

STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

Currency: VND

ITEMS	Code	Notes	As at 31 Dec, 2025	As at 01 Jan, 2025
1	2	3	4	5
A- CURRENT ASSETS	100		49,219,612,475	54,108,311,371
I. Cash and cash equivalents	110	V.01	11,297,324,895	22,757,319,576
1. Cash	111	V.01	10,297,324,895	12,757,319,576
2. Cash equivalents	112	V.01	1,000,000,000	10,000,000,000
II. Short-term financial investments	120		9,000,000,000	5,000,000,000
1. Held to maturity investments	123	V.02	9,000,000,000	5,000,000,000
III. Short-term receivables	130		22,757,766,097	19,174,187,382
1. Short-term trade receivables	131	V.03	23,569,830,940	21,222,309,668
2. Short-term prepayment to suppliers	132		72,082,533	87,506,008
3. Other short-term receivables	135	V.04	1,671,082,387	419,601,469
4. Provision for short-term doubtful debts	136	V.05	(2,555,229,763)	(2,555,229,763)
IV. Inventories	140	V.06	5,171,566,881	5,266,782,701
1. Inventories	141		5,171,566,881	5,266,782,701
V. Other current assets	160		992,954,602	1,910,021,712
1. Short-term prepaid expenses	161	V.07	992,954,602	765,085,487
2. Deductible VAT	162			1,049,991,026
3. Tax and other receivables from the government	163			94,945,199
B. NON-CURRENT ASSETS	200		55,876,829,370	57,715,125,992
I. Long-term receivables	210		200,000,000	200,000,000
1. Other long-term receivables	215		200,000,000	200,000,000
II. Fixed assets	220		48,024,662,129	48,147,312,109
1. Tangible fixed assets	221	V.09	47,253,564,980	47,359,798,291
- Cost	222		174,724,169,992	172,822,224,901
- Accumulated depreciation	223		(127,470,605,012)	(125,462,426,610)
3. Intangible fixed assets	227	V.10	771,097,149	787,513,818
- Cost	228		1,223,083,100	1,223,083,100
- Accumulated amortisation	229		(451,985,951)	(435,569,282)
III. Non-current property in progress	250		335,000,000	2,253,005,298
2. Construction in progress	252		335,000,000	2,253,005,298
IV. Other non-current assets	270		7,317,167,241	7,114,808,585
1. Non-current prepayments	271	V.07	7,317,167,241	7,114,808,585



ITEMS	Code	Notes	As at 31 Dec, 2025	As at 01 Jan, 2025
TOTAL ASSETS (270 = 100+200)	280		105,096,441,845	111,823,437,363
C. LIABILITIES	300		61,335,360,707	70,003,986,357
I. Current liabilities	310		46,770,846,842	64,962,486,357
1. Trade payables	311	V.11	11,906,569,414	26,672,638,271
2. Prepayments from customers	312	V.12	7,324,778,700	2,871,392,986
budget	314	V.13	1,385,570,109	1,366,404,742
4. Payables to employees	315		7,197,319,511	15,462,805,809
5. Accrued expenses	316	V.14	1,007,393,194	181,823,585
6. Current unearned revenue	319	V.15	3,966,548,309	2,732,300,971
7. Other current payables	320	V.16	13,008,599,788	14,282,178,506
8. Current loans and obligations under finance	321	V.18a	952,486,135	1,269,986,135
9. Bonus and welfare fund	323	V.19	21,581,682	122,955,352
II. Non-current liabilities	330		14,564,513,865	5,041,500,000
1. Other non-current payables	338	V.17	3,640,000,000	3,640,000,000
2. Long loans and obligations under finance	339	V.18b	10,924,513,865	1,401,500,000
D.OWNER'S EQUITY	400		43,761,081,138	41,819,451,006
I. Owner's contributed capital	410	V.20	43,761,081,138	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	420	V.21	281,043,025	(1,660,587,107)
- Beginning accumulated retained earnings	420a		(1,660,587,107)	(9,073,764,653)
- Retained earnings of the current year	420b		1,941,630,132	7,413,177,546
TOTAL RESOURCES (440 = 300+400)	440		105,096,441,845	111,823,437,363

