4,897,548,198
Other expenses in cash	5,056,009,583	4,149,233,433
Total	31,190,483,263	28,214,384,959

6.6 Other income/ Other expenses

	In 2025 VND	In 2024 VND
Other income		
Revenue from supporting operating costs	110,000,000	-
Other income	16,650,088	293,976,121
Total	126,650,088	293,976,121
Other expenses		
Tax penalties, administrative violations, and late payment	126,261,675	-
Other expenses	45,230,708	48,198,081
Total	171,492,383	48,198,081
Other profit (net)	(44,842,295)	245,778,040

6.7 Current corporate income tax expense

	In 2025 VND	In 2024 VND
Accounting Profit Before Corporate Income Tax	7,660,322,944	6,036,365,263
Adjustments to Increase Taxable Income	401,297,688	286,195,007
- Tax penalties and late payment fees	126,261,675	-
- Compensation for Board of Directors not directly involved in management.	208,440,000	208,440,000
- Non-deductible Expenses	66,596,013	77,755,007
Adjustments to Decrease Taxable Income	-	-
Taxable Income Based on Accounting Profit	8,061,620,632	6,322,560,270
Corporate Income Tax Rate	20%	20%
Current corporate income tax expenses	1,612,324,126	1,264,512,054
Adjustment of corporate income tax for previous years	116,595,490	-
Total	1,728,919,616	1,264,512,054

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

6.8 Basic earnings per share

	In 2025 VND	In 2024 VND (Re-present)
Accounting profit after corporate income tax	5,931,403,328	4,771,853,209
Provision for Bonus and Welfare Fund (*)	-	(798,529,296)
Gain or loss distributed common shareholders in holding company	5,931,403,328	3,973,323,913
Average number of outstanding common shares during the period (shares)	3,111,283	3,111,283
Basic earnings per share (VND/share)	1,906	1,277

- (*) As at the Reporting Date, the Company has not been able to reliably estimate the amount of profit for the financial year ended 31 December 2025 that may be appropriated to the Bonus and Welfare Fund and the Management Incentive Fund. Should the Company make appropriations to the Bonus and Welfare Fund and the Management Incentive Fund for the financial year ended 31 December 2025, profit attributable to shareholders and basic earnings per share would decrease accordingly.

Basic earnings per share for the financial year ended 31 December 2024 have been restated due to the profit distribution implemented in 2025 in accordance with Resolution No. 20/2025/NQ-DHĐCĐ-XNK dated 12 June 2025 of the Company's Annual General Meeting of Shareholders, whereby VND 516,155,963 was appropriated to the Bonus and Welfare Fund and VND 282,373,333 was appropriated to the Management Incentive Fund. Accordingly, the profit attributable to ordinary shareholders for the purpose of calculating basic earnings per share for the financial year ended 31 December 2024 was reduced by the above appropriations. As a result, basic earnings per share for the financial year ended 31 December 2024 decreased from VND 1,534 per share to VND 1,277 per share. Details are as follows:

	In 2024 (Presented)	In 2024 (Re-present)	Differences
Profit after corporate income tax (VND)	4,771,853,209	4,771,853,209	-
Amount appropriated to the bonus and welfare fund and management bonuses (*)	-	(798,529,296)	(798,529,296)
Profit or loss attributable to owners of common shares	4,771,853,209	3,973,323,913	(798,529,296)
Weighted average number of common shares outstanding during the year (share)	3,111,283	3,111,283	-
Basic earnings per share (VND/share)	1,534	1,277	(257)

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

6.9 Production and business expenses by factors

	In 2025 VND	In 2024 (Re-present) VND
Raw materials expenses	377,982,899	994,866,459
Employee expenses	29,482,473,392	28,670,746,725
Cost of supplies and equipment	1,474,245,934	-
Depreciation expenses	1,903,248,601	2,784,375,853
Provision Costs	338,999,714	752,544,620
Outside purchasing services cost	85,436,771,647	87,840,358,353
Other expenses in cash	12,365,861,908	7,959,322,112
Total	131,379,584,095	129,002,214,122

