

**CÔNG TY CỔ
PHẦN DỊCH VỤ
HÀNG KHÔNG
TASECO**

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Taseco Air Services Joint Stock Company

Interim separate financial statements

For the six-month period ended 30 June 2026



**Shape the future
with confidence**

Taseco Air Services Joint Stock Company

Interim separate financial statements

For the six-month period ended 30 June 2026



Taseco Air Services Joint Stock Company

CONTENTS

	<i>Pages</i>
General information	1 - 2
Report of the management	3
Report on review of interim separate financial statements	4 - 5
Interim separate statement of financial position	6 - 7
Interim separate income statement	8
Interim separate cash flow statement	9 - 10
Notes to the interim separate financial statements	11 - 46

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Taseco Air Services Joint Stock Company

GENERAL INFORMATION

THE COMPANY

Taseco Air Services Joint Stock Company ("the Company") is a joint stock company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate No. 0107007230 issued by the Hanoi Department of Planning and Investment (now known as Hanoi Department of Finance) on 28 September 2015 and subsequent amendments, with the 9th amendment dated 29 July 2026 as the latest.

On 26 December 2017, the Company's shares were accepted to be listed on Ho Chi Minh Stock Exchange with its ticker symbol as AST following the Decision No. 485/QĐ-SGDHCM issued by the Ho Chi Minh Stock Exchange.

The current principal activities of the Company are retailing and rendering of related services in airports, including:

- ▶ restaurant and mobility catering services;
- ▶ retailing in general trading stores;
- ▶ travel agency, short-term lodging services;
- ▶ road passenger transport;
- ▶ advertising services; and
- ▶ other supporting activities.

The Company's head office is located at the 1st Floor, N02-T1 Building, Foreign Affairs Zone, Xuan Tao Street, Xuan Dinh Ward, Hanoi, Vietnam.

BOARD OF DIRECTORS

The members of the Board of Directors during the period and at the date of this report are:

Mr Pham Ngoc Thanh	Chairman
Mr Nguyen Minh Hai	Deputy Chairman
Mr Le Anh Quoc	Deputy Chairman
Mr Lars Kjaer	Member
Mr Kim Hongjin	Member
Mr Le Duc Long	Independent Member
Mr Dang Huy Khoi	Independent Member

BOARD OF SUPERVISION

The members of the Board of Supervision during the period and at the date of this report are:

Ms Tran Thi Loan	Head of Board of Supervision
Ms Nguyen Thi Huong	Member
Ms Pham Thi Thu Hien	Member

INTERNAL AUDIT FUNCTION

The members of the Internal Audit Function at the date of this report are:

Mr Pham Van Tinh	Head of Internal Audit Function	appointed on 1 August 2026
Mr Duong Minh Thang	Member	appointed on 1 August 2026
Ms Tran Thanh Nga	Member	appointed on 1 August 2026
Mr Mai Thanh Liem	Member	appointed on 1 August 2026

Taseco Air Services Joint Stock Company

GENERAL INFORMATION (continued)

MANAGEMENT

The members of the management during the period and at the date of this report are:

Mr Le Anh Quoc	General Director
Mr Nguyen Quang Huy	Deputy General Director
Ms Nguyen Thi Thanh Phuong	Deputy General Director
Mr Nguyen Xuan Bang	Deputy General Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Le Anh Quoc, General Director.

AUDITOR

The auditor of the Company is Ernst & Young Vietnam Limited.

Taseco Air Services Joint Stock Company

REPORT OF THE MANAGEMENT

The management of Taseco Air Services Joint Stock Company ("the Company") is pleased to present this report and the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate financial statements, the management is required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim separate financial statements; and
- ▶ prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and for ensuring that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management confirmed that it has complied with the above requirements in preparing the accompanying interim separate financial statements.

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 June 2026 and of the interim separate results of its operations and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

The Company has subsidiaries as disclosed in the interim separate financial statements. The Company has prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Company and its subsidiaries.



28 August 2026

GENERAL DIRECTOR

Le Anh Quoc



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Ernst & Young Vietnam Limited
2 Hai Trieu Street, Sai Gon Ward
Ho Chi Minh City, Vietnam

Tel: +84 28 3824 5252
Email: eyhcmc@vn.ey.com
Website (EN): ey.com/en_vn
Website (VN): ey.com/vi_vn

Reference: 11872026/E-68681710-LR

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders of Taseco Air Services Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Taseco Air Services Joint Stock Company ("the Company"), as prepared on 28 August 2026 and set out on pages 6 to 46 which comprise the interim separate statement of financial position as at 30 June 2026, the interim separate income statement and interim separate cash flow statement for the six-month period then ended and the notes thereto.

The management's responsibility

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

Auditors' responsibility

Our responsibility is to express a conclusion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

Hanoi, Vietnam

28 August 2026

Ernst & Young Vietnam Limited



Trần Xuân Hòa

Deputy General Director
Audit Practising Registration
Certificate No: 0754-2023-004-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

ASSETS	Code	Notes	Ending balance	Beginning balance (Restated)
A. CURRENT ASSETS	100		220,832,196,104	232,489,990,784
<i>I. Cash and cash equivalents</i>	<i>110</i>	<i>4</i>	<i>50,218,375,904</i>	<i>24,052,236,037</i>
1. Cash	111		36,151,514,242	9,975,229,967
2. Cash equivalents	112		14,066,861,662	14,077,006,070
<i>II. Current investments</i>	<i>120</i>		<i>89,456,748,390</i>	<i>108,369,302,982</i>
1. Short-term held-to-maturity investments	123	5	89,456,748,390	108,369,302,982
<i>III. Current receivables</i>	<i>130</i>		<i>62,496,683,771</i>	<i>91,282,318,035</i>
1. Short-term trade receivables	131	6.1	21,773,391,197	29,698,487,593
2. Short-term advances to suppliers	132	6.2	27,089,868,194	7,008,659,799
3. Other short-term receivables	135	7	13,633,424,380	54,575,170,643
<i>IV. Inventories</i>	<i>140</i>	<i>8</i>	<i>15,670,596,588</i>	<i>6,016,955,661</i>
1. Inventories	141		15,670,596,588	6,016,955,661
<i>V. Other current assets</i>	<i>160</i>		<i>2,989,791,451</i>	<i>2,769,178,069</i>
1. Short-term deferred expenses	161	9	1,736,872,051	1,516,258,669
2. Deductible value-added tax	162		1,252,706,400	1,252,706,400
3. Tax and other receivables from the State	163	14	213,000	213,000
B. NON-CURRENT ASSETS	200		507,410,006,943	474,655,433,547
<i>I. Non-current receivables</i>	<i>210</i>		<i>35,000,000</i>	<i>35,000,000</i>
1. Other long-term receivables	215		35,000,000	35,000,000
<i>II. Fixed assets</i>	<i>220</i>		<i>40,890,497,306</i>	<i>23,344,737,141</i>
1. Tangible fixed assets	221	10	40,890,497,306	23,344,737,141
Cost	222		101,581,944,828	81,045,647,410
Accumulated depreciation	223		(60,691,447,522)	(57,700,910,269)
2. Intangible fixed assets	227		-	-
Cost	228		492,742,000	492,742,000
Accumulated amortisation	229		(492,742,000)	(492,742,000)
<i>III. Non-current assets in progress</i>	<i>250</i>		<i>3,427,341,195</i>	<i>1,149,746,400</i>
1. Construction in progress	252	11	3,427,341,195	1,149,746,400
<i>IV. Non-current investments</i>	<i>260</i>	<i>12</i>	<i>455,643,809,733</i>	<i>443,639,020,949</i>
1. Investments in subsidiaries	261		303,359,997,356	293,359,997,356
2. Investments in associates and joint venture	262		106,406,000,000	106,406,000,000
3. Investment in other entities	263		46,437,193,077	43,920,900,293
4. Provision for diminution in value of long-term investments in other entities	264		(559,380,700)	(47,876,700)
<i>V. Other non-current assets</i>	<i>270</i>		<i>7,413,358,709</i>	<i>6,486,929,057</i>
1. Long-term deferred expenses	271	9	7,413,358,709	6,486,929,057
TOTAL ASSETS (280 = 100 + 200)	280		728,242,203,047	707,145,424,331