Da Nang, April 24th, 2026

PREPARER



PHẠM THỊ THƯƠNG

CHIEF ACCOUNTANT



Nguyễn Thị Minh Huyền

GENERAL DIRECTOR



Trần Thanh Nghĩa

INCOME STATEMENT

For the accounting period ending 31 March 2026

Items	Code	Notes	1st Quarter 2026	1st Quarter 2025	From Jan to March 2026	From Jan to March 2025
1. Revenue from sales of goods and rendering of services	1	V.22	55,721,370,968	42,781,820,470	55,721,370,968	42,781,820,470
2. Revenue deductions	2	V.23	466,389,472	572,328,375	466,389,472	572,328,375
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	V.24	55,254,981,496	42,209,492,095	55,254,981,496	42,209,492,095
4. Cost of goods sold and services rendered	11	V.25	44,685,675,220	34,842,329,316	44,685,675,220	34,842,329,316
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		10,569,306,276	7,367,162,779	10,569,306,276	7,367,162,779
6. Profit and Loss from the investment property selling	21				-	
6. Finance income	22	V.26	37,293,498	3,129,392	37,293,498	3,129,392
7. Finance expense	23	V.27	370,213,516	64,814,569	370,213,516	64,814,569
- Of which, interest expense	24		233,522,450	64,814,569	233,522,450	64,814,569
8. Selling expenses	25		2,408,491,572	1,801,919,526	2,408,491,572	1,801,919,526
9. General and administrative expenses	26		4,706,919,944	4,056,200,381	4,706,919,944	4,056,200,381
10. Net operating profit {30=20+(21-22) - (24+25)}	30		3,120,974,742	1,447,357,695	3,120,974,742	1,447,357,695
11. Other income	31	V.28	18,795,404	37,267,852	18,795,404	37,267,852
12. Other expense	32	V.29	328,008,306	141,110,469	328,008,306	141,110,469
13. Net other income (40=31-32)	40		(309,212,902)	(103,842,617)	(309,212,902)	(103,842,617)
14. Net accounting profit before tax (50=30+40)	50		2,811,761,840	1,343,515,078	2,811,761,840	1,343,515,078
15. Current corporate income tax expense	51	V.30	626,564,079		626,564,079	
17. Net profit after tax (60=50-51-52)	60		2,185,197,761	1,343,515,078	2,185,197,761	1,343,515,078
18. Basic earning per share (*)	70	V.31	455	204	455	204
19. Diluted earnings per share (*)	71					

PREPARER

CHIEF ACCOUNTANT

Da Nang, April 24th, 2026

GENERAL DIRECTOR



PHẠM THỊ THƯƠNG



Nguyễn Thị Minh Huyền



Trần Thanh Nghĩa

CASH FLOW STATEMENT
 (Indirect method)
 For the financial year ended 31 Mar 2026

ITEMS	Code	Accumulated	
		Current year VND	Previous year VND
I. Cash flow from operating activities			
1. Profit before tax	01	2,811,761,840	1,343,515,078
2. Adjustments for		2,220,824,355	1,666,294,641
- Depreciation of fixed assets	02	2,024,595,071	1,604,609,464
- Foreign exchange gains/losses from revaluation of foreign currency monetary items	04		
- Gains/losses from investment	05	(37,293,166)	(3,129,392)
- Interest expense	06	233,522,450	64,814,569
3. Operating profit/(loss) before adjustment to working capital	8	5,032,586,195	3,009,809,719
- Increase or decrease in account receivable	9	(3,583,578,715)	(4,925,693,862)
- Increase or decrease in inventories	10	95,215,820	621,180,610
- Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11	(9,088,792,107)	(7,091,093,074)
- Increase or decrease prepaid expense	12	(430,227,771)	360,931,936
- Interest paid	13	(180,941,609)	(64,814,569)
- Enterprise income tax paid	14	(604,976,317)	
- Other cash outflows from operating activities	16	(101,373,670)	(22,800,000)
Net cash from operating activities	20	(8,862,088,174)	(8,112,479,240)
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(14,840,713,538)	(124,957,407)
2. Proceeds from disposals of fixed assets and other long-term assets	22		
3. Money spent on landing and purchasing debt instruments of other entities	23	(9,000,000,000)	(2,000,000,000)
4. Proceeds from loans and purchases of debt instruments from other entities	24	12,000,000,000	
5. Interest and dividends received	27	37,293,166	3,129,392
Net cash from investing activities	30	(11,803,420,372)	(2,121,828,015)
III. Cash flows from financing activities			
1. Proceeds from borrowings	33	10,000,000,000	420,497,029
2. Repayment of borrowings	34	(794,486,135)	(293,310,000)
Net cash from financing activities	40	9,205,513,865	127,187,029
NET INCREASE/(DECREASE) IN CASH (50 = 20+30+40)	50	(11,459,994,681)	(10,107,120,226)
Cash and cash equivalents at beginning of year	60	22,757,319,576	16,757,696,773
Impact of exchange rate fluctuation	61		
Cash and cash equivalent at end of year (70 = 50+60+61)	70	11,297,324,895	6,650,576,547

