



CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số: 31-26/VJC-CBTT
No: 31 -26/VJC-CBTT

TP. Hồ Chí Minh, ngày 28 tháng 8 năm 2026
Ho Chi Minh City, August 28, 2026

CÔNG BỐ THÔNG TIN INFORMATION DISCLOSURE

Kính gửi: - Ủy Ban Chứng khoán Nhà nước;
- Sở Giao dịch Chứng khoán TP. Hồ Chí Minh.
To: - *State Securities Commission;*
- *Hochiminh Stock Exchange.*

1. Tên tổ chức:

Name of organization:

Công ty Cổ phần Hàng không Vietjet

VietJet Aviation Joint Stock Company ("Vietjet")

- Mã chứng khoán/ *Stock code:* VJC
- Địa chỉ/*Address:* 302/3 Phố Kim Mã, Phường Ngọc Hà, Thành phố Hà Nội, Việt Nam
302/3 Kim Ma Street, Ngoc Ha Ward, Hanoi City, Vietnam.
- Điện thoại liên hệ/*Tel.:* 024 7108 6668
- Fax: 024 3728 1838
- E-mail: info@vietjetair.com

2. Nội dung thông tin công bố/*Contents of disclosure:*

- Báo cáo tài chính Công ty mẹ soát xét bán niên 2026.
Reviewed Separated Interim Financial statements for the First half of 2026.
- Báo cáo tài chính Hợp nhất soát xét bán niên 2026.
Reviewed Consolidated Interim Financial statements for the First half of 2026.
- Phụ lục giải trình biến động kết quả hoạt động kinh doanh Báo cáo tài chính soát xét bán niên 2026.
Appendix of Explanation variation in business performance of Reviewed Interim Financial Statements for the First half of 2026.

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/08/2026 tại đường dẫn/
This information was published on the company's website on August 28, 2026 as in the link:
<https://ir.vietjetair.com/Home/Menu/bao-cao-tai-chinh-kiem-toan>

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/*Attached documents:*

- Báo cáo tài chính Công ty mẹ/
Separate financial statements;
- Báo cáo tài chính Hợp nhất/
Consolidate financial statements;
- Phụ lục giải trình kết quả kinh doanh/
Appendix of explanation of business results.

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
PHÓ TỔNG GIÁM ĐỐC
LEGAL REPRESENTATIVE
VICE PRESIDENT



Phu
hieu
HỒ NGỌC YẾN PHƯƠNG
HO NGOC YEN PHUONG

VIETJET AVIATION JOINT STOCK COMPANY
REVIEWED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026



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VIETJET AVIATION JOINT STOCK COMPANY AND ITS SUBSIDIARIES

CORPORATE INFORMATION

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors and the Board of Management who managed the Group during the period from 01 January 2026 to 30 June 2026 and up to the date of this report were as follows:

Board of Directors

Mrs. Nguyen Thi Phuong Thao	BOD Chairwoman
Mr. Dinh Viet Phuong	BOD First Vice Chairman (from 04 May 2026)
Mr. Nguyen Thanh Son	Member of BOD (from 24 April 2026) – Chief Executive Officer (from 29 April 2026)
Mrs. Nguyen Thanh Ha	BOD Vice Chairwoman
Mr. Philipp Rösler	BOD Vice Chairman – Independent member (from 04 May 2026)
Mrs. Ho Ngoc Yen Phuong	BOD Vice Chairwoman (from 04 May 2026)
Mr. Nguyen Anh Tuan	BOD Vice Chairman – Independent member
Mr. Khuat Viet Hung	BOD Vice Chairman – Independent member (from 04 May 2026)

Board of Management

Mr. Nguyen Thanh Son	Chief Executive Officer (from 29 April 2026)
Mrs. Ho Ngoc Yen Phuong	Executive Vice President – CFO
Mr. To Viet Thang	Standing Vice President
Mr. Michael Hickey	Group Chief Operating Officer

Audit Committee

Mr. Nguyen Anh Tuan	Chairman of the Audit Committee
Mr. Philipp Rösler	Member of the Audit Committee (from 23 June 2026)

Legal Representative

Mrs. Nguyen Thi Phuong Thao	BOD Chairwoman
Mr. Nguyen Thanh Son	Chief Executive Officer
Mrs. Ho Ngoc Yen Phuong	Executive Vice President – CFO

Chief Accountant

Mr. Thai Trong Cang

AUDITOR

The accompanying consolidated interim financial statements for the period from 01 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited.

VIETJET AVIATION JOINT STOCK COMPANY AND ITS SUBSIDIARIES

STATEMENT OF THE BOARD OF MANAGEMENT

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management of Vietjet Aviation Joint Stock Company is responsible for the preparation of the consolidated interim financial statements that present fairly, in all material respects, the consolidated financial position of the Group and its subsidiaries (hereinafter collectively referred to as the “Group”) as at 30 June 2026, as well as the Group’s consolidated results of operations and consolidated cash flows for the six-month period from 1 January 2026 to 30 June 2026. In preparing these consolidated interim financial statements, the Board of Management is required to:

- establish and maintain internal control as deemed necessary by the Board of Management to ensure the preparation and presentation of consolidated interim financial statements are free from material misstatement, whether due to fraud or error;
- comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and legal regulations related to the preparation and presentation of consolidated interim financial statements;
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- clearly state whether applicable accounting principles have been followed, with any material deviations disclosed and explained in the consolidated interim financial statements; and
- prepare the consolidated interim financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the consolidated interim financial position of the Group and for ensuring that accounting records of the Group comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and legal regulations related to the preparation and presentation of the consolidated interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud or error.

The Board of Management commits to complying with the above requirements in the preparation of the consolidated interim financial statements.

APPROVAL OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The Board of Management approves the accompanying consolidated interim financial statements. The consolidated interim financial statements present fairly, in all material respects, the interim consolidated financial position of the Group as at 30 June 2026, as well as its interim consolidated results of operations and interim consolidated cash flows for the six-month period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.

On behalf of the Board of Management,



Nguyễn Thanh Sơn
Chief Executive Officer

28 August 2026

No: 1039/2026/UHY- BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION
On the consolidated interim financial statements of Vietjet Aviation Joint Stock Company
For the period from 01 January 2026 to 30 June 2026

**To: The Shareholders, the Board of Directors and the Board of Management
of Vietjet Aviation Joint Stock Company**

We have reviewed the accompanying consolidated interim financial statements of Vietjet Aviation Joint Stock Company (hereinafter referred to as the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”), which were prepared on 28 August 2026 and are set out on pages 06 to 74. The consolidated interim financial statements comprise the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated statement of income and the interim consolidated statement of cash flows for the six-month period from 1 January 2026 to 30 June 2026, and the accompanying notes to the consolidated interim financial statements.

Responsibility of the Board of Management

The Board of Management of the Group is responsible for the preparation and the true and fair presentation of these consolidated interim financial statements of the Group in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and legal regulations related to the preparation and presentation of the consolidated interim financial statements, and for such internal control which the Board of Management determines is necessary to enable the preparation and presentation of the consolidated interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ responsibility

Our responsibility is to express a conclusion on these consolidated interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagement 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information primarily consists of making inquiries, mainly of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially narrower 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.

Auditors’ Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial statements do not give a true and fair view, in all material respects, the financial position of the Group as at 30 June 2026 as well as the results of operations and cash flows for the Group for the period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the relevant regulations on the preparation and presentation of the consolidated interim financial statements.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONTINUED)

Emphasis of Matter

We draw attention to Note 39 to the consolidated interim financial statements for the period from 01 January 2026 to 30 June 2026, which describes a commercial aircraft dispute between the Group and another entity.

Our conclusion is not modified in respect of this matter.

Other Matter

The report on review of consolidated interim financial statements is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.



Le Quang Nghia
Deputy General Director
Auditor's Practicing Certificate No 3660-2026-112-1
For and on behalf of
UHY Auditing and Consulting Co., Ltd
Ha Noi, 28 August 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Notes	30/06/2026	01/01/2026
			VND	VND
CURRENT ASSETS	100		54,485,175,967,747	49,719,146,269,227
Cash and cash equivalents	110	6	4,037,786,709,117	10,986,580,442,252
Cash	111		2,232,461,098,706	10,899,474,784,599
Cash equivalents	112		1,805,325,610,411	87,105,657,653
Short-term investments	120	7(a)	6,538,216,252,011	4,513,451,051,111
Trading securities	121		990,000,000,000	990,000,000,000
Provision for diminution in value of trading securities	122		(330,000,000,000)	(450,000,000,000)
Short - term held-to-maturity investments	123		5,878,216,252,011	3,973,451,051,111
Short-term receivables	130		40,445,109,455,058	31,731,443,588,103
Short-term trade accounts receivable	131	8	21,849,190,237,241	13,684,613,276,910
Short-term prepayments to suppliers	132	9	2,157,910,225,784	1,874,089,197,800
Other short-term receivables	135	10	16,592,427,720,653	16,326,085,083,433
Provision for doubtful short-term receivables	136		(154,418,728,620)	(153,343,970,040)
Inventories	140	11	3,085,052,181,633	2,194,104,588,398
Inventories	141		3,085,052,181,633	2,194,104,588,398
Other current assets	160		379,011,369,928	293,566,599,363
Short-term deferred expenses	161	12	368,887,079,521	276,048,444,208
Value-added tax deductible	162	18(a)	5,056,568,343	6,217,436,758
Tax and other receivables from the State Budget	163	18(a)	5,067,722,064	11,300,718,397

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

ASSETS (CONTINUED)	Code	Notes	30/06/2026	01/01/2026
			VND	VND
LONG-TERM ASSETS	200		94,607,666,868,548	89,671,864,843,931
Long-term receivables	210		26,409,640,783,667	27,456,269,221,021
Long-term trade accounts receivable	211	8	4,998,698,191,103	4,941,233,765,415
Long-term prepayments to suppliers	212	9	2,980,896,074,942	3,525,421,004,739
Other long-term receivables	215	10	18,430,046,517,622	18,989,614,450,867
Fixed assets	220		34,068,100,818,036	34,938,480,568,605
Tangible fixed assets	221	13	23,148,018,229,281	24,091,728,690,494
- <i>Historical cost</i>	222		25,004,478,270,568	25,527,417,447,650
- <i>Accumulated depreciation</i>	223		(1,856,460,041,287)	(1,435,688,757,156)
Finance lease fixed assets	224	14	5,364,017,405,674	5,517,275,232,075
- <i>Historical cost</i>	225		6,181,116,755,409	6,181,116,755,409
- <i>Accumulated depreciation</i>	226		(817,099,349,735)	(663,841,523,334)
Intangible fixed assets	227	15	5,556,065,183,081	5,329,476,646,036
- <i>Historical cost</i>	228		5,793,337,931,210	5,455,147,931,210
- <i>Accumulated amortisation</i>	229		(237,272,748,129)	(125,671,285,174)
Long-term assets in progress	250		19,122,968,290,203	13,916,529,732,404
Construction in progress	252	16	19,122,968,290,203	13,916,529,732,404
Long-term investments	260	7(b)	1,055,273,191,439	1,048,968,407,711
Investments in associates	262		-	-
Investment in other entities	263		149,417,024,400	149,417,024,400
Long-term held-to-maturity investments	265		905,856,167,039	899,551,383,311
Other long-term assets	270		13,951,683,785,203	12,311,616,914,190
Long-term deferred expenses	271	12	13,951,683,785,203	12,311,616,914,190
TOTAL ASSETS	280		149,092,842,836,295	139,391,011,113,158

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

RESOURCES	Code	Notes	30/06/2026 VND	01/01/2026 VND
LIABILITIES	300		122,695,299,028,629	114,581,827,820,985
Current liabilities	310		49,232,447,678,663	46,604,740,621,386
Short-term trade accounts payable	311	17	7,713,355,161,341	4,769,470,733,495
Short-term advances from customers	312	19	1,310,754,360,697	1,758,255,581,459
Short-term tax and other payables to the State Budget	314	18(b)	217,315,173,391	112,350,385,719
Payables to employees	315		241,496,385,207	223,968,578,003
Short-term accrued expenses	316	20	3,249,406,793,908	3,155,697,870,538
Short-term unearned revenue	319	21	3,245,202,513,902	5,178,803,015,292
Other short-term payables	320	22	2,951,134,467,382	2,753,087,085,807
Short-term borrowings	321	23.1(a)	27,141,950,525,724	25,726,583,406,664
Short-term finance lease liabilities	321	23.2	328,532,874,721	329,560,875,730
Provision for short-term liabilities (*)	322	24	2,819,670,648,213	2,585,295,335,009
Bonus and welfare fund	323		13,628,774,177	11,667,753,670
Long-term liabilities	330		73,462,851,349,966	67,977,087,199,599
Other long-term payables	338	22	9,933,155,059,569	6,770,794,993,714
Long-term borrowings	339	23.1(b)	41,937,098,582,221	39,883,863,616,253
Long-term finance lease liabilities	339	23.2	2,885,670,521,750	3,059,686,343,298
Deferred income tax liabilities	342	25	988,044,317,998	818,836,099,439
Provision for long-term liabilities (*)	343	24	17,718,882,868,428	17,443,906,146,895
OWNERS' EQUITY	400	26	26,397,543,807,666	24,809,183,292,173
Owners' capital	411		7,690,929,610,000	5,916,113,340,000
- Ordinary shares with voting rights	411a		7,690,929,610,000	5,916,113,340,000
Share premium	412		4,747,383,117,899	4,747,383,117,899
Foreign exchange differences reserve	417		1,541,872,605,780	1,325,923,939,939
Undistributed earnings	420		12,347,625,487,843	12,775,221,416,068
- Undistributed post tax profits of previous years	420a		11,000,405,146,068	10,652,687,447,061
- Post tax profits of current period/ current year	420b		1,347,220,341,775	2,122,533,969,007
Non-controlling interests	429		69,732,986,144	44,541,478,267
TOTAL RESOURCES	440		149,092,842,836,295	139,391,011,113,158

28 August 2026

Chief Accountant/
Preparer

Thai Trong Cang

Executive Vice President – CFO

Ho Ngoc Yen Phuong

Chief Executive Officer

Nguyen Thanh Son

(*) Provisions include provisions for aircraft and aircraft engine maintenance costs

CONSOLIDATED INTERIM INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

Items	Code Notes		From 01/01 to 30/06	
			Year 2026 VND	Year 2025 VND
Revenue from sale of goods and rendering of services	01	28	51,535,657,614,852	35,837,453,771,578
Less deductions	02		-	-
Net revenue from sale of goods and rendering of services	10		51,535,657,614,852	35,837,453,771,578
Cost of goods sold and services rendered	11	29	47,003,431,957,253	31,016,799,002,994
Gross profit from sale of goods and rendering of services	20		4,532,225,657,599	4,820,654,768,584
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	30	1,516,511,817,695	1,301,758,637,938
Financial expenses	23	31	2,504,121,983,898	2,616,844,032,673
<i>Including: Borrowing costs</i>	<i>24</i>	<i>31</i>	<i>1,679,766,173,620</i>	<i>1,644,477,318,747</i>
Selling expenses	25	32	1,323,798,951,329	1,183,504,846,076
General and administrative expenses	26	33	660,468,081,590	742,005,649,652
Net operating profit	30		1,560,348,458,477	1,580,058,878,121
Other income	31		2,618,872,753	95,805,607,161
Other expenses	32		808,294,367	24,613,643,441
Net other profit	40		1,810,578,386	71,191,963,720
Net accounting profit before tax	50		1,562,159,036,863	1,651,250,841,841
Corporate income tax ("CIT") - current	51	34	40,207,664,402	57,259,584,418
CIT - deferred	52	34	149,539,522,809	299,992,968,029
Net profit after tax	60		1,372,411,849,652	1,293,998,289,394
Shareholders of the Company	61		1,347,220,341,775	1,292,841,069,898
Non-controlling interests	62		25,191,507,877	1,157,219,496
Basic earnings per share	70	36	1,752	1,785
Diluted earnings per share	71	36	1,752	1,785

