CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT-STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM
----------	**Independence – Freedom – Happiness**

No.: 1382/2026/CIAS	*Khanh Hoa, October 30, 2026*

PERIODIC FINANCIAL STATEMENTS DISCLOSURE

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, Cam Ranh International Airport Services Joint-Stock Company hereby discloses financial statements (FS) for Quarter III/2026 to the Hanoi Stock Exchange as follows:

1. **Organization name: Cam Ranh International Airport Services Joint-Stock Company**

- Stock code: CIA
- Address: Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province, Vietnam
- Tel: 0258.6265588 Fax: 0258.6266262
- Email: contact@cias.vn Website: https://cias.vn

2. **Contents of disclosed information:**

- Financial Statement Quarter III/2026:

☒ Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units);

☒ Consolidated financial statements (The listed company has subsidiaries);

☐ Combined Financial Statements (The listed company has subordinate accounting units with independent accounting systems).

- Circumstances requiring explanation:

+ The auditing organization provides a non-unqualified opinion on the financial statements (for the audited FS of 2025):

☐ Yes ☐ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

+ The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited FS of 2025):

☐ Yes ☐ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

+ The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year?

☒ Yes ☐ No

Explanation document provided in case of ticking yes:

☒ Yes ☐ No

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa?

☐ Yes ☒ No

Explanation document provided in case of ticking yes:

☐ Yes ☐ No

This information has been disclosed on the company website on October ….., 2026 at the following link: https://cias.vn/blogs/bao-cao-tai-chinh.

3. Report on Transactions Valued at 35% or more of Total Assets in 2025

In the case of the listed company having conducted transactions, the following details are required to be reported:

- Transaction Contents: …
- Proportion of Transaction Value to Total Asset Value (%) (based on the most recent financial statements): …
- Transaction Completion Date: …

We hereby certify that the information provided above is true and correct and we take full responsibility to the law for our information disclosure.

Enclosed document:

- *The Quarter III, 2026 Financial Statements of Cam Ranh International Airport Services Joint-Stock Company;*
- *Explanation document of 10% net profit after tax fluctuations compared to the same period.*

Recipients:
- As above
- BoD, BoS (for reporting)
- Website (for disclosure)
- Archived at the Office

THE AUTHORIZED PERSON TO DISCLOSE INFORMATION

DEPUTY GENERAL DIRECTOR

M.S.D.N: 4200810665 - C.T.C.P ★ CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH ★ P. BẮC CAM RANH - T. KHÁNH HÒA

Tran Xuan Binh

CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH

Digitally signed by CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH
DN: C=VN, S=Khánh Hòa, L=Thành phố Cam Ranh, O=CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH, CN=CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH, OID.0.9.2342.19200300.100.1.1=MST:4200810665
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SEPARATE FINANCIAL STATEMENTS

Quarter III, 2026

CAM RANH INTERNATIONAL AIRPORT SERVICES JOINT STOCK COMPANY

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SEPARATE STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Code		ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	**A.**	**CURRENT ASSETS**		**213.359.578.273**	**209.178.770.090**
110	**I.**	**Cash and cash equivalents**	3	**37.428.986.963**	**31.444.566.056**
111	1.	Cash		33.618.107.511	24.664.101.212
112	2.	Cash equivalents		3.810.879.452	6.780.464.844
120	**II.**	**Short-term investment**	9	**136.719.870.107**	**132.056.849.549**
121	1.	Trading securities		28.576.863.250	28.576.863.250
122	2.	Provision for devaluation of trading securities		(53.953.250)	-
123	3.	Short-term held to maturity		108.196.960.107	103.479.986.299
130	**III.**	**Short-term receivables**		**30.715.312.064**	**38.625.701.443**
131	1.	Short-term trade receivables	4	20.223.247.195	8.939.259.709
132	2.	Short-term advances to suppliers	5	8.517.977.740	6.298.951.828
135	3.	Other short-term receivables	6	2.924.694.059	24.338.096.836
136	4.	Provisions for short-term bad debts		(950.606.930)	(950.606.930)
140	**IV.**	**Inventories**		**5.083.155.463**	**4.165.874.404**
141	1.	Inventories	7	5.083.155.463	4.165.874.404
160	**VI.**	**Other current assets**		**3.412.253.676**	**2.885.778.638**
161	1.	Short-term prepaid expenses	8	2.191.887.742	1.644.212.171
162	2.	VAT deductibles		1.215.050.834	1.241.566.467
163	3.	Tax and other receivables from the State	13	5.315.100	-
200	**B.**	**NON-CURRENT ASSETS**		**170.918.254.615**	**151.493.637.760**
210	**I.**	**Long-term receivables**		**6.807.760.302**	**-**
215	1.	Other long-term receivables	6	6.807.760.302	-
220	**II.**	**Fixed assets**	11	**19.512.831.400**	**19.764.468.527**
221	1.	Tangible fixed assets		19.130.934.152	19.336.121.277
222		*- Cost*		*40.261.233.746*	*40.165.227.425*
223		*- Accumulated depreciation*		*(21.130.299.594)*	*(20.829.106.148)*
227	2.	Intangible fixed assets		381.897.248	428.347.250
228		*- Cost*		*1.891.500.000*	*1.801.500.000*
229		*- Accumulated amortisation*		*(1.509.602.752)*	*(1.373.152.750)*
250	**V.**	**Long-term assets in progress**		**535.612.900**	**506.509.196**
252	1.	Construction in-progress		535.612.900	506.509.196
260	**VI.**	**Long-term investments**	10	**138.367.847.374**	**124.553.164.257**
261	1.	Investments in subsidiaries		80.000.000.000	80.000.000.000
262	2.	Investments in joint-ventures, associates		49.000.000.000	49.000.000.000
263	3.	Other investments in equity instruments		3.400.000.000	3.400.000.000
264	4.	Provision for long-term investment losses in other		(9.037.084.133)	(7.846.835.743)
265	5.	Long-term held to maturity		15.004.931.507	-
270	**VII.**	**Other non-current assets**		**5.694.202.639**	**6.669.495.780**
271	1.	Long-term prepaid expenses	8	5.694.202.639	6.669.495.780
280		**TOTAL ASSETS**		**384.277.832.888**	**360.672.407.850**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at September 30, 2026
(Continued)

