

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

Items	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS (100 = 110 + 130)	100		2,262,599,294,576	2,298,087,722,425
I. Financial assets (110 = 111 -> 129)	110		2,260,070,133,413	2,296,016,292,341
1. Cash and cash equivalents	111	3.1	71,358,722,193	138,223,648,674
<i>1.1. Cash</i>	<i>111.1</i>		<i>71,358,722,193</i>	<i>138,223,648,674</i>
2. Financial assets at fair value through profit and loss (FVTPL)	112	3.3.1	1,529,768,349,900	914,319,864,860
4. Loans	114	3.3.3	74,952,896,089	92,390,058,256
5. Available for sale financial assets (AFS)	115	3.3.2	30,310,000,000	30,310,000,000
6. Provision for impairment of financial assets and mortgage assets	116	3.3.4	(22,661,105,697)	(25,460,285,612)
7. Receivables	117	3.3.5	574,482,216,775	1,144,200,622,703
7.1. Receivables from disposal of financial assets	117.1		574,370,022,775	1,144,200,622,703
7.2. Receivables from and accruals for dividend and interest income	117.2		112,194,000	-
<i>7.2.1. Receive dividends, interest</i>	<i>117.3</i>		<i>112,194,000</i>	<i>-</i>
8. Prepayments to suppliers	118		2,689,000,000	2,689,000,000
9. Receivables from services provided by the Securities company	119		1,882,054,153	1,975,704,277
12. Other receivables	122		2,321,000,000	1,680,679,183
13. Provision for impairment of receivables (*)	129		(5,033,000,000)	(4,313,000,000)
II. Short-term accounts receivable (130 = 131 -> 139)	130		2,529,161,163	2,071,430,084
1. Advances	131		39,741,411	20,103,478
3. Short-term prepaid expenses	133		1,889,467,665	1,451,374,519
6. Taxes and other receivables from State budget	136		599,952,087	599,952,087
B. NON- CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 - 260)	200		45,373,449,114	49,460,780,740
II. Fixed assets	220		18,096,777,601	22,204,398,044
1. Tangible fixed assets	221	3.4	12,197,557,837	15,475,885,635
- Cost	222		39,793,908,991	41,828,931,671
- Accumulated depreciation	223a		(27,596,351,154)	(26,353,046,036)
3. Intangible fixed assets	227	3.5	5,899,219,764	6,728,512,409
- Cost	228		25,385,008,497	25,385,008,497
- Accumulated amortization	229a		(19,485,788,733)	(18,656,496,088)
V. Other long-term assets	250		27,276,671,513	27,256,382,696
1. Long-term mortgages	251		2,530,039,400	2,545,039,400
2. Long-term prepaid expenses	252	3.6	4,746,632,113	3,847,240,756
4. Deposits to Settlement Compensation Fund	254	3.7	20,000,000,000	20,864,102,540
TOTAL ASSETS (270 = 100 + 200)	270		2,307,972,743,690	2,347,548,503,165

C. LIABILITIES (300 = 310 + 340)	300		291,833,682,150	368,757,033,120
I. Current liabilities	310		278,384,016,731	364,155,122,113
1. Short-term loans and debts	311		260,310,278,020	310,305,633,500
1.1. Short-term loans	312		260,310,278,020	310,305,633,500
6. Payables for securities transaction activities	318	3.9	144,035,591	264,199,776
8. Trade payables	320	3.10	1,072,323,698	29,715,693,552
9. Advances from customers	321		840,500,000	957,900,000
10. Tax payables and statutory obligations	322	3.11	1,072,364,873	1,076,842,851
11. Payables to employees	323		340,124,863	-
12. Employee benefits	324		231,220,823	432,422,323
13. Accrued expenses	325	3.12	6,317,825,280	12,393,562,713
17. Other short-term payables	329	3.13	1,329,149,384	1,363,619,222
19. Bonus and welfare fund	331		6,726,194,199	7,645,248,176
II. Long-term liabilities	340		13,449,665,419	4,601,911,007
14. Deferred tax payables	356		13,449,665,419	4,601,911,007
D. OWNER'S EQUITY	400		2,016,139,061,540	1,978,791,470,045
I. Equity	410		2,016,139,061,540	1,978,791,470,045
1. Contributed legal capital	411		1,648,006,180,000	1,648,006,180,000
1.1. Contributed legal capital	411.1		1,648,006,180,000	1,648,006,180,000
a. Ordinary shares with voting rights	411.1a		1,648,006,180,000	1,648,006,180,000
7. Undistributed earnings	417	3.14	368,132,881,540	330,785,290,045
7.1. Realized earnings	417.1		204,862,949,894	252,476,574,844
7.2. Unrealized earnings	417.2		163,269,931,646	78,308,715,201
TOTAL RESOURCES AND OWNER'S EQUITY	440		2,307,972,743,690	2,347,548,503,165