28 August 2026

Chief Accountant/
Preparer

Executive Vice President – CFO

Chief Executive Officer

Thai Trong Cang

Ho Ngoc Yen Phuong

Nguyen Thanh Son



CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Applying Indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Code	Notes	From 01/01 to 30/06	
			Year 2026 VND	Year 2025 VND
Cash flows from operating activities				
Accounting profit before tax	01		1,562,159,036,863	1,651,250,841,841
Adjustments for:				
Depreciation and amortisation	02		1,002,367,075,751	449,906,737,093
Provisions/ (Reversal)	03		485,108,429,652	(285,065,713,708)
Foreign exchange (gains) arisen from revaluation of monetary accounts denominated in foreign currency	04		(464,671,255,416)	(172,232,333,681)
Profits from investing, financing activities	05		(524,538,303,362)	(395,833,570,971)
Borrowing costs	06	31	1,679,766,173,620	1,644,477,318,747
Operating profit before changes in working capital	08		3,740,191,157,108	2,892,503,279,321
(Increase)/decrease in receivables	09		(2,971,182,573,822)	1,865,363,074,966
(Increase) in inventories	10		(890,947,593,235)	(323,107,237,339)
Increase/(Decrease) in payables (excluding interest and corporate income tax)	11		4,531,082,871,935	(2,312,903,377,109)
(Increase)/Decrease in prepaid expenses	12		(1,732,905,506,326)	150,637,225,242
Borrowing costs paid	14		(1,677,135,731,653)	(1,632,127,307,853)
CIT paid	15		(38,663,476,989)	(169,994,282,776)
Net cash flows from operating activities	20		960,439,147,018	470,371,374,452
Cash flows from investing activities				
Purchase and construction of fixed assets and other long-term assets	21		(12,606,911,504,292)	(12,908,713,655,230)
Proceeds from disposals of fixed assets and other long-term assets	22		2,790,552,497,736	143,391,000,000
Loans and term deposit granted	23		(3,275,780,713,081)	(252,361,626,784)
Collection of loans and instrument held to maturity	24		1,445,929,046,780	1,706,228,205,975
Interest, dividends and profit distributions received	27		434,303,175,393	93,196,351,970
Net cash flows from investing activities	30		(11,211,907,497,464)	(11,218,259,724,069)

CONSOLIDATED INTERIM CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Code	Notes	From 01/01 to 30/06	
			Year 2026 VND	Year 2025 VND
Cash flows from financing activities				
Proceeds from issuance of shares	31		-	5,000,000,000,000
Share issuance costs	31		-	(100,000,000)
Proceeds of borrowings	33		29,712,812,470,444	29,534,286,367,763
Repayments of borrowings	34		(26,350,025,377,569)	(21,050,146,253,542)
Finance lease principal repayments	35		(164,179,133,659)	(160,996,750,690)
Net cash flows from financing activities	40		3,198,607,959,216	13,323,043,363,531
Net (decrease)/increase in cash and cash equivalents	50		(7,052,860,391,230)	2,575,155,013,914
Cash and cash equivalents at the beginning of the period	60	6	10,986,580,442,252	4,558,984,549,152
Effect of exchange rate differences	61		104,066,658,095	14,513,992,392
Cash and cash equivalents at the end of the period	70	6	4,037,786,709,117	7,148,653,555,458

28 August 2026

Chief Accountant/
Preparer

Thai Trong Cang

Executive Vice President – CFO

Ho Ngoc Yen Phuong

Chief Executive Officer

Nguyen Thanh Son

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

1. GENERAL INFORMATION

1.1 OWNERSHIP STRUCTURE

Vietjet Aviation Joint Stock Company (“the Company”) is a joint stock company established in the Socialist Republic of Vietnam pursuant to Enterprise Registration Certificate No. 0102325399, which was initially issued by the Department of Planning and Investment of Hanoi City dated 23 July 2007, with the latest amended for the 33rd time dated 22 July 2026 by the Hanoi Department of Finance - Division of Business Registration and Corporate Finance.

The Company’s shares are listed on the Ho Chi Minh City Stock Exchange with the stock trading code “VJC”.

The Company’s head office is located at No. 302/3 Kim Ma Street, Ngoc Ha Ward, Hanoi City.

1.2 BUSINESS SECTORS

The principal activities of the Group are to provide passenger and cargo transportation services on domestic and international air routes, airline-related support services, and to trade aircraft and aircraft components.

1.3 NORMAL BUSINESS CYCLE

The normal business cycle of the Group is 12 months.

1.4 STATEMENT ON THE COMPARABILITY OF INFORMATION IN THE CONSOLIDATED FINANCIAL STATEMENTS

The comparative figures presented are based on the Group’s audited consolidated financial statements for the financial year ended 31 December 2025, the Group’s reviewed consolidated interim financial statements for the period from 01 January 2025 to 30 June 2025 and are fully comparable.

Effective from 1 January 2026, the Group adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the corporate accounting regime (“Circular 99”) and presented its consolidated financial statements in accordance with Circular No. 202/2014/TT-BTC and relevant guidance under Circular No. 43/2026/TT-BTC. Accordingly, the Group’s loans under loan agreements were reclassified from “Short-term loans receivable” to “Held-to-maturity investments”. In addition, accrued interest previously recognised under “Other receivables” (Account 138) was reclassified based on the nature of the underlying item, including accrued interest on loans and bank deposits, which was reclassified to “Held-to-maturity investments” (as detailed in Note 40). The above reclassifications only affect the presentation of the relevant line items in the consolidated statement of financial position and do not affect the carrying amounts of assets, the results of operations or cash flows for the comparative period.

Except for the above matters, the adoption of Circular 99 has no other material impact on the accounting policies and amounts previously presented. Accordingly, the consolidated financial statements for the period from 1 January 2026 to 30 June 2026 are comparable with those of the preceding period

1.5 GROUP STRUCTURE

As at 30 June 2026, the Company had 8 direct subsidiaries, 2 indirect subsidiaries and 2 associates as presented in Note 7(b) - Long-term investments. The details are as follows:

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

1. GENERAL INFORMATION (CONTINUED)**1.5 GROUP STRUCTURE (CONTINUED)**

No.	Company Name	Principal activities	Enterprise registration certificate	Place of incorporation and operation	30/06/2026		01/01/2026	
					Ownership (%)	Voting right (%)	Ownership (%)	Voting right (%)
I.	Directly-owned subsidiaries							
1	Vietjet Air IVB No. I Limited	To trade and lease aircraft and aircraft components	No. 1825671 dated 27 May 2014	British Virgin Islands	100	100	100	100
2	Vietjet Air IVB No. II Limited	To trade and lease aircraft	No. 1825613 dated 27 May 2014	British Virgin Islands	100	100	100	100
3	Vietjet Air Singapore Pte. Ltd.	To trade aircraft	No. 201408849N dated 27 March 2014	Singapore	100	100	100	100
4	Vietjet Air Ireland No. 1 Limited	To trade and lease aircraft	No. 544879 dated 03 June 2014	Ireland	100	100	100	100
5	Galaxy Pay Company Limited	To provide payment services (online payment, e-wallet)	No. 0316368255 dated 29 October 2025	Vietnam	100	100	100	100
6	Swift 247 Joint Stock Company	To provide other activities and support services related to transportation	No. 0315524536 dated 10 April 2026	Vietnam	67	67	67	67
7	Airport NEO Limited Liability Company	To provide direct support services for airline transportation	No. 0109783334 dated 11 December 2025	Vietnam	100	100	100	100
8	Victoria Aviation Academy Joint Stock Company	Provision of training services	No. 0316563111 dated 31 December 2025	Vietnam	95	95	95	95

Pursuant to the Resolution of the Company's Board of Directors No. 52-26/VJC-HĐQT-NQ dated 19 August 2026, the Board of Directors approved the plan to establish International Technical Services Joint Stock Company with a capital contribution of VND 285 billion representing 95% of the charter capital.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

1. GENERAL INFORMATION (CONTINUED)**1.5 GROUP STRUCTURE (CONTINUED)**

No.	Company Name	Principal activities	Enterprise registration certificate	Place of incorporation and operation	30/06/2026		01/01/2026	
					Ownership (%)	Voting right (%)	Ownership (%)	Voting right (%)
II. Indirectly-owned subsidiaries								
1	Skymate Limited	To trade and lease aircraft	No. 327015 dated 15 September 2017	Cayman Islands	100	100	100	100
2	VietjetAir Cargo Joint Stock Company	To provide cargo transportation and related support services	No. 0312759089 dated 13 June 2024	Vietnam	64	67	64	67
III. Associates								
1	Thai Vietjet Air Joint Stock Co., Ltd (*)	To provide passenger and cargo transportation and related support services	No. 0105556100551 dated 9 December 2025	Thailand	9	9	9	9
2	Cam Ranh International Terminal Joint Stock Company (*)	To provide direct support services for airline transportation	No. 4201676638 dated 1 August 2025	Vietnam	10	10	10	10

(*) The Group has significant influence over these companies because the Group has representatives in the Board of Directors of these companies.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

1. GENERAL INFORMATION (CONTINUED)

1.5 GROUP STRUCTURE (CONTINUED)

As at 30 June 2026 and as at 01 January 2026, the Group had 01 dependent accounting branch and 04 representative offices. The details are as follows:

Dependent accounting branch	Place of establishment and registration of operations
Vietjet Aviation Joint Stock Company - Central Branch	200 Le Dinh Ly, Hoa Cuong Ward, Da Nang City, Vietnam

Representative office	
Vietjet Aviation Joint Stock Company	8th Floor, Vietjet Plaza, 60A Truong Son, Tan Son Hoa Ward, Ho Chi Minh City, Vietnam

Vietjet Aviation Joint Stock Company Beijing Representative Office	Unit 2, Room 221809-32, 15th Floor, Building 6, Yard 1, Futong East Street, Chaoyang District, Beijing
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Vietjet Aviation Joint Stock Company Shanghai Representative Office	Room A08, Main Building, 26th Floor (actual 25th floor), No. 99 Fucheng Road, China (Shanghai) Pilot Free Trade Zone
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Vietjet Aviation Joint Stock Company Guangzhou Representative Office	Room 309, West Wing, 3rd Floor, No. 53 Shamei North Street, Liwan District, Guangzhou
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As at 30 June 2026, the Group had 7,743 employees (as at 01 January 2026: 7,805 employees).

2. BASIS OF FINANCIAL YEAR AND ACCOUNTING CURRENCY

2.1 FINANCIAL YEAR

The Group's financial year is from 1 January to 31 December of the calendar year. These consolidated interim financial statements have been prepared for the period from 01 January 2026 to 30 June 2026.

2.2 ACCOUNTING CURRENCY

The consolidated interim financial statements are measured and presented in Vietnamese Dong ("VND" or "Dong").

3. BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

3.1 BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The accompanying consolidated interim financial statements are not intended to present the Group's interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices applied in Viet Nam may differ from those generally accepted in other countries and jurisdictions.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

3. BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.1 BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

The report on review of consolidated interim financial statements is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

(a) Scope of consolidation and control

The consolidated financial statements include the financial statements of the Company and the financial statements of entities controlled by the Group (subsidiaries).

The Group is considered to have control over an entity when the Group has the power to govern the financial and operating policies of that entity so as to obtain economic benefits from its activities. Control is generally evidenced by the Group holding more than half of the voting rights of the investee. In assessing control, the Group also considers the existence and effectiveness of potential voting rights that are currently exercisable or convertible.

(b) Reporting period and accounting policies

The financial statements of the subsidiaries are prepared for the same reporting period as the Group's consolidated financial statements and apply accounting policies consistent with those adopted by the Group.

Where necessary, adjustments are made to the financial statements of the subsidiaries to ensure consistency with the accounting policies applied by the Group and its subsidiaries.

(c) Commencement and cessation of consolidation

Subsidiaries are fully consolidated from the date on which the Group obtains control of the subsidiaries and continue to be consolidated until the date on which the Group ceases to have control over the subsidiaries.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated statement of income from the date on which the Group obtains control or up to the date on which the Group ceases to have control over the respective subsidiaries.

(d) Business combinations achieved in stages

In a business combination achieved in stages, when determining goodwill or gain from a bargain purchase, the cost of the investment in the subsidiary is determined as the aggregate of the consideration transferred at the date control over the subsidiary is obtained and the consideration transferred in previous exchanges, which is remeasured at fair value at the date the Group obtains control over the subsidiary.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

3. BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.1 BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

(e) Elimination of intra-group transactions

All intra-group transactions and balances, including unrealised gains or losses arising from intra-group transactions between entities within the Group, are eliminated in the preparation of the consolidated financial statements.

(f) Changes in ownership interests in subsidiaries

Transactions that result in changes in the Group's ownership interest in a subsidiary but do not result in a loss of control are accounted for as equity transactions. The difference between the change in the Group's ownership interest in the net assets of the subsidiary and the amount paid or received for the disposal of the ownership interest in the subsidiary is recognised in retained earnings within equity.

Transactions that result in changes in the Group's ownership interest in a subsidiary and lead to a loss of control over the subsidiary are accounted for as follows: the difference between the proceeds received or paid from the disposal and the carrying amount of the Group's remaining interest in the net assets of the subsidiary is recognised in the consolidated statement of income. The remaining interest in the former subsidiary is accounted for as an ordinary financial investment or under the equity method from the date on which the Group ceases to have control over the subsidiary.

(g) Associates

Associates are entities over which the Group has significant influence but does not have control, generally evidenced by the Group holding, directly or indirectly, between more than 20% and 50% of the voting rights in the entity.

Investments in associates are accounted for using the equity method and are initially recognised at cost. The carrying amount of the investment includes goodwill arising on the acquisition, less any accumulated impairment losses.

The Group's share of the post-acquisition profit or loss of associates is recognised in the consolidated income statement. Post-acquisition changes in the Group's share of the net assets of associates are adjusted against the carrying amount of the investment. When the Group's share of losses in an associate equals or exceeds its interest in the associate, the Group does not recognise further losses, unless the Group has incurred obligations or has made payments on behalf of the associate.

The accounting policies of associates are changed where necessary to ensure consistency with the accounting policies adopted by the Group.

Unrealised gains or losses arising from transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates in accordance with applicable accounting regulations.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

3. BASIS OF PREPARATION OF THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

3.2 BUSINESS COMBINATIONS AND GOODWILL

(a) Accounting method for business combinations

Business combinations are accounted for using the acquisition method. The cost of a business combination comprises the fair value, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer in exchange for control of the acquiree, together with any costs directly attributable to the business combination.

Identifiable assets, liabilities and contingent liabilities assumed in a business combination are recognised at their fair values at the date of the business combination.

(b) Determination and allocation of goodwill

Goodwill or gain from a bargain purchase is determined as the difference between the cost of the investment and the fair value of the identifiable net assets of the subsidiary attributable to the parent company's ownership interest at the acquisition date.