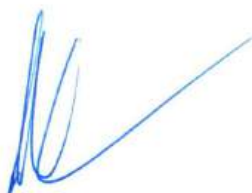
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continue)

As at 30 June 2026

Currency: VND

RESOURCES	Code	Notes	Ending balance	Beginning balance (Restated)
C. LIABILITIES	300		123,479,179,937	106,112,415,501
<i>I. Current liabilities</i>	310		123,479,179,937	106,112,415,501
1. Short-term trade payables	311	13	30,104,519,060	23,417,822,799
2. Short-term advances from customers	312		1,288,443,000	553,674,607
3. Dividends and profits payables	313		26,442,630	21,215,730
4. Short-term statutory obligations	314	14	4,905,012,099	5,154,088,103
5. Payables to employees	315		14,518,297,444	22,281,128,000
6. Short-term accrued expenses	316	15	26,814,215,045	9,831,391,570
7. Other short-term payables	320	16	1,015,433,101	842,611,751
8. Short-term loan and finance lease obligations	321	17	40,380,456,071	36,413,010,383
9. Bonus and welfare fund	323	18	4,426,361,487	7,597,472,558
D. OWNERS' EQUITY	400	19	604,763,023,110	601,033,008,830
1. Owners' contributed capital	411		450,000,000,000	450,000,000,000
- Ordinary shares with voting rights	411a		450,000,000,000	450,000,000,000
2. Other owners' capital	414		89,999,290,000	
3. Undistributed earnings	420		64,763,733,110	151,033,008,830
- Undistributed earnings by the end of prior period	420a		16,288,718,830	96,871,564,316
- Undistributed earnings of current period	420b		48,475,014,280	54,161,444,514
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		728,242,203,047	707,145,424,331

PREPARER



Tran Van Hung

CHIEF ACCOUNTANT



Dao Ngoc Thiet

Approved, 28 August 2026

LEGAL REPRESENTATIVE



Le Anh Quoc

INTERIM SEPARATE INCOME STATEMENT

For the six-month period ended 30 June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue from sale of goods and rendering of services	01	20.1	191,653,238,229	161,815,209,063
2. Revenue deductions	02	20.1	-	-
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10	20.1	191,653,238,229	161,815,209,063
4. Cost of goods sold and services rendered	11	21	67,620,868,772	58,890,568,512
5. Gross profit from sale of goods and rendering of services (20 = 10-11)	20		124,032,369,457	102,924,640,551
6. Finance income	22	20.2	31,193,689,688	31,132,574,809
7. Finance expenses - In which: Interest expenses	23 24	23	2,170,233,506 1,542,054,999	(835,438,539) 141,572,827
8. Selling expenses	25	22	67,859,944,606	53,850,669,683
9. General and administrative expenses	26	22	31,132,523,861	26,777,067,058
10. Operating profit {30 = 20 + 22 - (23 + 25 + 26)}	30		54,063,357,172	54,264,917,158
11. Other income	31		158,164,848	48,648,085
12. Other expenses	32		465,847,493	105,509,975
13. Other loss (40 = 31 - 32)	40		(307,682,645)	(56,861,890)
14. Accounting profit before tax (50 = 30 + 40)	50		53,755,674,527	54,208,055,268
15. Current corporate income tax expense	51	25.1	5,124,660,247	5,366,452,624
16. Net profit after corporate income tax (60 = 50 - 51)	60		48,631,014,280	48,841,602,644

PREPARER

Tran Van Hung

CHIEF ACCOUNTANT

Dao Ngoc Thiet

Approved, 28 August 2026

LEGAL REPRESENTATIVE



Le Anh Quoc

INTERIM SEPARATE CASH FLOW STATEMENT

For the six-month period ended 30 June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period (Restated)
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		53,755,674,527	54,208,055,268
2. Adjustments for:				
- Depreciation of tangible fixed assets, investment properties and amortisation of intangible fixed assets (including amortisation of goodwill)	02	10, 24	2,990,537,253	2,938,405,570
- Provisions/(reversal of provisions)	03	12.3	511,504,000	(1,107,420,700)
- Foreign exchange losses /(gains) arisen from revaluation of monetary accounts denominated in foreign currency	04		4,489,841	(7,663,960)
- Profits from investing and financing activities	05		(30,902,513,196)	(31,118,161,429)
- Borrowing costs	06	23	1,542,054,999	141,572,827
3. Operating profit before changes in working capital	08		27,901,747,424	25,054,787,576
- Increase, decrease in receivables	09		(14,969,483,223)	(3,558,683,293)
- Increase, decrease in inventories	10		(9,653,640,927)	220,944,568
- Increase, decrease in payables (other than interest, corporate income tax)	11		14,994,425,485	2,384,157,100
- Increase, decrease in deferred expenses	12		(1,147,043,034)	(3,345,517,680)
- Borrowing costs paid	14		(1,389,802,595)	(141,895,260)
- Corporate income tax paid	15	14	(4,541,007,829)	(1,841,702,673)
- Other cash outflows for operating activities	17		(3,072,111,071)	(2,661,651,530)
Net cash flows from operating activities	20		8,123,084,230	16,110,438,808
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase, construction of fixed assets and other long-term assets	21		(26,853,094,753)	(865,908,031)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	2,312,484,819
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(10,000,000,000)	(12,000,000,000)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		27,600,000,000	27,000,000,000
5. Payments for investments in other entities (net of cash held by entity being acquired)			(12,516,292,784)	(17,000,000,000)

INTERIM SEPARATE CASH FLOW STATEMENT (continued)

For the six-month period ended 30 June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period (Restated)
II. CASH FLOWS FROM INVESTING ACTIVITIES (continued)				
6. Interest and dividends received	27		80,844,260,427	47,382,252,392
Net cash flows from investing activities	30		59,074,872,890	46,828,829,180
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Drawdown of borrowings	33		32,821,921,071	4,408,710,700
2. Repayment of borrowings	34		(28,854,475,383)	(1,841,000,000)
3. Dividends paid/Profit distributed to owners	36	19.5	(44,994,773,100)	(67,491,269,025)
Net cash flows from financing activities	40		(41,027,327,412)	(64,923,558,325)
Net cash flows for the period (50 = 20 + 30 + 40)	50		26,170,629,708	(1,984,290,337)
Cash and cash equivalents at the beginning of the period	60		24,052,236,037	36,591,459,807
Effect of exchange rate changes	61		(4,489,841)	7,663,960
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	4	50,218,375,904	34,614,833,430

Approved, 28 August 2026

PREPARER



Tran Van Hung

CHIEF ACCOUNTANT



Dao Ngoc Thiet

LEGAL REPRESENTATIVE



Le Anh Quoc

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended

1. CORPORATE INFORMATION

Taseco Air Services Joint Stock Company ("the Company") is a joint stock company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate No. 0107007230 issued by the Hanoi Department of Planning and Investment (currently known as Hanoi Department of Finance) on 28 September 2015 and subsequent amendments, with the 9th amendment dated 29 July 2026 as the latest.

On 26 December 2017, the Company's shares were accepted to be listed on Ho Chi Minh Stock Exchange with its ticker symbol as AST following the Decision No. 485/QD-SGDHCM issued by the Ho Chi Minh Stock Exchange.