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

A. ASSETS OF SECURITIES COMPANY AND ASSETS MANAGED UNDER COMMITMENT				
6. Quantity of outstanding shares in circulation	006		164,800,618	164,800,618
8. Financial assets listed/registered for trading at VSD of securities company	008	3.16	813,714,450,000	336,650,450,000
9. Financial assets deposited at VSD and not yet traded of securities company	009		2,110,000	2,990,000
10. Financial assets awaiting return of securities companies	010		-	20,000,000,000
12. Financial assets not yet deposited at VSD of securities company	012	3.17	162,381,150,000	236,380,270,000
13. The Company's financial assets are entitled	013		-	380,000,000
B. ASSETS AND LIABILITIES ON ASSETS MANAGEMENT COMMITTED TO CUSTOMERS				
1. Financial assets listed/registered for trading at VSD of Investors	021	3.18	2,869,116,260,000	3,409,299,590,000
a. Unrestricted financial assets	021.1		2,308,686,000,000	2,381,714,690,000
b. Restricted financial assets	021.2		636,000,000	20,000,000
c. Mortgage financial assets	021.3		485,553,300,000	933,453,300,000
d. Blocked financial assets	021.4		73,012,600,000	73,012,600,000
e. Financial assets awaiting settlement	021.5		1,228,360,000	21,099,000,000
2. Financial assets deposited at VSD and not yet traded by Investors	022	3.19	83,487,070,000	59,220,950,000
a. Unrestricted and non-traded financial assets deposited at the VSD	022.1		83,337,070,000	59,070,950,000
d. Non-traded and blocked financial assets deposited at the VSD	022.4		150,000,000	150,000,000

3. Awaiting return financial assets of Investors	023	3.20	-	3,584,990,000
7. Customer's deposit	026	3.21	43,475,428,290	47,448,284,830
7.1. Deposits of investors on securities transactions under the management method of securities companies	027		38,065,043,990	38,006,071,730
7.3. Deposits for clearing and settlement of securities transactions	029		5,409,384,300	9,441,213,100
a. Deposits for clearing and settlement of securities transactions Domestic investors	029.1		5,409,384,300	9,441,213,100
7.4. Deposits of Securities issuers	030	3.22	1,000,000	1,000,000
8. Payables to Investors for securities transactions under the management method of securities companies	031	3.23	43,474,428,290	47,447,284,830
8.1. Payable to Domestic investors for securities trading deposits under the management method of securities companies	031.1		43,350,846,831	47,306,526,881
8.2. Payable to Foreign investors for securities trading deposits under the management method of securities companies	031.2		123,581,459	140,757,949
12. Payables for dividend, principal and interest on bonds	035		1,000,000	1,000,000