Any gain arising from a bargain purchase is recognised in the consolidated income statement.

Goodwill is amortised on a straight-line basis over its estimated useful life, but not exceeding 10 years.

Periodically, the Group assesses goodwill arising from investments in subsidiaries for impairment. Where there is evidence that the impairment loss on goodwill is greater than the annual amortisation charge, the impairment loss is recognised immediately in the year in which it arises.

(c) Goodwill arising from investments in joint ventures and associates and upon disposal of investments

Goodwill arising from the acquisition of an investment in a joint venture or associate is included in the carrying amount of the investment at the acquisition date. The Group does not amortise such goodwill.

Upon disposal of an investment in a subsidiary, the unamortised carrying amount of goodwill is included in the gain or loss arising from the disposal of the subsidiary.

(d) Non-controlling interests

Non-controlling interests comprise the amount of those interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the business combination.

Losses attributable to non-controlling interests are allocated to them even if this results in the non-controlling interests having a deficit balance in the subsidiary's net assets.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

4. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

4.1 ACCOUNTING REGIME APPLIED

The Group applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance providing guidance on the Vietnamese Enterprise Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Minister of Finance providing guidance on the methods of preparation and presentation of consolidated interim financial statements; Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC; other circulars issued by the Ministry of Finance providing guidance on the implementation of Vietnamese Accounting Standards; and other relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.

4.2 STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING REGIME

The Board of Management confirms that the Group has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System promulgated under Circular No. 99, Circular No. 202, Circular No. 43, other circulars issued by the Ministry of Finance providing guidance on the implementation of Vietnamese Accounting Standards, and other relevant statutory requirements applicable to the preparation and presentation of the consolidated interim financial statements in preparing the consolidated interim financial statements.

5. SIGNIFICANT ACCOUNTING POLICIES

The following are the main accounting policies applied by the Group in the preparation of this consolidated interim financial statements:

5.1 EXCHANGE RATES IN ACCOUNTING

Transactions arising in foreign currencies are translated at an exchange rate which is the rate approximating the average transfer exchange rate of the buying and selling rates of the commercial banks where the Group regularly transacts. The Group ensures that the disparity of the approximate exchange rate difference does not exceed +/-1% compared with the average transfer exchange rate and does not materially impact the financial position and financial performance during the accounting period. The average transfer exchange rate is determined monthly based on the average between the daily buying transfer rate and selling transfer rates of the commercial banks. Foreign exchange differences arising from these translations are recognised in the consolidated income statement.

Monetary assets and liabilities denominated in foreign currencies at the end of the accounting period are translated at the average transfer buying and selling rate of the commercial bank where the Group regularly transacts, as applied at the end of the accounting period. The transfer rate is the average transfer buying and selling rate of the commercial bank. Foreign exchange differences arising from these translations are recognised as income or expenses in the consolidated interim income statement.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.2 SIGNIFICANT ACCOUNTING ESTIMATES

The preparation of these consolidated interim financial statements complies with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and legal regulations related to the preparation and presentation of the consolidated interim financial statements. This process requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities and assets as at the end of the accounting period, and the recognition of revenues and expenses during the accounting period.

The significant estimates and assumptions affecting the consolidated interim financial statements include:

- the estimated useful lives of fixed assets (Note 5.9, 5.11);
- provisions for scheduled maintenance costs related to the aircraft maintenance fund and leasehold improvement costs (Note 5.18 and 24);
- deferred corporate income tax (Note 5.27 and 25); and
- provisions for doubtful debts (Note 5.4).

These estimates and assumptions are regularly reviewed based on past experience and other factors, including future assumptions that may have a material impact on the Group's consolidated interim financial statements and are considered reasonable by the Board of Management.

5.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term highly liquid investments with original maturities of three months or less from the date of acquisition, which are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value at the date of the consolidated interim financial statements.

5.4 RECEIVABLES

Receivables are presented at their book value, less provision for doubtful debt. Provision for doubtful debt is made for each receivable that is considered doubtful, based on the estimated potential loss.

5.5 MAINTENANCE RESERVES OF LEASED AIRCRAFT

Under the terms of the aircraft operating lease agreements, the Group is legally and contractually responsible for the maintenance and repair of aircraft during the lease term. It is also required to make contributions to maintenance reserves with lessors.

These contributions are recognized as other receivables when it is certain that the Group will utilize them for scheduled maintenance and repair of the aircraft in accordance with the operating lease agreements. Contributions to the maintenance reserve are calculated based on performance measures, such as flight hours or the number of take-offs and landings.

According to the agreements, the Group utilizes the fund by requesting reimbursements when it incurs costs for scheduled maintenance and repairs of the aircraft, including:

- replacement of life limited parts;
- engine performance restoration;
- aircraft major structural inspection;
- landing gear overhaul; and
- the auxiliary power unit ("APU") heavy repair.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.5 MAINTENANCE RESERVES OF LEASED AIRCRAFT (CONTINUED)

Maintenance reserves of leased aircraft are classified into long-term and short-term receivables on the consolidated interim statement of financial position based on the estimated time that the Group could utilise maintenance and repair expenses from the maintenance reserves as at the consolidated date.

5.6 INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost of inventories includes the cost of purchase, cost of conversion, and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventory cost is determined using the weighted average method.

A provision for diminution in the value of inventories is made for each item when the cost of inventories exceeds their net realisable value at the end of the reporting period. Increases or decreases in the provision for diminution in the value of inventories required to be made at the end of the reporting period are recognised in cost of goods sold.

5.7 INVESTMENTS

(a) Trading Securities

Trading securities are securities which are held for trading to earn profits. Trading securities are initially recognized at historical cost. The historical cost of trading securities is determined based on the fair value of the consideration paid at the transaction date plus transaction costs directly attributable to the acquisition of trading securities.

Provision for diminution in value of trading securities is made separately for each investment when the carrying amount of the investment exceeds its actual market price at the date of preparation of the financial statements.

The fair value of investments in shares of unlisted share traded on the Unlisted Public Company Market (UPCoM) is determined based on the average reference price over the 30 most recent consecutive trading days prior to the consolidated statement of financial position date.

The difference between the provision made at the end of the current period and the provision made at the end of the previous period is recognized as an increase or decrease in finance expenses in the current accounting period. Reversals of the provision shall not exceed the initial carrying amount of the investments.

The Company recognises trading securities when it obtains ownership of the assets, specifically as follows:

- listed securities are recognised at the time of order matching; and
- unlisted securities are recognised at the time when official ownership is established in accordance with regulations.

Interest, dividends and profits attributable to periods prior to the acquisition of trading securities are accounted for as a reduction in the carrying amount of the trading securities. Interest, dividends and profits attributable to periods subsequent to the acquisition of trading securities are recognised as income. Dividends received in the form of shares are only monitored in terms of the number of additional shares received and no value is recognised for the shares received.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.7 INVESTMENTS (CONTINUED)

(b) Investments held-to-maturity

The investment is classified as held-to-maturity when the Company has the intention and ability to hold it until maturity. Held-to-maturity investments include: term deposits at banks, loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments.

Held-to-maturity investments are initially recognised at cost, which includes the purchase price and any transaction costs directly attributable to the acquisition. After initial recognition, these investments are measured at their recoverable amount. Interest income from held-to-maturity investments after the acquisition date is recognised in the income statement on an accrual basis. Any interest received in advance, prior to the Group's ownership, is deducted from the cost at the time of acquisition.

A provision for diminution in value of investments held-to-maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the accounting year are recorded as an increase or decrease in financial expenses and deducted directly from the carrying amount of the investment. A reversal, if any, is recognised only to the extent the investment is restored to its original cost.

(c) Investments in other entities

Investments in other entities include investments in associates, and other capital contributions made for long-term holding purposes.

(i) Investments in joint ventures and associates acquired during the year are accounted for by determining the acquisition date and the cost of the investment and performing the accounting procedures in accordance with the Vietnamese Accounting Standards “Business Combinations” and “Investments in Associates and Joint Ventures”. In the consolidated financial statements, investments in associates are accounted for using the equity method. Under the equity method, an investment is initially recognised in the consolidated statement of financial position at cost and subsequently adjusted for the Group’s share of changes in the net assets of the associate after the acquisition. Goodwill arising from investments in associates is included in the carrying amount of the investment. The Group does not amortise such goodwill but assesses annually whether the goodwill is impaired.

(ii) Investment in other entities are investments in equity instrument of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are recognized at cost. Subsequently, Board of Management review all the investments at the end of the accounting period in order to assess whether a provision for impairment should be recognized.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.7 INVESTMENTS (CONTINUED)

(c) Investments in other entities (continued)

(iii) Provision for impairment of investments is made at the end of the reporting period as follows:

- provision for investments in associates, and other entities is made when there is a diminution in value of the investments at the end of accounting period;
- provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated similarly to provision for investments in associates;
- changes in the provision balance between the end of the current accounting period and the end of the previous accounting period are recorded as an increase or decrease in financial expenses for the period. A reversal, if any, is made only to the extent the investment is restored to its original cost.

5.8 BUSINESS COOPERATION CONTRACT

A Business Cooperation Contract (“BCC”) is an agreement between the Group and other parties to carry out specific business activities without establishing a new legal entity. These activities are jointly controlled by the parties under the BCC. The Group agrees with the participating parties in the BCC to share the pre-tax profits of the BCC corresponding to the actual contribution ratio of the Group.

Under the terms off this BCC, the Group is not in charge of accounting and tax finalisation. The Group accounts for its proportionate share of revenue and expenses from the BCC in the consolidated income statement as net profit before tax.

5.9 TANGIBLE AND INTANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less accumulated depreciation or amortisation.

Historical cost includes all expenditures that the Group incurs to acquire the fixed assets and bring them to the location and condition necessary for them to be capable of operating in the manner intended. Subsequent expenditures are capitalised only when it is probable that future economic benefits associated with the asset will flow to the Group. Other expenditures that do not meet this criterion are recognised as an expense in the period in which they are incurred.

Commercial operating rights for air routes are recognized at historical cost less accumulated amortization. Historical cost comprises initial investment value, non-refundable taxes, and directly attributable costs necessary to bring the asset to the condition intended for its operational use.

Commercial operating rights for buildings are recognized at historical cost less accumulated amortization. Historical cost comprises initial investment value, non-refundable taxes, and directly attributable costs necessary to bring the asset to the condition and location necessary for its intended use. Any discounts, if applicable, are deducted from the asset's cost. Depreciation is calculated using the straight-line method based on the estimated useful lives of the assets.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.9 TANGIBLE AND INTANGIBLE FIXED ASSETS (CONTINUED)

Fixed assets are depreciated using the straight-line method over their estimated useful life as follows:

Asset Class	Estimated useful life (years)
Aircraft and aircraft engines	10 - 20
Buildings and structures	05 - 47
Machinery and equipment	03 - 12
Motor vehicles	06 - 10
Office equipment	03 - 10
Software	02 - 10
Commercial operating rights for air routes	20
Commercial operating rights of the Building	30

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the consolidated income statement.

5.10 CONSTRUCTION IN PROGRESS

Construction in progress includes assets such as equipment under procurement and installation that have not yet been put into use, and construction works that are still in progress, have not been accepted, and have not been brought into use as at the reporting date of the consolidated interim financial statements. These assets are recorded at cost, which includes all necessary expenditures related to the construction, repair and maintenance, upgrading, renewal, or technological equipping of the projects; costs of tools and equipment; construction consultancy expenses; and expenses for the purchase of unfinished and undelivered aircraft. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

5.11 LEASES

Leases of property, plant and equipment where the lessor has transferred the ownership at the end of the lease period, and transferred substantially the risks and rewards, are classified as finance leases. Finance leases are capitalised at the inception of the lease at the lower of the fair value of leased assets or the present value of the minimum lease payment.

Each lease payment is separated between the liability and finance charges to achieve a constant rate on the outstanding finance lease balance. The corresponding rental obligations, net of finance charge, are included in long-term borrowings.

The interest element of the finance cost is charged to the consolidated interim income statement over the lease term. The property, plant and equipment acquired under finance leasing contracts is depreciated on a straight-line basis over the shorter of the estimated useful life of the assets or the lease term. However, if there is reasonable certainty that the lessee will obtain ownership by the end of the lease term, depreciation is calculated over the estimated useful life of the assets.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.11 LEASES (CONTINUED)

An operating lease is a lease in which substantially all the risks and rewards incidental to ownership of the leased asset are retained by the lessor. Operating lease payments are recognised as an expense in the consolidated income statement on a straight-line basis over the lease term.

5.12 DEFERRED EXPENSES

Deferred expenses include actual costs incurred in the current period but relating to multiple accounting periods. The Group's deferred expenses include the following:

(a) Short-term deferred expenses

Short-term deferred expenses represent prepayments for services or tools and equipment that do not meet the recognition criteria for fixed assets for a period not exceeding 12 months or a business cycle from the date of prepayment. These deferred expenses are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

(b) Long-term deferred expenses

Long-term deferred expenses of the Group include:

(i) Maintenance costs of leased aircraft and costs to make good on leased aircraft

The accounting policies relating to the recognition and allocation of maintenance costs of leased aircraft and costs to make good on lease aircraft are presented in Note 5.18 to these consolidated interim financial statements.

(ii) Aircraft inspection costs

Inspection expenses for leased aircraft are recognised at cost and amortised using straight-line basis over the period from these costs incurred to the next inspection or the remaining term of lease, whichever is shorter.

(iii) Parts

Parts which have estimated useful life of more than 01 year are recorded in long-term deferred expenses and amortised on a straight-line basis over their estimated useful life.

(iv) Tools and equipment

Tools and instruments include assets held for use by the Group in the normal course of business, not qualified for recognition as fixed assets under prevailing regulations. Cost of tools and instruments are amortized on a straight-line basis over a period from 2 to 8 years.

(v) Deferred aircraft lease expenses

The deferred aircraft lease expenses reflect the difference between the amount of which the Group shall settle pursuant to the lease payment schedule agreed with the lessors and the lease expenses charged on a straight-line basis.

(vi) Other long-term deferred expenses

Other long-term deferred expenses are recorded at historical cost and allocated on a straight-line basis over their estimated useful life.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.13 PAYABLES

Classifications of payables are based on their nature as follow:

- trade payables are amount payables arising from the purchase of goods and services; and
- other payables are non-trade payables and payables not relating to the purchase of goods and services.

Payables are classified into short-term and long-term payables on the consolidated interim statement of financial position based on the remaining period of the payables as at the end of the accounting period to the maturity date.

5.14 BORROWINGS AND FINANCE LEASE LIABILITIES

Borrowings and finance lease liabilities include borrowings and finance lease obligations from banks, related parties, and other entities.

Borrowings and finance lease liabilities are classified as current and non-current in the consolidated interim statement of financial position based on the remaining terms of the borrowings and finance lease liabilities from the end of the accounting period to their respective maturity dates.

5.15 BORROWING COSTS

Borrowing costs include interest expenses and other costs are directly related to the borrowings. Borrowing costs that are directly attributable to the construction of any qualifying assets are capitalised during the period of time that is required to complete and prepare the asset for its intended use.

In respect of general-purpose borrowings, a portion of which is used for the purpose of construction or production of any qualifying assets, the Group determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the weighted average expenditure on the qualifying assets. The capitalisation rate is the weighted average of the interest rates applicable to the Group's borrowings that are outstanding during the accounting period, other than borrowings made specifically for the purpose of obtaining a qualifying asset.