The current principal activities of the Company are retailing and rendering related services in airports, including:

- ▶ restaurant and mobility catering services;
- ▶ retailing in general trading stores;
- ▶ travel agency, short-term lodging services;
- ▶ road passenger transport;
- ▶ advertising services; and
- ▶ other supporting activities.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at the 1st Floor, N02-T1 Building, Foreign Affairs Zone, Xuan Tao Street, Xuan Dinh Ward, Hanoi, Vietnam.

The number of the Company's employees as of 30 June 2026 is 441 (31 December 2025: 415).

Corporate structure

As at 30 June 2026, the Company invested in 7 subsidiaries (31 December 2025: 6 subsidiaries), in which:

No.	Name	Voting right (%)	Equity interest (%)	Head office	Main activities
1	Taseco Danang Air Services Joint Stock Company ("Taseco Da Nang Company")	99.97%	99.97%	No. 99, Phan Dang Luu, Hoa Cuong Nam Ward, Da Nang City, Vietnam	Retailing in general trading stores, rendering of catering services at restaurants, road passenger transport, currency exchange and other related services. Hotel, restaurant management, food and beverage services, road passenger transport and other services.
2	Taseco Saigon Air Services Joint Stock Company ("Taseco Sai Gon Company")	65%	65%	No. 57 Bach Dang, Tan Son Hoa Ward Ho Chi Minh City, Vietnam	Retailing in general trading stores, rendering catering services at restaurants, road passenger transport, currency exchange arelated related services.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 June 2026, the Company has 7 subsidiaries (31 December 2025: 6 subsidiaries), in which (continued):

No.	Name	Voting right (%)	Equity interest (%)	Head office	Main activities
3	Taseco Investment Communication JSC ("Taseco Media Company")	99.9%	99.9%	1st Floor, N02-T1 building, Foreign Affairs Zone, Xuan Dinh Ward, Hanoi city, Vietnam	Advertising services, retail of telecommunications equipment: sim cards, phone cards, pick-up and drop-off services, short-term accommodation, currency exchange and other related services.
4	Jalux Taseco Duty Free Company Limited ("Jalux Taseco Company")	51%	51%	Noi Bai International Airport, Noi Bai Commune, Hanoi city, Vietnam	Sales of duty-free goods and other related services.
5	Taseco Phu Quoc Air Services Joint Stock Company ("Taseco Phu Quoc Company")	65%	65%	SS26-S06 Sonasea villas & Resort, Phu Quoc Special Administrative Region, An Giang province, Vietnam	Retailing in general trading stores, rendering catering services at restaurants and related services.
6	Ha Linh Service Joint Stock Company ("Ha Linh Company")	51%	51%	3rd Floor, Terminal T1, Noi Bai International Airport, Noi Bai Commune, Hanoi city, Vietnam	Retailing in general trading stores, rendering catering services at restaurants and other related services.
7	Taseco Long Thanh Air Services Joint Stock Company ("Taseco Long Thanh Company")	70%	70%	No. 26/116A, Duc Thuat Street, Quarter 35, Tam Hiep Ward, Dong Nai City, Vietnam	Retailing in general trading stores, rendering catering services at restaurants and other related services.

In addition, the Company has 1 associate as disclosed in Note 12.2.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

2. BASIS OF PREPARATION**2.1 Purpose of preparing the interim separate financial statements**

The Company has subsidiaries as disclosed in Note 1 and Note 12.1. The Company has prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above-mentioned prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, the interim consolidated results of operations and the interim consolidated cash flows of the Company and its subsidiaries.

2.2 Accounting standards and system

The interim separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No. 149/2001/QĐ-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QĐ-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QĐ-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QĐ-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QĐ-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim separate financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim [separate] financial position and the interim [separate] results of operations and the interim [separate] cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 Applied accounting documentation system

The Company's applied accounting documentation system is the General Journal system.

2.4 Reporting period

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

These interim separate financial statements are prepared for the six-month period ended 30 June 2026.

2.5 Accounting currency

The interim separate financial statements are prepared in VND, which is also the Company's accounting currency.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Change in accounting policies and disclosures**

The accounting policies adopted by the Company in preparation of the interim separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 December 2025 and the interim separate financial statements for the six-month period ended 30 June 2025 except for the changes in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC.

Changes in accounting policies due to the adoption of new accounting regulations: Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in Note 28.

3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash, that are subject to an insignificant risk of change in value and not subject to any restrictions on use.

3.3 Inventories

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase, costs of conversion and other directly related costs incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The Company determines value of inventories as follows:

- | | |
|--|---|
| Raw materials, merchandise, and tools and supplies at restaurants | <ul style="list-style-type: none"> - Quantities and value of inventories issued in the period based on determining quantities and value of ending inventories - Cost of purchase on a first-in, first-out method. |
| Raw materials, merchandise, and tools and supplies at other business locations | <ul style="list-style-type: none"> - Quantities and value of inventories issued in the period based on determining quantities and value for each incurred transaction - Cost of purchase on a first-in, first-out method. |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.3 Inventories** (continued)***Provision for diminution in value of inventories***

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

Increases or decreases to the provision balance are recognised in cost of goods sold in the interim separate income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim separate income statement.

3.4 Receivables

Receivables are presented in the interim separate statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the end of the reporting period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim separate income statement.

For overdue receivables, the Company evaluates each outstanding balance on a case-by-case basis and makes provision for doubtful debts based on the recoverability of each overdue receivables or according to the following provision rates as follows:

<u>Overdue period</u>	<u>Provision rate</u> <u>(% of receivable value)</u>
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.5 Tangible fixed assets**

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3.6 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

3.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises of its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating its intended use of the Company.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.8 Depreciation and amortisation**

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	3 - 5 years
Machinery and equipment	2 - 5 years
Means of transportation	5 - 8 years
Office equipment	3 - 8 years
Software	3 years
Others	4 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.9 Construction in progress

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognised as expenses when such costs do not meet the conditions to be recognised as fixed assets.

3.10 Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period.

3.11 Deferred expenses

Deferred expenses are amortised over the period to which they relate or during which the related economic benefits are consumed.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.12 Investments***Investments in subsidiaries*

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of these subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources which are attributable to period before having significant influence are considered a recovery of investment and are deducted to the cost of the investment.

Investments in other entities

Investments in other entities are stated at costs.

Investments in business cooperation contracts ("BCC") in which the Company does not have joint control but is entitled to benefits dependent on the results of the BCC, are recognised as investments in other entities.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable as at end of the reporting period.

Increases or decreases to the provision balance are recorded as finance expense in the interim separate income statements.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.13 Payables**

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts.

3.14 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3.15 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (VND) are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates.

All foreign exchange differences incurred are taken to the interim separate income statement.

3.16 Owners' contributed capital***Ordinary shares***

Ordinary shares with voting right are recognised at par value.

3.17 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the net profit after corporate income tax of the Company as proposed by the Board of Directors and approved by the shareholders at the annual general meeting of shareholders.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim separate statement of financial position.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.18 Revenue recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue from rendering of service is recognised when the service is performed and completed.

Interest income

Interest is recognised on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognized when the Company is entitled to receive dividends or when the Company is entitled to receive profits from its capital contributions.

3.19 Selling expenses

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.20 General and administrative expenses

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.21 Taxation***Current income tax*

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the end of the reporting period.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of deductible temporary differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at end of the reporting periods 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 utilised. Previously unrecognised deferred tax assets are reassessed at each as at end of the reporting periods and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted as at end of the reporting period.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.21 Taxation** (continued)*Deferred tax* (continued)

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Company intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.22 Segment information

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

The Company's principal activities are to provide relating services in airports. In addition, these activities are mainly taking place within Vietnam. Therefore, the Company's risks and returns are not impacted by the Company's products, services that the Company is manufacturing, providing or the locations where the Company is trading. As a result, the Company's management is of the view that there is only one segment for business and geography and therefore presentation of segmental information is not required.