Code		RESOURCES		30/09/2026 VND	01/01/2026 VND
300	**C.**	**LIABILITIES**		**30.411.054.865**	**23.570.113.327**
310	**I.**	**Current liabilities**		**28.548.916.865**	**22.736.273.327**
311	1.	Short-term trade payables	12	12.980.954.555	7.723.505.240
312	2.	Short-term advances from customers		214.509	214.509
313	3.	Payables of dividends and profits		228.990.900	228.990.900
314	4.	Short-term tax payables and statutory obligations	13	4.957.675.499	4.736.447.648
315	5.	Payables to employees		4.010.580.971	5.266.949.506
316	6.	Short-term accrued expenses	14	3.290.924.717	1.440.637.088
320	7.	Other short-term payables	15	1.397.873.011	1.998.369.890
323	8.	Bonus and welfare funds		1.681.702.703	1.341.158.546
330	**II.**	**Long-term liabilities**		**1.862.138.000**	**833.840.000**
338	1.	Other long-term payables	15	1.862.138.000	833.840.000
400	**D.**	**OWNERS' EQUITY**	16	**353.866.778.023**	**337.102.294.523**
411	1.	Contributed charter capital		186.612.430.000	186.612.430.000
411a		*- Ordinary shares with voting right*		*186.612.430.000*	*186.612.430.000*
412	2.	Share premium		112.508.110.933	112.508.110.933
414	3.	Other owner's equity		416.894.111	416.894.111
418	4.	Investment and development fund		4.143.730.451	4.143.730.451
420	5.	Retained earnings		50.185.612.528	33.421.129.028
420a		*- Retained earnings accumulated to previous year*		*32.457.434.558*	*19.447.239.623*
420b		*- Losses of this year*		*17.728.177.970*	*13.973.889.405*
440		**TOTAL RESOURCES**		**384.277.832.888**	**360.672.407.850**

M.S.D.N: 4200810665 - C.T.C.P
CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH
P. BẮC CAM RANH - T. KHÁNH HÒA

Tran Le Thu	**Nguyen Manh Tung**	**Nguyen Duc Vu**
Preparer	Chief Accountant	General Director

Khanh Hoa, date 26 month 10 year 2026

SEPARATE STATEMENT OF INCOME

Quarter III, 2026

Code		ITEMS	Note	Quý III		Year to date through Quý III	
				Current year	Previous year	Current year	Previous year
						VND	VND
01	**1.**	**Gross revenue from goods sold and services rendered**	**18**	**57.817.078.068**	**53.812.862.897**	**150.819.518.856**	**134.990.737.446**
02	2.	Less deductions	18	-	-	-	-
10	**3.**	**Net revenue from goods sold and services rendered**	**18**	**57.817.078.068**	**53.812.862.897**	**150.819.518.856**	**134.990.737.446**
11	**4.**	**Cost of goods sold and services rendered**	**19**	**39.989.042.661**	**35.093.543.785**	**99.089.880.254**	**88.985.196.338**
20	**5.**	**Gross profit from goods sold and services rendered**		**17.828.035.407**	**18.719.319.112**	**51.729.638.602**	**46.005.541.108**
21	6.	Profit/(Loss) from the sale and liquidation of investment		-	-	-	-
22	7.	Financial income	20	1.935.560.651	1.438.526.553	6.045.118.418	5.494.455.843
23	8.	Financial expenses	21	669.572.465	(1.246.983.320)	1.311.391.802	2.085.389.761
24		*In which: Borrowing costs*		-	-	-	-
25	9.	Selling expenses	22	4.998.820.197	5.951.814.345	13.783.719.570	14.956.984.157
26	10.	General administrative expenses	23	6.636.348.212	6.755.952.213	21.602.385.030	18.477.315.025
30	**11.**	**Operating profit**		**7.458.855.184**	**8.697.062.427**	**21.077.260.618**	**15.980.308.008**
31	12.	Other income		30.403.585	28.361.719	1.074.017.163	52.538.468
32	13.	Other expenses		-	(5.865.256)	179.709.241	2.232.334.487
40	**14.**	**Other profit**		**30.403.585**	**34.226.975**	**894.307.922**	**(2.179.796.019)**
50	**15.**	**Accounting profit before tax**		**7.489.258.769**	**8.731.289.402**	**21.971.568.540**	**13.800.511.989**
51	16.	Current corporate income tax expense		1.457.418.509	1.540.117.690	4.243.390.570	2.818.319.682
52	17.	Deferred corporate income tax expense		-	-	-	-
60	**18.**	**Net profit after tax**		**6.031.840.260**	**7.191.171.712**	**17.728.177.970**	**10.982.192.307**