Other borrowing costs are recognised in the consolidated interim income statement during the period.

5.16 BONDS ISSUED - STRAIGHT BONDS

The carrying amount of ordinary bonds is presented on a net basis, comprising the par value of the bonds less bond discounts plus bond premiums.

The Group separately monitors bond discounts and premiums for each type of ordinary bonds issued, as well as the allocation of such discounts and premiums for the purpose of determining borrowing costs recognised as expenses or capitalised in each accounting period, specifically as follows:

- bond discounts are amortised over the term of the bonds and recognised as borrowing costs in each period.
- bond premiums are amortised over the term of the bonds and deducted from borrowing costs in each period.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.16 BONDS ISSUED - STRAIGHT BONDS (CONTINUED)

The amortisation of bond discounts or premiums may be determined using either the effective interest method or the straight-line method:

- under the effective interest method: The amount of discount or premium amortised in each period is determined based on the difference between the borrowing cost for each interest period (calculated by applying the effective interest rate to the opening carrying amount of the bonds) and the actual interest payable for the period.
- under the straight-line method: The discount or premium is amortised evenly over the term of the bonds.

5.17 ACCRUED EXPENSES

Accrued expenses include liabilities for goods and services received during the accounting period but not yet paid for due to pending invoices or insufficient records and accounting documents, and are recognised as expenses in the accounting period.

5.18 PROVISIONS

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made. Provisions are not recognised for future operating losses.

Provisions are measured based on the estimated expenditures required to settle the obligation. If the effect of the time value of money is material, the provision is measured at the present value of the expected expenditures, using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance between the current accounting period and the previous accounting period are recorded as an increase or decrease in operating expenses of the accounting period.

Provisions include provisions for periodic maintenance costs under maintenance reserves and provisions for cost to make good on leased assets.

(a) Provisions for periodic maintenance costs in the scope of maintenance reserves

In accordance with the Group's policy:

- with respect to the Group's aircraft or the lease agreements with Japanese lessors with call options contracts to purchase aircraft at the end of the lease term, referred as Japanese Operating Leases with Call Option Contracts ("JOLCO"), the costs of periodic maintenance for leased aircraft are recognised when incurred as long-term deferred expenses and are amortised in the consolidated interim income statements using the basis of actual flight hours or cycles to the next maintenance (Note 5.12 (b) (i));
- with respect to aircraft operating lease agreements which are sub-leased by Thai Vietjet Air Joint Stock Co., Ltd. ("Thai Vietjet") - an associate, maintenance costs are incurred and settled by Thai Vietjet;

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.18 PROVISIONS (CONTINUED)

(a) Provisions for periodic maintenance costs in the scope of maintenance reserves (continued)

- with respect to other aircraft operating leases, pursuant to aircraft lease agreements between the Group and its lessors, and according to the requirements of Civil Aviation Authority of Vietnam, the Group is responsible to perform the routine maintenance and periodic maintenance for leased aircraft based on the Maintenance Planning Document for each aircraft which was developed based on the guidance of airline manufacturers. Routine maintenance is recognised as expenses during the period they incurred while the periodic maintenance subject to period maintenance cost. The Group is able to use the leased aircraft maintenance reserves to perform periodic maintenance within the scope of these reserves.

The provisions for maintenance expenses in the scope of the maintenance reserves include four (4) main parts:

- costs of maintenance and replacement of the Life-Limited Part ("LLP");
- costs of maintenance and replacement of the Landing Gear ("LDG");
- costs of maintenance of the Engine Performance Restoration ("CPR"); and
- costs of maintenance of the Auxiliary Power Unit ("APU").

The provisions for LLP and LDG are determined by the estimated future cost of maintenance and replacement of these components, equipment based on the current fleet plan. At the commencement of the lease and throughout the lease term, the estimated costs of maintenance and replacement for the next maintenance are recognised as a provision with a corresponding asset in long-term deferred expenses. The long-term deferred expenses are amortised in the consolidated income statement using the basis of actual flight hours or cycles to the next maintenance. If there is a significant change in the estimated costs, the provision for maintenance cost and the long-term deferred expenses will be reassessed accordingly.

The provisions for CPR and APU are accrued and charged to the consolidated interim income statement over the actual flight hours or flight cycles and the estimated cost per flight hour or flight cycles in subsequent maintenances for CPR and APU.

(b) Provisions for cost to make good on leased aircraft

In accordance with the Group's policy:

- with respect to aircraft operating lease agreements which are sub-leased by Thai Vietjet, cost to make good on leased assets are incurred and settled by Thai Vietjet.
- with respect to aircraft operating lease agreements of which the Group is required to return aircraft with adherence to certain maintenance conditions, the cost to make good on leased assets is estimated at the beginning of the lease based on the present value of the future expected costs at the end of the lease in order for the Group to meet the conditions for the return of the aircraft to the lessors, including certain levels of maintenance as well as arranging for final test flights, inspection, custom and deregistration costs, removal of the Group's modifications, if any, repainting aircraft's body, and return of aircraft to a specified location. At the commencement of the lease, the estimated cost is recorded as a provision with a corresponding asset in long-term deferred expenses. The long-term deferred expenses are amortised in the consolidated interim income statements on a straight-line basis over the term of the lease.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.19 UNEARNED REVENUE

Unearned revenue includes revenue received in advance for one or more accounting periods mainly comprises revenue from passenger transportation and ancillary services, pilot and flight attendant training revenue. The Group records unearned revenue for the future obligations that the Group is required to fulfil. Unearned revenue is recognised as revenue in the consolidated income statement during the accounting period to the extent that revenue recognition criteria have been met.

5.20 CAPITAL AND RESERVES

Owners' capital is recorded according to the actual amounts contributed at the par value of the shares.

Share premium is the difference between the par value and the issue price of shares and the difference between the repurchase price and re-issuing price of treasury shares.

Undistributed earnings/(accumulated losses) reflect the Group's retained profit or loss after CIT at the reporting date.

5.21 APPROPRIATION OF PROFIT

Net profit after CIT may be distributed to shareholders after approval at the General Meeting of Shareholders, and after appropriation to other funds in accordance with the Group's charter and Vietnamese regulations.

The Group's dividends are recognised as a liability in the consolidated interim financial statements in the accounting period in which the dividends are approved at the General Meeting of Shareholders. The list of shareholders entitled to receive dividends is established by the Vietnam Securities Depository and Clearing Corporation.

The Group's bonus and welfare fund ("Fund") is appropriated from the Group's profit after corporate income tax pursuant to the resolution of the General Meeting of Shareholder. The Fund is presented as a liability in the consolidated statement of financial position. This Fund is used for reward and encouragement of physical benefits, serving the needs of public welfare, improvement and enhancement of the standard of physical and spirit life of staff.

5.22 REVENUE RECOGNITION

(a) Revenue from passenger transportation

Revenue from passenger transportation is recognized in the consolidated interim income statement when the transportation service is rendered or when the tickets expire. The value of unused tickets and related service fees are recorded as unearned revenue and presented under current liabilities.

Non-refundable tickets normally expire on the scheduled departure date, except when passengers extend the departure date before or on the scheduled departure date and pay an additional fee. Revenue is not recognized if there are significant uncertainties regarding the collectability of the receivables.

Revenue from passenger transportation is recognized at net amount after deducting any discounts as stated on the invoice.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.22 REVENUE RECOGNITION (CONTINUED)

(b) Ancillary revenue

Ancillary revenue includes revenue from transportation services, cargo services, baggage services, revenue from services related to passenger transportation, in-flight sales and duty-free goods, advertising revenue, and sales commissions. Ancillary revenue is recognised when all four (4) of the following conditions are satisfied:

- revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Group;
- the stage of completion of the service at the statement of financial position date can be measured reliably;
- the costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from the sale of goods is recognised when all five (5) of the following conditions are satisfied:

- the Group has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the revenue can be measured reliably;
- it is probable that the economic benefits associated with the sales transaction will flow to the Group;
- the costs incurred or to be incurred in respect of the sales transaction can be measured reliably;

Ancillary revenue is not recognised when there are significant uncertainties regarding the collectibility of receivables or the possibility of goods being returned or services being reversed.

(c) Revenue from charter flights and charter cargo transportation

Revenue from charter flights and charter cargo transportation is recognised in the consolidated interim income statement when the services are rendered. Revenue is not recognised if there are significant uncertainties regarding recoverability of the consideration.

(d) Revenue from aircraft leasing

Revenue from aircraft leasing under operating lease arrangements is recognised in the consolidated interim income statement on a straight-line basis over the lease term.

(e) Sales and leaseback transactions

The Group enters into sale and leaseback transactions whereby assets are sold and then leased back by the Group. The accounting treatment for sale and leaseback transactions is determined based on the classification of the lease

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.22 REVENUE RECOGNITION (CONTINUED)

(e) Sales and leaseback transactions (continued)

For sale and leaseback transactions classified as operating leases:

- if the sale price is equal to fair value, the transaction is treated as normal sale and any resulting profit or loss is recognised immediately;
- if the sale price is below fair value, any profit or loss shall be recognised immediately except that, if the loss is compensated by future lease payments at below market price, it shall be deferred and amortised in proportion to the lease payments over the period for which the asset is expected to be used;
- if the sale price is above fair value, the excess over fair value shall be deferred and amortised to the consolidated interim income statement in proportion to the lease payments over the period for which the asset is expected to be used;
- if the fair value at the time of a sale and leaseback transaction is lower than the carrying amount of the asset, a loss equal to the amount of the difference between the carrying amount and the fair value shall be recognised immediately.

(f) Revenue from sales of aircraft and aircraft's components

Revenue from the sale of aircraft and aircraft's components is recognised in the consolidated interim income statement when all five (5) of the following conditions are satisfied:

- the Group has transferred to the buyer the significant risks and rewards of ownership of the aircraft and aircraft's components;
- the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the aircraft and aircraft's components sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Group; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably;
- revenue is not recognised when there are significant uncertainties regarding the collectability of the selling price of the aircraft and aircraft components or the possibility that the aircraft and components may be returned.

(g) Revenue from rendering of other services

Revenue from rendering of other services is recognised in the consolidated interim income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue is not recognised if there are significant uncertainties regarding recoverability of the consideration.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.22 REVENUE RECOGNITION (CONTINUED)

(g) Revenue from rendering of other services (continued)

Revenue from rendering of services is only recognised when all four (4) of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Group;
- the percentage of completion of the transaction at the consolidated interim statement of financial position date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

(h) Interest income

Interest income is recognised on the basis of the actual time and interest rates for each period when both of the following conditions are simultaneously satisfied:

- it is probable that economic benefits will be generated; and
- the income can be measured reliably.

(i) Dividend income

Income from dividends is recognised when the Group has established the right to receive the dividends from the investees.

5.23 COST OF GOODS SOLD AND SERVICES RENDERED

Cost of goods sold and services rendered represents the total costs incurred for goods sold and services provided to customers during the accounting period, and recorded on the basis of matching with revenue and on a prudence basis.

5.24 FINANCIAL EXPENSES

Financial expenses are expenses incurred in the accounting period for financial activities mainly including provision for diminution in the value of trading securities; provision for diminution in value of other entities; unwinding discount of provision; expenses of lending and borrowing; losses incurred on selling foreign currencies and losses from foreign exchange differences.

5.25 SELLING EXPENSES

Selling expenses represent expenses that are incurred in the process of selling merchandises and providing services.

5.26 GENERAL AND ADMINISTRATION EXPENSES

General and administration expenses represent expenses that are incurred for administrative purposes.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

5. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5.27 CORPORATE INCOME TAX

Corporate income tax expense includes current corporate income tax (CIT) and deferred income tax.

(a) Current corporate income tax

Current income tax is the amount of tax calculated based on taxable income for the period. Corporate income tax is calculated at the applicable effective tax rate of 20% on taxable income, except for the corporate income tax of the subsidiaries.

The Group's income tax is determined in accordance with prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax depends on the outcome of inspections by the competent tax authorities.

(b) Deferred income tax

Deferred income tax is corporate income tax payable or refundable due to temporary differences between the book value of an asset and a liability for financial reporting purposes and the income tax basis. Deferred income tax payable is recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that taxable profits will be available in the future to utilize these deductible temporary differences.

5.28 RELATED PARTIES

Parties are considered to be related to the Group if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Group and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

5.29 SEGMENT REPORTING

A segment is a distinguishable component of the Group that is engaged either in providing related goods or services (business segment) or in providing goods and services within a specific economic environment (geographical segment). Each of these segments is subject to risks and derives benefits that are distinct from those of other segments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Group's consolidated interim financial statements, with the objective of providing users of the financial statements gaining a comprehensive understanding and assessment of the Group's operations. Segment reporting is presented in the Group's consolidated financial statements in accordance with the guidance of Accounting Standard No. 28 - Segment Reporting.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

6. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash	7,008,694,283	7,114,007,836
Cash at banks (*)	2,225,328,480,463	10,892,360,776,763
+ <i>Ho Chi Minh City Development Joint Stock Commercial Bank</i>	871,658,693,026	5,514,091,888,283
+ <i>Others</i>	1,353,669,787,437	5,378,268,888,480
Cash in transit	123,923,960	-
Cash equivalents (**)	1,805,325,610,411	87,105,657,653
+ <i>Certificate of Deposit</i>	500,000,091,600	-
+ <i>Military Commercial Joint Stock Bank</i>	398,000,000,000	77,500,000,000
+ <i>Others</i>	907,325,518,811	9,605,657,653
	4,037,786,709,117	10,986,580,442,252

(*) As at 30 June 2026, the demand deposits mainly consist of VND 1,378 billion allocated for Pre-Delivery Payment (PDP) (expect to be disbursed in July 2026), together with the demand deposit amounted USD 2 million at HSBC (Vietnam) Ltd has been pledged as security for the obligations arising from the annually revolving issuance of letters of credit until the end of leasing agreements, which expire in 2026, 2029 and 2030 respectively.

(**) Cash equivalents include term deposits and certificates of deposit in VND at the bank to secure financial obligations arising from the use of bank credit limits, the issuance of bank guarantees and annual revolving letters of credit and for the repayment of bond principal due in July 2026.

As at 30 June 2026, the Group has demand deposits and term deposits amounted to VND 934 billion (as at 1 January 2026: VND 5,523 billion) at Ho Chi Minh City Development Joint Stock Commercial Bank – a related party with common terms (Note 38.1(b)).