PREPARER

CHIEF ACCOUNTANT

Danang, April 24th, 2026

GENERAL DIRECTOR

PHAM THI THƯƠNG

Nguyễn Thị Minh Huyền

Trần Thanh Ngọc

Add: Danang International Airport

Tel: 0236-3 614275 Fax: 0236-3 826133

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. Operating 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 Training Center for Automotive and Motorcycles Masco (hereinafter referred to as "Danang Driving Center")
 - + Branch of Danang Airport Services Joint Stock Company - Vocational Training Center for Automotive and Motorcycles 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. Annual accounting period: from 01 January to 31 December
2. The currency used is Vietnamese Dong (VND)

III. Applicable accounting standards and regimes

1. Application 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

Asset type

Depreciation period (years)

Computer Software

4 - 5

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

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 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 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%.

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)

- Tax rate of 10% is applied for the activities including catering transport, attendants, catering and drinking serving, serving fee and providing other for flights, and applied VAT reduction policies in each period according to the provisions of Vietnamese law. Currently, a tax rate of 8% is being applied as stipulated in Decree No. 174/2025/ND-CP, which was issued on June 30, 2025

- Other activities apply the tax rate in accordance with prevailing regulation.

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 31 Mar 2026	As at 01 Jan, 2026
01- Cash and cash equivalents		
- Cash in hand	1,250,798,354	900,502,374
+ VND	1,211,785,157	861,489,177
+ USD	39,013,197	39,013,197
<i>Original currency</i>	1,497.80	1,497.80
- Cash at bank	9,046,526,541	11,856,817,202
+ VND	5,622,374,107	11,304,521,467
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch	1,363,791,391	5,199,192,898
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- Hue branch	2,489,924,300	3,512,005,629
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch	1,525,002,649	1,927,926,428
+ Deposits at other banks	243,655,767	665,396,512
+ USD	3,424,152,434	552,295,735
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch	3,189,471,476	512,601,326
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch	234,680,958	39,694,409
<i>Original currency</i>	130,540.56	4,074.29
- Cash equivalents (term deposits of less than 3 months)	1,000,000,000	10,000,000,000
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch		9,000,000,000
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch	1,000,000,000	1,000,000,000
Total	11,297,324,895	22,757,319,576

	As at 31 Mar 2026	As at 01 Jan, 2026
02- Held to maturity investments		
- Term deposit	9,000,000,000	5,000,000,000
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam- DN branch		4,000,000,000
+ Vietnam Joint Stock Commercial Bank For Industry And Trade - DN branch	4,000,000,000	1,000,000,000
+ National Citizen Commercial Joint Stock Bank - DN branch	5,000,000,000	
Total	9,000,000,000	5,000,000,000

