

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended 30th June 2026

Ha Noi, August 2026

TABLE OF CONTENTS

<u>CONTENTS</u>	<u>Page(s)</u>
STATEMENT OF THE BOARD OF GENERAL DIRECTORS	2 - 3
REVIEW REPORT ON INTERIM FINANCIAL POSITION	4
REVIEWED INTERIM FINANCIAL STATEMENTS	
Interim Statement of Financial Position	5 - 6
Interim Income Statement	7
Interim Cash Flow Statement	8
Notes to the Interim Financial Statements	9 - 37

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors General Aviation Import Export Joint Stock Company Presents This Report Together With The Company's Reviewed Interim Financial Statements For The Accounting Period Ended 30th June 2026

THE COMPANY

General Aviation Import Export Joint Stock Company (hereinafter referred to as the "Company"), formerly known as Air Import-Export Company. On 17 October 2005, the Company was converted into a joint stock company under the name Air Import-Export Joint Stock Company pursuant to Enterprise Registration Certificate No. 0100107934 dated 18 May 2006 issued by the Hanoi Department of Planning and Investment, as subsequently amended, with the 15th amendment dated 30 January 2026 issued by the Business Registration and Corporate Finance Division to reflect the change in administrative address information.

English name: GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY.

Abbreviated name: AIRIMEX.,JSC.

Charter capital according to the 15th amended Enterprise Registration Certificate dated 30 January 2026 is VND 31,112,830,000 (*in words: Thirty-one billion, one hundred and twelve million, eight hundred and thirty thousand Vietnam dong*).

Head office: No. 414 Nguyen Van Cu Street, Bo De Ward, Hanoi City.

The Company's shares are listed and traded on the Hanoi Stock Exchange (HNX) under the ticker symbol ARM.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the year and at the date of this report are as follows:

Board of Management

Mr. Dao Khac Hau	Chairman
Mr. Dinh Ngoc Tung	Member
Mr. Nguyen Thanh Son	Member (Appointed on 09 June 2026)
Mr. Doan Minh Phu	Member (Appointed on 09 June 2026)
Mr. Le Cao The	Independent Member (Appointed on 09 June 2026)
Mr. Do Khac Thanh	Independent Member (Dismissed on 09 June 2026)
Mr. Hoang Viet Dung	Member (Dismissed on 09 June 2026)
Ms. Nguyen Hoang Yen	Member (Dismissed on 09 June 2026)

Board of Supervisors

Ms. Phan Thu Huong	Head of the Board (Appointed on 09 June 2026)
Mr. Nguyen Tien Dung	Head of the Board (Dismissed on 09 June 2026)
Ms. Tong Thi Thanh Binh	Member
Mr. Dinh Phuc Loc	Member

Board of General Directors

Mr. Dinh Ngoc Tung	General Director
Mr. Pham Hong Quang	Deputy General Director
Mr. Tran Trung Dung	Deputy Director (Dismissed on 01 March 2026)

SUBSEQUENT EVENTS

In the opinion of the Board of General Directors, in all material respects, no unusual events have occurred subsequent to the reporting date that would materially affect the Company's financial position and operations and require adjustment to or disclosure in the interim financial statements for the accounting period ended 30 June 2026.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

AUDITORS

The interim financial statements for the accounting period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Board of General Directors of the Company is responsible for the preparation of the interim financial statements that give a true and fair view of the Company's financial position as at 30 June 2026, and of its interim results of operations and interim cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements relating to the preparation and presentation of interim financial statements. In preparing these interim financial statements, the Board of General Directors is required to:

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

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

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

On behalf of and representing the Board of General Directors,



Dinh Ngọc Tung
General Directors

Hanoi, August 11, 2026

REVIEW REPORT ON INTERIM FINANCIAL STATEMENTS

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

We have reviewed the accompanying interim financial statements of General Aviation Import Export Joint Stock Company, prepared on August 11, 2026, from page 05 to page 37, which comprise the Interim Statement of Financial Position as at 30th June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the period then ended, and the Notes to the Interim Financial Statements.

Responsibility of the Board of General Directors

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

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim 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.

Conclusion of Auditors

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

**Nguyễn Thị Mai Hoa****Deputy General Director**

Audit Practicing Registration Certificate

No. 2326-2023-137-1

Authorized paper No. 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED**A member firm of INPACT***Ha Noi, August 11, 2026*

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

ASSETS	Code	Note	30/6/2026 VND	01/01/2026 (Restated) VND
A - CURRENT ASSETS (100=110+130+140+160)	100		285,339,687,984	224,835,926,046
I. Cash and cash equivalents	110	5.1	13,802,587,696	9,000,404,669
1. Cash	111		13,802,587,696	9,000,404,669
III. Short- term receivables	130		234,362,391,941	200,817,378,972
1. Short-term receivables from customers	131	5.2	91,459,061,794	45,510,471,850
2. Prepayments to sellers in short-term	132	5.3	74,179,216,172	74,762,623,983
5. Other short-term receivables	135	5.4	69,815,658,309	81,635,827,473
6. Short-term allowances for doubtful debts	136	5.5	(1,091,544,334)	(1,091,544,334)
IV. Inventories	140	5.6	31,799,556,195	14,510,648,121
1. Inventories	141		31,799,556,195	14,510,648,121
VI. Other current assets	160		5,375,152,152	507,494,284
1. Short-term prepaid expenses	161	5.7	117,823,993	33,997,240
2. Deductible value added tax	162		1,384,074,571	473,497,044
3. Tax and other receivables from government budget	163	5.14	3,873,253,588	-
B - LONG-TERM ASSETS (200=220+240+270)	200		5,727,767,467	6,608,983,213
II. Fixed assets	220		5,003,075,970	5,658,533,498
1. Tangible fixed assets	221	5.8	4,864,027,583	5,379,685,111
- Historical Costs	222		20,388,400,780	20,857,146,451
- Accumulated depreciation	223		(15,524,373,197)	(15,477,461,340)
3. Intangible fixed assets	227	5.9	139,048,387	278,848,387
- Historical Costs	228		2,513,380,500	2,513,380,500
- Accumulated amortization	229		(2,374,332,113)	(2,234,532,113)
IV. Investment properties	240	5.10	183,276,101	306,408,499
1. Historical costs	241		14,592,093,630	14,592,093,630
2. Accumulated amortization	242		(14,408,817,529)	(14,285,685,131)
VI. Other long-term assets	270		541,415,396	644,041,216
1. Long-term prepaid expenses	271	5.7	541,415,396	644,041,216
TOTAL ASSETS (280 = 100+200)	280		291,067,455,451	231,444,909,259