Tran Le Thu
Preparer
Khanh Hoa, date 26 month 10 year 2026

Nguyen Manh Tung
Chief Accountant

M.S.D.N: 4200810665 - C.T.C.P. CÔNG TY CỔ PHẦN DỊCH VỤ SÂN BAY QUỐC TẾ CAM RANH P. BẮC CAM RANH - T. KHÁNH HÒA

Nguyen Duc Vu
General Director

SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	Items	Note	Year to date through Quý III	
			Năm nay	Năm trước
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**1. Profit before tax**		**21.971.568.540**	**13.800.511.989**
	2. Adjustment for:		-	-
02	Depreciation and amortization		4.679.912.490	1.836.098.495
03	Provisions		1.244.201.640	2.085.359.731
04	(Gains)/losses on exchange differences at the year-end		46.993.079	(55.329.141)
05	(Gains) from investment activities		(6.916.155.301)	(3.134.637.425)
08	**3.Operating profit before changes in working capital**		**21.026.520.448**	**14.532.003.649**
09	(Increase)/Decrease in receivables		3.406.380.297	(5.709.091.433)
10	(Increase)/Decrease in receivables		(917.281.059)	168.604.989
11	Increase/(Decrease) in payables (excluding interest payables/CIT payables)		6.435.648.487	4.117.202.291
12	(Increase)/Decrease in deferred expenses		427.617.570	460.494.142
13	(Increase)/Decrease in trading securities		-	(626.863.250)
14	Borrowing costs have been paid		-	(70.300)
15	Corporate income tax paid		(4.178.641.676)	(1.705.449.330)
17	Other payments on operating activities		(623.150.313)	(288.500.000)
20	**Net cash inflow from operating activities**		**25.577.093.754**	**10.948.330.758**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1.Purchase of fixed assets and other long-term assets		(7.809.351.717)	(10.409.004.481)
22	2. Proceeds from disposals of fixed assets and long-term assets		2.027.777.779	-
23	3. Loans granted, purchases of debt instruments of other entities		(16.485.000.000)	(10.000.000.000)
27	7. Interest, dividends and profit received		2.718.028.619	4.324.668.399
30	**Net cash flow from investing activities**		**(19.548.545.319)**	**(16.084.336.082)**

SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/09/2026
(Indirect method)
(Continued)

Code	Items	Note	Year to date through Quý III	
			Current year	Previous year
			VND	VND
	III.CASH FLOWS FROM FINANCING ACTIVITIES			
36	6. Dividends paid		-	(10.832.850)
40	**Net cash flow from financing activities**		**-**	**(10.832.850)**
50	**Net cash flows in the period**		**6.028.548.435**	**(5.146.838.174)**
60	**Cash and cash equivalents at the beginning of the year**		**31.444.566.056**	**36.916.798.707**
61	Impact of exchange differences		(44.127.528)	53.947.585
70	**Cash and cash equivalents at the end of the period**		**37.428.986.963**	**31.823.908.118**

Tran Le Thu	**Nguyen Manh Tung**	**Nguyen Duc Vu**
Preparer	Chief Accountant	General Director

Khanh Hoa, date 26 month 10 year 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter III, 2026

1. GENERAL INFORMATION

1.1 Form of ownership

Cam Ranh International Airport Services Joint Stock Company operates under Business Registration Certificate No, 4200810665 dated January 14, 2009, and subsequent amendments issued by the Department of Planning and Investment of Khanh Hoa Province. Currently, the Company operates under the 22th amended Business Registration Certificate dated August 18, 2025.

The Company's head office is located at Cam Ranh International Airport, Bac Cam Ranh Ward, Khanh Hoa Province.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code CIA.

As of September 30, 2026, the Company's charter capital is VND 186.612.430.000, equivalent to 18.661.243 shares with par value: VND 10.000/share.

1.2 Business sectors and main business activities

The Company's main business activities according to the Business Registration Certificate include:

- Direct support services for air transport: duty-free retail serving departing, arriving and transit passengers; services for airline passengers of domestic and international airlines; terminal and cargo warehouse operation services; passenger services, baggage services, ground technical services for aviation, documentation services, load balancing and loading guidance for flights, cleaning services, supplies provision to aircraft, lost and found baggage services, other related ground technical services; aviation equipment repair and maintenance services; airline catering services;
- Restaurants, mobile food services and other food services;
- Urban and suburban passenger land transport;
- Other transportation support services;
- Real estate business, land use rights belonging to owners, users or lessees;
- Cleaning of buildings and other structures; non-hazardous waste collection;
- Production of prepared meals and foods, Production of non-alcoholic beverages, mineral water;
- Beverage serving services (excluding bar operations);
- Travel agency, tour operator activities.

1.3 Enterprise structure

As of September 30, 2026, the Company's organizational structure includes:

Subordinate units	Establishment date	Address	Main business activities
Chu Lai Branch	24/01/2018	Chu Lai Airport, Tam Nghia Commune, Nui Thanh District, Quang Nam Province	Aviation Commercial Services
Phu Cat Branch	20/04/2018	Phu Cat Airport, Cat Tan Commune, Phu Cat District, Binh Dinh Province	Aviation Commercial Services
Da Nang Branch	28/07/2025	Location TM-14.2, 3rd Floor, Isolation Area, Terminal T1, Da Nang International Airport, Hoa Cuong Ward, Da Nang City, Vietnam	Aviation Commercial Services
Tuy Hoa Airport Business Location	02/06/2020	Tuy Hoa Airport, Phu Thanh Ward, Tuy Hoa City, Phu Yen Province	Aviation Commercial Services
Lien Khuong Airport Business Location	23/08/2022	Lien Khuong Airport, Duc Trong Town, Duc Trong District, Lam Dong Province	Aviation Commercial Services
Dong Hoi Airport Business Location	12/01/2023	Dong Hoi Airport, Loc Ninh Commune, Dong Hoi City, Quang Binh Province	Aviation Commercial Services
Phu Bai International Airport Business Location	24/04/2023	Phu Bai International Airport, Area 8, Phu Bai Ward, Huong Thuy Town, Thua Thien Hue Province	Aviation Commercial Services
Vinh International Airport Business Location	11/10/2023	Location 2.9, 2nd Floor, Domestic Terminal, Vinh International Airport, Nghi Lien Commune, Vinh City, Nghe An Province	Aviation Commercial Services
Tan Son Nhat Branch	10/01/2024	Location ID201, International Departure Isolation Area, Tan Son Nhat International Airport, 58 Truong Son, Ward 2, Tan Binh District, Ho Chi Minh City	Aviation Commercial Services