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

7. INVESTMENTS**(a) Short-term****(i) Trading securities**

	30/06/2026			01/01/2026		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
PetroVietnam Oil Corporation	990,000,000,000	660,000,000,000	(330,000,000,000)	990,000,000,000	540,000,000,000	(450,000,000,000)
	<u>990,000,000,000</u>	<u>660,000,000,000</u>	<u>(330,000,000,000)</u>	<u>990,000,000,000</u>	<u>540,000,000,000</u>	<u>(450,000,000,000)</u>

As at 30 June 2026, Vietjet Aviation Joint Stock Company held 50 million shares of PetroVietnam Oil Corporation (“PV Oil”). The Company signed an irrevocable agreement to sell the purchase right option for these 50 million shares of PetroVietnam Oil Corporation (“PV Oil”) for a consideration of VND 500 billion, which was fully collected. Accordingly, the buyer has the right to purchase the PV Oil shares at the market price by 31 December 2026.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

7. INVESTMENTS (CONTINUED)**(a) Short-term (continued)****(ii) Investments held-to-maturity**

	30/06/2026			01/01/2026		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
- Term deposits (*)	1,637,913,146,614	1,637,913,146,614	-	2,176,495,522,567	2,176,495,522,567	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade	650,000,000,000	650,000,000,000	-	916,000,000,000	916,000,000,000	-
+ Others	987,913,146,614	987,913,146,614	-	1,260,495,522,567	1,260,495,522,567	-
- Loans (**)	4,240,303,105,397	4,240,303,105,397	-	1,796,955,528,544	1,796,955,528,544	-
+ Angelica Aviation Capital Vietnam Joint Stock Company	2,542,980,000,000	2,542,980,000,000	-	604,250,000,000	604,250,000,000	-
+ Menas Truong Son Joint Stock Company	844,547,200,000	844,547,200,000	-	422,400,000,000	422,400,000,000	-
+ Others	852,775,905,397	852,775,905,397	-	770,305,528,544	770,305,528,544	-
	5,878,216,252,011	5,878,216,252,011	-	3,973,451,051,111	3,973,451,051,111	-

(*) As at 30 June 2026, term deposits in VND at bank to ensure financial obligations arising from the use of bank credit limits, the issuance of bank guarantees, and annual revolving letters of credit.

(**) Short-term loans granted to the aforementioned entities for the purpose of supplementing working capital for production and business activities, which are unsecured, with maturities ranging from July 2026 to June 2027.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

7. INVESTMENTS (CONTINUED)**(b) Long-term****(i) Investments held-to-maturity**

	30/06/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
- Loan	905,856,167,039	905,856,167,039	-	899,551,383,311	899,551,383,311	-
+ <i>AAA Aircraft Asset Company Limited (*)</i>	565,341,568,800	565,341,568,800	-	561,406,776,000	561,406,776,000	-
+ <i>Apricot Aircraft No.1 Limited (**)</i>	340,514,598,239	340,514,598,239	-	338,144,607,311	338,144,607,311	-
	905,856,167,039	905,856,167,039	-	899,551,383,311	899,551,383,311	-

(*) This represents the balance of a loan to AAA Aircraft Asset Company Limited, amounting to USD 21,501,600 to provide financial support for the purchase of aircraft and related acquisition costs. The loan is unsecured and will mature in 2029.

(**) This represents the balance of a loan to Apricot Aircraft Assets No. 1 Limited, amounting to USD 12,950,770 to provide financial support for the purchase of aircraft and related acquisition costs. The loan is unsecured and will mature in 2033.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

7. INVESTMENTS (CONTINUED)**(b) Long-term (Continued)****(ii) Investment in associates**

	30/06/2026		01/01/2026	
	Cost	Net value owned by the Group	Cost	Net value owned by the Group
	VND	VND	VND	VND
Investments in associates				
Thai Vietjet Air Joint Stock Co. Ltd (*)	-	-	-	-
Cam Ranh International Terminal Joint Stock Company	60,000,000,000	-	60,000,000,000	-
	60,000,000,000	-	60,000,000,000	-

(*) As at 30 June 2026, the Group had not yet made the capital contribution to this associate. The Board of Management is aware of the applicable regulations relating to the capital contribution to this entity and considers that there is no non-compliance or material impact requiring disclosure as at the date of approval of these consolidated interim financial statements.

(iii) Investment in other entities

	30/06/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Sai Gon Ground Services Joint Stock Company (*)	149,417,024,400	167,120,881,200	-	149,417,024,400	181,506,744,600	-
Angelica Holding Limited (**)	-	-	-	-	-	-
	149,417,024,400	167,120,881,200	-	149,417,024,400	181,506,744,600	-

(*) The fair value of the equity investment in another entity is based on the quoted stock price, determined by referencing the closing price on the Ho Chi Minh Stock Exchange (HOSE). As at 30 June 2026, the fair value of the investment in Saigon Ground Services Joint Stock Company was VND 167 billion (as at 1 January 2026: VND 181 billion)

(**) As at 30 June 2026, the Group had not yet made the capital contribution to this company, an entity incorporated in the Cayman Islands. The principal activities of this company are the provision of consulting services and aircraft leasing.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

8. TRADE ACCOUNT RECEIVABLES

	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Short-term	21,849,190,237,241	(154,418,728,620)	13,684,613,276,910	(153,343,970,040)
Related parties	1,953,216,381,227	-	1,481,143,458,306	-
<i>(For details refer to Note 38.1)</i>				
Third Parties	19,895,973,856,014	(154,418,728,620)	12,203,469,818,604	(153,343,970,040)
AAA Golden Aircraft Star No.5 Limited	1,453,626,197,630	-	1,278,011,068,244	-
Others	18,442,347,658,384	(154,418,728,620)	10,925,458,750,360	(153,343,970,040)
Long-term	4,998,698,191,103	-	4,941,233,765,415	-
Related parties	4,998,698,191,103	-	4,941,233,765,415	-
<i>(For details refer to Note 38.1)</i>				
	26,847,888,428,344	(154,418,728,620)	18,625,847,042,325	(153,343,970,040)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

9. PREPAYMENT TO SUPPLIERS

	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Short-term	2,157,910,225,784	-	1,874,089,197,800	-
Related parties	-	-	14,229,242,886	-
<i>(For details refer to Note 38.1)</i>				
Third Parties	2,157,910,225,784	-	1,859,859,954,914	-
<i>Bucher Leichtbau AG</i>	<i>118,787,795,574</i>	<i>-</i>	<i>37,826,140,793</i>	<i>-</i>
<i>Others</i>	<i>2,039,122,430,210</i>	<i>-</i>	<i>1,822,033,814,121</i>	<i>-</i>
Long-term	2,980,896,074,942	-	3,525,421,004,739	-
Related parties	-	-	-	-
Third Parties (*)	2,980,896,074,942	-	3,525,421,004,739	-
	5,138,806,300,726	-	5,399,510,202,539	-

(*) These balances represent prepayments for strategic development consulting services and consulting services for the development of new flight routes in international markets, with service periods ranging from 5 to 10 years from the payment dates. The services provided by the partners include: conducting research on target markets and proposing appropriate marketing strategies for selected target markets; preparing overall marketing plans for periods of 5 to 10 years, together with detailed annual plans for each marketing project; and managing and implementing marketing projects, including projects for launching new flight routes in international markets.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

10. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Short-term	16,592,427,720,653	-	16,326,085,083,433	-
Maintenance reserves of leased aircraft	7,918,796,657,935	-	7,571,021,946,027	-
Payments for aircraft purchases within next 12 months	2,548,886,243,283	-	2,589,978,833,875	-
Others	6,124,744,819,435	-	6,165,084,303,531	-
Long-term	18,430,046,517,622	-	18,989,614,450,867	-
Maintenance reserves of leased aircraft	10,892,422,298,481	-	10,523,504,967,871	-
Deposit for aircraft leases	3,577,481,949,300	-	3,430,575,905,353	-
Others	3,960,142,269,841	-	5,035,533,577,643	-
	35,022,474,238,275	-	35,315,699,534,300	-
<i>Including: Other receivables from related parties</i>				
<i>(For details refer to Note No 38.1)</i>				
+ Short-term	4,941,931,747,060	-	4,657,085,636,179	-
+ Long-term	15,107,320,000	-	15,107,320,000	-

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

11. INVENTORIES

	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Tools and equipment	3,011,066,403,935	-	2,133,432,918,742	-
Merchandise	73,985,777,698	-	60,671,669,656	-
	3,085,052,181,633	-	2,194,104,588,398	-

12. DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	368,887,079,521	276,048,444,208
Tools and equipment	241,652,093,490	202,885,152,489
Others	127,234,986,031	73,163,291,719
Long-term	13,951,683,785,203	12,311,616,914,190
Prepayment for maintenance	5,726,677,156,576	5,324,416,490,490
Aircraft lease expenses	1,992,664,734,968	2,158,465,073,164
Rotating parts, tools and instruments	1,792,431,346,972	1,428,306,045,334
Major inspection, overhaul expenditure	1,361,491,205,025	963,880,580,012
Costs to make good on leased aircraft	551,586,363,747	507,426,129,959
Others	2,526,832,977,915	1,929,122,595,231
	14,320,570,864,724	12,587,665,358,398

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

12. DEFERRED EXPENSES (CONTINUED)**Details of long-term deferred expenses**

	Prepayments for maintenance	Costs to make good on leased aircraft	Major inspection, overhaul expenditure	Rotating parts, tools and instruments	Aircraft lease expenses	Others	Total
	VND	VND	VND	VND	VND	VND	VND
01/01/2026	5,324,416,490,490	507,426,129,959	963,880,580,012	1,428,306,045,334	2,158,465,073,164	1,929,122,595,231	12,311,616,914,190
Additions	559,010,154,380	105,172,000,000	572,930,416,074	519,871,772,112	-	978,182,878,804	2,735,167,221,370
Allocation	(156,749,488,294)	(61,011,766,212)	(175,319,791,061)	(155,746,470,474)	(165,800,338,196)	(380,472,496,120)	(1,095,100,350,357)
30/06/2026	<u>5,726,677,156,576</u>	<u>551,586,363,747</u>	<u>1,361,491,205,025</u>	<u>1,792,431,346,972</u>	<u>1,992,664,734,968</u>	<u>2,526,832,977,915</u>	<u>13,951,683,785,203</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

13. TANGIBLE FIXED ASSETS

	Aircraft and components VND	Buildings and structures VND	Machinery and equipment VND	Transportation, transmission VND	Office equipment VND	Total VND
HISTORICAL COST						
01/01/2026	24,186,196,159,884	658,725,731,425	208,701,214,339	430,613,209,519	43,181,132,483	25,527,417,447,650
- Increase	2,513,938,078,726	-	14,354,903,989	51,399,860,011	4,656,980,192	2,584,349,822,918
- Decrease	(3,107,289,000,000)	-	-	-	-	(3,107,289,000,000)
30/06/2026	23,592,845,238,610	658,725,731,425	223,056,118,328	482,013,069,530	47,838,112,675	25,004,478,270,568
ACCUMULATED DEPRECIATION						
01/01/2026	(1,209,286,791,516)	(1,243,131,000)	(98,447,495,133)	(97,617,830,624)	(29,093,508,883)	(1,435,688,757,156)
- Depreciation in the period	(697,221,968,022)	(4,439,524,687)	(11,066,540,677)	(22,686,697,720)	(2,093,055,289)	(737,507,786,395)
- Decrease	316,736,502,264	-	-	-	-	316,736,502,264
30/06/2026	(1,589,772,257,274)	(5,682,655,687)	(109,514,035,810)	(120,304,528,344)	(31,186,564,172)	(1,856,460,041,287)
NET BOOK VALUE						
01/01/2026	22,976,909,368,368	657,482,600,425	110,253,719,206	332,995,378,895	14,087,623,600	24,091,728,690,494
30/06/2026	22,003,072,981,336	653,043,075,738	113,542,082,518	361,708,541,186	16,651,548,503	23,148,018,229,281

As at 30 June 2026, the Group's tangible fixed assets with an aggregate net book value of VND 20,091 billion (as at 1 January 2026: VND 18,327 billion) were pledged as collateral for long-term borrowings (Note 23.1(b)).

The original cost of the Group's tangible fixed assets that had been fully depreciated but remained in use as at 30 June 2026 amounted to VND 68.8 billion (as at 1 January 2026: VND 65.2 billion).

The Group did not have any tangible fixed assets with a value representing 10% or more of the total value of tangible fixed assets that were in existence or disposed of/sold/transferred during the period.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

14. FINANCE LEASES FIXED ASSETS

	Aircraft VND
HISTORICAL COST	
01/01/2026	<u>6,181,116,755,409</u>
30/06/2026	<u>6,181,116,755,409</u>
ACCUMULATED DEPRECIATION	
01/01/2026	(663,841,523,334)
Depreciation in the period	(153,257,826,401)
30/06/2026	<u>(817,099,349,735)</u>
NET BOOK VALUE	
01/01/2026	<u>5,517,275,232,075</u>
30/06/2026	<u>5,364,017,405,674</u>

15. INTANGIBLE FIXED ASSETS

	Commercial operating right for buildings Vietjet Plaza VND	Commercial operating right for air routes VND	Others VND	Total VND
HISTORICAL COST				
01/01/2026	3,585,182,962,963	1,746,360,897,756	123,604,070,491	5,455,147,931,210
- Increase	-	336,192,000,000	1,998,000,000	338,190,000,000
30/06/2026	<u>3,585,182,962,963</u>	<u>2,082,552,897,756</u>	<u>125,602,070,491</u>	<u>5,793,337,931,210</u>
ACCUMULATED AMORTISATION				
01/01/2026	(10,292,709,006)	(49,311,990,475)	(66,066,585,693)	(125,671,285,174)
- Amortisation for the period	(60,096,139,683)	(44,769,998,296)	(6,735,324,976)	(111,601,462,955)
30/06/2026	<u>(70,388,848,689)</u>	<u>(94,081,988,771)</u>	<u>(72,801,910,669)</u>	<u>(237,272,748,129)</u>
NET BOOK VALUE				
01/01/2026	<u>3,574,890,253,957</u>	<u>1,697,048,907,281</u>	<u>57,537,484,798</u>	<u>5,329,476,646,036</u>
30/06/2026	<u>3,514,794,114,274</u>	<u>1,988,470,908,985</u>	<u>52,800,159,822</u>	<u>5,556,065,183,081</u>

The original cost of intangible fixed assets that had been fully amortised but remained in use as at 30 June 2026 amounted to VND 33.8 billion (as at 1 January 2026: VND 33.8 billion).