7. OTHER INFORMATION**7.1 Information of related parties**

List of related parties

Related party	Relationship
Vietnam Airlines Joint Stock Company	Major Shareholder
Vietnam Airlines Engineering Company Limited	Company in the same Group
Vietnam Airlines Caterers LTD	Company in the same Group
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group
NASCO Logistics Joint Stock Company	Company in the same Group
Ho Chi Minh City Branch of Vietnam Aircraft Engineering Co., Ltd.	Company in the same Group
Airline Labor Supply Joint Stock Company (ALSUCO JSC)	Company in the same Group
Tan Son Nhat Cargo Services JSC (TCS)	Company in the same Group
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group
Aviation Information and Telecommunications Joint Stock Company	Company in the same Group
Danang Airports Services Joint Stock Company	Company in the same Group
Aviation Labour Supply Joint Stock Company	Company in the same Group
Members of the Board of Directors, the Supervisory Board, the Executive Board, other key management personnel, and their close family members	Significant influence

During the year, the Company entered into the following transactions with related parties:

Transactions with key management personnel

Related parties	Nature of transaction	In 2025 VND	In 2024 VND
Remuneration of Board of Management, the Supervisory Board, and Board of General Directors	Remuneration	4,415,811,209	3,744,914,680

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.1 Information of related parties (Continued)*Details:*

Name	Position	In 2025 VND	In 2024 VND
Remuneration for Board of Management		1,373,443,964	1,182,189,105
Mr. Dao Khac Hau	Chairman	1,020,061,355	894,761,595
Mr. Do Khac Thanh	Board Member	99,234,203	75,915,197
Mr. Hoang Viet Dung	Board Member	99,234,203	75,915,197
Mrs. Nguyen Hoang Yen	Board Member	99,234,203	75,915,197
Mr. Dinh Ngoc Tung	Board Member	55,680,000	55,680,000
Mr. Nguyen Duy Viet	Former Board Member	-	4,001,919
Remuneration for Board of Supervisors		881,607,021	804,278,539
Mr. Nguyen Tien Dung	Head of the Supervisory Board	79,954,203	58,325,918
Mrs. Do Thu Hang	Former Head of the Supervisory Board	-	3,001,439
Mrs. Tong Thi Thanh Binh	Member	303,506,224	307,126,349
Mr. Dinh Phuc Loc	Member	498,146,594	435,824,833
Remuneration for Board of General Directors and others		2,160,760,224	1,758,447,036
Mr. Dinh Ngoc Tung	General Director	1,019,999,355	893,000,637
Mr. Pham Hong Quang	Deputy General Director	579,308,341	504,931,912
Mr. Tran Trung Dung	Deputy General Director	561,452,528	360,514,487

Transactions with related parties

Related parties	Relationship	Nature	In 2025 VND	In 2024 VND
Sales of goods			236,548,047,869	187,718,986,879
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	223,191,884,019	174,669,739,379
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	6,092,303,555	5,311,253,921
Vietnam Airlines Caterers LTD	Company in the same Group	Services Rendered	3,788,104,667	3,164,976,000
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group	Services Rendered	-	114,420,000
Branch of Vietnam Airlines Engineering Company Limited in Ho Chi Minh City	Company in the same Group	Services Rendered	70,348,346	-
Danang Airports Services Joint Stock Company	Company in the same Group	Services Rendered	173,000,000	-
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	3,232,407,282	4,458,597,579
Purchase of goods			1,805,763,053	1,846,868,258
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	820,554,324	880,421,829
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	191,454,544	195,954,542
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group	Services Rendered	-	9,347,500
Aviation Labour Supply Joint Stock Company	Company in the same Group	Services Rendered	251,880,729	274,875,882
NASCO Logistics Joint Stock Company	Company in the same Group	Services Rendered	-	815,791

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.1 Information of related parties (Continued)**Transactions with related parties (Continued)**

Related parties	Relationship	Nature	In 2025 VND	In 2024 VND
Purchase of goods (Continued)				
Branch of Vietnam Airlines Engineering Company Limited in Ho Chi Minh City	Company in the same Group	Services Rendered	297,545,456	312,409,094
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group	Services Rendered	-	143,703,620
Tan Son Nhat Cargo Services JSC (TCS)	Company in the same Group	Services Rendered	4,547,000	5,340,000
Aviation Information and Telecommunications Joint Stock Company	Company in the same Group	Services Rendered	239,781,000	24,000,000

Related Party Balance

Related parties	Relationship	Nature	31/12/2025 VND	01/01/2025 VND
Receivables			42,258,576,288	28,940,754,803
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	40,794,303,453	27,392,188,487
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	960,502,656	470,510,293
Vietnam Airlines Caterers LTD	Company in the same Group	Services Rendered	209,749,800	563,888,400
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	294,020,379	514,167,623
Prepayment to seller			-	110,870,314
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	-	110,870,314
Other short-term receivables			76,589,528,216	53,643,678,929
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	19,259,780,581	26,664,396,769
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	56,619,038,938	26,820,939,005
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group	Services Rendered	698,760	-
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	710,009,937	158,343,155
Trade payables			101,312,640	-
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	50,760,000	-
Aviation Information and Telecommunications Joint Stock Company	Company in the same Group	Services Rendered	50,552,640	-