3.23 Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including close members of their families.

3.24 Significant estimates

The preparation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements requires management to make estimates and assumptions that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported amounts of revenue and expenses during the reporting period.

Such estimates and assumptions are continually evaluated based on past experience and other factors, including expectations of future events that are believed to be reasonable and have a significant impact on the Company's separate financial statements. Although accounting estimates are made based on management's best knowledge and judgement, actual results may differ from those estimates and assumptions.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

4. CASH AND CASH EQUIVALENTS

	Currency: VND	
	Ending balance	Beginning balance (Restated)
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	2,008,755,660	1,838,331,971
Cash at banks	34,142,758,582	8,136,897,996
- Joint Stock Commercial Bank for Investment and Development of Vietnam	14,616,207,780	2,403,526,719
- Vietnam Joint Stock Commercial Bank for Industry and Trade	13,442,263,021	4,254,429,458
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	4,670,583,893	1,172,731,492
- Other cash at banks	1,413,703,888	306,210,327
Cash equivalents	14,066,861,662	14,077,006,070
- Bank deposit agreement (*)	14,062,739,613	14,072,588,594
- Other cash equivalent (**)	4,122,049	4,417,476
TOTAL	50,218,375,904	24,052,236,037

(*) Represented VND term deposit at the Military Commercial Joint Stock Bank as at 30 June 2026 with original term of 3 months and earn interest rate of 3.8% per annum (31 December 2025: term of 3 months and earn interest rate of 4.6% per annum).

(**) Other cash equivalent represents a demand deposit at a securities company.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

5. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

Currency: VND

	Ending Balance		Beginning Balance (Restated)	
	Cost	Recoverable amount	Cost	Recoverable amount
Term deposits	87,650,000,000	87,650,000,000	-	105,250,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	11,150,000,000	11,150,000,000	-	11,150,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	24,000,000,000	24,000,000,000	-	30,600,000,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade	50,500,000,000	50,500,000,000	-	61,500,000,000
- Other term deposits at banks	2,000,000,000	2,000,000,000	-	2,000,000,000
Term deposit interest	1,806,748,390	1,806,748,390	-	3,119,302,982
TOTAL	89,456,748,390	89,456,748,390	108,369,302,982	108,369,302,982

As at 30 June 2026, short-term held-to-maturity investments represent VND-denominated term deposits at commercial banks with original terms ranging from 6 months to 12 months and earn interest rates ranging from 4.2% per annum to 7.0% per annum (31 December 2025: original terms ranging from 6 months to 12 months and earn interest rates ranging from 4.0% per annum to 8.5% per annum).

As at 30 June 2026, certain certain bank deposits with a total value of VND 77.6 billion are used by the Company as guarantee for contract performance and as collaterals for bank loans as presented in Note 17.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

6. SHORT-TERM TRADE RECEIVABLES AND ADVANCES TO SUPPLIERS

6.1 Short-term trade receivables

	Currency: VND			
	Ending Balance		Beginning Balance	
	Carrying amount	Provision	Carrying amount	Provision
Joint Stock Commercial Bank for Foreign Trade of Vietnam	14,556,582,000	-	12,217,493,665	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	-	-	7,441,135,000	-
Suntory PepsiCo Vietnam Beverage Co., Ltd.	4,155,125,040	-	6,464,309,760	-
Other customers	1,821,015,156	-	2,125,783,763	-
Trade receivables from related parties (Note 26)	1,240,669,001	-	1,449,765,405	-
TOTAL	21,773,391,197	-	29,698,487,593	-

6.2 Short-term advances to suppliers

	Currency: VND	
	Ending Balance	Beginning Balance
Tin Thanh Construction, Interior Decoration and Trading JSC	9,575,541,177	-
Milaco Construction & Interior Finishing Company Ltd.	6,644,959,658	1,984,000,000
Mai Son Interior Decoration and Construction JSC	2,596,665,600	-
Son Ha Manufacturing Trading Services Company Ltd.	2,330,252,125	-
TNT Vietnam JSC	1,969,138,000	1,428,000,000
Viet Equipment JSC	1,954,499,600	1,974,047,600
Other suppliers	2,018,812,034	1,622,612,199
TOTAL	27,089,868,194	7,008,659,799

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

7. OTHER SHORT-TERM RECEIVABLES

Currency: VND

	Ending Balance		Beginning Balance (Restated)	
	Carrying amount	Provision	Carrying amount	Provision
Dividends and distributed profit receivables	4,380,252,870	-	53,009,445,509	-
Security deposits for contract performance guarantees	855,260,000	-	111,960,000	-
Advances to employees for business purposes	7,054,008,579	-	678,927,078	-
In which:				
- Mr Vu Manh Cuong	3,500,000,000	-	-	-
- Mr Ngo Gia Dao	3,500,000,000	-	-	-
- Other employees	54,008,579	-	678,927,078	-
Other short-term receivables	1,343,902,931	-	774,838,056	-
TOTAL	13,633,424,380	-	54,575,170,643	-
In which:				
Receivables from others	8,616,370,384	-	982,131,260	-
Receivables from related parties (Note 26)	5,017,053,996	-	53,593,039,383	-

8. INVENTORIES

Currency: VND

	Ending Balance		Beginning Balance	
	Cost	Provision	Cost	Provision
Merchandise goods and raw materials	15,465,403,936	-	5,923,487,336	-
Tools and supplies	205,192,652	-	93,468,325	-
TOTAL	15,670,596,588	-	6,016,955,661	-

9. DEFERRED EXPENSES

Currency: VND

	Ending Balance	Beginning Balance
Short-term		
Tools and supplies	577,627,129	422,387,555
Employees' uniform expenses	43,851,218	240,224,573
Repair costs	57,767,795	222,688,830
Asset insurance expenses	143,687,690	157,177,826
Others	913,938,219	473,779,885
TOTAL	1,736,872,051	1,516,258,669
Long-term		
Guarantee issuance fees	2,198,534,573	2,206,742,495
Repair costs	2,316,764,887	1,751,256,998
Tools and supplies	1,547,964,200	1,083,997,161
Others	1,350,095,049	1,444,932,403
TOTAL	7,413,358,709	6,486,929,057

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

10. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
Currency: VND					
Cost:					
Beginning balance	44,775,041,529	10,535,280,061	22,486,706,986	3,248,618,834	81,045,647,410
- New purchase	-	977,702,718	-	231,170,370	1,208,873,088
- Transfer from construction in progress	15,218,650,685	3,135,358,830	-	973,414,815	19,327,424,330
Ending balance	59,993,692,214	14,648,341,609	22,486,706,986	4,453,204,019	101,581,944,828
<i>In which:</i>					
Fully depreciated	40,269,110,676	4,259,445,267	1,147,249,091	1,310,721,637	46,986,526,671
Accumulated depreciation:					
Beginning balance	41,210,658,889	5,560,972,668	9,303,462,246	1,625,816,466	57,700,910,269
- Depreciation for the period	687,754,177	743,327,937	1,296,189,264	263,265,875	2,990,537,253
Ending balance	41,898,413,066	6,304,300,605	10,599,651,510	1,889,082,341	60,691,447,522
Net carrying amount:					
Beginning balance	3,564,382,640	4,974,307,393	13,183,244,740	1,622,802,368	23,344,737,141
Ending balance	18,095,279,148	8,344,041,004	11,887,055,476	2,564,121,678	40,890,497,306

11. CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance		Currency: VND
	Cost	Recoverable amount	Cost	Recoverable amount	
Electrical system of retail counters	1,686,963,850	1,686,963,850	1,149,746,400	1,149,746,400	
Retail counter decoration	408,964,000	408,964,000	-	-	
Others	1,331,413,345	1,331,413,345	-	-	
TOTAL	3,427,341,195	3,427,341,195	1,149,746,400	1,149,746,400	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
As at 30 June 2026 and for the six-month period then ended

12. LONG-TERM INVESTMENTS

Currency: VND

Note	Ending balance		Beginning balance	
	Costs	Recoverable amount	Costs	Recoverable amount
Investments in subsidiaries	12.1	303,359,997,356	303,359,997,356	-
Investments in associate	12.2	106,406,000,000	106,406,000,000	-
Investments in other entities	12.3	46,437,193,077	45,877,812,377	(559,380,700)
<i>In which:</i>				
Investments in business cooperation contracts ("BCC") which the Company does not have joint control but is entitled to benefits based on the profit after tax profits of the BCC				
		40,032,052,377	40,032,052,377	-
TOTAL		456,203,190,433	455,643,809,733	(47,876,700)

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

12. LONG-TERM INVESTMENTS (continued)

12.1 Investments in subsidiaries

	Ownership/ Voting right (%)	Ending balance			Ownership/ Voting right (%)	Beginning balance			Currency: VND
		Cost	Recoverable amount	Provision		Cost	Recoverable amount	Provision	
Taseco Da Nang Company	99.97%	154,950,000,000	154,950,000,000	-	-	99.97%	154,950,000,000	154,950,000,000	-
Taseco Sai Gon Company (*)	65.0%	32,500,000,000	32,500,000,000	-	-	65.0%	32,500,000,000	32,500,000,000	-
Taseco Media Company	99.9%	444,427,614	444,427,614	-	-	99.9%	444,427,614	444,427,614	-
Jalux Taseco Company	51.0%	73,975,569,742	73,975,569,742	-	-	51.0%	73,975,569,742	73,975,569,742	-
Taseco Phu Quoc Company	65.0%	6,500,000,000	6,500,000,000	-	-	65.0%	6,500,000,000	6,500,000,000	-
Ha Linh Company	51.0%	24,990,000,000	24,990,000,000	-	-	51.0%	24,990,000,000	24,990,000,000	-
Taseco Long Thanh Company (**)	70.0%	10,000,000,000	10,000,000,000	-	-	-	-	-	-
TOTAL		303,359,997,356	303,359,997,356	-			293,359,997,356	293,359,997,356	-

(*) During the period, Taseco Sai Gon Company completed a stock dividend distribution from its undistributed earnings up to the first quarter of 2026, with a total par value of VND 20 billion, in accordance with the Resolution of its General Meeting of Shareholders. This stock dividend distribution did not result in any change to the Company's investment value or ownership interest in this subsidiary.

(**) According to Resolution No.08/NQ-AST-HDQT dated 12 June 2026, the Company's Board of Directors approved the establishment of Taseco Long Thanh Airport Services Joint Stock Company ("Taseco Long Thanh"), in which 70% of Taseco Long Thanh's charter capital shall be contributed by the Company. Taseco Long Thanh was subsequently incorporated with a registered charter capital of VND 100 billion. As at 30 June 2026, the Company has contributed VND 10 billion to Taseco Long Thanh.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

12. LONG-TERM INVESTMENTS (continued)**12.2 Investments in associate**

Detailed information about the Company's ownership interest and voting rights in its associate is as follows:

		Ending balance				Beginning balance				Currency: VND
Name	Location	Cost (VND)	Recoverable amount	Provision	% of ownership and voting right	Cost (VND)	Recoverable amount	Provision	% of ownership and voting right	
Vietnam Air Catering Services JSC ("VinaCS Company")	Noi Bai International Airport, Noi Bai Commune, Hanoi, Vietnam	106,406,000,000	106,406,000,000	-	29.29%	106,406,000,000	106,406,000,000	-	29.29%	
TOTAL		106,406,000,000	106,406,000,000	-		106,406,000,000	106,406,000,000	-		

VinaCS is a joint stock company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate No. 0107038831 issued by the Hanoi Department of Planning and Investment on 16 October 2015, and subsequent amended Enterprise Registration Certificates, with the 8th amendment dated 25 July 2019 as the latest. VinaCS's head office is located at Noi Bai International Airport, Noi Bai Commune, Hanoi, Vietnam. This company's current principal activities are production of meals and processed foods for airline passengers, catering services for customers within and outside the aviation industry, and other related services. As at 30 June 2026, this company had two subsidiaries namely VinaCS Cam Ranh Air Catering Services Company Limited and VinaCS Long Thanh Air Catering Services Company Limited.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

12. LONG-TERM INVESTMENTS (continued)

12.3 Investments in other entity

	Ending balance			Beginning balance		
	Cost	Provision	Recoverable amount	Cost	Provision	Recoverable amount
Investments in BCC (i)	40,032,052,377	-	-	37,515,759,593	-	-
Investments in other entity (ii)	6,405,140,700	(559,380,700)	5,845,760,000	6,405,140,700	(47,876,700)	6,357,264,000
TOTAL	46,437,193,077	(559,380,700)	45,877,812,377	43,920,900,293	(47,876,700)	43,873,023,593

Currency: VND

(i) This represents a capital contribution under business cooperation contract (joint agreements without establishing a new legal entity) between the Company and Taseco Saigon Company, a subsidiary of the Company, for the business cooperation at leased locations in Passenger Terminal T3 - Tan Son Nhat International Airport. In accordance with the terms of the signed agreement, the Company is entitled to a share of the after-tax profits arising from the business cooperation arrangement.

(ii) This represents an equity investment in a company that provides related services in the airport. This company has its shares listed on the stock market, and the fair value of this investment is determined based on the closing price of this company's shares on the stock market at the end of the accounting period.

Details of the provision for investment in other entities are as follows:

	Currency: VND	
	Current period	Previous period
Beginning balance	47,876,700	1,107,420,700
Add: Provisions made during the period	621,112,000	-
Less: Reversal of provision during the period	(109,608,000)	(1,107,420,700)
Ending balance	559,380,700	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

13. SHORT-TERM TRADE PAYABLES

Currency: VND

	<i>Ending balance</i>		<i>Beginning balance</i>	
	<i>Amount</i>	<i>Payable amount</i>	<i>Amount</i>	<i>Payable amount</i>
Le Cuong Clean Agricultural Food Cooperative	1,702,932,500	1,702,932,500	1,505,454,090	1,505,454,090
Hai Toi Clean food Company Limited	1,561,573,330	1,561,573,330	1,467,009,750	1,467,009,750
Noi Toan Fresh food Company Limited	2,255,461,820	2,255,461,820	1,360,810,365	1,360,810,365
Phuc Linh Trading Investment Company Limited	1,260,268,032	1,260,268,032	1,436,006,983	1,436,006,983
Noi Bai International Airport - Branch of Vietnam Airports Corporation Joint Stock Company	697,148,489	697,148,489	546,635,428	546,635,428
Other suppliers	13,993,365,397	13,993,365,397	8,791,744,060	8,791,744,060
Trade payables to related parties (Note 26)	8,633,769,492	8,633,769,492	8,310,162,123	8,310,162,123
TOTAL	30,104,519,060	30,104,519,060	23,417,822,799	23,417,822,799

14. STATUTORY OBLIGATIONS

Currency: VND

	<i>Beginning balance</i>	<i>Payable for the period</i>	<i>Payment made in the period</i>	<i>Ending balance</i>
Payables				
Corporate income tax	2,043,833,811	5,124,660,247	(4,541,007,829)	2,627,486,229
Personal income tax	110,800,800	2,565,805,362	(2,368,495,087)	308,111,075
Value added tax	2,999,453,492	5,371,558,805	(6,401,597,502)	1,969,414,795
TOTAL	5,154,088,103	13,062,024,414	(13,311,100,418)	4,905,012,099
	<i>Beginning balance</i>	<i>Receivable for the period</i>	<i>Received in the period</i>	<i>Ending balance</i>
Receivables				
Value added tax	1,252,706,400	-	-	1,252,706,400
Personal income tax	213,000	-	-	213,000
TOTAL	1,252,919,400	-	-	1,252,919,400