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 (Restated) VND
C- LIABILITIES (300=310+330)	300		249,227,609,002	190,843,922,517
I. Short-term liabilities	310		248,007,191,252	189,446,804,767
1. Short-term trade payables	311	5.11	44,520,489,878	11,834,586,913
2. Short-term prepayments from customers	312	5.12	61,306,201,400	72,622,487,919
3. Dividends and profit payables	313	5.13	3,279,698,564	373,696,314
4. Short-term Taxes and other payables to State budget	314	5.14	1,630,515,009	740,175,796
5. Payables to employees	315		4,234,300,919	5,008,820,600
6. Short-term accrued expenses	316		66,500,000	67,184,013
9. Short-term deferred revenues	319		131,131,312	167,131,312
10. Other short-term payments	320	5.15	56,868,043,997	77,129,152,754
11. Short-term borrowings and finance lease liabilities	321	5.16	75,277,119,697	21,086,637,668
13. Bonus and welfare funds	323		693,190,476	416,931,478
II. Long-term liabilities	330		1,220,417,750	1,397,117,750
8. Other long-term payables	338	5.15	1,220,417,750	1,397,117,750
D- OWNERS' EQUITY	400	5.17	41,839,846,449	40,600,986,742
1. Contributed capital	411		31,112,830,000	31,112,830,000
- Ordinary shares with voting rights	411a		31,112,830,000	31,112,830,000
2. Share premium	412		9,910,890	9,910,890
9. Other capital	419		1,473,497,115	1,473,497,115
10. Undistributed profit after tax	420		9,243,608,444	8,004,748,737
- Undistributed profit after tax brought forward	420a		3,691,509,739	5,184,628,409
- Undistributed profit after tax for the current year	420b		5,552,098,705	2,820,120,328
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		291,067,455,451	231,444,909,259

Preparer

Hoang Thi Bich Huong

Chief Accountant

Nguyen The Dac

Ha Noi, August 11, 2026

General Director



Đinh Ngọc Tung

INTERIM INCOME STATEMENT

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1. Revenues from sales and services rendered	01	6.1	228,699,106,079	123,982,036,445
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.1	228,699,106,079	123,982,036,445
4. Cost of goods and services	11	6.2	203,916,989,429	106,457,035,022
5. Gross revenues from sales and services rendered (20 = 10-11)	20		24,782,116,650	17,525,001,423
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.3	1,264,516,213	1,930,847,006
8. Financial expenses	23	6.4	2,543,499,330	1,413,884,037
<i>In which: interest expenses</i>	24		1,841,533,445	781,617,328
9. Selling expenses	25	6.5	4,517,479,448	3,536,001,415
10. General administrative expenses	26	6.5	11,873,007,924	10,587,624,030
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		7,112,646,161	3,918,338,947
12. Other income	31	6.6	19,354,653	7,305,000
13. Other expenses	32	6.6	11,699,192	31,886,917
14. Other profits (40 = 31-32)	40	6.6	7,655,461	(24,581,917)
15. Total net profit before tax(50 = 30+40)	50		7,120,301,622	3,893,757,030
16. Current corporate income tax expenses	51	6.7	1,568,202,917	840,615,179
17. Deferred corporate income tax expenses	52		-	-
18. Profits after corporate income tax (60 = 50-51-52)	60		5,552,098,705	3,053,141,851
19. Basic earnings per share	70	6.8	1,785	788

Preparer

Hoang Thi Bich Huong

Chief Accountant

Nguyen The Duc

Ha Noi, August 11, 2026

General Director



Đinh Ngọc Tung

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026	For the period ended 30/6/2025
			VND	VND
I. Net cash flows from operating activities				
1. Profit before tax	01		7,120,301,622	3,893,757,030
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		947,339,926	975,366,096
- Provisions	03		-	1,079,850,000
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(430,132,787)	289,966,536
- Gains (losses) on investing activities	05		(10,000,000)	(12,682,262)
- Interest expenses	06		1,841,533,445	781,617,328
3. Operating profit before changes in working capital	08		9,469,042,206	7,007,874,728
- Increase (decrease) in receivables	09		(37,893,238,495)	2,040,010,564
- Increase (decrease) in inventories	10		(17,288,908,074)	458,097,541
- Increase (decrease) in payables	11		370,918,046	(19,492,509,072)
- (Increase) decrease deferred expenses	12		18,799,067	(42,374,392)
- Interest paid	14		(1,841,533,445)	(781,617,328)
- Corporate income tax paid	15		(928,177,755)	(675,936,295)
- Other payments on operating activities	17		(925,697,000)	(286,400,000)
Net cash flows from operating activities	20		(49,018,795,450)	(11,772,854,254)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(168,750,000)	-
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		10,000,000	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		-	1,750,000,000
7. Proceeds from interests, dividends and distributed profits	27		-	12,682,262
Net cashflow from investing activities	30		(158,750,000)	1,762,682,262
III. Cash flows from financing activities				
3. Proceeds from borrowings	33		87,748,349,040	362,055,861,302
4. Repayment of financial principal	34		(33,557,867,011)	(363,685,212,721)
6. Dividends and profits paid to the owner	36		(205,280,750)	(3,591,000)
Net cashflow from financing activities	40		53,985,201,279	(1,632,942,419)
Net cashflow during the period (50 = 20+30+40)	50		4,807,655,829	(11,643,114,411)
Cash and cash equivalents at beginning of period	60	5.1	9,000,404,669	26,111,721,651
Effect of exchange rate fluctuations	61		(5,472,802)	(106,462,939)
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	13,802,587,696	14,362,144,301

Preparer

Chief Accountant

Hoang Thi Bich Huong

Nguyen The Duc

Hanoi, August 11, 2026

General Director



Dinh Ngoc Tung

NOTES TO THE INTERIM FINANCIAL STATEMENTSFor the accounting period ended 30th June 2026**1. COMPANY INFORMATION****1.1. Ownership structure**

General Aviation Import Export Joint Stock Company formerly known as Air Import-Export Company. On 17 October 2005, the Company was converted into a joint stock company under the name Air Import-Export Joint Stock Company pursuant to Enterprise Registration Certificate No. 0100107934 dated 18 May 2006 issued by the Hanoi Department of Planning and Investment, as subsequently amended, with the 15th amendment dated 30 January 2026 issued by the Business Registration and Corporate Finance Division to reflect the change in administrative address information.

English name: GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY.

Abbreviated name: AIRIMEX.,JSC.

Charter capital according to the 15th amended Enterprise Registration Certificate dated 30 January 2026 is VND 31,112,830,000 (*In words: Thirty-one billion, one hundred and twelve million, eight hundred and thirty thousand Vietnam dong*)

Head office: No. 414 Nguyen Van Cu Street, Bo De Ward, Hanoi City.

The Company's shares are listed and traded on the Hanoi Stock Exchange (HNX) under the ticker symbol ARM.

The total number of employees of the Company as of 30th June 2026 is 81 peoples (as of 31st December 2025, it is 85 peoples).

1.2. Operating industries and principal activities

- Wholesale of machinery, equipment and other spare parts;
- Trading of specialized vehicles, equipment, materials and spare parts for the aviation industry;
- Office, residential property, factory, warehouse and bonded warehouse leasing services;
- Customs brokerage and import-export entrustment services;
- Agency services for the purchase, sale and consignment of goods;
- Other transportation support service activities;
- Import and export of the Company's products and merchandise;
- Trading, installation and maintenance of fire prevention and firefighting equipment;
- Installation and maintenance of residential electrical equipment;
- Warehousing and storage of goods.

The Company's principal business activities during the period were customs brokerage and import-export entrustment services; office, residential property, factory, warehouse and bonded warehouse leasing services; and wholesale of machinery, equipment and other spare parts.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. The Company structure

As at 30 June 2026, the Company had the following dependent branch: Branch of General Aviation Import Export Joint Stock Company (Hanoi City), located at Room 408, No. 49 Truong Son Street, Tan Son Hoa Ward, Ho Chi Minh City, with Tax Identification Number 0100107934-001.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**1.5. Statement of information comparability on the interim financial statements**

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Enterprise Accounting Regime, which replaces the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has adopted the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC effective from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the financial statements, the Company has restated or reclassified the comparative information, where applicable, in accordance with the relevant requirements. Accordingly, the accounting information and figures presented in these interim financial statements are comparable, as they have been prepared and presented on a consistent basis.