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

16. CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
	VND	VND
Aircraft acquisition and related cost	16,087,096,466,290	12,400,505,106,377
Repair and maintenance	2,314,437,065,465	1,443,917,382,235
Aircraft Maintenance Hangar No. 3 and No. 4 at Long Thanh International Airport	625,687,326,214	18,763,412,300
Others	95,747,432,234	53,343,831,492
	<u>19,122,968,290,203</u>	<u>13,916,529,732,404</u>

17. SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/06/2026	01/01/2026
	VND	VND
Petrolimex Aviation Fuel Joint Stock Company	2,829,605,289,434	1,857,536,220,457
Tan Son Nhat Petrol Commercial Joint Stock Company	1,455,624,987,138	602,966,033,149
Others	3,428,124,884,769	2,308,968,479,889
	<u>7,713,355,161,341</u>	<u>4,769,470,733,495</u>
Trade accounts payable to related parties <i>(For details refer to Note 38.1)</i>	92,483,120,198	104,641,392,974

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

18. TAX AND OTHER RECEIVABLES FROM/ PAYABLES TO THE STATE BUDGET

(a) Tax and other receivables from the State budget

	01/01/2026	Receivables during the period	Deductible during the period	Refunded/ reclassified during the period	Offset amount during the period	30/06/2026
	VND	VND	VND	VND	VND	VND
<i>Deductible VAT</i>	6,217,436,758	704,711,701,078	(40,103,977,016)	-	(665,768,592,477)	5,056,568,343
<i>Taxes and other receivables from the State Budget</i>	11,300,718,397	68,399,687,907	-	(55,029,481,714)	(19,603,202,526)	5,067,722,064
Foreign contractor tax	2,762,419,838	4,318,580,941	-	-	(2,762,419,838)	4,318,580,941
Deductible foreign goods, services taxes	8,468,268,382	64,081,106,966	-	(54,959,451,537)	(16,840,782,688)	749,141,123
Others	70,030,177	-	-	(70,030,177)	-	-
	<u>17,518,155,155</u>	<u>773,111,388,985</u>	<u>(40,103,977,016)</u>	<u>(55,029,481,714)</u>	<u>(685,371,795,003)</u>	<u>10,124,290,407</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

18. TAX AND OTHER RECEIVABLES FROM/ PAYABLES TO THE STATE BUDGET (CONTINUED)**(b) Tax and other payables to the State budget**

	01/01/2026	Payables during the period	Payment during the period	Refunded/ reclassified during the period	Offset amount during the period	30/06/2026
	VND	VND	VND	VND	VND	VND
Value added tax	2,744,174,361	1,048,751,000,049	(312,451,948,972)	-	(665,768,592,477)	73,274,632,961
Corporate income tax	41,584,732,985	40,351,362,708	(38,663,476,989)	-	-	43,272,618,704
Personal income tax	61,084,216,747	257,309,169,799	(211,616,654,334)	(16,607,075,051)	-	90,169,657,161
Foreign goods and services taxes	-	62,700,391,346	(41,736,513,973)	-	(16,840,782,688)	4,123,094,685
Foreign contractor tax	6,937,261,626	48,022,263,615	(45,721,935,523)	-	(2,762,419,838)	6,475,169,880
Fees, charges and other payables	-	195,985,524,794	(195,985,524,794)	-	-	-
	112,350,385,719	1,653,119,712,311	(846,176,054,585)	(16,607,075,051)	(685,371,795,003)	217,315,173,391

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

19. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/06/2026 VND	01/01/2026 VND
Advances from customers – related parties (For details refer to Note No 38.1)	259,840	259,840
Others	1,310,754,100,857	1,758,255,321,619
	<u>1,310,754,360,697</u>	<u>1,758,255,581,459</u>

20. SHORT-TERM ACCRUED EXPENSES

	30/06/2026 VND	01/01/2026 VND
Technical tool costs, costs related to aircraft and flight operations expenses	1,984,321,333,041	1,969,280,833,214
Interest expense	473,486,318,079	470,855,876,112
Others	791,599,142,788	715,561,161,212
	<u>3,249,406,793,908</u>	<u>3,155,697,870,538</u>

21. SHORT-TERM UNEARNED REVENUE

	30/06/2026 VND	01/01/2026 VND
Passenger transportation and ancillary services revenue received in advance to be realised within next 12 months	3,118,820,579,093	5,032,491,014,512
Others	126,381,934,809	146,312,000,780
	<u>3,245,202,513,902</u>	<u>5,178,803,015,292</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

22. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Short-term	2,951,134,467,382	2,753,087,085,807
Payables under L/C	810,416,537,554	1,157,368,533,524
Airport fees received on behalf from passengers	481,655,889,173	826,885,673,177
Airport fees and charges payables to airport	572,640,567,018	351,269,395,710
Others	1,086,421,473,637	417,563,483,396
Long-term	9,933,155,059,569	6,770,794,993,714
Advance received for aircraft purchase	8,361,936,000,000	5,352,336,000,000
Deposits and Collateral	1,571,219,059,569	1,418,458,993,714
	12,884,289,526,951	9,523,882,079,521
Including: Other payables to related parties <i>(For details refer to Note No 38.1)</i>		
<i>Short-term</i>	<i>978,003,515,269</i>	<i>890,050,457,842</i>
<i>Long-term</i>	<i>-</i>	<i>-</i>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES**23.1 BORROWINGS****(a) Short-term**

	01/01/2026	Increase	Decrease	Revaluation	30/06/2026
	VND	VND	VND	VND	VND
Borrowings from banks (*)	19,532,845,646,254	25,932,411,641,421	(23,743,263,616,699)	696,857,239	21,722,690,528,215
Current portion of long-term borrowings (Note 23(b) (*))	1,073,737,760,410	1,150,792,582,707	(606,761,760,870)	(1,188,318,507)	1,616,580,263,740
Current portion of long-term bonds (Note 23(b) (**))	5,000,000,000,000	-	(2,000,000,000,000)	-	3,000,000,000,000
Others (***)	120,000,000,000	683,238,637,045	-	(558,903,276)	802,679,733,769
	25,726,583,406,664	27,766,442,861,173	(26,350,025,377,569)	(1,050,364,544)	27,141,950,525,724

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES**23.1 BORROWINGS (CONTINUED)****(a) Short-term (continued)****(*) Borrowings from banks**

Details of short-term borrowings from banks are as follows:

Lenders	Currency	Maturity period	30/06/2026 VND	01/01/2026 VND
Ho Chi Minh City Development Joint Stock Commercial Bank (i)	USD	January to June 2027	9,193,426,267,737	6,649,600,031,726
Vikki Digital Bank Limited	USD, VND	July to December 2026	2,082,456,106,835	3,096,059,187,875
Vietnam Joint Stock Commercial Bank for Industry and Trade	USD, VND	July to October 2026	2,671,457,837,883	2,677,183,080,438
Military Commercial Joint Stock Bank	USD, VND	July to December 2026	2,212,877,228,873	3,029,396,409,721
Vietnam Maritime Commercial Joint Stock Bank	VND	September to November 2026	1,984,975,016,747	901,096,478,284
Joint Stock Commercial Bank for Investment and Development of Vietnam	USD, VND	July to December 2026	995,772,403,814	997,885,678,537
Vietnam International Commercial Joint Stock Bank	VND	July to December 2026	873,766,754,981	1,267,754,794,445
Woori Vietnam Limited Liability Bank	VND	October to December 2026	649,437,143,092	648,381,796,137
Ho Chi Minh City Branch				
Vietnam Prosperity Joint Stock Commercial Bank	USD, VND	August to December 2026	672,623,486,366	60,802,165,029
Vietnam Technological and Commercial Joint Stock Bank	USD	December 2026	290,891,309,781	-
HSBC Bank (Vietnam) Ltd.	VND	October 2026	95,006,972,106	83,008,923,504
Tien Phong Commercial Joint Stock Bank	USD, VND		-	121,677,100,558
			21,722,690,528,215	19,532,845,646,254

(i) These borrowings bear variable interest rates depending on the timing of the Group's drawdowns and are secured (in accordance with the mandatory requirements under the Law on Credit Institutions for borrowings from related parties) by the receivables and cash flows arising from the Group's current and future sales of flight tickets and cargo transportation activities, which are credited to its accounts at Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank).

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(a) Short-term (continued)***(**) Borrowing from third parties*

Lenders	Currency	30/06/2026 VND	01/01/2026 VND
<i>Unsecured loans</i>			
Vi Na Man Equipment and Automobiles Company Limited (i)	VND	95,000,000,000	95,000,000,000
Capital One Financial Consultant Corp (ii)	VND	25,000,000,000	25,000,000,000
Carlyle Aviation Management Limited (iii)	USD	682,679,733,769	-
		802,679,733,769	120,000,000,000

(i) This borrowing maturity in September 2026, for the purpose of supplementing capital for investment and business activities, and with fixed interest rate until the maturity date.

(ii) This borrowing matures in September 2026, is intended to supplement capital for investment and business activities, and bears a fixed interest rate until maturity.

(iii) The borrowing under Contract dated 24 February 2026 was made for the purpose of financing Pre-Delivery Payments (“PDP”) for aircraft purchased from Airbus. It is repayable in connection with the delivery schedule of each aircraft under the novated Purchase Agreement, but in any event no later than 31 December 2028. The interest rate is floating as specified in the Contract.

(b) Long-term

	01/01/2026 VND	Increase VND	Decrease VND	Revaluation VND	30/06/2026 VND
Borrowings from banks (*)	10,840,868,567,150	3,097,162,191,978	(1,150,792,582,707)	(1,983,845,714)	12,785,254,330,707
Straight bonds (**)	29,500,000,000,000	-	-	-	29,500,000,000,000
Bond issuance costs	(457,004,950,897)	-	108,849,202,411	-	(348,155,748,486)
	39,883,863,616,253	3,097,162,191,978	(1,041,943,380,296)	(1,983,845,714)	41,937,098,582,221

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)***(*) Borrowings from banks*

Lenders	Currency	Maturity period	30/06/2026		01/01/2026	
			Current portion of long-term	Long-term borrowings	Current portion of long-term	Long-term borrowings
			VND	VND	VND	VND
Military Commercial Joint Stock Bank (i)	USD	June 2028	76,091,942,000	78,769,201,221	76,335,038,000	117,188,369,442
Military Commercial Joint Stock Bank (ii)	VND	December 2037	297,484,220,996	3,123,584,320,468	148,793,621,666	1,636,729,838,318
Vietnam Joint Stock Commercial Bank for Industry and Trade (iii)	VND	December 2036	184,543,227,008	1,753,160,656,580	184,543,227,008	1,845,432,270,084
Vietnam Joint Stock Commercial Bank for Industry and Trade (iv)	VND	December 2037	260,147,318,668	2,731,546,845,998	260,147,318,668	2,861,620,505,332
Vietnam International Commercial Joint Stock Bank (v)	VND	April 2037	126,413,043,480	1,264,130,434,780	126,413,043,480	1,327,336,956,520
Vietnam International Commercial Joint Stock Bank (v)	VND	December 2037	147,162,476,088	1,545,205,998,910	147,162,476,088	1,618,787,236,954
Joint Stock Commercial Bank for Investment and Development of Vietnam (vii)	VND	November 2037	130,343,035,500	1,368,601,872,750	130,343,035,500	1,433,773,390,500
Bank SinoPac, acting through its Hong Kong Branch (incorporated in Taiwan with limited liability) (viii)	USD	June 2028	394,395,000,000	920,255,000,000	-	-
			1,616,580,263,740	12,785,254,330,707	1,073,737,760,410	10,840,868,567,150

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)****(*) Borrowings from banks (continued)**

Details of long-term borrowings from banks are as follows:

(i) The borrowing under Contract No. 31660.16.054.2457500.TD was for the purpose of purchasing the A320CEO aircraft MSN7167. It is repayable evenly over 24 semi-annual instalments, each amounting to USD 1.44 million (equivalent to VND 36.4 billion), with the final instalments of USD 1.548 million (equivalent to VND 39.1 billion) due in June 2028. The interest rate is floating and varies over the loan term. The loan is secured by the A320CEO aircraft MSN7167 itself, with the net book value as follows:

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A320 MSN7167, VN-A675	446,326,707,990	468,459,621,455

(ii) The borrowing under Contract No 367289.25.103.2457500.TD was made for the purpose:

- To purchase the A321NEO aircraft with MSN12981. It is repayable in 24 equal semi-annually installments, with the final installment due in December 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12981 itself, with the net book value as follows.
- To purchase the A321NEO aircraft with MSN12994. It is repayable in 24 equal semi-annually installments, with the final installment due in December 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12994 itself, with the net book value as follows.

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A321 MSN12981, VN-A551	2,236,891,378,292	-
Aircraft No. A321 MSN12994, VN-A575	2,303,463,680,994	2,362,037,286,819
	<u>4,540,355,059,286</u>	<u>2,362,037,286,819</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)****(*) Borrowings from banks (continued)**

(iii) This borrowing comprises two borrowing agreements:

- The borrowing under Contract No. 37/2024-HĐCVTL/NHCT942-VIETJET-MSN12199 was made for the purpose of purchasing the A321NEO aircraft with MSN12199. It is repayable in 48 equal quarterly instalments, with the final instalments due in December 2036. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12199 itself, with its net carrying value presented below.
- The borrowing under Contract No. 39/2024-HĐCVTL/NHCT942-VIETJET-MSN12315 was made for the purpose of purchasing the A321NEO aircraft with MSN12315. It is repayable in 48 equal quarterly instalments, with the final instalments due in December 2036. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12315 itself, with its net carrying value presented below.

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A321 MSN12199, VN-A548	1,960,144,559,335	2,012,736,638,380
Aircraft No. A321 MSN12315, VN-A549	1,961,559,933,638	2,014,143,219,774
	3,921,704,492,973	4,026,879,858,154

(iv) This borrowing comprises two borrowing agreements:

- The borrowing under Contract No. 38/2025-HĐCVTL/NHCT942-VIETJET-MSN12878 was made for the purpose of purchasing the A321NEO aircraft with MSN12878. It is repayable in 48 equal quarterly instalments, with the final instalments due in October 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12878 itself, with its net carrying value presented below.
- The borrowing under Contract No. 41/2025-HĐCVTL/NHCT942-VIETJET-MSN12958 was made for the purpose of purchasing the A321NEO aircraft with MSN12958. It is repayable in 48 equal quarterly instalments, with the final instalments due in December 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12958 itself, with its net carrying value presented below.

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A321 MSN12878, VN-A578	2,259,394,832,175	2,317,229,716,155
Aircraft No. A321 MSN12958, VN-A554	2,284,929,406,698	2,343,039,877,769
	4,544,324,238,873	4,660,269,593,924

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)****(*) Borrowings from banks (continued)**

(v) The borrowing under Contract No. 1040498.25 and the supplementary loan agreement No. 1127047.25 was made for the purpose of purchasing the A321NEO aircraft with MSN12536. It is repayable in 48 equal quarterly instalments, with the final instalments due in April 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12536 itself, with the net book value as follows:

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A321 MSN12536, VN-A516	2,066,231,756,732	2,120,701,309,305

(vi) The borrowing under Contract No. 1127048.25 was made for the purpose of purchasing the A321NEO aircraft with MSN12894. It is repayable in 48 equal quarterly instalments, with the final instalments due in December 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12894 itself, with the net book value as follows:

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A321 MSN12894, VN-A553	2,301,968,976,859	2,360,521,026,439

(vii) The borrowing under Contract No. 173/2025/5515229/HĐTD was made for the purpose of purchasing the A321NEO aircraft with MSN12918. It is repayable in 48 equal quarterly instalments, with the final instalments due in November 2037. The interest rate is floating and varies over the loan term. The loan is secured by the A321NEO aircraft MSN12918 itself, with the net book value as follows:

Unit: VND

	30/06/2026	01/01/2026
Aircraft No. A321 MSN12918, VN-A580	2,270,394,680,701	2,328,355,391,167

(viii) The borrowing under the Contract dated 12 February 2026 has a principal amount of USD 50,000,000 and is repayable in installments falling due in the 12th, 18th and 24th months from the date of the first drawdown, with the final installment due in June 2028.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)***(**) Straight Bonds*

Details of the long-term straight bonds are as follows:

	Currency	Maturity period	30/06/2026		01/01/2026	
			Current portion of long-term bonds	Long-term bonds	Current portion of long-term bonds	Long-term bonds
			VND	VND	VND	VND
Bonds issued at par value, maturing after 60 months (i)	VND	2026	3,000,000,000,000	-	5,000,000,000,000	-
Bonds issued at par value, maturing after 60 months (ii)	VND	2028	-	6,000,000,000,000	-	6,000,000,000,000
Bonds issued at par value, maturing after 60 months (iii)	VND	2028	-	3,000,000,000,000	-	3,000,000,000,000
Bonds issued at par value, maturing after 60 months (iv)	VND	2029	-	2,000,000,000,000	-	2,000,000,000,000
Bonds issued at par value, maturing after 60 months (v)	VND	2029	-	8,000,000,000,000	-	8,000,000,000,000
Bonds issued at par value, maturing after 60 months (vi)	VND	2030	-	2,000,000,000,000	-	2,000,000,000,000
Bonds issued at par value, maturing after 60 months (vii)	VND	2030	-	1,000,000,000,000	-	1,000,000,000,000
Bonds issued at par value, maturing after 60 months (viii)	VND	2030	-	5,000,000,000,000	-	5,000,000,000,000
Bonds issued at par value, maturing after 84 months (ix)	VND	2032	-	2,500,000,000,000	-	2,500,000,000,000
			3,000,000,000,000	29,500,000,000,000	5,000,000,000,000	29,500,000,000,000

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)****(**) *Straight Bonds (continued)***

(i) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 9.5% per annum for the first 2 semi-annual periods from the date of issuance, and a floating interest rate equal to 3% per annum plus the average interest rates of the 12-month corporate deposits in VND in the following semi-annual periods until the maturity date.