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

15. SHORT-TERM ACCRUED EXPENSES

	Currency: VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Counter construction costs	17,344,923,062	-
Warehouse and premises rental	5,030,772,840	4,661,897,541
Conference expenses, reception, and other expenses	3,986,333,336	4,551,765,185
Other accrued expenses	452,185,807	617,728,844
TOTAL	26,814,215,045	9,831,391,570

16. OTHER SHORT-TERM PAYABLES

	Currency: VND	
	<i>Ending balance</i>	<i>Beginning balance (Restated)</i>
Deposits received	150,000,000	165,000,000
Social insurance, trade union fee	335,044,664	128,246,664
Other payables	530,388,437	549,365,087
TOTAL	1,015,433,101	842,611,751

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
As at 30 June 2026 and for the six-month period then ended

17. SHORT-TERM LOANS

	<i>Beginning balance</i>		<i>Movement during the period</i>		<i>Ending balance</i>	
	<i>Balance</i>	<i>Payable amount</i>	<i>Increase</i>	<i>Decrease</i>	<i>Balance</i>	<i>Payable amount</i>
Short-term						
Loans from banks	35,857,260,383	35,857,260,383	32,821,921,071	(28,298,725,383)	40,380,456,071	40,380,456,071
Current portion of long-term loans from banks	555,750,000	555,750,000	-	(555,750,000)	-	-
TOTAL	36,413,010,383	36,413,010,383	32,821,921,071	(28,854,475,383)	40,380,456,071	40,380,456,071

Details of the short-term loans from banks are as follows:

<i>Bank</i>	<i>Ending balance (VND)</i>	<i>Principal and interest repayment term</i>	<i>Interest rate (%/annum)</i>	<i>Description of collateral</i>
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Chuong Duong Branch	20,725,113,300	Loan term is 5 months, with the final installment is due on 13 November 2026. Interest is payable monthly.	6,7% - 8,3%	Deposits at the lending bank owned by the Company.
Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thanh Xuan Branch	19,655,342,771	Loan term is from 6 to 12 months, with the final installment is due on 15 December 2026. Interest is payable monthly.	7,0% - 7,5%	Deposits at the lending bank owned by the Company.
TOTAL	40,380,456,071			

18. BONUS AND WELFARE FUND

	<i>Current period</i>		<i>Previous period</i>	
Beginning balance				
Utilisation in the period	7,597,472,558		5,396,476,912	
	(3,171,111,071)		(2,505,651,530)	
Ending balance	4,426,361,487		2,890,825,382	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

19. OWNERS' EQUITY

19.1 Increase and decrease in owners' equity

	Owner's contributed capital	Other Owners' capital	Undistributed earnings	Total
Currency: VND				
Previous period				
Beginning balance	450,000,000,000	-	164,371,564,316	614,371,564,316
- Net profit for the period	-	-	48,841,602,644	48,841,602,644
- Dividends by cash	-	-	(67,500,000,000)	(67,500,000,000)
- Remuneration to the Board of Directors	-	-	(156,000,000)	(156,000,000)
Ending balance	450,000,000,000	-	145,557,166,960	595,557,166,960
Current period				
Beginning balance	450,000,000,000	-	151,033,008,830	601,033,008,830
- Net profit for the period	-	-	48,631,014,280	48,631,014,280
- Dividends by cash (*)	-	-	(45,000,000,000)	(45,000,000,000)
- Dividends by shares (*)	-	89,999,290,000	(89,999,290,000)	-
- Other increase	-	-	255,000,000	255,000,000
- Remuneration to the Board of Directors	-	-	(156,000,000)	(156,000,000)
Ending balance	450,000,000,000	89,999,290,000	64,763,733,110	604,763,023,110

(*) The Company declared cash and shares dividends from the accumulated undistributed earnings until 31 December 2025 in accordance with the Resolution No. 01/NQ-AST-ĐHĐCĐ dated 25 April 2026 ("Resolution No. 01") of the Company's General Meeting of Shareholders. According to Resolution No. 01, dividends amounted to VND 247.5 billion, of which VND 112.5 billion was advanced in cash in 2025 and the remaining amount is to be distributed in cash (at a rate of 10%) and in shares (at a rate of 20%). During the period, the Company paid cash dividends and submitted the application dossier for the issuance of shares for dividend distribution to the State Security Commission of Vietnam ("SSC"). On 20 May 2026, the Company received the SSC's notification acknowledging receipt of such dossier.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

19. OWNERS' EQUITY (continued)

19.2 Owner's contributed capital

Currency: VND

	Ending balance			Beginning balance		
	Total	Ordinary shares	Preferred shares	Total	Ordinary shares	Preferred shares
Taseco Group Joint Stock Company ("Taseco Group")	229,500,000,000	229,500,000,000	-	229,500,000,000	229,500,000,000	-
Other shareholders	220,500,000,000	220,500,000,000	-	220,500,000,000	220,500,000,000	-
TOTAL	450,000,000,000	450,000,000,000	-	450,000,000,000	450,000,000,000	-

19.3 Capital transactions with owners and distribution of dividends, profits

Currency: VND

	Current period	Previous period
Contributed capital	450,000,000,000	450,000,000,000
Beginning balance	450,000,000,000	450,000,000,000
Ending balance	450,000,000,000	450,000,000,000
Dividends declared (i)	135,000,000,000	67,500,000,000

- (i) As disclosed in Note 19.1, dividends for 2025 were declared and distributed to the Company's shareholders during the period at a cash dividend rate of 10% per share and a share dividend rate of 20% per share.

19.4 Shares

	Quantity	
	Ending balance	Beginning balance
Authorized shares	53,999,929	45,000,000
Ordinary shares	53,999,929	45,000,000
Issued shares	45,000,000	45,000,000
Ordinary shares	45,000,000	45,000,000
Treasury shares	-	-
Ordinary shares	-	-
Shares in circulation	45,000,000	45,000,000
Ordinary shares	45,000,000	45,000,000

Par value of outstanding share: VND 10,000 per share (31 December 2025: VND 10,000 per share).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

19. OWNERS' EQUITY (continued)

19.5 Dividends

	Currency: VND	
	Current period	Previous period
Dividends declared during the period	135,000,000,000	67,500,000,000
<i>Dividends on ordinary shares</i>		
Dividends by cash for 2024: VND 1,500 per share	-	67,500,000,000
Dividends by cash for 2025: VND 1,500 per share	45,000,000,000	-
Shares dividends by share for 2025 (20%) (*)	90,000,000,000	-
Dividends paid during the period (*)	44,994,773,100	67,491,269,025

(*) On 27 July 2026, the Company completed the issuance of an additional 8,999,929 shares as a stock dividend for the year 2025 (equivalent to an increase in contributed capital of VND 89,999,290,000).

