AAV GROUP JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM *Independence - Freedom – Happiness*
No: 3007/2026/CV-AAV	***Hai Phong, July 30, 2026***

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 Q2 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

+ 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 March 31, 2025 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 Q2 2026
- Explanatory document

AUTHORIZED PERSON FOR INFORMATION DISCLOSURE

CÔNG TY ... AAV GROUP
M.S.D.N: 080081...

Nguyen Thi Thom

AAV GROUP
JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 3007/2026/CV-AAV
Regarding the explanation of Profit After Tax in the Q2 2026 Financial Statements compared to the same period

Hai Phong, July 30, 2026

To: - The State Securities Commission;
- The 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.

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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 of the Ministry of Finance guiding information disclosure in the securities market;

Based on the separate financial statements for Q2 2026, the separate financial statements for Q2 2025, and the consolidated financial statements for Q2 2026 and Q2 2025 of AAV Group Joint Stock Company,

AAV Group Joint Stock Company hereby provides an explanation for the changes in profit after corporate income tax as presented in the Separate Financial Statements and the Consolidated Financial Statements for the second quarter of 2026 in accordance with the regulations on information disclosure. Specifically, profit after corporate income tax in the Separate Financial Statements changed by more than 10% compared with the same period of the previous year and recorded a loss; meanwhile, profit after corporate income tax in the Consolidated Financial Statements changed by more than 10% compared with the same period of the previous year and shifted from a profit in the same period of the previous year to a loss in the current period. The details are 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 and recorded a loss: (Unit: VND)

Target	Q2 2026	Q2 2025	Increase/ Decrease	Proportion
Revenue from sales and provision of services	30.557.874	30.897.413	(339.539)	-1,1%

Financial income	154.511	120.346.011	(120.191.500)	-99,9%
Administrative expenses	1.233.225.403	898.859.797	334.365.606	37,2%
Profit after corporate income tax	**(1.238.422.751)**	**(559.735.307)**	**(678.687.444)**	**-121,3%**

During the second quarter of 2026, the Company's revenue from sales and service rendering remained relatively stable compared with the same period of the previous year. However, financial income decreased significantly as the Company did not recognize interest income from bank deposits during the period, unlike in the corresponding period of 2025.

In addition, administrative expenses increased compared with the same period of the previous year, primarily because the Company's projects commenced implementation during the period, resulting in higher demand for personnel to support management, administration, and project execution. Accordingly, salary expenses, statutory employee-related contributions, and other personnel-related costs increased. Furthermore, certain expenses associated with corporate administration also rose in line with the expansion of the Company's operations, leading to an overall increase in administrative expenses compared with the same period of the previous year.

As a result of the above factors, the Company's profit after corporate income tax as presented in the separate financial statements for the second quarter of 2026 decreased by more than 10% compared with the same period of the previous year and recorded a loss for the period.

2. Consolidated Financial Statements: Profit after corporate income tax changed by more than 10% compared with the same period of the previous year and shifted from a profit in the same period of the previous year to a loss in the current period: (Unit: VND)

Target	**Q2 2026**	**Q2 2025**	**Increase/ Decrease**	**Proportion**
Revenue from sales and provision of services	86.623.005.439	74.580.887.516	12.042.117.923	16,1%
Financial income	925.286	120.829.552	(119.904.266)	-99,2%
Finance costs	510.287.182	0	510.287.182	-
Selling Expenses	1.035.161.934	331.165.802	703.996.132	212,6%

Profit after corporate income tax	**(2.222.955.916)**	**241.398.118**	**(2.464.354.034)**	**-1020,9%**

During the second quarter of 2026, the Company's revenue from sales and service rendering increased by 16.1% compared with the second quarter of 2025, primarily driven by the expansion of business operations of Huy Ngan Joint Stock Company, including the enlargement of its distribution network and higher sales volume.

However, along with the expansion of business operations, selling expenses increased correspondingly due to higher expenditures incurred for sales activities and market development. In addition, the Company increased its working capital borrowings to meet the additional funding requirements for its petroleum trading business as inventory value and working capital demand increased. As a result, interest expenses for the period rose compared with the same period of the previous year.

The above factors caused operating expenses to increase at a faster rate than revenue, resulting in the Company's profit after corporate income tax as presented in the consolidated financial statements for the second quarter of 2026 changing from a profit in the corresponding period of the previous year to a loss in the current period.

This is the report of AAV Group Joint Stock Company explaining the changes in profit after corporate income tax as presented in the Separate Financial Statements and the Consolidated Financial Statements for the second quarter of 2026 in accordance with the regulations on information disclosure.Sincerely.

Recipients:

– As addressed;

–Executive Board: for reporting;

– Company website: for information disclosure;

– Filed.

AAV GROUP JOINT STOCK COMPANY
GENERAL DIRECTOR

CÔNG TY CỔ PHẦN AAV GROUP
AAV GROUP
M.S.D.N: 0800...038

Phan Van Hai