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.1 Information of related parties (Continued)**Related Party Balance (Continued)**

Related parties	Relationship	Nature	31/12/2025 VND	01/01/2025 VND
Advances from customers			18,231,240,000	-
Vietnam Airlines Caterers LTD	Company in the same Group	Services Rendered	4,296,000,000	-
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group	Services Rendered	13,935,240,000	-
Other payables			5,182,672,686	6,004,827,296
Vietnam Airlines Engineering Company Limited	Company in the same Group	Entrustment	3,122,536,043	3,948,495,552
		Advanced Import Tax	2,000,000,000	2,000,000,000
Tan Son Nhat Cargo Services Joint Stock Company	Company in the same Group	Services Rendered	56,415,287	44,892,738
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group	Services Rendered	3,721,356	11,439,006



GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

No. 414, Nguyen Van Cu Street, Bo De Ward,
Hanoi City, Vietnam

No B 09 - DN

Issued under Circular No. 200/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.2 Segment reporting*Segment Reporting by Business Activities*

For management purposes, the Company operates on a nationwide scale and classifies its operations into the following key business segments:

- Merchandise Sales Segment: Sales of ground support equipment, airport transport vehicles, and in-flight service goods;
- Entrusted Import-Export Segment: Provision of entrusted import and export services for aircraft spare parts and materials;
- Transportation Services Segment: Provision of transportation services;
- Other Segment: Provision of office leasing services and warehouse management services.

Segment report of income for the year ended 31/12/2025:

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
Net revenues	158,274,533,351	52,920,701,679	67,819,029,102	15,125,821,439	294,140,085,571
Costs	155,631,847,703	30,734,559,012	65,954,986,670	2,025,955,480	254,347,348,865
Gross revenues	2,642,685,648	22,186,142,667	1,864,042,432	13,099,865,959	39,792,736,706
OPERATING PROFIT/ LOSS					
Internal Profit/ Loss	2,642,685,648	22,186,142,667	1,864,042,432	13,099,865,959	39,792,736,706
Financial income					2,165,343,944
Financial expenses					(3,062,432,148)
General administrative expenses and Selling expenses					(31,190,483,263)
Other profits					(44,842,295)
Corporate income tax					(1,728,919,616)
Profit after tax					5,931,403,328

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.2 Segment reporting (Continued)

Segment report of income for the year ended 31/12/2024:

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
Net revenues	202,611,767,567	42,442,775,963	69,425,923,814	15,379,325,707	329,859,793,051
Costs	195,769,769,401	27,405,562,239	67,156,990,367	3,091,261,033	293,423,583,040
Gross revenues	6,841,998,166	15,037,213,724	2,268,933,447	12,288,064,674	36,436,210,011
OPERATING PROFIT/ LOSS					
Internal Profit/ Loss	6,841,998,166	15,037,213,724	2,268,933,447	12,288,064,674	36,436,210,011
Financial income					503,861,221
Financial expenses					(2,935,099,050)
General administrative expenses and Selling expenses					(28,214,384,959)
Other profits					245,778,040
Corporate income tax					(1,264,512,054)
Total liabilities					4,771,853,209

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.2 Segment reporting (Continued)

Segment report of assets and liabilities at 31/12/2025:

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
ASSETS					
Segment report of assets	113,108,787,260	97,074,222,893	3,055,200,000	1,325,748,042	214,563,958,195
Assets cannot be allocated					16,880,951,064
Total assets					231,444,909,259
LIABILITIES					
Payables	81,252,784,208	76,983,621,620	982,971,812	1,564,249,062	160,783,626,702
Liabilities cannot be allocated					30,060,295,815
Total liabilities					190,843,922,517

Segment report of assets and liabilities at 01/01/2025 :

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
ASSETS					
Segment report of assets	57,945,569,860	70,509,486,729	4,376,900,000	2,702,811,643	135,534,768,232
Assets cannot be allocated					36,740,640,435
Total assets					172,275,408,667
LIABILITIES					
Payables	10,703,721,884	63,327,597,026	19,820,648,387	1,633,630,880	95,485,598,177
Liabilities cannot be allocated					38,210,414,780
Total liabilities					133,696,012,957

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended December 31, 2025

7.3 Comparative information

The comparative information represents the figures taken from the financial statements for the fiscal year ended 31st December 2024, which were audited by RSM Vietnam Auditing and Consulting Company Limited.