Preparer



Trần Thị Thu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng



Hanoi, 16 July, 2026

The Board of General Directors

GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

STATEMENT OF INCOME

Quarter 2/2026

Unit: VND

Items	Code	Note	Quarter 2/2026		Accumulated from the beginning of the year to the end of this quarter	
			From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss (FVTPL)	01		277,812,477,361	21,170,339,209	280,263,722,233	96,224,171,603
<i>a. Gain from disposal of financial assets at FVTPL</i>	<i>01.1</i>		<i>1,239,264,970</i>	<i>3,170,022,002</i>	<i>3,246,110,606</i>	<i>4,088,180,044</i>
<i>b. Gain from revaluation of financial assets at FVTPL</i>	<i>01.2</i>		<i>276,461,018,391</i>	<i>12,816,951,392</i>	<i>276,885,417,627</i>	<i>83,829,501,844</i>
<i>c. Dividend, interest income from financial assets at FVTPL</i>	<i>01.3</i>		<i>112,194,000</i>	<i>5,183,365,815</i>	<i>132,194,000</i>	<i>8,306,489,715</i>
1.3. Gain from loans and receivables	03		2,163,225,850	4,440,870,793	4,960,483,300	10,956,333,523
1.6. Revenue from brokerage securities services	06		868,480,434	3,867,342,159	3,041,210,876	7,671,827,394
1.9. Revenue from securities custodian services	09		271,231,045	390,102,113	577,266,694	815,704,751
1.10. Revenue from financial advisory services	10		215,225,000	860,000,000	632,183,182	2,035,454,545
1.11. Revenue from other operating activities	11		12,176,000	4,376,000	22,008,000	13,648,000
Total operating income	20		281,342,815,690	30,733,030,274	289,496,874,285	117,717,139,816
II. OPERATING EXPENSES			-	-	-	-
2.1. Loss from financial assets at fair value through profit and loss (FVTPL)	21		19,474,297,811	23,969,144,684	201,790,413,961	61,278,810,749
<i>a. Loss from disposal of financial assets at FVTPL</i>	<i>21.1</i>		<i>18,713,967,191</i>	<i>6,650,610,683</i>	<i>18,713,967,191</i>	<i>10,390,085,012</i>
<i>b. Loss from revaluation of financial assets at FVTPL</i>	<i>21.2</i>		<i>760,330,620</i>	<i>17,318,534,001</i>	<i>183,076,446,770</i>	<i>50,888,725,737</i>
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	24		(2,764,469,350)	(6,540,494,292)	(2,079,179,915)	8,245,753,419
2.6. Expenses for proprietary trading activities	26	4.6	238,069,120	244,854,619	452,407,419	386,213,886
2.7. Expenses for brokerage securities services	27	4.6	2,549,813,847	5,511,340,975	5,622,741,142	10,412,533,658
2.8. Expenses for underwriting and issuance securities agent services	28	4.6	-	-	-	856,736,033
2.9. Expenses for securities investment advisory services	29	4.6	-	-	-	2,224,202,860
2.10. Expenses for securities custodian services	30	4.6	312,622,775	404,503,378	796,564,832	3,020,279,113
2.11. Expenses for financial advisory services	31	4.6	696,202,214	1,310,044,011	1,300,234,608	-
2.12. Expenses for other services	32	4.6	872,058,472	1,705,248,479	1,966,503,496	-
Total operating expenses	40		21,378,594,889	26,604,641,854	209,849,685,543	86,424,529,718
III. FINANCIAL INCOME			-	-	-	-
3.2. Non-fixed dividend and interest income	42		57,891,821	108,355,081	138,832,690	1,410,756,318
3.4. Other income for investments	44		-	8,028,277,779	-	16,585,892,555
Total financial income	50	4.4	57,891,821	8,136,632,860	138,832,690	17,996,648,873
IV. FINANCIAL EXPENSES			-	-	-	-
4.2. Borrowing costs	52		5,921,038,901	7,987,834,480	12,598,691,386	17,046,025,180
Total financial expenses	60	4.5	5,921,038,901	7,987,834,480	12,598,691,386	17,046,025,180
V. SELLING EXPENSES	61		-	-	-	-
VI. GENERAL ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY	62	4.7	10,872,517,757	12,548,848,505	20,374,963,337	22,527,128,263

VII. OPERATING PROFIT	70		243,228,555,964	(8,271,661,705)	46,812,366,709	9,716,105,528
8.1. Other income	71	4.8	-	747,222,528	-	12,733,750
8.2. Other expenses	72	4.9	290,060,583	1,288,596,663	617,020,802	679,298,794
Total other operating profit	80		(290,060,583)	(541,374,135)	(617,020,802)	(666,565,044)
IX. TOTAL ACCOUNTING PROFIT	90		242,938,495,381	(8,813,035,840)	46,195,345,907	9,049,540,484
9.1. Realized profit	91		(32,762,192,390)	(4,311,453,231)	(47,613,624,950)	(23,891,235,623)
9.2. Unrealized profit	92		275,700,687,771	(4,501,582,609)	93,808,970,857	32,940,776,107
X. CORPORATE INCOME TAX EXPENSES	100		48,104,854,324	(900,316,522)	8,847,754,411	6,588,155,221
10.2. Deferred corporate income tax expenses	100.2	4.10	48,104,854,324	(900,316,522)	8,847,754,411	6,588,155,221
XI. ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX	200		194,833,641,057	(7,912,719,318)	37,347,591,496	2,461,385,263