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

The Company's fiscal year is the calendar year, beginning on January 1 and ended on December 31

The interim financial statements have been prepared for the accounting period ended on 30th June 2026.

Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM**Accounting System**

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

The Company's Board of General Directors confirms that it has fully complied with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements relating to the preparation and presentation of the interim financial statements for the accounting period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation of the interim financial statements

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

Accounting estimates

The preparation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements relating to the preparation and presentation of interim financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities as at the date of the interim financial statements, and the reported amounts of revenues and expenses during the accounting period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments with an original maturity or remaining term to maturity of no more than three months from the date of acquisition. They are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Receivables**

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their carrying amount less the allowance for doubtful debts.

An allowance for doubtful debts is recognized when there is any indication or evidence that the Company is unable, or is unlikely, to recover its receivables in accordance with the prevailing accounting regulations.

At the end of the financial year, the Company re-translates the balances of foreign currency-denominated monetary receivables using the average telegraphic transfer buying and selling exchange rate of the commercial bank with which the Company regularly conducts transactions.

Inventories

Inventories are stated at cost. Where the cost of inventories exceeds their net realizable value, inventories are stated at net realizable value. The cost of inventories includes direct material costs, direct labour costs and manufacturing overheads (where applicable) incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated marketing, selling and distribution costs incurred. The cost of inventories issued is determined using the monthly weighted average method.

An allowance for inventory write-down is recognized when there is reliable evidence that the net realizable value of inventories has declined below their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at cost and presented at cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets and bring them to the location and condition necessary for them to operate in the manner intended by the Company.

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

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

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

Intangible fixed assets and Amortization

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

The cost of an intangible asset comprises all costs incurred by the Company to acquire the asset and bring it to the location and condition necessary for it to operate in the manner intended by the Company.

Computer software and other intangible assets are amortized on a straight-line basis and recognized in the statement of profit or loss.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Investment properties**

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

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

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

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

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

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Income Statement.

Deferred expenses

Deferred expenses comprise costs that have been incurred but relate to the operating results of multiple accounting periods. The Company's deferred expenses include:

Tools and supplies

Tools and supplies that have been put into use are amortized on a straight-line basis over a period not exceeding 36 months.

Major repairs and other deferred expenses

Major repair costs incurred as one-time expenditures and other deferred expenses are amortized on a straight-line basis over a period of 6 to 36 months.

Trade payables and other payables

Trade payables and other payables are monitored in detail by payment term, creditor, currency denomination, and other factors in accordance with the Company's management requirements.

These payables are recognized when the amount and timing of settlement can be measured reliably and are recorded at no less than the amount of the obligation to be settled. They are classified as follows:

- Trade payables: Comprise commercial liabilities arising from transactions involving the purchase of goods, services, and assets from suppliers or vendors (being entities independent of the purchaser). Trade payables also include payables between the parent company and its subsidiaries, joint ventures, and associates.
- Other payables: Comprise non-commercial liabilities that do not arise from transactions involving the purchase or sale of goods or the provision of services.

At the end of the accounting period, the Company re-translates the balances of foreign currency-denominated monetary payables using the average telegraphic transfer buying and selling exchange rate of the commercial bank with which the Company regularly conducts transactions.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Dividends and profits payable**

Dividends are recognized as liabilities when the Company's Board of Directors, as authorized by the General Meeting of Shareholders, issues a notice of dividend distribution and the Vietnam Securities Depository and Clearing Corporation announces the record date for entitlement to dividends.

Accrued expenses

Expenses incurred but not yet paid are accrued and recognized as operating expenses during the accounting period to ensure that actual expenditures, when incurred, do not cause significant fluctuations in operating expenses, in accordance with the matching principle between revenue and expenses.

The Company recognizes accrued expenses for the following main expense items:

- Accrued borrowing interest expense: Accrued based on the loan agreements.
- Other expenses: Accrued based on estimated cost documents, on the basis of contracts and the volume of work completed.

Unearned revenue

Deferred revenue comprises revenue received in advance, such as amounts received from customers in advance over multiple accounting periods for the lease of assets or infrastructure. It excludes advances received from customers for which the Company has not yet delivered goods or rendered services, and accrued but uncollected revenue arising from the lease of assets or the provision of services over multiple accounting periods.

Deferred revenue is recognized and amortized to revenue on a periodic basis over the corresponding lease term.

Loans and finance lease liabilities

This includes borrowings, finance lease obligations, excluding borrowings in the form of bond issuance or preferred stock with a mandatory buyback clause at a specific future date.

The Company tracks borrowings and finance lease obligations in detail by debtor category and classifies them as current or non-current based on the repayment period.

Costs directly related to the borrowings are recognized as financial expenses, except for costs arising from borrowings used for investment, construction, or production of construction in progress, which are capitalized under the borrowing costs accounting standard.

Recognition and capitalization of Borrowing costs

All borrowing costs are recognized in the interim income statement as incurred, except where they are capitalized in accordance with the Accounting Standard on "Borrowing Costs".

Owners' equity

Owners' contributed capital is recognized based on the actual capital contributed by shareholders.

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance or additional issuance, the difference between the reissue price and the carrying value of repurchased shares, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and reissuance of repurchased shares are deducted from share premium.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws and upon approval by the General Meeting of Shareholders.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Revenue and other income*****Revenue from sale of goods and products***

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

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

Revenue from services

Revenue from the rendering of services is recognized when the outcome of the transaction can be measured reliably. Where the rendering of services spans multiple accounting periods, revenue is recognized in each period based on the stage of completion of the transaction as at the date of the Statement of Financial Position. The outcome of a service transaction can be measured reliably when all of the following four (4) conditions are satisfied:

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

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

Revenue is recognized when it is probable that the Company will obtain the economic benefits associated with the transaction and the amount of revenue can be measured reliably.

Cost of goods sold

Includes cost of products and services recorded in accordance with revenue during the year.

Financial expenses

- Borrowing costs: Recorded monthly based on loan amount, loan interest rate and actual number of loan days.

Current corporate income tax expense

Corporate income tax expense (or corporate income tax income) comprises the total current corporate income tax expense (or current corporate income tax income) recognized in determining the profit or loss for the period.

Current corporate income tax is the amount of corporate income tax payable on the taxable income for the year, determined using the applicable corporate income tax rate. Current income tax is calculated based on taxable income and the tax rates applicable for the tax period. Taxable income differs from accounting profit due to adjustments for differences between accounting profit and taxable income in accordance with the prevailing tax regulations.

The Company is subject to corporate income tax at a rate of 20% on its taxable income.

The determination of the Company's corporate income tax is based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax liabilities is subject to examination by the competent tax authorities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Related parties**

Parties are considered to be related if one party has the ability to control, or exercise significant influence over, the other party in making financial and operating policy decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship rather than its legal form.

Basic earnings per share

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

Segment reporting

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

The Board of General Directors believes that the Company operates in the following business segments: import-export entrustment services, transportation services, office leasing services, and trading of goods. Accordingly, segment reporting is prepared based on business segments.

