



**DANANG AIRPORTS SERVICES
JOINT STOCK COMPANY**

REVIEWED FINANCIAL STATEMENTS
For the six-month period ended 30 June 2023



DANANG AIRPORTS SERVICES JOINT STOCK COMPANY

Address: Da Nang International Airport, Hoa Thuan Tay ward, Hai Chau district, Da Nang city, Vietnam

MANAGEMENT'S REPORT

Management of Danang Airports Services Joint Stock Company (hereinafter referred to as "the Company") hereby presents its report and the reviewed financial statements of the Company for the six-month period ended 30 June 2023

MEMBERS OF THE BOARD OF DIRECTORS, THE SUPERVISORY COMMITTEE AND MANAGEMENT

Members of the Board of Directors during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr Dao Manh Kien	Chairperson (Reappointed on 25 June 2021)
Mr Nguyen Thanh Dong	Member (Reappointed on 25 June 2021)
Mr Tran Thanh Hai	Member (Reappointed on 25 June 2021)
Ms Le Thi Thuy Linh	Member (Reappointed on 25 June 2021)
Ms Nguyen Thi Thuy Linh	Member (Appointed on 25 June 2021)

Members of the Supervisory Committee during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr Dinh Hong Son	Head (Reappointed on 25 June 2021)
Mr Nguyen Dung	Member (Reappointed on 25 June 2021)
Mr Le Giang Nam	Member (Appointed on 25 June 2021)

Members of management during the period and on the date of this report include:

<u>Full name</u>	<u>Position</u>
Mr Nguyen Thanh Dong	General Director (Reappointed on 25 June 2021)
Mr Tran Thanh Hai	Vice General Director (Reappointed on 01 November 2021)
Mr Pham Van Ha	Vice General Director (Reappointed on 01 November 2021)
Ms Nguyen Thi Minh Huyen	Chief Accountant (Reappointed on 01 November 2021)

AUDITOR

The accompanying financial statements were reviewed by RSM Vietnam Auditing & Consulting Company Limited, a member firm of RSM International.

RESPONSIBILITY OF MANAGEMENT

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

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the financial statements so as to mitigate error or fraud.

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MANAGEMENT'S REPORT (CONTINUED)

Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and prevailing accounting regulations in Vietnam. Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirms that the Company has complied with the above requirements in preparing these financial statements.

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2023 and the results of its operations and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

For and on behalf of management,



Nguyen Thanh Dong
General Director

Da Nang, 21 August 2023



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REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Board of Directors
Management**
DANANG AIRPORTS SERVICES JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of Danang Airports Services Joint Stock Company prepared on 21 August 2023 as set out from page 05 to page 35, which comprise the statement of financial position as at 30 June 2023 and the income statement, and cash-flow statement for the six-month period then ended, and selected notes to the financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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