Preparer

Trần Thị Thu Ngân

Chief Accountant

KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng



GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

STATEMENT OF CASH FLOWS

Quarter 2/2026

Unit: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. Cash flow from operating activities				
1. Profit before tax	01		46,195,345,907	9,049,540,484
2. Adjustments for	02		13,234,662,860	26,944,050,127
- Depreciation and amortisation	03		2,527,023,860	3,019,647,712
- Provisions	04		(2,079,179,915)	8,245,753,419
- Interest expense	06		12,598,691,386	17,046,025,180
- Gains/losses from investing activities	07		188,127,529	(1,367,376,184)
3. Increase of non-monetary expenses	10		183,076,446,770	50,888,725,737
- Loss from revaluation of financial assets through profit/loss FVTPL	11		183,076,446,770	50,888,725,737
4. Decrease of non-monetary revenue	18		(276,885,417,627)	(83,829,501,844)
- Gains from revaluation of financial assets through profit/loss FVTPL	19		(276,885,417,627)	(83,829,501,844)
5. Profit from operating activities before changing working capital	30		17,765,716,555	116,510,502,601
- Increase (decrease) of financial assets recognized through profit/loss FVTPL	31		(521,639,514,183)	81,026,566,338
- Increase (decrease) in loans	33		17,437,162,167	80,777,213,845
- (-) Increase, (+) decrease receivables from disposal of financial assets	35		569,830,599,928	(20,970,272,555)
- (-) Increase, (+) decrease receivables and accruals of dividends and interests from financial assets	36		(112,194,000)	(82,736,315)
- (-) Increase, (+) decrease receivables from services provided by securities companies	37		(23,749,876)	1,369,641,290
- (-) Increase, (+) decrease in other receivables	39		(640,320,817)	(88,552,388)
- Increase (decrease) in other assets	40		844,464,607	3,198,777,833
- Increase (decrease) of accrued expenses (excluding interest expenses)	41		(594,270,049)	(11,281,887,592)
- Increase (decrease) prepaid expense	42		(1,337,484,503)	1,359,383,336
- Interest expense paid	44		(16,431,364,250)	(17,927,430,526)
- Increase (decrease) payables to supplier	45		(28,643,369,854)	(119,999,256)
- Increase (decrease) employee benefits payables	46		(201,201,500)	35,009,601
- Increase, (decrease) taxes and other payables to the State (excluding corporate income tax)	47		(4,477,978)	(657,700,767)
- Increase (decrease) employee payables	48		340,124,863	(126,854,512)
- Increase (decrease) others payables	50		(154,634,023)	(39,347,020)
- Other receipts from operating activities	51		-	605,050,000
- Other payments on operating activities	52		(904,053,977)	(566,358,711)
Net cash flows from operating activities	60		(16,613,245,535)	119,563,317,105
II. Cash flows from investing activities			-	-
1. Payments on purchases, construction of fixed assets, investment properties and other assets	61		-	(277,891,455)
2. Receipts from disposal of fixed assets, investment properties and other assets	62		1,253,636,364	786,797,868

5. Receipts from dividends and profits of long -term financial investments	65		138,832,690	1,410,756,318
Net cash flows from investing activities	70		1,392,469,054	1,919,662,731
III. Cash flows from financing activities			-	-
3. Loan principal	73		219,017,845,000	949,388,791,683
3.2. Other loans	73.2		219,017,845,000	949,388,791,683
4. Repayment of principal	74		(270,661,995,000)	(1,081,359,048,835)
4.3. Other repayment of principal	74.3		(270,661,995,000)	(1,081,359,048,835)
Net cash flows from financing activities	80		(51,644,150,000)	(131,970,257,152)
IV. Net decrease/increase in cash in the period	90		(66,864,926,481)	(10,487,277,316)
V. Cash and cash equivalents at beginning of the period	101		138,223,648,674	108,953,346,950
- Cash	101.1		138,223,648,674	108,953,346,950
VI. Cash and cash equivalents at end of the period	103		71,358,722,193	98,466,069,634
- Cash	103.1		71,358,722,193	58,466,069,634
- Cash equivalents	103.2		-	40,000,000,000