	As at 31 Mar 2026	As at 01 Jan, 2026
03- Short-term trade receivables		
a) Short-term customer receivables (accounting for 10% or more/total customer receivables)	8,349,725,644	9,442,685,656
- STARLUX Airlines Co., Ltd	1,557,825,407	406,317,993
- Indochina Aviation Joint Stock Company (* provisioned)	1,481,124,999	1,481,124,999
- Vietjet Air	2,902,588,306	1,859,703,528
- Bamboo Airways	1,404,319,412	676,122,163
- KOREAN AIRLINES CO., LTD		3,006,928,473
- Students learn to drive cars at two "Driving Center"	1,003,867,520	2,012,488,500
b) Accounts receivable from related parties	13,144,657,509	10,204,103,552
- Pacific Airlines	516,281,264	516,281,264
- Vietnam Airlines Caterers LTD (VACS)	35,329,000	10,507,000
- Viet Nam Airport ground services Company Limited (VIAGS)		
- Vietnam Airline JSC	12,591,572,421	9,677,315,288
- Vietnam Airlines Engineering Company branch DN	1,474,824	
c) Other short-term trade receivables	2,076,922,611	1,575,520,460
Total	23,571,305,764	21,222,309,668

04- Other short-term receivables	As at 31 Mar 2026		As at 01 Jan, 2026	
	Amount	Provisions	Amount	Provisions
- Interest receivable	9,246,575		183,756,164	
- Advances	971,942,487	-	100,257,305	-
- Other receivable	555,673,525	-	9,668,000	-
- Deposits	134,219,800		125,920,000	
Total	1,671,082,387	-	419,601,469	-

04a- Provision for doubtful short-term receivables	As at 31 Mar 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%.

04- Inventories	As at 31 Mar 2026		As at 01 Jan, 2026	
	Amount	Provisions	Amount	Provisions
- Raw materials	3,286,209,038	-	3,255,458,758	-
- Tools and supplies	27,551,609	-	33,412,708	-
- Finished goods	1,857,806,234	-	1,977,911,235	-
Total	5,171,566,881	-	5,266,782,701	-

05- Prepayments	As at 31 Mar 2026	As at 01 Jan, 2026
<i>a) Short-term</i>	992,954,602	765,085,487
Property insurance costs	339,176,410	
Cost of renting premises, land, property	481,497,170	247,210,912
Tools and consumable expenditure	129,485,809	199,308,381
Repair costs, training, student referral bonuses, others	42,795,213	318,566,194
<i>b) Long-term</i>	7,317,167,241	7,114,808,585
- Tools and consumable expenditure	1,343,764,976	1,643,173,202
- Cost of training for vocational certificates in catering industry	791,785,537	855,469,288
- Business premises rental costs	3,300,000,000	3,795,000,000
- Repair costs, other	1,881,616,728	821,166,095
Total	8,310,121,843	7,879,894,072

06- Other current assets	As at 31 Mar 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

07a- Increase or decrease in tangible fixed assets in Quarter I/ 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		125,900,000	1,776,045,091		1,901,945,091
Sold, Disposed					-
Ending balance	57,505,330,132	35,224,360,817	81,128,794,716	865,684,327	174,724,169,992
b) Accumulated depreciation:					
Opening balance	36,587,101,248	31,205,378,935	56,804,910,278	865,036,149	125,462,426,610
Charge for the period	646,388,934	340,656,512	1,020,484,778	648,178	2,008,178,402
Sold, Disposed					-
Ending balance	37,233,490,182	31,546,035,447	57,825,395,056	865,684,327	127,470,605,012
Opening balance	20,918,228,884	3,893,081,882	22,547,839,347	648,178	47,359,798,291
Ending balance	20,271,839,950	3,678,325,370	23,303,399,660	-	47,253,564,980

08a- Increase or decrease in intangible fixed assets in Quarter I/ 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	-	16,416,669	16,416,669
Sold, Disposed			-
Ending balance	-	451,985,951	451,985,951
c) Net book value			
Opening balance	473,227,100	314,286,718	787,513,818
Ending balance	473,227,100	297,870,049	771,097,149

(*) 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 Branch.