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the **Corporate Accounting System** issued under **Circular No. 99/2025/TT-BTC** dated October 27, 2025, by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and disclosures

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting System, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 regarding amendments and supplements to certain articles of Circular No. 200/2014/TT-BTC. This Circular is effective for the financial year beginning on or after 1 January 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC prospectively from 1 January 2026. The Circular also introduces changes in the presentation of certain line items in the financial statements. Comparative figures have been reclassified to conform with the current period's presentation. Details of the reclassification of comparative figures are presented in Note 27 to these separate financial statements.

2.4. Basis for preparation of Interim [Separate] Financial Statements

Separate Financial Statements are presented based on historical cost principle.

Separate Financial Statements of the Company are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Company or Corporation.

In the Separate Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payables are eliminated in full.

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Group.

2.5. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition
There are currently no regulations on the revaluation of financial instruments after initial recognition.

2.6. Foreign currency transactions

Foreign currency transactions arising during the accounting period are translated into Vietnam Dong at actual exchange rates on the transaction dates (which are the average telegraphic transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions).

The actual exchange rates used for the revaluation of monetary items denominated in foreign currencies at the time of preparing the Separate Financial Statements are determined in accordance with the following principles:

- For monetary items denominated in foreign currencies: the average telegraphic transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions are applied;
- For demand deposits in foreign currencies: the average telegraphic transfer buying and selling rates of the specific bank where the Company opens its deposit accounts are applied;

For foreign currency receivables that have been partially or fully provisioned for doubtful debts, no revaluation is performed.

All actual exchange differences arising during the period and exchange differences resulting from the revaluation of year-end monetary items denominated in foreign currencies are recognized in the operating results of the accounting period. Of which, foreign exchange gains arising from the revaluation of year-end monetary items denominated in foreign currencies are not allowed to be used for profit distribution or dividend payments.

2.7. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8. Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Held-to-maturity investments include bank deposits, bonds, and term loans with a maturity of more than 03 months and less than 12 months, which are held to maturity for the purpose of collecting periodic interest.

Investments in subsidiaries, *joint ventures or associates* are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments in subsidiaries, joint ventures or associates: provision shall be made based on the Separate Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.10. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method specific identification.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.11. Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05-15 years
- Other Machinery, equipment	03-15 years
- Vehicles, Transportation equipment	08-15 years
- Office equipment and furniture	03 years
- Management software	03-05 years

2.12. Construction in progress

An asset which is on constructing for production, for leasing or management, or any other purposes, is recognised in historical cost. Attributable cost includes the cost for experts and with assets meet the recognition criteria where applicable, borrowing cost is recognised suitable with the Company's accounting

2.13. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

2.14. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company

2.15. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, etc._which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.16. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Option to convert bonds into shares (the capital component of the convertible bond) arises when the Company issues bonds that can be converted into a certain number of shares as stipulated in the issuance plan. The value of the capital component of the convertible bonds is determined at the difference between the total proceeds from the issuance of convertible bonds and the value of debt component of convertible bonds.

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. The distribution of net profits is made when the net profit of the company does not exceed the net profit presented on Consolidated Financial Statements after eliminating the profits from cheap purchase. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Separated Statement of Financial Position.

Dividends payable to shareholders are recognised as a liability in the Statement of Financial Position after the dividend declaration is approved by the Board of Directors and the record date is announced by the Vietnam Securities Depository and Clearing Corporation..

2.17. Revenue

Sales of goods

Revenue from sale of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- 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; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to the SeparateFinancial Statements.

2.18. Cost of goods sold

The recognition of cost of goods sold is matched against revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

2.19. Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.20. Corporate income tax

Current corporate income tax expense

Current corporate income tax expense is determined based on the taxable income for the period and the applicable corporate income tax rate for the current accounting period (20%).

2.21. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;

- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.22. Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3. CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash on hand	19.077.686.264	5.165.991.599
Demand deposits	14.540.421.247	19.498.109.613
Cash equivalents	3.810.879.452	6.780.464.844
	37.428.986.963	**31.444.566.056**

Details of demand deposits and cash equivalents as of 30 September 2026 are as follows:

	Currency	Term	Annual Interest Rate	Amount VND
Cash in bank				
- Vietinbank	VND	Demand		4.267.789.196
- Vietcombank	VND, USD, EURO	Demand		8.453.628.488
- MB	VND	Demand		1.499.947.329
- Others	VND	Demand		319.056.234
				14.540.421.247
Cash equivalents				
- Vietinbank	VND	1 month	4,75%	3.810.879.452
				3.810.879.452

4. TRADE RECEIVABLES

	30/09/2026 Value VND	01/01/2026 Value VND
Details by customer with large balance		
Highlands Coffee Service Joint Stock Company	598.260.484	-
Vietnam Airlines Corporation - CTCP - CN Viet Nam	5.321.397.455	701.551.455
Pacific Airlines Joint Stock Company	29.017.113	29.017.113
Noi Bai International Airport Service Joint Stock Company - Tan Son Nhat Branch	886.153.392	-
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	3.540.158.387	-
VietJet Aviation Joint Stock Company	1.510.594.302	1.581.456.660
Others	8.337.666.062	6.627.234.481
	20.223.247.195	**8.939.259.709**