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

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN INTERIM STATEMENT OF FINANCIAL POSITION**5.1. Cash and cash equivalents**

	30/6/2026	01/01/2026
	VND	VND
Cash on hand	117,661,088	280,292,197
Demand deposits	13,684,926,608	8,720,112,472
Total	13,802,587,696	9,000,404,669

(*) Details of demand deposits:

	30/6/2026	01/01/2026
	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	4,612,523,686	6,022,674,595
Military Commercial Joint Stock Bank	4,307,186,849	196,178,292
Others	4,765,216,073	2,501,259,585
Total	13,684,926,608	8,720,112,472

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**5.2. Receivables from customers**

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short -term	91,459,061,794	(1,091,544,334)	45,510,471,850	(1,091,544,334)
Vietnam Airlines JSC	30,534,924,658	-	40,794,303,453	-
CMS International Creative and Intellectual Education Joint Stock Company Vietnam Singapore Technologies Engineering Aerospace Co., Ltd	1,559,402,937	(1,091,544,334)	1,559,402,937	(1,091,544,334)
Saigon Ground Services Co., Ltd. - Long Thanh Noi Bai Cargo Terminal Services Joint Stock	263,466,699	-	294,020,379	-
Others	23,189,726,481	-	-	-
	32,515,560,000	-	-	-
	3,395,981,019	-	2,862,745,081	-
Total	91,459,061,794	(1,091,544,334)	45,510,471,850	(1,091,544,334)
<i>In which:</i>				
<i>Receivables to related parties (Detail in Note 7.1)</i>	<i>64,304,210,652</i>	<i>-</i>	<i>42,258,576,288</i>	<i>-</i>

5.3. Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	74,179,216,172	-	74,762,623,983	-
Thuan Quoc Joint Stock Company	7,689,777,988	-	2,955,734,900	-
Thanh Do Printing Co., Ltd	-	-	768,483,072	-
Yahon Enterprise Co., Ltd	-	-	880,516,104	-
ALLIANZ TECHNICS Co., Ltd	7,817,472,000	-	11,393,443,200	-
Aviation Equipment Supply and Maintenance Services Joint Stock Company	30,333,344,400	-	31,940,765,400	-
Aerosecure Dynamics PTE LTD	28,214,796,824	-	26,612,831,307	-
Others	123,824,960	-	210,850,000	-
Total	74,179,216,172	-	74,762,623,983	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**5.4. Other receivables**

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	69,815,658,309	-	81,635,827,473	-
Advances (*)	108,195,533	-	-	-
Deposits and Margins	432,891,000	-	432,891,000	-
Receivables from Entrusted Import and Export Activities	69,274,571,776	-	81,202,936,473	-
<i>Vietnam Airlines JSC</i>	21,034,301,531	-	19,259,780,581	-
<i>Vietnam Airlines Engineering Company</i>	44,179,104,007	-	56,619,038,938	-
<i>Others</i>	3,826,066,473	-	5,213,549,814	-
<i>Others</i>	235,099,765	-	110,567,140	-
Total	69,815,658,309	-	81,635,827,473	-

In which:

<i>Other Receivables to related parties</i>	66,445,963,684	-	76,589,528,216	-
<i>(Detail in Note 7.1)</i>				

(*) Advances to employees represent amounts advanced by the Company to employees to carry out business activities or perform assigned tasks in accordance with the Company's financial management regulations.

5.5. Bad debts

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original value	Recoverable amount	Overdue time	Original value	Recoverable amount	Overdue time
Receivables from customers						
Cms International						
Creative and Intellectual Education	1,559,402,937	467,858,603	2 years	1,559,402,937	467,858,603	2 years
Joint Stock Company						
Total	1,559,402,937	467,858,603		1,559,402,937	467,858,603	

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**5.6. Inventories**

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Provisions	Original value	Provisions
Work in progress	20,000	-	39,475,735	-
Goods	31,799,536,195	-	14,471,172,386	-
Total	31,799,556,195	-	14,510,648,121	-

5.7. Deferred expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	117,823,993	33,997,240
Instruments and tools	9,033,692	33,997,240
Others	108,790,301	-
Long-term	541,415,396	644,041,216
Instruments and tools	273,841,354	331,632,158
Software purchase cost	128,700,000	271,529,516
Others	138,874,042	40,879,542
Total	659,239,389	678,038,456

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

5.8. Tangible fixed assets*Unit: VND*

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01/01/2026	10,957,504,903	1,032,890,030	4,788,921,499	4,077,830,019	20,857,146,451
Purchase	-	-	-	168,750,000	168,750,000
Disposal	-	-	-	(637,495,671)	(637,495,671)
As at 30/06/2026	<u>10,957,504,903</u>	<u>1,032,890,030</u>	<u>4,788,921,499</u>	<u>3,609,084,348</u>	<u>20,388,400,780</u>
ACCUMULATED DEPRECIATION					
As at 01/01/2026	8,616,377,755	1,032,890,030	3,019,080,542	2,809,113,013	15,477,461,340
Depreciation	331,547,722	-	198,672,534	154,187,272	684,407,528
Disposal	-	-	-	(637,495,671)	(637,495,671)
As at 30/06/2026	<u>8,947,925,477</u>	<u>1,032,890,030</u>	<u>3,217,753,076</u>	<u>2,325,804,614</u>	<u>15,524,373,197</u>
NET BOOK VALUE					
As at 01/01/2026	<u>2,341,127,148</u>	<u>-</u>	<u>1,769,840,957</u>	<u>1,268,717,006</u>	<u>5,379,685,111</u>
As at 30/06/2026	<u>2,009,579,426</u>	<u>-</u>	<u>1,571,168,423</u>	<u>1,283,279,734</u>	<u>4,864,027,583</u>

History cost of tangible fixed assets which are fully amortised but still in use as at 30/6/2026 is VND 11,598,664,372 (as at 31/12/2025 is VND 12,147,660,043).

The list of tangible fixed assets currently in existence with a value of 10% or more of the total value of tangible fixed assets:

No.	Asset Name	As at 30/6/2026			As at 01/01/2026		
		History cost	Accumulated Depreciation	Net Book Value	History cost	Accumulated Depreciation	Net Book Value
1	Building C	4,082,604,754	4,082,604,754	-	4,082,604,754	4,082,604,754	-
	Total	<u>4,082,604,754</u>	<u>4,082,604,754</u>	<u>-</u>	<u>4,082,604,754</u>	<u>4,082,604,754</u>	<u>-</u>

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

5.9. Intangible fixed assets*Unit: VND*

	<u>Computer software</u>	<u>Total</u>
HISTORICAL COST		
As at 01/01/2026	2,513,380,500	2,513,380,500
As at 30/06/2026	<u>2,513,380,500</u>	<u>2,513,380,500</u>
ACCUMULATED AMORTIZATION		
As at 01/01/2026	2,234,532,113	2,234,532,113
Amortization	139,800,000	139,800,000
As at 30/06/2026	<u>2,374,332,113</u>	<u>2,374,332,113</u>
Net book value		
As at 01/01/2026	278,848,387	278,848,387
As at 30/06/2026	<u>139,048,387</u>	<u>139,048,387</u>

History cost of intangible fixed assets which are fully depreciated but still in use as at 30/6/2026 is VND 1,115,380,500 (as at 31/12/2025 is VND 1,115,380,500).