- Book value of tangible fixed assets which are mortgaged for loans as at Mar 31, 2026 is: 19.394.768.113 VND

- Cost of tangible fixed assets fully depreciated but still in active use as at Mar 31, 2026 is: 69.996.436.991 VND

09- Current trade payables	As at 31 Mar 2025		As at 01 Jan, 2026	
	Amount	Payable amount	Amount	Payable amount
a) Current trade payable (accounting for 10% or more of total payable)	5,057,996,964	5,057,996,964	17,710,084,127	17,710,084,127
- Danang International Airport	1,008,727,220	1,008,727,220	845,130,882	845,130,882
- Business Household Le Ngoc Thinh	992,233,854	992,233,854	841,084,841	841,084,841
- Tam An Thinh Phat	593,755,123	593,755,123	736,372,640	736,372,640
- Vietnamese Life Trading and Services Joint Stock Company - Danang Branch	1,510,329,870	1,510,329,870	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	952,950,897	952,950,897	1,028,662,893	1,028,662,893
b) Trade payables to related parties	40,980,000	40,980,000	67,139,052	67,139,052
- Noi Bai Catering Services	40,980,000	40,980,000	67,139,052	67,139,052
c) Other payable	6,807,592,450	6,807,592,450	8,895,415,092	8,895,415,092
Total	11,906,569,414	11,906,569,414	26,672,638,271	26,672,638,271

11-Current advances from customers	As at 31 Dec 2025		As at 01 Jan, 2025	
	Amount	Payable amount	Amount	Payable amount
- Vietnam Airlines JSC		-		-
- Money collected from students at Danang Driving Center but not yet trained	4,788,000,000	4,788,000,000	2,392,500,000	2,392,500,000
- Money collected from students at Hue Driving Center but not yet trained	500,172,000	500,172,000	457,533,000	457,533,000
- JSC Red Wings	1,805,553,271	1,805,553,271		
- Universal Aviation UK LTD	219,414,617	219,414,617		
- Other Customers	11,638,812	11,638,812	21,359,986	21,359,986
Total	7,324,778,700	7,324,778,700	2,871,392,986	2,871,392,986

12a- Taxes and amount receivable from/payable to the state budget	As at 01 Jan 2026		Movement in the period		As at 31 Mar 2026	
	Receivable	Payable	Payable	Deduction	Receivable	Payable
-Land & housing tax, land rental charges	94,945,199		112,721,620	3,406,608		14,369,813
-Value added tax (VAT)		503,410,741	1,039,706,484	825,904,615		717,212,610
- Company income tax		540,690,652	626,564,079	604,976,317	-	562,278,414
- Personal income tax		322,303,349	795,551,813	1,026,145,891		91,709,271
Total	94,945,199	1,366,404,742	2,574,543,996	2,460,433,431	-	1,385,570,108

13- Current accrued expenses	As at 31 Mar 2026	As at 01 Jan.2026
- Accrued interest expense	62,271,905	9,691,064
- Franchise costs for a meal service in December 2025		136,730,000
- Starlux Q1/26 Production Discount Provision	203,067,554	
- VNA payment discount for 2026	480,000,000	
- Other expense	262,053,735	35,402,521
Total	1,007,393,194	181,823,585

14. Current unearned revenue	As at 31 Mar 2026	As at 01 Jan.2026
+ Driver training at Danang Driving Center	2,299,116,966	1,464,662,338
+ Driver training at Hue Driving Center	1,667,431,343	1,267,638,633
Total	3,966,548,309	2,732,300,971

15- Other payable	As at 31 Mar 2026	As at 01 Jan.2026
- Trade union dues	301,056,262	368,336,046
- Current deposits	10,844,395,000	10,713,770,000
- Other payables	1,863,148,526	3,200,072,460
Responsibility fee for the taxi driver	206,243,945	208,317,582
Amounts received by the Company on behalf	843,875,753	1,975,689,671
Profit payable to business cooperation contracts		110,826,912
Other payable	813,028,828	905,238,295
Total	13,008,599,788	14,282,178,506

16- Other long-term payable	As at 31 Mar 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
Total	3,640,000,000	3,640,000,000

17- Current loans and obligations under finance	As at 31 Mar 2026		Increase in the year	Decrease in the year	As at 01 Jan.2026	
	Amount	Payable amount			Amount	Payable amount
a- Short-term loans						
Total	-	-	-	-	-	-
b-Current portion of long-term debt						
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	635,236,135	635,236,135		211,750,000	846,986,135	846,986,135
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch	317,250,000	317,250,000		105,750,000	423,000,000	423,000,000
Total	952,486,135	952,486,135	-	317,500,000	1,269,986,135	1,269,986,135
Total short-term loans	952,486,135	952,486,135	-	317,500,000	1,269,986,135	1,269,986,135
c- Long-term loans						

- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Da Nang Branch	1,163,250,000	1,163,250,000			1,163,250,000	1,163,250,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	9,761,263,865	9,761,263,865	10,000,000,000	476,986,135	238,250,000	238,250,000
Total	10,924,513,865	10,924,513,865	10,000,000,000	476,986,135	1,401,500,000	1,401,500,000
Total long-term loans	11,877,000,000	11,877,000,000	10,000,000,000	794,486,135	2,671,486,135	2,671,486,135

18- 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
Total	122,955,352	-	-	101,373,670	-	21,581,682

19- Owner's Equity

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		-	-	-	2,185,197,761	2,185,197,761
Distribution of profits to investment cooperation parties of Danang Driving Center and Hue Driving Center					243,567,629	243,567,629
Distribution to bonus and welfare fund						-
Ending balance of this period	42,676,830,000	-	803,208,113	-	281,043,025	43,761,081,138

b)- Owner's equity details	Ownership ratio	As at 31, Mar 2026	Ownership ratio	As at 01 Jan 2026
b.1- Domestic shareholders	84.65%	36,127,050,000	85.98%	36,694,660,000
-Vietnam Airlines JSC	36.11%	15,412,650,000	36.11%	15,412,650,000
- Shareholders in company	9.00%	3,839,950,000	5.68%	2,424,440,000
- Outside Shareholders	39.54%	16,874,450,000	44.19%	18,857,570,000
b.2 -Foreign shareholders	15.35%	6,549,780,000	14.02%	5,982,170,000
Total	100.00%	42,676,830,000	100.00%	42,676,830,000

d)- Shares	As at 31, Mar 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

20- Undistributed earnings:	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
Last year's profit carried forward	(1,660,587,107)	(1,660,587,107)	(9,073,764,653)	(9,073,764,653)
Profit after tax attributable to ordinary shareholders	2,185,197,761	2,185,197,761	1,343,515,078	1,343,515,078
Increases in profit after corporate income tax	-	-	-	-
Reductions in profit after corporate income tax	243,567,629	243,567,629	473,857,127	473,857,127
- Temporary division of business cooperation profits (Danang Driving Center)	175,487,030	175,487,030	454,526,060	454,526,060
- Temporary division of business cooperation profits (Hue Driving Center)	68,080,599	68,080,599	19,331,067	19,331,067
-Distribution to bonus and welfare fund				
Undistributed profit after corporate income tax	281,043,025	281,043,025	(8,204,106,702)	(8,204,106,702)

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

Content	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
21- Revenue from selling goods and rendering services	55,721,370,968	55,721,370,968	42,781,820,470	42,781,820,470
- Revenue from sale of merchandise	9,970,455,523	9,970,455,523	6,086,228,505	6,086,228,505
- Revenue from services	45,750,915,445	45,750,915,445	36,695,591,965	36,695,591,965
22- Revenue deductions	466,389,472	466,389,472	572,328,375	572,328,375
- Trade discount	222,285,472	222,285,472	265,328,375	265,328,375
- Returned goods	244,104,000	244,104,000	307,000,000	307,000,000

23- Net revenue from sales and services	55,254,981,496	55,254,981,496	42,209,492,095	42,209,492,095
- Net revenue from sales of goods and finished prod	9,970,455,523	9,970,455,523	6,086,228,505	6,086,228,505
- Net revenue from providing services	45,284,525,973	45,284,525,973	36,123,263,590	36,123,263,590

Content	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
24- Cost of sales				
- Cost of goods sold	7,047,410,405	7,047,410,405	4,594,751,690	4,594,751,690
- Cost of finished products				
- Cost of services provided	37,638,264,815	37,638,264,815	30,247,577,626	30,247,577,626
Total	44,685,675,220	44,685,675,220	34,842,329,316	34,842,329,316
25- Financial revenue				
- Interest on deposits and loans	37,293,166	37,293,166	3,129,392	3,129,392
- Realized exchange rate difference	332	332		
- Unrealized exchange rate difference profit				
Total	37,293,498	37,293,498	3,129,392	3,129,392