5. ADVANCES TO SUPPLIERS

	30/09/2026 Value VND	01/01/2026 Value VND
Short-term		
Viet Colour I &A., Jsc	2.050.731.648	4.751.286.854
An Nam House Architecture & Interior Company Limited	4.985.971.444	-
Others	1.481.274.648	1.547.664.974
	8.517.977.740	**6.298.951.828**

6. OTHER RECEIVABLES

	30/09/2026 Value VND	01/01/2026 Value VND
Short-term		
Social insurance receivables	258.681.859	46.399.534
Advances to employees	387.337.932	14.677.948.797
Collateral	1.832.630.400	9.234.211.880
Others	446.043.868	379.536.625
	2.924.694.059	**24.338.096.836**
Dài hạn		
Collateral	6.807.760.302	-
	6.807.760.302	**-**

7. INVENTORIES

	30/09/2026 Value VND	01/01/2026 Value VND
Raw materials	654.682.006	649.623.674
Tools, supplies	355.737.043	357.063.674
Merchandise	4.072.736.414	3.159.187.056
	5.083.155.463	**4.165.874.404**

8. PREPAID EXPENSES

	30/09/2026 VND	01/01/2026 VND
Short-term		
Production tools and equipment	1.790.878.295	978.904.053
Repair and maintenance costs	131.665.579	291.036.558
Insurance expenses	94.390.405	89.162.900
Other expenses	125.515.965	211.809.381
Communication, IT, software	49.437.498	73.299.279
	2.191.887.742	**1.644.212.171**
Long-term		
Production tools and equipment	858.696.719	1.536.880.139
Repair and maintenance costs	4.437.659.877	4.470.312.206
Other expenses	397.846.043	662.303.435
	5.694.202.639	**6.669.495.780**

9. Short-term financial investments

a) Trading securities

	Stock code	30/09/2026			01/01/2026		
		Original cost	Fair value	Provision	Original cost	Fair value	Provision
		VND	VND	VND	VND	VND	VND
Aviation Logistics Corporation (i)	ALS	27.950.000.000	-	-	27.950.000.000	-	-
Da Nang Airport Services Joint Stock Company (ii)	MAS	626.863.250	572.910.000	(53.953.250)	626.863.250	642.200.000	-
		28.576.863.250	**572.910.000**	**(53.953.250)**	**28.576.863.250**	**642.200.000**	**-**

(i) The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

(ii) The number of MAS shares held as of September 30, 2026 is 16.900 shares.

b) Short-term held to maturity

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term held to maturity				-
- Time deposits	1.485.000.000	-	-	-
+ MB	*1.485.000.000*			
- Receivables from short-term loans	97.500.000.000	-	97.500.000.000	-
+ ASG Corporation (ASG)	*69.000.000.000*	-	*69.000.000.000*	-
+ Vietnam Maritime Merchandise and Transport JSC	*28.500.000.000*	-	*28.500.000.000*	-
- Accrued interest receivables	**9.211.960.107**	**-**	**5.979.986.299**	**-**
+ Time deposits	*37.446.411*	-	-	-
+ ASG Corporation (ASG)	*7.941.205.479*	-	*5.360.794.519*	-
+ Vietnam Maritime Merchandise and Transport JSC	*1.233.308.217*	-	*619.191.780*	-
	108.196.960.107	**-**	**103.479.986.299**	**-**

10. Long-term Financial Investments

a). Equity investments in other entities

	30/09/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Cam Ranh Cargo Terminal LTD Company	50.000.000.000	-	-	50.000.000.000	50.000.000.000	-
Cam Ranh Aviation Trading Liability Company LTD	30.000.000.000	20.962.915.867	(9.037.084.133)	30.000.000.000	22.794.497.718	(7.205.502.282)
	80.000.000.000	**20.962.915.867**	**(9.037.084.133)**	**80.000.000.000**	**72.794.497.718**	**(7.205.502.282)**

Investments in subsidiaries

Detailed information on the Company's subsidiaries as September 30, 2026 as follows:

Name of subsidiaries	Place of establishment and operation	Principal activities
Cam Ranh Aviation Trading Co.. Ltd	Cam Ranh International Airport. Bac Cam Ranh Ward. Khanh Hoa Province	Aviation trading services
Cam Ranh Cargo Terminal Co.. Ltd	Cam Ranh International Airport. Bac Cam Ranh Ward. Khanh Hoa Province	Cargo terminal and warehouse operation services

b). Investment in associates and joint ventures:

		30/09/2026		01/01/2026	
		Original Cost	Equity Method Value	Original Cost	Equity Method Value
		VND	VND	VND	VND
Hanoi Aviation Tourism and Services Joint Stock Company	(iii)	49.000.000.000	49.000.000.000	49.000.000.000	49.000.000.000
		49.000.000.000	**49.000.000.000**	**49.000.000.000**	**49.000.000.000**

(iii) The Company has not determined the fair value of these financial investments because Vietnamese Accounting Standards and Vietnamese Corporate Accounting System do not provide specific guidance on fair value determination.

c). Investment in other entities:

	30/09/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Aviation Ground Services Company Limited	3.400.000.000	3.400.000.000	-	3.400.000.000	2.758.666.539	(641.333.461)
	3.400.000.000	**3.400.000.000**	**-**	**3.400.000.000**	**2.758.666.539**	**(641.333.461)**

d). Long-**term held to maturity**:

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Long-term held to maturity				**-**
- Receivables from short-term loans	15.000.000.000	-	-	-
+ ASG Corporation (ASG)	*15.000.000.000*	-	-	-
- Accrued interest receivables	**4.931.507**	**-**	**-**	**-**
+ ASG Corporation (ASG)	*4.931.507*	-	-	-
	15.004.931.507	**-**	**-**	**-**