20. REVENUES

20.1 Revenue from sale of goods and rendering of services

	Currency: VND	
	Current period	Previous period
Gross revenue	191,653,238,229	161,815,209,063
<i>In which:</i>		
Sale of goods	47,062,767,873	47,831,261,079
Rendering of services	144,590,470,356	113,983,947,984
Deductions	-	-
Net revenue	191,653,238,229	161,815,209,063
<i>In which:</i>		
Sales to others	184,094,673,953	154,019,014,541
Sales to related parties (Note 26)	7,558,564,276	7,796,194,522

20.2 Finance income

	Currency: VND	
	Current period	Previous period
Interest income from deposits, lending	2,712,028,530	3,157,411,429
Dividends, profit received	18,640,500,000	27,960,750,000
Share of profit from a business cooperation contract	9,841,160,116	-
Foreign exchange gains	1,042	14,413,380
TOTAL	31,193,689,688	31,132,574,809

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

21. COST OF GOODS SOLD AND SERVICES RENDERED

	<i>Currency: VND</i>	
	<i>Current period</i>	<i>Previous period</i>
Cost of goods sold	16,266,848,365	15,226,795,084
Cost of services rendered	51,354,020,407	43,663,773,428
TOTAL	67,620,868,772	58,890,568,512

22. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	<i>Currency: VND</i>	
	<i>Current period</i>	<i>Previous period</i>
Selling expenses incurred		
Warehouse, premise rentals	27,963,078,533	23,252,441,268
Labor costs	26,789,757,531	20,545,957,005
Expenses for external services	8,242,698,682	5,860,086,779
Raw materials	2,416,781,798	2,353,496,946
Depreciation and amortisation	1,308,484,627	1,370,086,276
Others	1,139,143,435	468,601,409
TOTAL	67,859,944,606	53,850,669,683
General and administrative expenses		
Labor costs	17,717,947,360	15,446,467,751
Expenses for external services	8,887,932,667	8,145,214,780
Warehouse, premise rentals	1,254,810,000	1,254,810,000
Depreciation and amortisation	711,149,996	395,012,621
Others	2,560,683,838	1,535,561,906
TOTAL	31,132,523,861	26,777,067,058

23. FINANCE EXPENSES

	<i>Currency: VND</i>	
	<i>Current period</i>	<i>Previous period</i>
Loan interests	1,542,054,999	141,572,827
Provision/(Reversal) for long-term investment	511,504,000	(1,107,420,700)
Foreign exchange losses	116,674,507	130,409,334
TOTAL	2,170,233,506	(835,438,539)

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

24. PRODUCTION COSTS

	Currency: VND	
	Current period	Previous period
Raw materials and merchandise	55,707,556,997	46,400,792,610
Labour costs	52,648,615,887	42,974,942,716
Warehouse, premise rentals	30,423,092,138	27,065,252,395
Expenses for external services	21,633,143,320	18,386,124,453
Depreciation and amortisation	2,990,537,253	2,938,405,570
Others	3,210,391,644	1,752,787,509
TOTAL	166,613,337,239	139,518,305,253

Production and operating costs include the cost of goods sold, primarily at the retail stores of the Company.

25. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") applicable to the Company is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could change at a later date upon final determination by the tax authorities.

25.1 CIT expenses

	Currency: VND	
	Current period	Previous period
Current tax expenses	5,124,660,247	5,326,684,747
Adjustment for under accrual of tax from prior years	-	39,767,877
TOTAL	5,124,660,247	5,366,452,624

Reconciliation between CIT expenses and the accounting profit before tax multiplied by CIT rate is presented below:

	Currency: VND	
	Current period	Previous period
Accounting profit before tax	53,755,674,527	54,208,055,268
At CIT rate of 20% applicable to the Company	10,751,134,905	10,841,611,054
<i>Adjustments to increase:</i>		
Other non-deductible expenses	68,959,397	78,756,485
Foreign exchange loss	897,968	-
Adjustment for under accrual of tax from prior year	-	39,767,877
<i>Adjustments to decrease:</i>		
Unrealized foreign exchange differences	-	(1,532,792)
Dividends, profits received	(5,696,332,023)	(5,592,150,000)
CIT expenses	5,124,660,247	5,366,452,624

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

25. CORPORATE INCOME TAX (continued)**25.2 Current tax**

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the end of the reporting period.

26. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Company and/or have significant transactions with the Company during the period and as at 30 June 2026 is as follows:

<i>Related parties</i>	<i>Relationship</i>
THT Phuc Linh Joint Stock Company	Ultimate parent company
Taseco Group Joint Stock Company ("Taseco Group")	Parent company
Taseco Da Nang Company	Subsidiary
Taseco Sai Gon Company	Subsidiary
Taseco Media Company	Subsidiary
Jalux Taseco Company	Subsidiary
Taseco Phu Quoc Company	Subsidiary
Ha Linh Company	Subsidiary
Taseco Long Thanh Company	Subsidiary
VinaCS Company	Affiliate
PENM IV Germany GmbH & Co, KG Company	Major shareholder
Taseco Land Investment Joint Stock Company ("Taseco Land Company")	Affiliate in Taseco Group
Alacarte Ha Long Joint Stock Company ("Alacarte Ha Long Company")	Affiliate in Taseco Group
Taseco Da Nang Resort Land Investment Joint Stock Company	Affiliate in Taseco Group
Mr Dao Ngoc Thiet	Chief Accountant

Other related parties who are members of the Board of Directors, Management and Board of Supervision are presented in the General Information section.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

26. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties for the six-month period ended 30 June 2026 and 30 June 2025 were as follows:

Related parties	Transactions	Currency: VND	
		Current period	Previous period
Taseco Group	Revenue from sale of goods and rendering of services	101,149,591	51,471,765
	Dividends paid	22,950,000,000	34,425,000,000
	Purchase services	538,470,240	-
Taseco Da Nang Company	Revenue from sale of goods and rendering of services	52,487,925	84,958,092
	Purchase of goods and services	1,199,609,966	1,745,476,206
	Collection of consulting fees on behalf	204,801,126	-
	Dividends paid	-	14,985,000,000
	Capital contribution through share swap of the Company's ownership in Taseco Oceanview Company	-	105,000,000,000
Taseco Media Company	Revenue from sale of goods and rendering of services	805,488,292	495,524,337
	Purchase of goods and services	292,063,943	1,925,649,860
	Profits distributed from a business cooperation contract	20,979,000,000	-
Taseco Saigon Company	Revenue rendering of services	897,532,863	2,454,225,604
	Purchase of goods and services	1,587,488,292	966,182,000
	Receipt of dividend by cash	7,800,000,000	-
	Receipt of profit distributed under business cooperation contract	14,841,352,755	-
	Capital contribution under the business cooperation contract (a joint agreement without establishing a new legal entity)	2,516,292,784	17,000,000,000
	Profit distributed from a business cooperation contract	9,841,160,116	-
	Revenue from sale of goods and rendering of services	119,442,331	96,982,709
Jalux Taseco Company	Dividends distributed	18,640,500,000	27,960,750,000
	Receive dividend payment	-	27,960,750,000
	Revenue from sale of goods and rendering of services	8,750,462	47,547,471
Taseco Phu Quoc Company	Purchase of goods and services	293,460,000	269,606,642
	Disposals of fixed assets	-	2,312,484,819
	Receipt of dividend by cash	9,750,000,000	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

26. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties for the six-month period ended 30 June 2026 and 30 June 2025 were as follows: (continued)

<i>Related parties</i>	<i>Transactions</i>	<i>Current period</i>	<i>Currency: VND Previous period</i>
VinaCS Company	Revenue from sale of goods and rendering of services	-	7,177,204
	Purchase of goods and services	2,059,343,133	1,068,107,976
Taseco Land Company	Revenue from sale of goods and rendering of services	255,768,417	240,639,518
Ha Linh Company	Revenue from sale of goods and rendering of services	4,909,550,548	3,984,698,021
	Purchase of goods and services	901,152,498	722,378,009
	Dividend received	5,100,000,000	-
Alacarte Ha Long Company	Purchase of goods and services	441,674,737	305,842,259
Taseco Long Thanh Company	Contribute capital	10,000,000,000	-
Mr Pham Ngoc Thanh	Dividends paid	125,000,000	187,500,000
Mr Nguyen Minh Hai	Dividends paid	62,500,000	93,750,000
Mr Le Quoc Anh	Dividends paid	62,500,000	93,750,000
Ms Nguyen Thi Thanh Phuong	Dividends paid	21,250,000	31,875,000
Ms Tran Thi Loan	Dividends paid	30,000,000	45,000,000
Others	Revenue from sale of goods and rendering of services	406,060,513	332,969,801
	Purchase of goods and services	249,060,083	88,802,773

Terms and conditions of transactions with related parties

The sales of goods/rendering of services to and purchases of goods or services to/from related parties are made on basis of contracts and agreements.