The list of intangible fixed assets currently in existence with a value of 10% or more of the total value of intangible fixed assets:

No.	Asset Name	As at 30/6/2026			As at 01/01/2026		
		History cost	Accumulated Amortization	Net Book Value	History cost	Accumulated Amortization	Net Book Value
1	Document Management Software	266,000,000	266,000,000	-	266,000,000	266,000,000	-
2	Repair Management Software	292,923,000	292,923,000	-	292,923,000	292,923,000	-
3	Ticketing Web Portal Software	324,800,000	324,800,000	-	324,800,000	324,800,000	-
4	Business Management Software	1,398,000,000	1,258,951,613	139,048,387	1,398,000,000	1,119,151,613	278,848,387
Total		<u>2,281,723,000</u>	<u>2,142,674,613</u>	<u>139,048,387</u>	<u>2,281,723,000</u>	<u>2,002,874,613</u>	<u>278,848,387</u>

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

5.10. Investment property*Unit: VND*

Items	01/01/2026	Increase	Decrease	30/6/2026
a. Investment property for lease				
Historical cost	14,592,093,630	-	-	14,592,093,630
- Buildings, structures	14,592,093,630	-	-	14,592,093,630
Accumulated depreciation	14,285,685,131	123,132,398	-	14,408,817,529
- Buildings, structures	14,285,685,131	123,132,398	-	14,408,817,529
NET BOOK VALUE	306,408,499	(123,132,398)	-	183,276,101
- Buildings, structures	306,408,499	(123,132,398)	-	183,276,101

History cost of investment property which are fully depreciated but still in use as at 30/6/2026 is VND 8,435,473,796 (as at 31/12/2025 is VND 8,435,473,796).

Investment property comprises buildings and structures held for lease and depreciated using the straight-line method. Rental income and the related cost of sales arising from investment property during the period amounted to VND 6,793,765,274 and VND 835,598,586, respectively.

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment property is required to be disclosed in the Notes to the interim financial statements. As at 30/06/2026, the Company had not determined the fair value of its investment property and, accordingly, such information has not been disclosed in the Notes to the Company's interim financial statements. However, based on the occupancy rate of these properties and prevailing market values, the Company believes that the market value of these investment properties exceeds their carrying amount as at the end of the accounting period.

The list of investment property currently in existence with a value of 10% or more of the total value of investment property:

No.	Asset Name	As at 30/6/2026			As at 01/01/2026		
		History cost	Accumulated Depreciation	Net Book Value	History cost	Accumulated Depreciation	Net Book Value
1	Building A	6,156,619,834	5,973,343,733	183,276,101	6,156,619,834	5,850,211,335	306,408,499
2	Building B	3,590,472,309	3,590,472,309	-	3,590,472,309	3,590,472,309	-
3	Warehouse C21	4,495,958,417	4,495,958,417	-	4,495,958,417	4,495,958,417	-
Total		14,243,050,560	14,059,774,459	183,276,101	14,243,050,560	13,936,642,061	306,408,499

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**5.11. Trade payables**

	30/6/2026 VND	01/01/2026 VND
Short-term	44,520,489,878	11,834,586,913
Allianz Technics Co.,Ltd	22,337,122,000	-
Aviation Equipment Supply and Maintenance Services Joint Stock Company	2,913,840,000	2,731,520,000
Thuan Quoc Joint Stock Company	2,336,446,220	9,720,000
Yongkang Gongshunkai Trading Co.,Ltd	3,016,412,905	3,031,043,056
Others	13,916,668,753	6,062,303,857
Total	44,520,489,878	11,834,586,913
<i>In which:</i>		
<i>Trade payables are related parties</i> (Details in Note 7.1)	<i>464,409,840</i>	<i>101,312,640</i>

5.12. Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short-term	61,306,201,400	72,622,487,919
Noi Bai Cargo Terminal Services Joint Stock Company	-	13,935,240,000
Saigon Ground Services Co., Ltd. - Long Thanh	42,061,874,400	51,284,567,919
Hanoi Ground Services Joint Stock Company	9,590,400,000	-
Others	9,653,927,000	7,402,680,000
Total	61,306,201,400	72,622,487,919
<i>In which:</i>		
<i>Prepayments from customers are related parties</i> (Details in Note 7.1)	<i>-</i>	<i>18,231,240,000</i>

5.13. Dividends and profit payables

	30/6/2026 VND	01/01/2026 VND (Restated)
Dividends and profit payables	3,279,698,564	373,696,314
Total	3,279,698,564	373,696,314
<i>In which:</i>		
<i>Dividends and profit payable to related parties</i> (Details in Note 7.1)	<i>2,777,597,000</i>	<i>-</i>

(*) Dividends payable comprise VND 3,111,283,000 payable to shareholders from the 2025 undistributed profit after corporate income tax, and VND 168,415,564 in unpaid dividends from prior years payable to shareholders who have not yet registered their securities with the Vietnam Securities Depository and Clearing Corporation (VSDC) and have not yet directly approached the Company to complete the procedures for receiving such dividends.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**5.14. Taxes and receivables from payables to the State Treasury**

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	740,175,796	4,025,020,424	3,134,681,211	1,630,515,009
<i>Short-term</i>	<i>740,175,796</i>	<i>4,025,020,424</i>	<i>3,134,681,211</i>	<i>1,630,515,009</i>
Corporate income tax	422,067,266	1,568,202,917	928,177,755	1,062,092,428
Personal income tax	318,108,530	1,261,126,196	1,117,402,896	461,831,830
Land tax, Land rental charges	-	1,195,691,311	1,089,100,560	106,590,751
Receivables	-	10,765,145,281	14,638,398,869	3,873,253,588
<i>Short-term</i>	<i>-</i>	<i>10,765,145,281</i>	<i>14,638,398,869</i>	<i>3,873,253,588</i>
VAT	-	7,200,511,063	9,628,520,775	2,428,009,712
Import and export tax	-	3,564,634,218	5,009,878,094	1,445,243,876

5.15. Other Payables

	30/6/2026 VND	01/01/2026 VND (Restated)
Short-term	56,868,043,997	77,129,152,754
Payable for Advanced Import Duties	2,000,000,000	2,000,000,000
Payables and payables to the trust	53,197,413,699	73,613,289,443
<i>ROHR Inc.</i>	<i>10,652,627,591</i>	<i>18,812,279,849</i>
<i>Viet Sun Global Co., Ltd.</i>	<i>4,148,189,626</i>	<i>7,058,906,586</i>
<i>International Aircraft Engineer Company</i>	<i>5,609,459,206</i>	<i>6,355,681,165</i>
<i>Boeing Company</i>	<i>7,483,154,350</i>	<i>4,025,573,564</i>
<i>ATR Aircraft Company</i>	<i>6,738,798,443</i>	<i>9,847,733,531</i>
<i>Be Aerospace Inc</i>	<i>2,055,910,827</i>	<i>2,379,898,033</i>
<i>Others</i>	<i>16,509,273,656</i>	<i>25,133,216,715</i>
Others	1,670,630,298	1,515,863,311
Long-term	1,220,417,750	1,397,117,750
Long-term deposits received	1,220,417,750	1,397,117,750
Total	58,088,461,747	78,526,270,504
<i>In which:</i>		
<i>Payables are related parties</i>	<i>3,573,111,235</i>	<i>5,182,672,686</i>
<i>(Details in Note 7.1)</i>		