Preparer



Trần Thị Thu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng



The Board of General Directors

GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

Quarter 2/2026

Unit: VND

No.	Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I	Cash flows from brokerage and trust activities of the investors				
1	Cash receipts from disposal of brokerage securities of customers	01		1,311,085,295,280	2,892,439,829,440
2	Cash payments for acquisition of brokerage securities of customers	02		(1,029,827,003,310)	(2,820,119,654,090)
7	Cash receipts for settlement of securities transaction of customers	07		1,427,398,921,712	4,408,525,484,715
8	Cash payments for settlement of securities transaction of customers	08		(1,712,630,070,222)	(4,393,359,491,932)
14	Cash receipt from Securities issuers	14		8,554,159,176	35,957,071,440
15	Cash payments to Securities issuers	15		(8,554,159,176)	(35,957,071,440)
	Net increase/decrease in cash during the period	20		(3,972,856,540)	87,486,168,133
II	Cash and cash equivalents of customers at the beginning of the period	30		47,448,284,830	39,405,195,603
	Deposits at the beginning of the period:	31		47,448,284,830	39,405,195,603
-	Deposits of investors on securities transactions under the management method of securities companies	32		38,006,071,730	39,404,195,603
-	Deposits for clearing and settlement of securities transactions	34		9,441,213,100	-
-	Deposits of Securities issuers	35		1,000,000	1,000,000
III	Cash and cash equivalents of customers at the end of the period	40		43,475,428,290	126,891,363,736
	Deposits at the end of the period:	41		43,475,428,290	126,891,363,736
-	Deposits of investors on securities transactions under the management method of securities companies	42		38,065,043,990	126,890,363,736
-	Deposits for clearing and settlement of securities transactions	44		5,409,384,300	-
-	Deposits of Securities issuers	45		1,000,000	1,000,000



Trần Thị Chu Ngân



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng



Hanoi, 16 July, 2026

The Board of General Directors

GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

STATEMENT OF CHANGES IN OWNERS' EQUITY

Quarter 2/2026

Unit: VND

Items	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/04/2025	01/04/2026	From 01/04/2025 to 30/06/2025		From 01/04/2026 to 30/06/2026		30/06/2025	30/06/2026
				Increase	Decrease	Increase	Decrease		
I. Changes in owners' equity									
1. Owner's investment capital		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
1.1. Ordinary shares with voting rights		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
8. Undistributed profit		329,930,214,752	173,299,240,483	-	8,771,571,072	227,595,833,447	32,762,192,390	321,158,643,680	368,132,881,540
8.1. Realized profit		306,437,989,523	237,625,142,284	-	5,170,304,985	-	32,762,192,390	301,267,684,538	204,862,949,894
8.2. Unrealized profit		23,492,225,229	(64,325,901,801)	-	3,601,266,087	227,595,833,447	-	19,890,959,142	163,269,931,646
Total		1,977,936,394,752	1,821,305,420,483	-	8,771,571,072	227,595,833,447	32,762,192,390	1,969,164,823,680	2,016,139,061,540

Preparer

Chief Accountant

16 July, 2026

Board of General Directors

Trần Thị Thu Ngân

KẾ TOÁN TRƯỞNG

Nguyễn Thị Bích Hằng

GIÁM ĐỐC TÀI CHÍNH

Vũ Thị Thanh Hằng

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City

NOTES TO THE FINANCIAL STATEMENTS

From 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

1.1. Operational characteristics of Securities Company

EVS Securities Joint Stock Company was established and operated under Business License No. 0102121331 dated December 29, 2006, registered for the 22th change on August 20, 2025 issued by Hanoi Department of Planning and Investment, License for establishment and operation a securities company No. 48/GP-UBCK-GPHĐKD issued by the State Securities Commission on December 29, 2006 and additional adjustment licenses, the latest additional adjustment license No. 61/GPĐC-UBCK dated August 04, 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City.

The registered charter capital of the Company is VND 1,648,006,180,000, the actual contributed charter capital as of 30 June 2026 is VND 1,648,006,180,000; equivalent to 164,800,618 shares, par value of one share is VND 10,000.

1.2. Business field

The Company's business activities include: Securities brokerage; Proprietary securities trading; Securities investment consulting; Securities depository; Underwrite securities; Advances for selling securities.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting monetary unit

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2. Accounting Standards and Accounting system

Accounting System

The Company applies Accounting System for securities company issued under Circular No.210/2014/TT-BTC dated 30 December 2014 by The Minister of Finance on accounting guidance applicable to securities companies and Circular No.334/2016/TT-BTC dated 27 December 2016 by Minister of Finance amended, supplemented and replace appendix 02, 04 of Circular No.210/2014/TT-BTC. These Circulars provide regulations related to accounting documents, accounting account system as well as the method of preparing and presenting financial statements of the securities Company.