Outstanding balances at 30 June 2026 are unsecured, interest free and expected to be settled in cash. For the six-month period ended 30 June 2026, the Company has not made any provision for doubtful debts relating to amounts owed by related parties (31 December 2025: VND nil). This assessment is undertaken each reporting period through the examination of the interim separate financial position of the related party and the market in which the related party operates.

Related party transactions are approved by competent authorities of the Company in accordance with the provisions of the Enterprise Law No. 59/2020/QH14 and the Company's Charter.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

26. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at end of the reporting periods were as follows:

Currency: VND

<i>Related parties</i>	<i>Transactions</i>	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term trade receivables (Note 6.1)			
Ha Linh Company	Revenue from sale of goods and rendering of services	629,183,125	845,218,507
Taseco Sai Gon Company	Revenue from sale of goods and rendering of services	150,683,750	-
Taseco Media Company	Revenue from sale of goods and rendering of services	195,975,637	-
Other related parties	Revenue from sale of goods and rendering of services	264,826,489	604,546,898
TOTAL		1,240,669,001	1,449,765,405
Other short-term receivables (Note 7)			
Taseco Sai Gon Company	Dividend, distributed profit receivables and other receivables	4,380,252,870	17,210,445,509
Taseco Media Company	Dividends receivables	-	20,979,000,000
Taseco Phu Quoc Company	Dividends receivables	-	9,879,873,181
Ha Linh Company	Dividends receivables	-	5,100,000,000
Other related parties	Other receivables	636,801,126	423,720,693
		5,017,053,996	53,593,039,383
Short-term trade payables (Note 13)			
Taseco Da Nang Company	Purchase of goods and services	2,107,464,302	4,322,772,759
VinaCS Company	Purchase of goods and services	1,029,448,765	498,003,158
Taseco Sai Gon Company	Purchase of goods and services	4,533,152,370	2,853,198,000
Other related parties	Purchase of goods and services	963,704,055	636,188,206
		8,633,769,492	8,310,162,123

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

26. TRANSACTIONS WITH RELATED PARTIES (continued)*Transactions with other related parties*

Remuneration of members of the Board of Directors ("BOD"), management and Board of Supervision:

		Currency: VND	
<i>Individuals</i>	<i>Position</i>	<i>Current period</i>	<i>Previous period</i>
Mr Pham Ngoc Thanh	Chairman of BOD	36,000,000	36,000,000
Mr Nguyen Minh Hai	Deputy Chairman of BOD	30,000,000	30,000,000
Mr Le Anh Quoc	Deputy Chairman of BOD/General Director	1,116,738,000	848,024,000
Mr Lars Kjaer	Member of BOD	30,000,000	30,000,000
Mr Le Duc Long	Member of BOD	30,000,000	30,000,000
Mr Dang Huy Khoi	Member of BOD	30,000,000	30,000,000
Mr Nguyen Quang Huy	Deputy General Director	608,383,000	532,129,000
Ms Nguyen Thi Thanh Phuong	Deputy General Director	815,054,000	659,803,000
Mr Nguyen Xuan Bang	Deputy General Director	819,392,000	642,153,000
Ms Tran Thi Loan	Head of Board of Supervision	30,000,000	30,000,000
Ms Nguyen Thi Huong	Member of Board of Supervision	18,000,000	18,000,000
Ms Pham Thi Thu Hien	Member of Board of Supervision	18,000,000	18,000,000
Mr Dao Ngoc Thiet	Chief Accountant	360,025,000	295,240,000
TOTAL		3,941,592,000	3,199,349,000

27. COMMITMENTS*Operating lease commitments*

The Company currently leases business premises at Noi Bai International Airport under operating lease arrangements. The minimum lease commitments as at the end of the reporting periods under the operating lease agreements are as follows:

		Currency: VND	
		<i>Ending balance</i>	<i>Beginning balance</i>
Less than 1 year		69,378,392,340	28,860,137,300
From 1 to 5 years		166,932,352,120	44,760,394,320
More than 5 years		59,939,495,280	39,765,297,600
TOTAL		296,250,239,740	113,385,829,220

Capital commitments

As disclosed in Note 12.1, as at 30 June 2026, the Company contributed VND 10 billion to establish Taseco Long Thanh Aviation Services Joint Stock Company. The remaining committed capital contribution of VND 60 billion, as stipulated in the Enterprise Registration Certificate, will be contributed by the Company in accordance with applicable regulations.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

28. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the interim separate financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (Note 3.1) for the current period's financial statements. The details are as follows:

Currency: VND

	<i>Beginning balance (as previously presented)</i>	<i>Restated</i>	<i>Beginning balance (as restated)</i>
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION			
Cash equivalent	13,938,051,474	138,954,596	14,077,006,070
Short-term held-to-maturity investments	105,250,000,000	3,119,302,982	108,369,302,982
Other short-term receivables	57,833,428,221	(3,258,257,578)	54,575,170,643
Other long-term receivables	37,550,759,593	(37,515,759,593)	35,000,000
Investment in other entities	6,405,140,700	37,515,759,593	43,920,900,293
Dividends and profit payable	-	21,215,730	21,215,730
Other payables	863,827,481	(21,215,730)	842,611,751

INTERIM SEPARATE CASH FLOW STATEMENT

(Increase)/decrease in receivables	(3,760,370,964)	201,687,671	(3,558,683,293)
Net cash flows from operating activities	15,908,751,137	201,687,671	16,110,438,808
Net cash flows for the period	(2,185,978,008)	201,687,671	(1,984,290,337)
Cash and cash equivalent at the beginning of the period	36,492,610,492	98,849,315	36,591,459,807
Cash and cash equivalent at the end of the period	34,314,296,444	300,536,986	34,614,833,430

- Accrued interest income was reclassified from "Other short-term receivables" to "Short-term held-to-maturity investments" and "Long-term held-to-maturity investments".
- Company's investment in a business cooperation contract was reclassified from "Other short-term receivables" to "Investments in other entities."
- Dividends payable was reclassified from "Other short-term payables" to "Dividends and profit distribution payable."
- Effects of the above adjustments on certain items presented in the interim separate statement of cash flows.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

29. OFF BALANCE SHEET ITEMS

	<i>Ending balance</i>		<i>Beginning balance</i>	
	<i>Original currency</i>	<i>VND equivalent</i>	<i>Original currency</i>	<i>VND equivalent</i>
USD	83,651.60	2,192,353,065	9,214.8	238,712,897
TOTAL		2,192,353,065		238,712,897

30. EVENTS AFTER THE REPORTING PERIOD

As presented at Note 19.5, on 27 July 2026, the Company completed the issuance of 8,999,929 additional shares as a share dividend for the fiscal year 2025 according to the Resolution No. 01/NQ-AST-DHĐCĐ dated 25 April 2026. The Company subsequently received the 9th amended Enterprise Registration Certificate on 29 July 2026, whereby its charter capital was amended to VND 539,999,290,000.

There is no other matter or circumstance that has arisen since the end of the reporting period that requires adjustment or disclosure in the interim separate financial statements of the Company.

PREPARER

Tran Van Hung

CHIEF ACCOUNTANT

Đào Ngọc Thiet

Approved, 28 August 2026

LEGAL REPRESENTATIVE

Le Anh Quoc

