AAV GROUP JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM *Independence - Freedom – Happiness*
No: 2910/2026/CV-AAV	*Hai Phong, October 29, 2026*

CÔNG TY CỔ PHẦN AAV GROUP (TÊN TRƯỚC ĐÂY LÀ CÔNG TY CỔ PHẦN VIỆT TIÊN SƠN ĐỊA ỐC)
Digitally signed by CÔNG TY CỔ PHẦN AAV GROUP (TÊN TRƯỚC ĐÂY LÀ CÔNG TY CỔ PHẦN VIỆT TIÊN SƠN ĐỊA ỐC)
DN: C=VN, S=Thành phố Hải Phòng, CN=CÔNG TY CỔ PHẦN AAV GROUP (TÊN TRƯỚC ĐÂY LÀ CÔNG TY CỔ PHẦN VIỆT TIÊN SƠN ĐỊA ỐC), OID.0.9.2342.19200300.100.1.1=MST:0800819038
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PERIODIC INFORMATION DISCLOSURE – FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure in the securities market, AAV Group Joint Stock Company hereby discloses its financial statements to the Hanoi Stock Exchange as follows:

1. Name of organization: AAV Group Joint Stock Company

- Stock code: AAV
- Address: AAV Group Building, Residential Area to the East of Yet Kieu Street, Tran Hung Dao Ward, Hai Phong City, Vietnam.
- Tel: (84-220).6266.066 - Fax: (84-220).6266.373
- Website: http://www.aavgroup.com.vn - Email: cbtt@aavgroup.com.vn

2. Contents of the disclosed information:

- Financial Statements for Q3 2026

☒ Separate financial statements (the listed organization has no subsidiaries and no superior accounting unit with affiliated units);

☒ Consolidated financial statements (the listed organization has subsidiaries);

☐ Combined financial statements (the listed organization has affiliated accounting units with separate accounting systems).

- Cases subject to explanation of causes:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (for the audited financial statements for Q1 2026):

☐ Yes ☒ No

Xplanatory document in case the box is checked:

☐ Yes ☒ No

+ Profit after tax in the reporting period shows a difference of 5% or more before and after audit, or changes from loss to profit or vice versa (for the audited financial statements for Q1 2026):

☐ Yes ☒ No

Xplanatory document in case the box is checked:

☐ Yes ☒ No

+ Profit after corporate income tax in the statement of income for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Xplanatory document in case the box is checked:

☒ Yes ☐ No

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+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to a loss in the current period, or vice versa.:

☒ Yes ☐ No

Xplanatory document in case the box is checked:

☒ Yes ☐ No

This information was disclosed on the Company's website on October 29, 2026 at the following link: http://www.aavgroup.com.vn.

We hereby certify that the above-disclosed information is true and accurate, and we take full legal responsibility for the contents of the disclosed information.

Attachments:
- Financial Statements for Q3 2026
- Explanatory document

AUTHORIZED PERSON
FOR INFORMATION DISCLOSURE

AAV GROUP

Nguyen Thi Thom

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AAV GROUP
JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 2910/2026/CV-AAV
Regarding the explanation of Profit After Tax in the Q3 2026 Financial Statements compared to the same period

Hai Phong, October 29, 2026

To: - State Securities Commission of Vietnam;
- Vietnam Stock Exchange;
- Hanoi Stock Exchange.

Name of organization: AAV Group Joint Stock Company

Address: AAV Group Building, Residential Area to the East of Yet Kieu Street, Tran Hung Dao Ward, Hai Phong City, Vietnam.

Tel: (84-220).6266.066 - Fax: (84-220).6266.373

Website: http://www.aavgroup.com.vn - Email: cbtt@aavgroup.com.vn

Stock code: AAV

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market.

- Pursuant to the Separate Financial Statements for the third quarter of 2026 and the Consolidated Financial Statements for the third quarter of 2026 of AAV Group Joint Stock Company.