11. FIXED ASSETS

	TANGIBLE FIXED ASSETS					INTANGIBLE FIXED ASSETS
	Buildings, structures	Machinery, equipment	Vehicles, transportation, equipment	Instruments & tools for management	**Total**	Software
	VND	VND	VND	VND	**VND**	VND
Original price						
On the date 01/01/2026	29.033.982.252	2.548.688.453	8.198.385.810	384.170.910	**40.165.227.425**	1.801.500.000
	-	-	-	-	**-**	90.000.000
Completed construction in progress	5.404.831.775	-	-	-	**5.404.831.775**	-
Liquidating, disposal	-	-	(5.308.825.454)	-	**(5.308.825.454)**	-
On the date 30/09/2026	**34.438.814.027**	**2.548.688.453**	**2.889.560.356**	**384.170.910**	**40.261.233.746**	**1.891.500.000**
Accumulated depreciation						
On the date 01/01/2026	12.667.885.987	2.401.344.305	5.375.704.946	384.170.910	**20.829.106.148**	1.373.152.750
Depreciation in the period	4.168.518.679	84.327.357	290.616.452	-	**4.543.462.488**	136.450.002
Liquidating, disposal	-	-	(4.242.269.042)	-	**(4.242.269.042)**	-
On the date 30/09/2026	**16.836.404.666**	**2.485.671.662**	**1.424.052.356**	**384.170.910**	**21.130.299.594**	**1.509.602.752**
Net carrying amount						
On the date 01/01/2026	16.366.096.265	147.344.148	2.822.680.864	-	**19.336.121.277**	428.347.250
On the date 30/09/2026	**17.602.409.361**	**63.016.791**	**1.465.508.000**	**-**	**19.130.934.152**	**381.897.248**

12. SHORT-TERM TRADE PAYABLES

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Trade payables detailed by suppliers with large account balances				
CamRanh International Terminal Services Co.. Ltd	-	-	15.593.037	15.593.037
Cam Ranh Int'l Airport - Branch of Airports Corporation of Vietnam – JSC	10.130.000	10.130.000	35.657.700	35.657.700
Phu Cat Airport – Branch of Airports Corporation of Vietnam – JSC	107.614.780	107.614.780	-	-
Tuy Hoa Airport – Branch of Airports Corporation of Vietnam – JSC	154.979.525	154.979.525	-	-
Highlands Coffee Service Joint Stock Company	1.324.451.700	1.324.451.700	-	-
Others	11.383.778.550	11.383.778.550	7.672.254.503	7.672.254.503
	-	-	-	-
	12.980.954.555	**12.980.954.555**	**7.723.505.240**	**7.723.505.240**
In which: Trade payables to related parties *(Detailed in Note 26)*	**9.659.334.946**	**9.659.334.946**	**2.863.707.898**	**2.863.707.898**

13. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	01/01/2026		Movements in the period		30/09/2026	
	Tax receivable at the beginning of the year	Tax payable at the beginning of the year	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	495.841.762	1.712.724.401	1.873.445.956	-	656.563.317
Income tax	-	4.178.641.676	4.178.641.676	4.243.390.570	-	4.243.390.570
Personal income tax	-	61.964.210	488.802.503	479.244.805	5.315.100	57.721.612
Land tax and land rental	-	-	91.868.459	91.868.459	-	-
	-	**4.736.447.648**	**6.472.037.039**	**6.687.949.790**	**5.315.100**	**4.957.675.499**

The Company's tax returns are subject to examination by the tax authorities, and therefore the tax amounts presented in the consolidated financial statements may be changed according to the tax authorities' decision.

14. ACCRUED EXPENSES

	30/09/2026 VND	01/01/2026 VND
Convertible bond interest	24.403.600	24.403.600
Infrastructure and premises rental expenses	3.008.237.421	1.167.073.420
Other payables and accruals	258.283.696	249.160.068
	3.290.924.717	**1.440.637.088**

15. OTHER PAYABLES

	30/09/2026 VND	01/01/2026 VND
Short-term payables		
Trade union fee	456.105.033	372.661.633
Social insurance, health insurance, unemployment insurance	100	100
Other payables	941.767.878	1.625.708.157
	1.397.873.011	**1.998.369.890**
Long-term payables		
Deposits, collateral received	1.862.138.000	833.840.000
	1.862.138.000	**833.840.000**

16. OWNER'S EQUITY

a. Changes in owner's equity

	Contributed capital	Share premium	Other capital	Development and investment funds	Treasury shares	Retained earnings	Total
	VND	VND	VND	VND		VND	VND
On the date 01/01/2025	**197.099.040.000**	**117.631.479.073**	**416.894.111**	**4.143.730.451**	**(15.609.978.140)**	**19.887.621.489**	**323.568.786.984**
Treasury shares	(10.486.610.000)	(5.123.368.140)	-	-	15.609.978.140	-	-
Profit for previous period	-	-	-	-	-	10.982.192.307	3.130.754.792
Bonus and welfare fund allocation	-	-	-	-	-	(440.381.866)	(440.381.866)
On the date 30/09/2025	**186.612.430.000**	**112.508.110.933**	**416.894.111**	**4.143.730.451**	**-**	**30.429.431.930**	**334.110.597.425**
On the date 01/01/2026	**186.612.430.000**	**112.508.110.933**	**416.894.111**	**4.143.730.451**	**-**	**33.421.129.028**	**337.102.294.523**
Profit for this period	-	-	-	-	-	17.728.177.970	17.728.177.970
Bonus and welfare fund allocation	-	-	-	-	-	(698.694.470)	(698.694.470)
Bonus fund appropriation for BOD & SB	-	-	-	-	-	(265.000.000)	(265.000.000)
On the date 30/09/2026	**186.612.430.000**	**112.508.110.933**	**416.894.111**	**4.143.730.451**	**-**	**50.185.612.528**	**353.866.778.023**