Content	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
26-Finance expense				
- Interest expense	233,522,450	233,522,450	64,814,569	64,814,569
- Realized exchange differences loss	16,691,066	16,691,066		
- Unrealized exchange differences loss		-		
- Payment discount for related parties	120,000,000	120,000,000		
Total	370,213,516	370,213,516	64,814,569	64,814,569

Content	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
27- Extraordinary income				
Income from liquidation and sale of fixed assets				
Import used goods	15,349,122	15,349,122	37,267,852	37,267,852
Renting facilities, vehicles, testing and scoring equipment for motorcycle testing at Hue Driving				
Sales support income				
Other income, inventory liquidation	3,446,282	3,446,282		
Total	18,795,404	18,795,404	37,267,852	37,267,852

28- Extraordinary expenses	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
Bonus cost utilization	5,370,000	5,370,000	12,870,000	12,870,000
Cost of destroying damaged goods	536,631	536,631	3,124,520	3,124,520
Board of Supervisors remuneration	11,400,000	11,400,000	7,605,000	7,605,000
Other expense	310,701,675	310,701,675	117,510,949	117,510,949
Total	328,008,306	328,008,306	141,110,469	141,110,469
29- Current corporate income tax expense and profit after tax for the period	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
Accounting profit before tax for the year (1)	2,811,761,840	2,811,761,840	1,343,515,078	1,343,515,078
<i>Adjustment of taxable income</i>	<i>321,058,551</i>	<i>321,058,551</i>	<i>317,540,948</i>	<i>317,540,948</i>
- Add: Incremental adjustments	321,058,551	321,058,551	317,540,948	317,540,948
<i>Unrealized exchange differences gain of cash and receivables at the end of the previous year</i>				
<i>Unrealized exchange rate differences - losses from cash and accounts receivable at the end of the</i>				
- Less: Decremental adjustments				
- <i>Unrealized exchange differences gain of cash and receivables at the end of the current year</i>				
- <i>Provisions for expenses from the previous year</i>				
Taxable income (*)	3,132,820,391	3,132,820,391	1,661,056,026	1,661,056,026
- Taxable income of Danang Driving Center	696,274,859	696,274,859	1,125,354,203	1,125,354,203
- Taxable income of Hue Driving Center	301,286,236	301,286,236	63,651,515	63,651,515
Total taxable income of both Centers	997,561,095	997,561,095	1,189,005,718	1,189,005,718
+ <i>Training activities enjoyed tax incentives in Danang Driving Center</i>			1,106,541,194	1,106,541,194
+ <i>Training activities enjoyed tax incentives in Hue Driving Center</i>			27,563,851	27,563,851
+ <i>Other activities</i>			54,900,673	54,900,673
-Taxable income of the Company	2,135,259,297	2,135,259,297	472,050,308	472,050,308
+ <i>Main business activities</i>	2,547,729,717	2,547,729,717	675,918,775	675,918,775
+ <i>Other activities</i>	(412,470,420)	(412,470,420)	(203,868,467)	(203,868,467)
Current income tax expense (2)	626,564,078	626,564,078		
- <i>Corporate income tax of two driving training centers</i>	199,512,219	199,512,219	0	0
- <i>Corporate Income Tax of the Company</i>	427,051,859	427,051,859	0	0
+ <i>Main business activities</i>	427,051,859	427,051,859	0	0
Profit after tax Corporate income (1)- (2)	2,185,197,762	2,185,197,762	1,343,515,078	1,343,515,078
30- Basic earnings per share	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND

Profit after tax attributable to ordinary shareholders	2,185,197,761	2,185,197,761	1,343,515,078	1,343,515,078
Adjustments for the increases (decreases) profit	(243,567,629)	(243,567,629)	(473,857,127)	(473,857,127)
- <i>Adjustments for reduction</i>	243,567,629	243,567,629	473,857,127	473,857,127
+ <i>Profits are divided among the parties according to the business cooperation contract.</i>	243,567,629	243,567,629	473,857,127	473,857,127
Profit attributable to common stockholders	1,941,630,132	1,941,630,132	869,657,951	869,657,951
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	455	455	204	204