(ii) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 12% per annum for the first 2 semi-annual periods from the date of issuance, and a floating interest rate equal to 3.5% per annum plus the average interest rates of the 12-month personal deposits in VND in the following semi-annual periods until the maturity date.

(iii) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 10.5% until the maturity date.

(iv) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 10.5% per annum for the first 4 semi-annual periods from the date of issuance, and a floating interest rate equal to 3.5% per annum plus the average interest rates of the 13-month personal deposits in VND but not lower than the interest rate of 10.5% in the following semi-annual periods until the maturity date.

(v) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 11% per annum for the first 4 semi-annual periods from the date of issuance, and a floating interest rate equal to 4% per annum plus the average interest rates of the 13-month personal deposits in VND but not lower than the interest rate of 11% in the following semi-annual periods until the maturity date.

(vi) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 10.5% per annum for the first 4 semi-annual periods from the date of issuance, and a floating interest rate equal to 3.5% per annum plus the average interest rates of the 13-month personal deposits in VND but not lower than the interest rate of 10.5% in the following semi-annual periods until the maturity date.

(vii) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 9.722% per annum for the first 4 semi-annual periods from the date of issuance, and a floating interest rate equal to 3% per annum plus the average interest rates of the 13-month personal deposits in VND but not lower than the interest rate of 9.722% in the following semi-annual periods until the maturity date.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)**23.1 BORROWINGS (CONTINUED)****(b) Long-term (continued)****(**) *Straight Bonds (continued)***

(viii) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 10% per annum for the first 4 semi-annual periods from the date of issuance, and a floating interest rate equal to 3% per annum plus the average interest rates of the 13-month personal deposits in VND but not lower than the interest rate of 10% in the following semi-annual periods until the maturity date.

(ix) This bond is unsecured. Interest is payable in each semi-annual period, with a fixed interest rate of 10% per annum for the first 4 semi-annual periods from the date of issuance, and a floating interest rate equal to 3% per annum plus the average interest rates of the 13-month personal deposits in VND but not lower than the interest rate of 10% in the following semi-annual periods until the maturity date.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

23. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

23.2 FINANCE LEASE LIABILITIES

Finance lease liabilities

The breakdown of finance lease liabilities is as follows:

	Principal liabilities VND	Interest expense on lease VND	Total finance liabilities VND
As at 01/01/2026	3,389,247,219,028	1,856,241,737,808	5,245,488,956,836
Less than 1 year	329,560,875,730	362,465,006,020	692,025,881,750
From 1 to 5 years	1,318,743,336,660	1,080,782,763,462	2,399,526,100,122
More than 5 years	1,740,943,006,638	412,993,968,326	2,153,936,974,964
As at 30/06/2026	3,214,203,396,471	1,665,077,238,295	4,879,280,634,766
Less than 1 year	328,532,874,721	342,919,003,693	671,451,878,414
From 1 to 5 years	1,314,658,393,514	1,003,745,461,697	2,318,403,855,211
More than 5 years	1,571,012,128,236	318,412,772,905	1,889,424,901,141

As at 30 June 2026, the balance of finance lease liabilities included leases of aircraft with Wilmington Trust SP Services (Dublin) Limited.

As at 30 June 2026, principal repayment was USD 122.2 million (as at 01 January 2026: USD 128.4 million).

Detailed of the finance lease contracts are as follows:

Contract	Type	Principal debt	Term
VP#62719953.3 15 September 2023	Finance lease	1,065,313,487,797	120 months from the delivery of aircraft
VP#62719971.3 15 September 2023	Finance lease	1,065,311,037,436	120 months from the delivery of aircraft
VP#62720020.3 15 September 2023	Finance lease	1,083,578,871,238	120 months from the delivery of aircraft
		3,214,203,396,471	
Current portion of long-term finance lease		(328,532,874,721)	
		<u>2,885,670,521,750</u>	

24. PROVISIONS FOR LIABILITIES

	30/06/2026 VND	01/01/2026 VND
Short-term	2,819,670,648,213	2,585,295,335,009
- Provision for maintenance expenses	2,722,532,159,217	2,561,075,616,123
- Provision to make good on leased assets	97,138,488,996	24,219,718,886
Long-term	17,718,882,868,428	17,443,906,146,895
- Provision for maintenance expenses	16,035,127,222,768	15,805,799,853,929
- Provision to make good on leased assets	1,683,755,645,660	1,638,106,292,966
	<u>20,538,553,516,641</u>	<u>20,029,201,481,904</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

24. PROVISIONS FOR LIABILITIES (CONTINUED)

The details of the changes during the period are as follows:

	Provision for maintenance expenses VND	Provision to make good on leased assets VND	Total VND
01/01/2026	18,366,875,470,052	1,662,326,011,852	20,029,201,481,904
Provision made during the period	1,122,861,290,593	118,568,122,804	1,241,429,413,397
Utilised of provision	(732,077,378,660)	-	(732,077,378,660)
30/06/2026	18,757,659,381,985	1,780,894,134,656	20,538,553,516,641
Short-term	2,722,532,159,217	97,138,488,996	2,819,670,648,213
Long-term	16,035,127,222,768	1,683,755,645,660	17,718,882,868,428

25. DEFERRED TAX LIABILITIES

Deferred corporate income tax assets and deferred corporate income tax liabilities are offset when the Group has a legally enforceable right to offset current corporate income tax assets against current corporate income tax liabilities, and when the deferred corporate income taxes relate to the same taxation authority and the same taxable entity.

The corporate income tax rate used to determine the value of deferred corporate income tax assets and deferred corporate income tax liabilities as at 30 June 2026 was 20% (as at 01 January 2026: 20%).

Details of deferred corporate income tax assets and deferred corporate income tax liabilities are as follows:

	30/06/2026 VND	01/01/2026 VND
Deferred tax assets		
Deferred tax assets to be recovered after more than 12 months	4,334,222,875,744	4,314,954,776,796
Deferred tax assets to be recovered within 12 months	563,934,129,642	517,059,067,002
	4,898,157,005,386	4,832,013,843,798
Deferred tax liabilities		
Deferred tax liabilities to be settled after more than 12 months	(3,553,674,103,148)	(3,422,665,485,596)
Deferred tax liabilities to be settled within 12 months	(2,332,527,220,236)	(2,228,184,457,641)
	(5,886,201,323,384)	(5,650,849,943,237)
Net-off	4,898,157,005,386	4,832,013,843,798
Deferred tax liabilities	(988,044,317,998)	(818,836,099,439)

Deferred corporate income tax assets are recognised based on the probability that future taxable income will be available against which the existing deductible temporary differences can be utilised.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

25. DEFERRED TAX LIABILITIES (CONTINUED)

Tax losses may be carried forward to offset taxable income in future years for five consecutive years from the year immediately following the year in which the losses arise. The estimated tax losses available for offset against the Group's future taxable income as at 30 June 2026 amounted to VND 3,952,231,510,292. The actual tax losses carried forward to subsequent years for tax purposes will be subject to examination and approval by the tax authorities and may differ from the amounts presented in these consolidated interim financial statements.

26. OWNERS' EQUITY

26.1 MOVEMENT OF SHARE CAPITAL

	30/06/2026 VND	01/01/2026 VND
Owner's Equity		
At the beginning of the period	5,916,113,340,000	5,416,113,340,000
Increase in the period	1,774,816,270,000	500,000,000,000
At the end of the period	7,690,929,610,000	5,916,113,340,000

Par value per share: VND 10,000 per share.

Each ordinary share carries one voting right at the Group's shareholders' meetings. Shareholders are entitled to receive dividends as declared by the Group from time to time. All ordinary shares rank equally with respect to the distribution of the Group's residual assets.

26.2 DETAILS OF OWNERS' EQUITY

	30/06/2026		01/01/2026	
	Ordinary shares (Share)	Ownership percentage	Ordinary shares (Share)	Ownership percentage
Domestic shareholders	719,735,495	93.58%	547,175,879	92.49%
Foreign shareholders	49,357,466	6.42%	44,435,455	7.51%
	769,092,961	100.00%	591,611,334	100.00%

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

26. OWNERS' EQUITY (CONTINUED)**26.3 CHANGE IN OWNERS' CAPITAL**

Items	Owners' contributed capital	Share premium	Foreign exchange difference	Undistributed earning post-tax	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
01/01/2025	5,416,113,340,000	247,483,117,899	780,330,086,948	10,652,687,447,061	22,098,773,196	17,118,712,765,104
- Increase in capital during the year	500,000,000,000	4,499,900,000,000	-	-	-	4,999,900,000,000
- Profit for the year	-	-	-	2,122,533,969,007	899,453,915	2,123,433,422,922
- Consolidation of a subsidiary	-	-	-	-	21,543,251,156	21,543,251,156
- Foreign currency conversion differences for overseas activities	-	-	545,593,852,991	-	-	545,593,852,991
01/01/2026	5,916,113,340,000	4,747,383,117,899	1,325,923,939,939	12,775,221,416,068	44,541,478,267	24,809,183,292,173
- Dividend payment in shares (*)	1,774,816,270,000	-	-	(1,774,816,270,000)	-	-
- Profit for the period	-	-	-	1,347,220,341,775	25,191,507,877	1,372,411,849,652
- Foreign currency conversion differences for overseas activities	-	-	215,948,665,841	-	-	215,948,665,841
30/06/2026	7,690,929,610,000	4,747,383,117,899	1,541,872,605,780	12,347,625,487,843	69,732,986,144	26,397,543,807,666

(*) Pursuant to Resolution No. 01-26/VJC-ĐHĐCĐ-NQ dated 24 April 2026 of the 2026 Annual General Meeting of Shareholders, the General Meeting of Shareholders of the Company approved the Plan for issuance of shares to pay the 2025 dividend. Pursuant to Resolution No. 35-26/VJC-HĐQT-NQ dated 22 June 2026, the Board of Directors approved the results of the share issuance to pay the 2025 dividend. Pursuant to Official Letter No. 5889/UBCK-QLCB dated 25 June 2026, the State Securities Commission of Vietnam (SSC) received the reporting documents regarding the results of the Company's 2025 share issuance for dividend. As at the date of the financial statement, the Company has completed the registration for the amendment of its Business Registration Certificate regarding the above-mentioned share issuance, which was issued by the Business Registration and Corporate Finance Division under the Hanoi Department of Finance - Business Registration and Corporate Finance Division.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

27. OFF- INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

(a) Foreign currencies

	<u>30/06/2026</u>	<u>01/01/2026</u>
USD	44,374,909	22,714,384
SGD	221,573	46,839
MYR	1,135,970	1,135,970
KRW	8,742,169,100	4,915,475,756
JPY	72,144,874	240,481,494
IDR	8,748,170,384	1,499,610,145
THB	2,108,950	506,479
CNY	11,049,743	10,738,133
INR	243,303,453	157,944,543
HKD	186,340	86,598
AUD	5,536,983	8,673,716
EUR	415,078	15,153
TWD	233,100	233,100
GBP	1,655	1,655
MMK	2,864,650	2,864,650

(b) Right-of-use assets under operating leases

The total future minimum lease payments receivable under non-cancellable operating leases are disclosed in Note 38.2 (ii).

28. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	<u>From 01/01 to 30/06</u>	
	<u>Year 2026</u>	<u>Year 2025</u>
	<u>VND</u>	<u>VND</u>
Transportation revenue	36,073,616,813,351	33,737,697,905,818
<i>Ancillary and cargo transportation revenue</i>	11,562,515,949,138	13,216,918,900,696
<i>International passenger transportation, including regular charter flights</i>	15,121,580,940,533	11,049,391,419,920
<i>Domestic passenger transportation, including regular charter flights</i>	9,389,519,923,680	9,471,387,585,202
Revenue from arrangement, transfer of ownership and commercialization of aircraft and engines	13,479,048,624,632	428,565,000,000
Revenue from dry leasing of aircraft	1,579,802,026,595	940,523,197,105
Others	403,190,150,274	730,667,668,655
	<u>51,535,657,614,852</u>	<u>35,837,453,771,578</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

29. COST OF GOODS SOLD AND SERVICES RENDERED

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Flight operations expenses	26,653,152,175,677	22,726,028,748,374
Cost for arrangement, transfer of ownership and commercialization of aircraft and engines	11,327,360,854,097	-
Technical expenses	4,301,634,349,380	3,625,039,082,867
Ground services and operations costs	2,992,982,113,633	3,289,768,246,662
Others	1,728,302,464,466	1,375,962,925,091
	47,003,431,957,253	31,016,799,002,994

30. FINANCIAL INCOME

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Interest income from deposits and lendings	524,538,303,362	395,833,570,971
Foreign exchange gain on settlement	479,605,177,287	591,204,784,523
Net gain from foreign currency translation at the end of the period	406,939,937,538	172,232,333,681
Others	105,428,399,508	142,487,948,763
	1,516,511,817,695	1,301,758,637,938

31. FINANCIAL EXPENSES

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Borrowing costs	1,679,766,173,620	1,644,477,318,747
Realized foreign exchange loss	437,222,979,225	435,127,706,561
Others	387,132,831,053	537,239,007,365
	2,504,121,983,898	2,616,844,032,673

32. SELLING EXPENSES

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
External services	572,924,554,157	505,148,407,911
Advertising and marketing	383,925,908,963	419,511,984,929
Staff costs	80,706,589,845	116,414,576,677
Commission fee	125,678,557,506	121,233,160,097
Depreciation and amortisation	2,243,757,504	2,547,553,806
Others	158,319,583,354	18,649,162,656
	1,323,798,951,329	1,183,504,846,076

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

33. GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
External services	406,318,218,460	447,689,956,349
Staff costs	155,297,646,784	133,775,002,507
Depreciation and amortisation	2,194,174,809	2,415,779,531
Others	96,658,041,537	158,124,911,265
	660,468,081,590	742,005,649,652

34. CORPORATE INCOME TAX (“CIT”)

The Group is subject to corporate income tax (“CIT”) at the standard rate of 20% on taxable profits, except for the following subsidiaries:

Companies incorporated in the British Virgin Island

Vietjet Air IVB No. I Limited and Vietjet Air IVB No. II Limited: Income or profits generated in the British Virgin Islands are not subject to CIT.

Company incorporated in the Cayman Islands

Skymate Limited: Income or profits generated in the Cayman Islands are not subject to CIT.

Company incorporated in Singapore

Vietjet Air Singapore Pte. Ltd.: Vietjet Air Singapore Pte. Ltd. is subject to CIT at a rate of 17% on taxable profits.

Company incorporated in Ireland

Vietjet Air Ireland No. 1 Limited: Vietjet Air Ireland No. 1 Limited is subject to CIT at a rate of 25% on taxable profits.