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

5.16. Loans and finance lease liabilities

	30/6/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term	75,277,119,697	87,748,349,040	33,557,867,011	21,086,637,668
Bank borrowings	75,277,119,697	87,748,349,040	33,557,867,011	21,086,637,668
Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Ha Noi Branch (1)	47,427,133,324	43,484,853,576	9,905,657,920	13,847,937,668
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Chuong Duong Branch (2)	17,483,040,000	17,483,040,000	-	-
Military Commercial Joint Stock Bank - Dien Bien Phu Branch (3)	4,735,546,373	17,505,655,464	12,770,109,091	-
Vietnam Bank for Agriculture and Rural Development - Dong Da Branch (4)	5,631,400,000	9,274,800,000	10,882,100,000	7,238,700,000
Total	75,277,119,697	87,748,349,040	33,557,867,011	21,086,637,668

- (1) Credit Facility Agreement No. 01/2025-HĐCVHM/NHCT146-AIRIMEX dated 08 September 2026 between Vietnam Joint Stock Commercial Bank for Industry and Trade - West Hanoi Branch and General Aviation Import Export Joint Stock Company, with the total outstanding loan balance and issued L/C balance not exceeding VND 80 billion. Purpose of use: To supplement working capital for business activities in accordance with the borrower's business registration. The facility availability period is from 09 January 2026 to 31 July 2026. The lending interest rate is an adjustable rate, as specified in each debt acknowledgement. Collateral: None.
- (2) Revolving Credit Facility Agreement No. 59/26/HM/CDU-AIRIMEX under Credit Agreement No. 59/26/CDU-AIRIMEX dated 24/06/2026 between Joint Stock Commercial Bank for Foreign Trade of Vietnam - Chuong Duong Branch and General Aviation Import Export Joint Stock Company, with a credit limit of VND 100 billion. The facility is available until 23/6/2027, and each loan has a maximum tenor of eight months from the day following the disbursement date. The facility is intended to finance lawful, reasonable and valid short-term credit needs for the Company's current business operations, excluding short-term financing for investments in fixed assets. The applicable interest rate is determined in accordance with the Bank's interest rate notices issued from time to time and is specified in each drawdown notice. Collateral: None.
- (3) Credit Agreement No. 353405.25.070.7600341.TD dated 03/12/2025 between Military Commercial Joint Stock Bank - Dien Bien Phu Branch and General Aviation Import Export Joint Stock Company providing a total credit facility of VND 130 billion, including a loan sub-limit of VND 50 billion. The facility is intended to finance the Company's business activities relating to aviation equipment, in-flight supplies and entrusted import-export operations. The credit facility remains available until 12/11/2026. The loan bears a floating interest rate as specified in each drawdown notice. Collateral: None.
- (4) Credit Agreement No. 1504-LAV-202600598 dated 05/3/2026 between Vietnam Bank for Agriculture and Rural Development - Dong Da Branch and General Aviation Import Export Joint Stock Company, providing a credit facility of VND 100 billion, including a maximum outstanding loan balance of VND 50 billion. The facility is intended to finance working capital and bank guarantees for the Company's business operations during 2025 - 2026. The facility remains available until 06/02/2027, The applicable loan tenor and interest rate are specified in each drawdown notice. Collateral: None.



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**5.17. Owners' equity (Continued)****b. Details of owners' equity**

	30/6/2026 (VND)		01/01/2026 (VND)	
	VND	%	VND	%
Vietnam Airlines JSC	12,852,000,000	41	12,852,000,000	41
Mr. Dao Khac Hau	7,777,780,000	25	7,777,780,000	25
Mr. Dao Anh Hung	3,552,930,000	11	3,552,930,000	11
Mr. Le Van Kim	2,037,070,000	7	2,037,070,000	7
Others	4,893,050,000	16	4,893,050,000	16
Total	31,112,830,000	100	31,112,830,000	100

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

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	31,112,830,000	31,112,830,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	31,112,830,000	31,112,830,000
Divided profits	3,111,283,000	-

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Quantity of registered shares	3,111,283	3,111,283
Quantity of issued shares	3,111,283	3,111,283
Common shares	3,111,283	3,111,283
Treasury shares	-	-
Number of outstanding shares	3,111,283	3,111,283
Common shares	3,111,283	3,111,283
Par value of outstanding shares (VND/ shares)	10,000	10,000

5.18. Off Interim Statement of Financial Position Items**Foreign currencies**

	30/6/2026	01/01/2026
Foreign currencies		
Bank deposits		
USD	86,323.34	7,587.87
EUR	837.53	836.45

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT****6.1 Revenue from sales of goods and provision of services**

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from sales of goods	155,538,859,357	58,985,471,000
Revenue from Import and Export Entrustment Services	31,985,234,970	24,307,117,424
Revenue from Transportation Services	34,381,246,478	32,972,414,709
Others	6,793,765,274	7,717,033,312
Total	228,699,106,079	123,982,036,445

*In which:**Revenue from related parties
(Details in Note 7.1)*

124,992,247,401 104,268,812,770

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of goods sold	151,663,447,959	59,486,278,360
Cost of Entrusted Import and Export Services	17,623,895,722	14,587,762,915
Cost of Transportation Services	33,397,995,562	31,106,027,997
Others	1,231,650,186	1,276,965,750
Total	203,916,989,429	106,457,035,022

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	13,491,672	12,682,262
Foreign exchange gains from the revaluation of period-end balances	430,132,787	-
Profit on foreign exchange rates arising in the period	820,891,754	1,918,164,744
Total	1,264,516,213	1,930,847,006

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	1,841,533,445	781,617,328
Losses on foreign exchange rates arising in the year	701,965,885	342,300,173
Foreign exchange losses from the remeasurement of period-end balances	-	289,966,536
Total	2,543,499,330	1,413,884,037

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**6.5 Selling expenses and General and administrative expenses**

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	4,517,479,448	3,536,001,415
Materials expenses	126,698,123	213,723,133
Office supplies expenses	69,835,887	75,806,180
Amortization and Depreciation expenses	162,831,504	162,831,504
Outsourcing expenses	2,432,162,704	1,925,368,151
Other cash expenses	1,725,951,230	1,158,272,447
General administrative expenses	11,873,007,924	10,587,624,030
Employee expenses	4,785,774,290	4,489,191,929
Materials expenses	325,474,185	341,626,117
Office supplies expenses	88,219,148	89,384,259
Amortization and Depreciation expenses	661,376,024	639,836,173
Charges and fee	214,165,572	233,832,125
Outsourcing expenses	2,800,754,293	2,190,389,266
Other cash expense	2,997,244,412	2,603,364,161
Total	16,390,487,372	14,123,625,445

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Disposals of fixed assets	10,000,000	-
Others	9,354,653	7,305,000
Total	19,354,653	7,305,000
Other expenses		
Tax penalties and late payment	2,699,192	-
Others	9,000,000	31,886,917
Total	11,699,192	31,886,917
Other profit	7,655,461	(24,581,917)

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total accounting profit before corporate income tax	7,120,301,622	3,893,757,030
Adjustments to Increase Taxable Income	720,712,964	180,955,405
<i>Non-Deductible Expenses</i>	720,712,964	180,955,405
Adjustments to Decrease Taxable Income	-	-
Taxable income	7,841,014,586	4,074,712,435
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	1,568,202,917	814,942,487
Adjustment of corporate income tax for previous years	-	25,672,692
Current corporate income tax expense	1,568,202,917	840,615,179

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**6.8 Basic earnings per share**

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND (Restated)
Profit/(Loss) after corporate income tax	5,552,098,705	3,053,141,851
Increase adjustment	-	-
Decrease adjustment	-	(600,977,999)
Appropriation of bonus welfare fund	-	(600,977,999)
Profits/(Loss) attributable to shareholders holding common shares (VND)	5,552,098,705	2,452,163,852
Weighted average number of common shares outstanding for the period (shares)	3,111,283	3,111,283
Basic earnings per share (VND/share)	1,785	788

- (*) As at the Reporting Date, the Company has not been able to reliably estimate the amount of profit for the accounting period ended 30 June 2026 that may be appropriated to the Reward and Welfare Fund and the Management Bonus Fund. If the Company appropriates amounts to the Reward and Welfare Fund and the Management Bonus Fund for the accounting period ended 30 June 2026, net profit attributable to shareholders and basic earnings per share will decrease.