Announcement on compliance with Vietnamese standards and accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared and presented in accordance with regulations of each standard and supplement documents as well as with current accounting system.

Form of accounting record

The Company is applying accounting record by computer.

2.3. Cash and cash equivalents

Cash includes cash at the fund and operating deposits of securities companies.

Cash equivalents comprise short-term and highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk in converting to cash.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing organizations.

Deposits for clearing payment for securities transactions are amounts ready for clearing and settlement of the Company and investors at T + x at the request of the Vietnam Securities Depository Center (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

Investors' deposits on securities trading are presented at the non-financial statements (off - statement of financial items).

2.4. Financial assets and Financial liabilities

a) Initial recognition

Financial assets

Financial assets of the Company including cash and cash equivalents, financial assets at fair value through profit and loss (FVTPL), loans and receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets, except financial assets at fair value through profit and loss (FVTPL) are identified by purchasing price/issuing expense.

Financial liabilities

Financial liabilities of the Company including loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

b) Classification principles

Financial assets at fair value through profit and loss (FVTPL): financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. Financial assets that are classified differently upon sale need to be reclassified into the FVTPL.

FVTPL financial assets that are debt instruments at maturity must be transferred to receivables and made provision for doubtful receivables (if any).

Held-to-maturity (HTM) financial assets: are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has positive intentions and hold to maturity, except:

- Non-derivative financial assets which at the time of initial recognition were classified by the Company as Fair value through profit/loss (FVTPL);
- Non-derivative financial assets that have been classified by the Company as available for sale (AFS);
- Non-derivative financial assets meet the definitions of loans and receivables.

After initial recognition, Held-to-maturity (HTM) financial assets are measured at amortized cost using the real interest rate method.

Loans: are non-derivative financial assets with fixed or identifiable payments and not listed on a perfect market.

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

After initial recognition, loans are measured at amortized cost using the real interest rate method, except for: loans to financial assets recognized at fair value through profit or loss; financial liabilities arising from the transfer of a financial asset that are ineligible for derecognition or, as appropriate, under the related continuation rule; financial guarantee contracts.

Financial liabilities recognized through profit or loss: are financial liabilities that meet one of the following conditions:

- Financial liabilities are classified by The Board of Management into the holding group for business;
- At the time of initial recognition, the Company classified financial liabilities into groups that recognized through profit or loss.

Financial liabilities recognized by amortized value: financial liabilities are not classified as financial liabilities recognized through profit or loss.

c) Revalue financial asset principles

Revaluation of financial assets FVTPL and AFS at market value or fair value is according to the method of valuation in accordance with the law. In case, there is no market prices at the most recent trading date, the Company uses fair value to revalue its financial assets. The fair value is determined on the base of respect for the principle, method or model of valuation theory of financial assets approved by the Board of Management.

The fair value/market value of financial assets is determined as follows:

- The market value of the securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price of the last trading day counted to the date of revaluation;
- For securities of unlisted companies on the stock exchange but registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the average value of the next 30 trading days up to the revaluation date.
- For listed securities which are canceled or suspended from trading or ceased to be traded from the sixth trading day onwards, the actual securities prices are the book values at the latest balance sheet date.

For unlisted and unregistered securities on the trading market of unlisted public companies (UPCom), the actual market price of securities as the basis for re-evaluation is the trading value on the over-the-counter (OTC) market at the closest time up to the revaluation date.

The difference increased or decreased due to revaluation of FVTPL is recorded on the non-offsetting principle and presented in the Income statement according to 02 items: "Loss of financial assets recognized through profit/ loss (FVTPL)" - Details "Diminished difference on revaluation of financial assets recognized through profit/loss" (if the valuation is decreased) and the target "Gain from financial assets recognized through profit/loss (FVTPL)" - Details "Increased difference in revaluation of financial assets recognized through profit/loss" (if the valuation is increased).

The difference in increase/decrease due to revaluation of AFS are recognized on a non-offsetting basis and is recognized directly in equity of the Statements of Financial Position on the item "the differences of asset revaluation at Fair value".

2.5. Fixed assets

Fixed assets (tangible and intangible) are initially recorded at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

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

- Machinery, equipment	02-08	năm
- Transportation equipment	10	năm
- Office equipment	04-06	năm
- Other fixed assets	02-08	năm
- Management software	02-08	năm

2.6. Short-term and long-term deposits received

Deposits received are recording amounts enterprises received deposits related to business to be performed in compliance with regulations of law in force. Deposits received are not under assets of the Company, the Company has to manage separately from monetary assets of the Company.