31- Production and business costs by element	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
- Material, purchase expense	21,546,623,706	21,546,623,706	16,264,280,867	16,264,280,867
- Employee expense	18,115,005,754	18,115,005,754	15,078,943,200	15,078,943,200
- Production materials expense	243,929,262	243,929,262	126,259,230	126,259,230
- Production tools expense	1,101,709,467	1,101,709,467	1,051,024,570	1,051,024,570
- Depreciation expense	2,038,064,918	2,038,064,918	1,612,425,145	1,612,425,145
- Service expense	5,777,662,409	5,777,662,409	4,374,046,133	4,374,046,133
- Other expenses	2,978,091,219	2,978,091,219	2,580,015,395	2,580,015,395
Total	51,801,086,735	51,801,086,735	41,086,994,540	41,086,994,540

32- 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:

Q I/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	35,083,410,211	4,211,045,372	10,127,652,386	2,993,121,709	3,306,141,290
<i>Revenue Deductions</i>	215,315,472	154,670,000			96,404,000
Cost of goods sold	26,154,366,300	2,414,367,016	10,709,810,844	2,022,431,060	3,384,700,000
Fixed assets	14,835,106,653	3,276,109,322	24,806,496,805	2,827,021,524	2,279,927,825
- <i>History cost</i>	48,238,360,108	13,356,937,966	85,932,619,648	9,116,996,707	19,302,338,663
- <i>Accumulated depreciation</i>	33,403,253,455	10,080,828,644	61,126,122,843	6,289,975,183	17,022,410,838

Q I/2025	Danang City		Khanh Hoa Province (Nha Trang Branch)	Thua Thien Hue Province	
	Company Office	Danang Driving Center		Phu bai Branch	Hue Driving Center
Revenue	23,550,552,744	4,114,307,095	8,025,411,327	2,491,780,776	4,599,768,528
<i>Revenue Deductions</i>	265,328,375	27,500,000			279,500,000
Cost of goods sold	18,601,047,263	2,414,367,016	8,279,505,685	2,162,709,352	3,384,700,000
Fixed assets	6,201,722,419	1,929,463,995	19,953,452,771	3,137,955,852	1,985,666,565
- <i>History cost</i>	38,181,558,319	13,370,077,966	77,781,050,507	9,116,996,707	20,026,738,663
- <i>Accumulated depreciation</i>	31,979,835,900	11,440,613,971	57,827,597,736	5,979,040,855	18,041,072,098

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

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

33- RELATED PARTIES

a- Material transactions with related parties:

	Business Content	Q I/2026 VND	2026 Accumulated VND	Q I/2025 VND	2025 Accumulated VND
-Vietnam Airlines JSC	Sell	23,869,539,956	23,869,539,956	15,005,113,073	15,005,113,073
- Pacific Airlines	Sell				
Noi Bai Catering Services	Sell	18,750,926	18,750,926	19,476,852	19,476,852
Noi Bai Catering Services	Purchase	63,825,000	63,825,000	19,409,549	19,409,549
Viet Nam Airport ground services Company Limited	Sell	170,092,593	170,092,593	1,004,320,742	1,004,320,742
Vietnam Airlines Caterers LTD	Sell	22,983,333	22,983,333	26,288,889	26,288,889
Vietnam Airlines Engineering Company Ltd -Danang Branch	Sell	36,475,990	36,475,990	36,396,917	36,396,917
Board of Directors, Board of Supervisors	Remuneration	47,520,000	47,520,000	43,095,000	43,095,000
Board of managers	Income	819,200,000	819,200,000	694,000,000	694,000,000

*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- Balance with related parties	3/31/2026	1/1/2026
Accounts receivable		
- Pacific Airlines	516,281,264	516,281,264
- Viet Nam Airport ground services Company	-	-
- Vietnam Airlines Caterers LTD (VACS)	35,329,000	10,507,000
- Vietnam Airlines Engineering Company branch	1,474,824	
- Vietnam Airlines JSC	12,591,572,421	9,677,315,289
Liabilities		
- Noi Bai Catering Services	40,980,000	67,139,052
- Vietnam Airlines JSC	-	-

*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.

34- 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

35- 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



PHẠM THỊ THƯƠNG

Chief Accountant



Nguyễn Thị Minh Huyền

Da Nang, January 24th 2026
General Director



Trần Thanh Nghĩa