AAV Group Joint Stock Company hereby provides an explanation of the fluctuations in profit after corporate income tax as presented in its Separate Financial Statements and Consolidated Financial Statements for the third quarter of 2026, in accordance with information disclosure regulations, as follows:

1. Separate Financial Statements: Profit after corporate income tax changed by more than 10% compared with the same period of the previous year: *(Unit: VND)*

Target	Q3 2026	Q3 2025	Increase/ Decrease	Proportion
Revenue from sales and provision of services	30.557.874	30.557.874	-	0,0%
Financial income	4.401.986.932	120.127	4.401.866.805	3664344,2%
Financial Expenses	-	(10.807.123.463)	10.807.123.463	-100,0%
Profit after corporate income tax	**2.804.164.344**	**10.363.489.186**	**(7.559.324.842)**	**-72,9%**

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In the third quarter of 2026, the Company's revenue from the sale of goods and rendering of services remained unchanged compared to the same period of the previous year. Financial income increased mainly due to income generated from the Company's divestment of its investment in Huy Ngan Joint Stock Company.

However, profit after corporate income tax in the third quarter of 2026 amounted to VND 2,804,164,344, a decrease of VND 7,559,324,842, equivalent to a decline of 72.9% compared to the same period in 2025. The primary reason was that, in the third quarter of 2025, the Company divested its investment in Viet Tien Son Joint Stock Company and recognized a reversal of provisions for financial investments that had been made in previous periods, thereby reducing financial expenses and contributing to an increase in profit for the comparative period. In the third quarter of 2026, the Company did not recognize a corresponding provision reversal; therefore, profit no longer benefited from the positive impact of this item.

Therefore, although financial income increased compared to the same period of the previous year, profit after corporate income tax in the third quarter of 2026 still declined because the reversal of provisions for financial investments recognized in the third quarter of 2025 did not recur.

The aforementioned fluctuations resulted in a 72.9% decrease in profit after corporate income tax as reported in the Company's Separate Financial Statements for the third quarter of 2026 compared to the same period of the previous year.

2. The Consolidated Financial Statements show a variance of more than 10% compared to the same period of the previous year and a shift from profit in the previous period to a loss in the current period: (Unit: VND)

Target	Q3 2026	Q3 2025	Increase/ Decrease	Proportion
Revenue from sales and provision of services	98.931.961.577	70.214.393.221	28.717.568.356	40,9%
Financial income	341.408.253	36.384.471.184	(36.043.062.931)	-99,1%
Finance Expenses	485.702.963	-	485.702.963	100%
Selling Expenses	605.651.191	473.389.629	132.261.562	27,9%
Profit after corporate income tax	**(3.790.582.198)**	**34.370.577.913**	**(38.161.160.111)**	**-111,0%**

In the third quarter of 2026, the Company's consolidated revenue from the sale of goods and rendering of services amounted to VND 98,931,961,577, an increase of VND 28,717,568,356, equivalent to 40.9% compared to the same period in 2025. This

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increase was mainly attributable to the business operations of Huy Ngan Joint Stock Company, which continued to be consolidated into the Group's business results during the reporting period. AAV Group Joint Stock Company did not divest its investment in Huy Ngan Joint Stock Company until September 15, 2026.

However, financial income in the third quarter of 2026 decreased by VND 36,043,062,931 compared to the same period of the previous year, equivalent to a decline of 99.1%. The primary reason was that, in the third quarter of 2025, the Company recognized financial income related to the divestment of its investment in Viet Tien Son Joint Stock Company, whereas no corresponding income was recognized in the 2026 reporting period.

In addition, in the third quarter of 2026, the Company incurred higher financial expenses and Selling expenses compared to the same period of the previous year. The significant decline in financial income, together with fluctuations in expenses, affected the Company's consolidated business results.

Accordingly, consolidated profit after corporate income tax in the third quarter of 2026 recorded a loss of VND 3,790,582,198, representing a decrease of VND 38,161,160,111 compared to the profit of VND 34,370,577,913 in the same period of 2025, equivalent to a decline of 111.0%.

The foregoing constitutes the report of AAV Group Joint Stock Company explaining the fluctuations in profit after corporate income tax as presented in its Separate Financial Statements and Consolidated Financial Statements for the third quarter of 2026, in accordance with information disclosure regulations.

Respectfully submitted!

Recipients:
– As addressed;
– Executive Board: for reporting;
– Company website: for information disclosure;
– Filed.

AAV GROUP JOINT STOCK COMPANY
GENERAL DIRECTOR

Phan Van Hai

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