Other companies

The CIT expense on the accounting profit/(loss) before tax of the other companies differs from the amount of tax calculated at the standard applicable tax rate of 20% on taxable profits.

The CIT expense for the financial year is estimated based on taxable income and may be subject to adjustments following tax inspections by the tax authorities.

35. COST OF OPERATING BY FACTORS

Expenses by nature represent expenses incurred during the accounting period from the Group’s business activities, excluding the cost of goods purchased in the course of the Group’s trading activities.

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Fuel costs	15,176,327,416,054	12,427,419,759,852
Lease expenses	8,634,788,445,049	7,124,043,122,597
Staff costs	2,707,160,300,478	2,593,309,964,503
Depreciation and amortisation	1,002,367,075,751	449,906,737,093
External services and other expenses	10,139,078,501,942	9,904,993,048,653
	37,659,721,739,274	32,499,672,632,698

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

36. BASIC EARNINGS PER SHARE

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Profit after tax attributable to the parent company	1,347,220,341,775	1,292,841,069,898
Profit attributable to ordinary equity shareholders of the parent	1,347,220,341,775	1,292,841,069,898
Weighted average number of ordinary shares in circulation during the period	769,092,961	724,341,580
Basic earnings per share (VND/Share)	1,752	1,785

During the period 6 months 2026, the Group completed the issuance of shares as dividend payment. Accordingly, basic earnings per share for the period from 1 January 2025 to 30 June 2025 were disclosed as above.

The Group had no potential ordinary shares that would have a dilutive effect on earnings per share during the period and as at the date of approval of these consolidated interim financial statements.

37. SEGMENT REPORTING

(a) Business segments

For management purposes, the Group has one operating segment, which is the provision of passenger and cargo transportation services, ancillary services, aircraft leasing, and in-flight advertising services (collectively referred to as “aviation services”).

Except for the aforementioned activities, the Group does not have any other significant business segments that are aggregated to form consolidated reportable operating segments. Accordingly, the financial information presented in the statement of financial position as at 30 June 2026 and the entire revenue and expenses presented in the income statement the accounting period then ended mainly relate to the above-mentioned core business activities.

(b) Geographical segments

The Group's principal business activities are the provision of passenger and cargo transportation services, ancillary services, aircraft leasing, and in-flight advertising services (collectively referred to as "aviation services"). These activities are conducted in Vietnam and internationally. For the period from 01 January 2026 to 30 June 2026, the Group did not generate revenue from any country outside of Vietnam that accounted for more than 10% of total revenue. Accordingly, the Group does not prepare segment financial statements by geographical area.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

38. OTHER INFORMATION

38.1 RELATED PARTY DISCLOSURES

Details of the Group's subsidiaries and associates are presented in Note 1.5.

During the period, the Group's transactions and balances with related parties are as follows:

The Group had mutual management personnel or are affiliates of major shareholders:

- Sovico Holdings Company
- Sovico Group Joint Stock Company
- Ho Chi Minh City Development Joint Stock Commercial Bank (“HDBank”)
- HD SAISON Finance Company Limited
- Galaxy Joy Joint Stock Company

(a) Transaction with related parties

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Revenue from aircraft leasing		
Thai Vietjet Air Joint Stock Co., Ltd.	712,899,771,035	645,201,192,875
	712,899,771,035	645,201,192,875
Revenue from passenger transportation		
Thai Vietjet Air Joint Stock Co., Ltd.	51,435,149,986	-
	51,435,149,986	-
Other revenues		
Thai Vietjet Air Joint Stock Co., Ltd	56,464,218,123	82,668,138,137
Galaxy Joy Joint Stock Company	52,277,014,385	22,713,831,710
Others	5,189,514,411	2,204,042,655
	113,930,746,919	107,586,012,502
Purchase of services		
Ho Chi Minh City Development Joint Stock Commercial Bank	79,366,835,216	64,248,853,812
Galaxy Joy Joint Stock Company	27,306,940,906	22,332,120,282
Sai Gon Ground Services Joint Stock Company	2,743,021,753	149,512,665,050
Others	19,956,040,500	23,960,623,525
	129,372,838,375	260,054,262,669
Proceeds from borrowings		
Ho Chi Minh City Development Joint Stock Commercial Bank	10,750,048,899,148	13,121,440,474,260
	10,750,048,899,148	13,121,440,474,260
Repayment of borrowings		
Ho Chi Minh City Development Joint Stock Commercial Bank	8,224,548,942,507	7,696,327,559,893
	8,224,548,942,507	7,696,327,559,893

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

38. OTHER INFORMATION (CONTINUED)

38.1 RELATED PARTY DISCLOSURES (CONTINUED)

(a) Transaction with related parties (continued)

	From 01/01 to 30/06	
	Year 2026	Year 2025
	VND	VND
Borrowing costs		
Ho Chi Minh City Development Joint Stock Commercial Bank	268,047,980,552	88,172,015,619
	268,047,980,552	88,172,015,619
Financial income		
Thai Vietjet Air Joint Stock Co., Ltd	158,073,361,715	245,712,770,120
Ho Chi Minh City Development Joint Stock Commercial Bank	1,724,441,857	2,798,729,551
	159,797,803,572	248,511,499,671
(Collection on behalf) and payment on behalf		
Thai Vietjet Air Joint Stock Co., Ltd	70,462,793,292	414,602,679,202
Cam Ranh International Terminal Joint Stock Company	(136,320,773,502)	(136,940,845,120)
Compensation of key management		
Board of Directors	3,333,863,375	4,189,009,524
Board of Management	3,921,708,333	3,785,800,000
	7,255,571,708	7,974,809,524

(b) Balance with related parties

	30/06/2026	01/01/2026
	VND	VND
Cash and cash equivalents		
Ho Chi Minh City Development Joint Stock Commercial Bank	934,188,333,547	5,523,091,888,283
	934,188,333,547	5,523,091,888,283
Receivables from related parties		
<i>Short term</i>	1,953,216,381,227	1,481,143,458,306
Thai Vietjet Air Joint Stock Co., Ltd.	605,720,398,481	429,943,212,114
Others	1,347,495,982,746	1,051,200,246,192
<i>Long term</i>	4,998,698,191,103	4,941,233,765,415
Others	4,998,698,191,103	4,941,233,765,415
	6,951,914,572,330	6,422,377,223,721
Advances from related parties		
Sovico Group Joint Stock Company	259,840	259,840
	259,840	259,840

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

38. OTHER INFORMATION (CONTINUED)

38.1 RELATED PARTY DISCLOSURES (CONTINUED)

(b) Balance with related parties (continued)

	30/06/2026	01/01/2026
	VND	VND
Prepayments to related parties		
Ho Chi Minh City Development Joint Stock Commercial Bank	-	14,229,242,886
	<u>-</u>	<u>14,229,242,886</u>
Other short-term receivables from related parties		
Thai Vietjet Air Joint Stock Co., Ltd. (*)	2,663,617,419,099	2,370,039,431,433
Others	2,278,314,327,961	2,287,046,204,746
	<u>4,941,931,747,060</u>	<u>4,657,085,636,179</u>
Other long-term receivables from related parties		
Thai Vietjet Air Joint Stock Co., Ltd.	14,514,500,000	14,514,500,000
Others	592,820,000	592,820,000
	<u>15,107,320,000</u>	<u>15,107,320,000</u>
Payables from related parties		
Sovico Holdings Company	53,569,795,510	46,275,787,918
Cam Ranh International Terminal Joint Stock	23,850,774,073	52,449,650,834
Others	15,062,550,615	5,915,954,222
	<u>92,483,120,198</u>	<u>104,641,392,974</u>
Borrowings from related parties		
Ho Chi Minh City Development Joint Stock Commercial Bank	9,193,426,267,737	9,745,659,219,601
	<u>9,193,426,267,737</u>	<u>9,745,659,219,601</u>
Other short-term payables from related parties		
Ho Chi Minh City Development Joint Stock Commercial Bank	978,003,515,269	890,050,457,842
	<u>978,003,515,269</u>	<u>890,050,457,842</u>

(*) As at 30 June 2026 and 01 January 2026, the short-term receivables from Thai Vietjet Air Joint Stock Co., Ltd. ("Thai Vietjet") amounted to VND 2,663 billion and VND 2,370 billion respectively. The Board of Management assesses that these receivables remain recoverable, given the strong post-pandemic recovery of the aviation market in Thailand, which supports the long-term growth prospects of Thai Vietjet. Over the past three years, Thai Vietjet has consistently recorded stable business growth. Since 2024, Thai Vietjet has engaged a professional advisory firm to perform a business valuation and to develop and implement a comprehensive debt restructuring and shareholder reorganisation plan for the period from 2024 to 2027. In addition, Thai Vietjet is planning to launch an initial public offering ("IPO") by the end of 2027. Based on this comprehensive restructuring plan and the established growth outlook, the Board of Management believes that Thai Vietjet has sufficient financial capacity to fully settle its outstanding obligations to the Group.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

38. OTHER INFORMATION (CONTINUED)

38.2 OPERATING LEASE COMMITMENTS

(i) The Group as a lessee

The Group signs operating lease agreements, the expected future lease payments, according to terms in these agreements, are as follows:

	30/06/2026 VND	01/01/2026 VND
Within one year	12,928,653,526,304	12,625,757,140,121
Between one and five years	34,820,538,260,712	35,893,024,584,564
Over five years	15,431,981,671,959	16,556,037,635,070
	<u>63,181,173,458,975</u>	<u>65,074,819,359,755</u>

(ii) The Group as a lessor

The Group signs operating lease agreements, the expected future lease receipts, according to terms in these agreements, are as follows:

	30/06/2026 VND	01/01/2026 VND
Within one year	2,585,604,085,829	2,225,088,598,174
Between one and five years	9,647,448,953,037	6,062,837,109,000
Over five years	9,774,587,382,042	8,484,627,642,284
	<u>22,007,640,420,908</u>	<u>16,772,553,349,458</u>

38.3 OTHER COMMITMENTS

	30/06/2026 VND	01/01/2026 VND
Within one year		
Payments for aircraft purchases	36,215,564,603,647	25,766,914,602,102
Purchase back leased aircraft	-	67,541,804,718
Between one and five years	-	-
Payments for aircraft purchases	108,006,270,113,643	112,536,965,359,382
Over five years	-	-
Payments for aircraft purchases	-	36,111,710,040,508
	<u>144,221,834,717,290</u>	<u>174,483,131,806,710</u>

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

39. AIRCRAFT-RELATED COMMERCIAL DISPUTE

As of the date of this report, the Group is in the process of resolving a commercial dispute relating to four (04) leased aircraft under a Japanese Operating Lease with Call Option (JOLCO) structure. The JOLCO structure is an operating lease arrangement with a call option, involving the Group, Japanese investors, and banks.

In 2021, amidst the state of emergency caused by the global Covid-19 pandemic in Vietnam and worldwide, the banks involved in the JOLCO transactions for the four (04) aircraft transferred their assigned rights as original lenders to a newly established entity incorporated in 2021. After acquiring the debt, this entity (hereinafter referred to as the “Claimant”) elected not to continue with the lease agreements and instead initiated legal proceedings against the Group, seeking payment of outstanding aircraft lease rentals and compensation for damages on the grounds that the Group had failed to fulfill its payment obligations on time. This occurred while the Group was still actively engaged in discussions with the original lenders regarding a potential deferral or restructuring of the lease obligations.

The case was filed with the Commercial Court of the High Court of Justice, Business and Property Courts of England and Wales, King’s Bench Division in 2022. Under a mutual agreement, the Group physically redelivered all four (04) aircraft to the Claimant on 15 December 2022.

On 31 July 2024, the Commercial Court issued its first judgement (the “Judgement”), in which it: (1) ruled in favour of the Claimant; and (2) deferred the quantification of damages to a separate proceeding. The Court encouraged the parties to attempt to settle the compensation amounts. If no settlement is reached, further proceedings would be held. On the same day, the Court also ordered the Group to pay outstanding lease rental amounts up to the date of termination under the JOLCO contracts and swap break costs to the Claimant. This obligation was fully settled by the Group as at the reporting date.

On 16 October 2024, the trial judge who issued the original judgement granted the Group permission to appeal. The appeal was duly filed and included five (05) substantive legal grounds, all of which were admitted for review. According to the notification from the Court of Appeal, the hearing has been scheduled to take place in May 2025.

On 17 April 2025, the Commercial Court issued a quantum judgement, recognising the Claimant’s right to claim damages and contract termination value in relation to the four (04) aircraft leases.

On 02 May 2025, the Court issued a Quantum Order.

On 24 June 2025, the Court of Appeal issued its ruling, upholding the findings on the Group's contractual liability as previously determined by the First instance Court (Commercial Court). This matter relates to a payment of approximately USD 7.4 million that fell due during the most challenging period of the COVID-19 pandemic, when the aviation industry, international payment systems, and global financial markets were all severely affected.

On 25 July 2025, the Commercial Court of the United Kingdom rejected the application for a Worldwide Freezing Order (WFO) against Vietjet Air, submitted by the Claimant which had been filed with the competent court in England on 4 July 2025, marking a significant legal milestone that reaffirms the transparency and lawfulness of Vietjet's business operations.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period from 01 January 2026 to 30 June 2026

39. AIRCRAFT-RELATED COMMERCIAL DISPUTE (CONTINUED)

On 19 December 2025, the People's Court of Region 1 – Hanoi issued a decision refusing to accept the application for recognition and enforcement in Vietnam of a judgment of the UK Commercial Court, which had been submitted by the Claimant to the competent People's Court in Vietnam on 12 September 2025.

On 28 April 2026, the People's Court of Region 1 – Hanoi issued an appellate decision upholding the decision dated 19 December 2025, which refused to accept the application for recognition and enforcement in Vietnam of a judgment of the UK Commercial Court

As at the date of these consolidated financial statements, the Group has received written confirmation from a major shareholder, indicating its willingness to consider providing financial support mobilised from third parties to the Group in the event that obligations arise in connection with the ongoing legal proceedings, on a basis that is appropriate and in compliance with the applicable laws and regulations of Vietnam.

The Board of Management and the Board of Directors of the Group will continue to update on the legal decisions in England and Vietnam and assess the potential financial impacts (if any) in subsequent reporting periods.

40. COMPARATIVE FIGURES

The comparative figures are those presented in the audited consolidated financial statements for the financial year ended 31 December 2025 and the reviewed consolidated interim financial statements for the period from 1 January 2025 to 30 June 2025 of the Group. Certain corresponding figures have been reclassified to conform with the presentation of the current period's consolidated interim financial statements. In addition, certain line items have been reclassified in accordance with the guidance of Circular No. 99/2025/TT-BTC, as follows:

Code	Item	01/01/2026 (VND)	31/12/2025 (VND)	Difference
120	Short-term investments	4,513,451,051,111	2,697,566,655,855	1,815,884,395,256
123	Short - term held-to-maturity investments	3,973,451,051,111	2,157,566,655,855	1,815,884,395,256
130	Short-term receivables	31,731,443,588,103	33,547,327,983,359	(1,815,884,395,256)
135	Short-term lendings	-	1,724,167,453,293	(1,724,167,453,293)
136	Other short-term receivables	16,326,085,083,433	16,417,802,025,396	(91,716,941,963)

28 August 2026

Chief Accountant/
Preparer



Thai Trong Cang

Executive Vice President – CFO



Ho Ngoc Yen Phuong

Chief Executive Officer



Nguyen Thanh Son