Preparer**Hoang Thi Bich Huong****Chief Accountant****Nguyen The Duc***Hanoi, 27th February, 2026***General Director****Đinh Ngọc Tung**

**GENERAL AVIATION IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No.: 574/XNK-QLCD
Re: Information disclosure

Hanoi, March 06, 2026

**PERIODIC INFORMATION DISCLOSURE OF
FINANCIAL REPORTS**

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, General Aviation Import Export Joint Stock Company shall disclose the financial statements for the year 2025 to the Hanoi Stock Exchange as follows:

1. Organization name: General Aviation Import Export Joint Stock Company

- Stock code: ARM
- Address: No. 414 Nguyen Van Cu Street, Bo De Ward, Hanoi City, Viet Nam
- Contact phone number/Tel: 04.38271939-38271351 Fax: 04.38271925
- Email: contact@airimex.vn Website: airimex.vn

2. Content of disclosed information:

- Financial statements for the year 2025
 - ☒ Separate financial statements (Listed organization has no subsidiaries and the superior accounting unit has an affiliated unit);

☐ Consolidated financial statements (Listed organization has a subsidiary);

☐ Consolidated financial statements (Listed organization has an affiliated accounting unit with a separate accounting apparatus).

- Cases requiring explanation:

+ The audit organization gives an opinion that is not an opinion of full acceptance for the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Documents explaining in case yes:

☐ Yes

☐ No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Yes

☒ No

Documents explaining in case yes:

☐ Yes

☐ No

+ Profit after tax of corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Documents explaining in case yes:

☒ Yes

☐ No



+ Profit after tax in the reporting period is a loss, transferred from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Documents explaining in case yes:

☐ Yes

☐ No

This information has been published on the company's website on at: airimex.vn

3. Report on transactions with a value of 35% or more of total assets in the reporting period:
None

In case the listed organization has a transaction, please report the following contents in full:

- Transaction content:.
- Ratio of transaction value/total asset value of the enterprise (%) *(based on the most recent financial report)*;
- Transaction completion date:

We hereby guarantee that the information disclosed above is true and are fully responsible before the law for the content of the disclosed information.

Attached documents:

- Financial statements for the year 2025
- Explanation document for profit after tax increased by more than 10% compared to the same period last year.

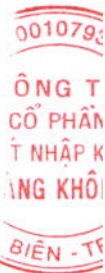
Organization representative

Legal representative

(Sign, state full name, position, seal)

GENERAL DIRECTOR

Dinh Ngoc Tung



**GENERAL AVIATION IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 673/2026/XNK-QLCD

Hanoi, date 06 March, 2026

*Re: Explanation of the change in profit after tax in the year
2025 increased by over 10% compared to the same period
last year*

To:

- State Securities Commission
- Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance, Aviation Import Export Joint Stock Company (Ticker symbol: ARM) hereby provides the explanation for the increase of profit after tax in 2025 by over 10% compared to the same period of 2024 as follows:

Regarding revenue: Total revenue in 2025 decreased by VND 34.23 billion, equivalent to a decrease of 10.35% compared to the same period of the previous year. In which: revenue from sales of goods decreased by VND 44.34 billion; transportation service revenue decreased by VND 1.61 billion; entrusted service revenue – a segment with high profit margin – increased by VND 10.48 billion; revenue from office leasing and other service revenue recorded insignificant fluctuations.

Regarding expenses: Total expenses in 2025 decreased by VND 35.85 billion, equivalent to a decrease of 11.04% compared to the same period of the previous year. The decrease was mainly attributable to the reduction in cost of goods sold, specifically: cost of goods sold decreased by VND 40.14 billion; cost of transportation services decreased by VND 1.20 billion; cost of other services increased by VND 2.26 billion. The reduction in total expenses was consistent with the decline in revenue.

Regarding profit after tax: profit after tax in 2025 reached VND 5.93 billion, an increase of VND 1.16 billion, equivalent to an increase of over 10% compared to the same period of the previous year due to the aforementioned reasons.

This conclude the explanation from General Aviation Import-Export Joint Stock Company to the State Securities Commission, Hanoi Stock Exchange and the company's shareholders.

Best regards!

GENERAL DIRECTOR

Recipients:

- As above;
- Archive documents, QLCD

Dinh Ngoc Tung