Basic earnings per share for the accounting period ended 30 June 2025 has been restated because, during 2026, the Company appropriated profit in accordance with Resolution No. 21/2026/NQ-ĐHĐCĐ-XNK of the Annual General Meeting of Shareholders dated 09 June 2026, pursuant to which VND 731,020,998 was appropriated to the reward and welfare fund and VND 470,935,000 was appropriated to the management bonus fund. Accordingly, the profit attributable to ordinary shareholders for the purpose of calculating basic earnings per share for the period ended 30 June 2025 was reduced by one-half of the above appropriations. Basic earnings per share presented for the accounting period ended 30 June 2025 decreased from VND 981 per share to VND 788 per share. Details are as follows:

	For the period ended 30/6/2025 VND (Presented)	For the period ended 30/6/2025 VND (Restated)	Difference VND
Profit after corporate income tax	3,053,141,851	3,053,141,851	-
Appropriation to the Bonus and Welfare Fund and Management Bonus (*)	-	(600,977,999)	(600,977,999)
Profit / Loss distributable to common shareholders	3,053,141,851	2,452,163,852	(600,977,999)
Average quantity of outstanding common shares	3,111,283	3,111,283	-
Basic earnings per share (VND/ share)	981	788	(193)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**6.8 Production and business expenses by factors**

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	540,391,456	165,190,439
Employee expenses	16,307,830,506	14,454,681,394
Amortization and Depreciation expenses	947,339,926	975,366,096
Provision Costs	-	1,079,850,000
Other cash expenses	43,240,834,641	42,744,987,830
Others	7,607,632,313	4,853,850,586
Total	68,644,028,842	64,273,926,345

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

List of related parties:

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

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

Transactions with key management personnel

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration of Board of Management, the Supervisory Board, and Board of General Directors	Remuneration	2,405,153,055	1,799,008,921

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**7.1 Information of related parties (Continued)***Details as follows:*

		For the period ended 30/6/2026	For the period ended 30/6/2025
Name	Position	VND	VND
Remuneration for Board of Management		864,873,363	513,016,500
Mr. Dao Khac Hau	Chairman	574,860,507	429,496,500
Mr. Do Khac Thanh	Independent Member (Dismissed on 09/6/2026)	96,670,952	27,840,000
Mr. Hoang Viet Dung	Member (Dismissed on 09/6/2026)	96,670,952	27,840,000
Ms. Nguyen Hoang Yen	Member (Dismissed on 09/6/2026)	96,670,952	27,840,000
Remuneration for Board of Supervisors		548,096,267	340,505,483
Mr. Nguyen Tien Dung	Head of the Board (Dismissed on 09/6/2026)	73,660,881	20,700,000
Ms. Tong Thi Thanh Binh	Member	194,327,987	105,430,397
Mr. Dinh Phuc Loc	Member	280,107,399	214,375,086
Remuneration for Board of General Directors		992,183,425	945,486,938
Mr. Dinh Ngoc Tung	General Director	575,996,507	457,336,500
Mr. Pham Hong Quang	Deputy General Director	320,719,800	246,290,992
Mr. Tran Trung Dung	Deputy General Director (Dismissed on 01/3/2026)	95,467,118	241,859,446
Total		2,405,153,055	1,799,008,921

Transactions with related parties

			For the period ended 30/6/2026	For the period ended 30/6/2025
Related parties	Relationship	Nature	VND	VND
Purchase of goods			1,168,555,480	688,617,800
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	342,728,116	302,790,611
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	98,727,272	95,727,272
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group	Services Rendered	4,200,000	-
Aviation Labour Supply Joint Stock Company	Company in the same Group	Services Rendered	95,831,364	139,407,189
Branch of Vietnam Airlines Engineering Company Limited in Ho Chi Minh City	Company in the same Group	Services Rendered	147,272,728	147,272,728
Tan Son Nhat Cargo Services JSC (TCS)	Company in the same Group	Services Rendered	-	3,420,000
Aviation Information and Telecommunications Joint Stock Company	Company in the same Group	Services Rendered	479,796,000	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**7.1 Information of related parties (Continued)****Transactions with related parties (Continued)**

Related parties	Relationship	Nature	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods			124,992,247,401	104,268,812,770
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	113,125,131,845	99,111,665,895
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	3,396,017,926	2,980,992,875
Vietnam Airlines Caterers LTD	Company in the same Group	Services Rendered	8,471,097,630	2,176,154,000
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group	Services Rendered	43,010,000,000	-
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	1,052,217,460	-

Related Party Balance

Related parties	Relationship	Nature	30/6/2026 VND	01/01/2026 VND
Short-term receivables from customers			64,304,210,652	42,258,576,288
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	30,534,924,658	40,794,303,453
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	817,139,295	960,502,656
Vietnam Airlines Caterers LTD	Company in the same Group	Services Rendered	63,834,000	209,749,800
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	263,466,699	294,020,379
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group	Sales	32,515,560,000	-
Danang Airports Services Joint Stock Company	Company in the same Group	Services Rendered	109,286,000	-
Other short-term receivables			66,445,963,684	76,589,528,216
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	21,034,301,531	19,259,780,581
Vietnam Airlines Engineering Company Limited	Company in the same Group	Services Rendered	44,179,104,007	56,619,038,938
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group	Services Rendered	-	698,760
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	1,232,558,146	710,009,937

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**7.1 Information of related parties (Continued)****Related Party Balance (Continued)**

Related parties	Relationship	Nature	30/6/2026 VND	01/01/2026 VND
Short-term trade payables			464,409,840	101,312,640
Vietnam Airlines Joint Stock Company	Major Shareholder	Services Rendered	50,760,000	50,760,000
Aviation Information and Telecommunications Joint Stock Company	Company in the same Group	Services Rendered	413,649,840	50,552,640
Short-term prepayments from customers			-	18,231,240,000
Vietnam Airlines Caterers LTD	Company in the same Group	Services Rendered	-	4,296,000,000
Noi Bai Catering Services Joint Stock Company (NCS)	Company in the same Group	Services Rendered	-	13,935,240,000
Dividends and profit payable			2,777,597,000	-
Vietnam Airlines Joint Stock Company	Major Shareholder	dividend	1,285,200,000	-
Mr. Dao Khac Hau	Major Shareholder	dividend	777,778,000	-
Mr. Dao Anh Hung	Major Shareholder	dividend	355,293,000	-
Mr. Le Van Kim	Major Shareholder	dividend	203,707,000	-
Mr. Doan Minh Phu	Major Shareholder	dividend	155,619,000	-
Other short-term payments			3,573,111,235	5,182,672,686
Vietnam Airlines Engineering Company Limited	Company in the same Group	Entrusted services	1,475,877,627	3,122,536,043
		Import tax advance payment	2,000,000,000	2,000,000,000
Tan Son Nhat Cargo Services JSC (TCS)	Company in the same Group	Services Rendered	45,684,793	56,415,287
Noibai Cargo Terminal Services Joint Stock Company	Company in the same Group	Services Rendered	5,641,920	3,721,356
Vietnam Singapore Technologies Engineering Aerospace Co. Ltd	Company in the same Group	Services Rendered	45,906,895	-