b. Details of Contributed capital

	30/09/2026 VND	%	01/01/2026 VND	%
ASG Aviation Services Co.. Ltd	96.231.520.000	51,57%	96.231.520.000	51,57%
Saigon Airport Services JSC	5.666.620.000	3,04%	5.666.620.000	3,04%
Tan Son Nhat Cargo Services and Trading JSC	10.827.560.000	5,80%	10.827.560.000	5,80%
Other shareholders	73.886.730.000	39,59%	73.886.730.000	39,59%
	186.612.430.000	**100%**	**186.612.430.000**	**100%**

c. Capital transactions with owners and distribution of dividends and profits

	Year to date through Quarter III	
	Current year VND	Previous year VND
Owner's contributed capital:		
-At the beginning of the period	186.612.430.000	197.099.040.000
-Increase in the period	-	-
-Decrease in the period	-	(10.486.610.000)
-At the end of the period	**186.612.430.000**	**186.612.430.000**
Distributed dividends and profit:		
-Dividend payable at the beginning of the period	228.990.900	241.446.350
-Dividend payable in the period	-	-
+ Dividend payable from last year's profit	-	-
+ Estimated dividend payable from this period's profit	-	-
-Dividend paid in cash in the period	-	10.832.850
+ Dividend payable from last year's profit	-	*10.832.850*
+ Estimated dividend payable from this period's profit	-	-
Dividend payable at the end of the period	**228.990.900**	**230.613.500**

d. Share

	30/09/2026	01/01/2026
Quantity of Authorized issuing shares	18.661.243	18.661.243
Quantity of issued shares	18.661.243	18.661.243
-Common shares	*18.661.243*	*18.661.243*
-Preference shares	-	-
Quantity of shares repurchased	-	-
-Common stocks	-	-
-Preference shares	-	-
Quantity of outstanding shares in circulation	18.661.243	18.661.243
-Common stocks	*18.661.243*	*18.661.243*
-Preference shares	-	-
Par value per share(VND)	10.000	10.000

17. Operating Lease Commitments

The Company has signed lease agreements with Bac Cam Ranh Ward Economy, Infrastructure and Urban Department at Cam Ranh International Airport for office space and business operations. Additionally, the Company leases offices at Cam Ranh International Airport, Phu Cat Airport, Chu Lai Airport, Tuy Hoa Airport, Lien Khuong Airport, Dong Hoi Airport, Phu Bai International Airport, Tan Son Nhat International Airport, and Vinh International Airport, Da Nang International Airport for office and business purposes.

18. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Revenue	**150.819.518.856**	**134.990.737.446**
Cargo and passenger transportation services	395.501.852	1.770.056.234
Food & beverage and merchandise services	136.853.268.910	122.193.687.348
Storage services	6.131.356.038	5.972.401.097
Business cooperation revenue	1.779.932.331	1.707.512.352
Other revenue	5.659.459.725	3.347.080.415
Net revenue	**150.819.518.856**	**134.990.737.446**
In which, revenue with related parties (Detailed in Note 26)	**5.624.145.940**	**4.954.760.261**

19. COST OF GOODS SOLD

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Cost of cargo and passenger transportation services	499.321.157	2.192.968.231
Cost of food & beverage and merchandise services	90.277.811.057	79.102.109.216
Cost of storage services	5.919.390.305	6.117.627.535
Cost of business cooperation	1.227.476.733	908.318.930
Other costs	1.165.881.002	664.172.426
	99.089.880.254	**88.985.196.338**

20. FINANCIAL INCOME

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Interest from deposits and loans	4.394.033.934	4.116.442.792
Dividends or profits received	1.560.900.000	1.182.500.000
Realised exchange gain	90.184.484	140.183.910
Unrealised exchange gain	-	55.329.141
	6.045.118.418	**5.494.455.843**

21. FINANCIAL EXPENSES

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Provision for financial investments	1.244.201.640	2.085.359.731
Exchange rate difference loss	20.197.083	30.030
Exchange rate difference revaluation at end of period	46.993.079	-
	1.311.391.802	**2.085.389.761**

22. SELLING EXPENSES

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Labour expenses	3.693.760.569	4.479.558.019
Tool cost	1.017.924.186	1.251.427.974
Depreciation and amortization	449.623.152	97.038.148
External services	8.622.411.663	9.128.960.016
	13.783.719.570	**14.956.984.157**

23. GENERAL AND ADMINISTRATIVE EXPENSE

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Labor	11.758.162.614	10.589.935.814
Details as activities	1.337.308.359	1.007.808.091
Depreciation and amortization	427.804.356	476.295.093
Tax, Charge, Fee	591.090.379	591.045.745
External services	1.804.050.329	1.412.730.842
Others by cash	5.683.968.993	4.399.499.440
	21.602.385.030	**18.477.315.025**

24. BUSINESS AND PRODUCTIONS COST BY ITEMS

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Raw materials	57.284.826.611	49.290.547.421
Labour expenses	28.604.825.091	30.339.775.255
Depreciation expenses	4.679.912.490	2.131.310.331
External services	37.631.361.290	35.667.317.328
Others	6.275.059.372	4.990.545.185
	134.475.984.854	**122.419.495.520**

25. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the separate financial statements.

26. TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relationship
ASG Corporation (ASG)	Owner of the Parent company
ASG Aviation Services Co., Ltd. (ASGA)	Parent company
Saigon Airfiled Services JSC	Subsidiaries company of ASG
ASG Infrastructure and Industrial Zone Development Co., Ltd	Subsidiaries company of ASG
VINAFCO Joint Stock Corporation	Subsidiaries company of ASGL
Vietair Logistics Joint Stock Company	Subsidiaries company of ASGL
Aviation Ground Services Co., Ltd.	Subsidiaries company of ASGA
Hoang Gia Trang Real Estate Co., Ltd.	Subsidiaries company of ASGA
Ngoc Bao Linh services trading and production JSC	Subsidiaries company of ASGA
Cam Ranh Aviation Trading Liability Company Limited	Subsidiaries company

During the period, the Company has the transactions and balances with related parties as follows:

	Year to date through Quarter III	
	Current year	Previous year
	VND	VND
Revenue from sales of goods and rendering of services	**5.624.145.940**	**4.954.760.261**
ASG Corporation (ASG)	336.230.787	192.194.444
ASG Aviation Services Co., Ltd. (ASGA)	49.400.000	39.403.333
ASG Infrastructure and Industrial Zone Development Co., Ltd	326.441.704	80.851.852
Aviation Ground Services Co., Ltd.	4.762.733.876	4.408.368.368
Ngoc Bao Linh services trading and production JSC	-	13.638.889
Cam Ranh Aviation Trading Liability Company Limited	1.701.610	720.041
VINAFCO Joint Stock Corporation	-	219.583.334
Vietair Logistics Joint Stock Company	147.637.963	-
Collection from services and sales	**6.283.141.443**	**8.715.124.539**
ASG Corporation (ASG)	363.129.250	152.640.000
ASG Aviation Services Co., Ltd. (ASGA)	53.136.000	41.670.000
ASG Infrastructure and Industrial Zone Development Co., Ltd	352.557.040	87.320.000
Aviation Ground Services Co., Ltd.	5.353.726.703	8.181.290.089
Ngoc Bao Linh services trading and production JSC	-	14.730.000
Cam Ranh Aviation Trading Liability Company Limited	1.143.450	324.450
VINAFCO Joint Stock Corporation	-	237.150.000
Vietair Logistics Joint Stock Company	159.449.000	-
Loan	**15.000.000.000**	-
ASG Corporation (ASG)	15.000.000.000	-
Loan interest income	**2.585.342.467**	**2.580.410.961**
ASG Corporation (ASG)	2.585.342.467	2.580.410.961
Purchasing services and leasing premises	**29.802.162.771**	**17.755.167.457**
ASG Aviation Services Co., Ltd. (ASGA)	29.368.400.184	16.963.605.108
Hoang Gia Trang Real Estate Co., Ltd.	90.909.090	409.090.905
Ngoc Bao Linh services trading and production JSC	342.853.497	380.855.788
Cam Ranh Aviation Trading Liability Company Limited	-	1.615.656
Payment for services and rental	**15.209.084.358**	**17.838.386.497**
ASG Aviation Services Co., Ltd. (ASGA)	14.739.823.509	16.885.197.569
Hoang Gia Trang Real Estate Co., Ltd.	100.000.000	450.000.000
Ngoc Bao Linh services trading and production JSC	369.260.849	503.188.928

Balances with related parties at the balance sheet date were as follows

	30/09/2026	01/01/2026
	VND	VND
Trade Receivables	**656.781.399**	**798.043.792**
ASG Aviation Services Co., Ltd. (ASGA)	216.000	-
Aviation Ground Services Co., Ltd.	650.797.444	792.970.126
Cam Ranh Aviation Trading Liability Company Limited	5.767.955	5.073.666
Short-term held to maturity	**91.946.136.986**	**74.360.794.519**
ASG Corporation (ASG)	91.946.136.986	74.360.794.519
Short-term trade payables	**9.659.334.946**	**2.863.707.898**
ASG Aviation Services Co., Ltd. (ASGA)	9.611.886.548	2.823.304.598
Ngoc Bao Linh services trading and production JSC	45.048.662	38.003.564
Cam Ranh Aviation Trading Liability Company Limited	2.399.736	2.399.736

27. COMPARATIVE FIGURES

The comparative figures on the Separate Statement of Financial Position and Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC AUDITING FIRM COMPANY LIMITED.

Comparative figures in the separate income statement, separate cash flow statement, and the corresponding notes are those extracted from the separate financial statements for the accounting period ended 30 September 2025.

Certain items on the Statement of Financial Position as at 01 January 2026 have been reclassified in accordance with Circular No. 99/2025/TT-BTC as follows:

Financial Statements for the year ended 31 December 2025 prepared in accordance with Circular No. 200/2014/TT-BTC			Restated balances as at 01 January 2026 in accordance with Circular No. 99/2025/TT-BTC		
Code	Line item	Amounts	Code	Line item	Amounts
		VND			VND
112	- Cash equivalents	6.770.000.000	112	- Cash equivalents	6.780.464.844
123	- Short-term held to maturity	-	123	- Short-term held to maturity	103.479.986.299
135	- Receivables from short-term loans	-			-
136	- Other short-term receivables	30.328.547.979	135	- Other short-term receivables	24.338.096.836
319	- Short-term held to maturity	2.227.360.790	313	- Dividends and profit payable	228.990.900
			319	- Short-term held to maturity	1.998.369.890

28. APPROVAL OF THE FINANCIAL STATEMENTS

The separate financial statements were approved by the Board of Management and authorized for issuance on 26 October 2026.

Tran Le Thu	**Nguyen Manh Tung**	**Nguyen Duc Vu**
Preparer	Chief Accountant	General Director

Khanh Hoa, date 26 month 10 year 2026