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

7.2 Segment reporting*Segment Reporting by Business Activities.*

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

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

Segment report of income for the period ended 30/6/2026:

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
Net revenues	155,538,859,357	31,985,234,970	34,381,246,478	6,793,765,274	228,699,106,079
Costs	(151,663,447,959)	(17,623,895,722)	(33,397,995,562)	(1,231,650,186)	(203,916,989,429)
Gross revenues	3,875,411,398	14,361,339,248	983,250,916	5,562,115,088	432,616,095,508
OPERATING PROFIT/ LOSS					
Internal Profit/ Loss	3,875,411,398	14,361,339,248	983,250,916	5,562,115,088	24,782,116,650
Financial income					1,264,516,213
Financial expenses					(2,543,499,330)
General administrative expenses and Selling expenses					(16,390,487,372)
Other profits					7,655,461
Corporate income tax					(1,568,202,917)
Profit after tax					5,552,098,705

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

7.2 Segment reporting (Continued)

Segment report of income for the period ended 30/6/2025:

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
Net revenues	58,985,471,000	24,307,117,424	32,972,414,709	7,717,033,312	123,982,036,445
Costs	(59,486,278,360)	(14,587,762,915)	(31,106,027,997)	(1,276,965,750)	(106,457,035,022)
Gross revenues	(500,807,360)	9,719,354,509	1,866,386,712	6,440,067,562	17,525,001,423
OPERATING PROFIT/ LOSS					
Internal Profit/ Loss	(500,807,360)	9,719,354,509	1,866,386,712	6,440,067,562	17,525,001,423
Financial income					1,930,847,006
Financial expenses					(1,413,884,037)
General administrative expenses and					(14,123,625,445)
Selling expenses					(24,581,917)
Other profits					(840,615,179)
Corporate income tax					
Profit after tax					3,053,141,851

GENERAL AVIATION IMPORT EXPORT JOINT STOCK COMPANY

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

Form B 09a - DN

Issued together with Circular No.99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period ended 30th June 2026

7.2 Segment reporting (Continued)

Segment report of assets and liabilities at 30/6/2026:

	Sales of goods	Revenue of Entrusted Import-export service	Transportation services	Other services	Total
ASSETS					
Segment report of assets	178,018,494,141	78,760,589,085	7,215,264,000	1,369,599,614	265,363,946,840
Assets cannot be allocated					25,703,508,611
Total assets					291,067,455,451
LIABILITIES					
Payables	100,688,948,172	56,938,470,797	3,727,030,805	1,351,549,062	162,705,998,836
Liabilities cannot be allocated					86,521,610,166
Total liabilities					249,227,609,002

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

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)For the accounting period ended 30th June 2026**7.3 Comparative figures**

Comparative figures on the Interim Statement of Financial Position and related notes are taken from the financial statements for the year ended 31st December 2025 which are audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

Comparative figures in the Interim Income Statement, Interim Cash Flows Statement and related notes are taken from the interim financial statements for the period ended 30th June 2025 which are reviewed by CPA VIETNAM Auditing Company Limited - a member of the International Accounting Firm INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1 January 2026. To ensure comparability of the information presented in the financial statements, the Company has restated certain items as at 1 January 2026 in the Interim Statement of Financial Position as follows:

	As at 01/01/2026 (Restated) VND	As at 31/12/2025 (Presented) VND	Difference VND
Dividends and profits payable	373,696,314	-	373,696,314
Other short-term payments	77,129,152,754	77,502,849,068	(373,696,314)

Preparer**Chief Accountant**

Ha Noi, August 11, 2026

General Director

Hoang Thi Bich Huong

Nguyen The Duc**Đinh Ngọc Tung**

**GENERAL AVIATION IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 2414XNK-QLCD
Re: Information disclosure

Hanoi, date 13 August 2026

**PERIODIC INFORMATION DISCLOSURE OF
FINANCIAL REPORTS**

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, General Aviation Import Export Joint Stock Company shall disclose the financial statements for the Semi-annual of 2026 to the Hanoi Stock Exchange as follows:

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

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

2. Content of disclosed information:

- Financial statements for the Semi-annual of 2026

☒ Separate financial statements (Listed organization has no subsidiaries and the superior accounting unit has an affiliated unit);

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

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

- Cases requiring explanation:

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

☐ Yes

☒ No

Documents explaining in case yes:

☐ Yes

☐ No

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

☐ Yes

☒ No

Documents explaining in case yes:

☐ Yes

☐ No

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

☒ Yes

☐ No

Documents explaining in case yes:

☒ Yes

☐ No



KẾ TOÁN TRƯỞNG
Nguyễn Thế Đào



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

☐ Yes

☒ No

Documents explaining in case yes:

☐ Yes

☐ No

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

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

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

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

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

Organization representative

Legal representative

(Sign, state full name, position, seal)

GENERAL DIRECTOR

Attached documents:

- Financial statements for the Semi-annual of 2026
- Explanation document for profit after tax exchanged more than 10% compared to the same period last year.

Dinh Ngoc Tung



**GENERAL AVIATION IMPORT EXPORT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 2413 /2026/XNK-QLCD

Hanoi, date 13 August 2026

Re: Explanation of the change in profit after tax in the first 6 months of 2026 increased by over 10% compared to the same period last year

To:

- State Securities Commission
- Hanoi Stock Exchange

In accordance with Circular 96/2020/TT-BTC dated November 16, 2020, General Aviation Import Export Joint Stock Company (Stock code ARM) would like to explain the change in profit after tax in the first 6 months of 2026 increased by over 10% compared to the same period last year 2025, for the following reasons:

Regarding revenue: Total revenue for the first six months of 2026 increased by VND 104.06 billion, equivalent to an increase of 82.64% compared to the same period of the previous year. Specifically, revenue from sales increased by VND 96.55 billion; revenue from entrusted services, which have a high profit margin, increased by VND 7.68 billion; transportation revenue increased by VND 1.41 billion; rental revenue decreased by VND 853 million; while revenue from other services remained relatively unchanged.

Regarding expenses: Total expenses for the first six months of 2026 increased by VND 100.84 billion, equivalent to an increase of 82.63% compared to the same period of the previous year. Specifically, cost of goods sold increased by VND 92.17 billion; cost of transportation services increased by VND 2.29 billion; and cost of other services increased by VND 2.99 billion. The increase in total expenses was in line with the growth in revenue.

Regarding profit after tax: Profit after tax for the first six months of 2026 reached VND 5.55 billion, an increase of VND 2.49 billion, equivalent to an increase of more than 10% compared to the same period of the previous year, due to the aforementioned reasons.

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

Best regards!

GENERAL DIRECTOR

Recipients:

- As above;
- Archive documents, QLCD

Dinh Ngoc Tung