2.7. Short-term and long-term receivables

Receivables from sales of financial assets: reflects the total value of receivables from the sale of financial assets in the Company's list of financial assets (not through the Stock Exchanges), including the maturity value of financial assets or liquidate them.

Receivables from and accruals for dividend and interest income: reflecting receivables from and accruals for dividend and interest income of financial assets in the list of financial assets of the Company.

Receivables of services rendered by the Company: reflecting receivables of the Company with the Stock Exchange, the Vietnam Securities Depository (VSD), the Investors are clients of the Company, with Securities issuing organizations or underwriters of securities and receivables from securities trading activities.

Provision for impairment of receivables: is made for overdue receivables stated in economic contracts, loan agreements, contractual commitments or commitments, and unpaid debts payment due but unlikely to be recovered. In which, the provision for overdue receivables is based on the principal repayment period according to the original purchase and sale contract, excluding the debt extension between the parties and the undue receivable debts but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconding, is being prosecuted, detained, tried by law enforcement agencies, is serving a judgment, or is dead.

The level of provision for bad debts is determined as follows:

Overdue period	Provision rate
From over six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years and above	100%

2.8. Prepaid expenses

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each fiscal year should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are depreciated using the straight-line method.

2.9. Short-term and long-term payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the payables at the reporting date.

Borrowings: reflecting bond issuance and bond payment; reflect the temporary loans and loan repayment status of the Company with the Bank, the Vietnam Securities Depository Center, the Settlement Compensation Fund or other lenders in accordance with regulations on lending activities applicable to securities company.

Payables for securities transaction activities: reflecting the payment of securities business and service fees to the Stock Exchange and the Vietnam Securities Depository (VSD), payable to pay the issuing agent of the Company's securities

Payables to a securities issuer: reflecting the receipt and payment of the payables to the securities issuer about the proceeds from the sale of underwritten securities made by the Company at the underwriting company principal or subsidiary securities, including the case where the securities underwriting company sells securities issued through agents.

2.10. Accrued expenses

Accounts payable for goods and services received from sellers or provided to buyers during the reporting year but have not actually been paid and other payables such as interest expenses payable... recognized in operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.11. Owner's equity

Owner's investment capital is recognized according to the amount of capital actually contributed by the owner.

Undistributed profits of the Company include realized profits and unrealized profits. Accumulated realized profit of the Company at the end of the previous year is the basis for distributing profit to the owner. Accumulated unrealized profit at the end of the previous year is not the basis for distribution to the owner.

Realized profit is the difference between total revenue, income and total expenses calculated in the Company's accumulated income statement incurred during the year. The amount of profit used for distribution to the owners must be subtracted from the accumulated realized losses from the beginning of this year and the accumulated unrealized losses up to the time of profit distribution to the owners. The distribution of profits of the Company to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant applicable laws for securities companies, charter of securities company, Resolution of the General Meeting of Shareholders. Realized profits are distributed to capital contributors or shareholders after deducting the tax payable on the earned income.

2.12. Revenue, Income

Rendering of services

Service revenue is recognized when the outcome of the transaction can be reliably measured. Where the provision of services is related to many years, revenue is recognized in the year according to the work completed at the date of the statement of financial position for that year. The outcome of a service provision transaction is determined when 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 Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of a transaction may be determined by surveys of work completed method.

Income from securities trading

Income from the sale of FVTPL proprietary financial assets is determined as the difference between the selling price and the cost price based on the number of financial assets sold by FVTPL. Income from the sale of financial assets is realized income.

Income from the appreciation of financial assets in the portfolio of financial assets FVTPL at fair value. Income from revaluation of financial assets in the FVTPL financial asset portfolio is unrealized income.

Incomes arising from financial assets of FVTPL's and HTM's proprietary trading, loans include: loan interests arising from loans in accordance with the provisions of the Securities Law; dividends and distributed profits arising from stocks, bond interests; interest arising from fixed deposits.

Dividends and distributed profits arising from financial assets in the investment portfolio of FVTPL, HTM, AFS are recognized when the company is entitled to receive dividends from established share ownership.

2.13. Operating expenses and general and administrative expenses

Expenses are recognized when it is probable that economic benefits will be reduced at the time they arise or can be reliably measured, regardless of whether they have been paid or not.

2.14. Financial income, financial expense

Financial income include: Income from non-fixed bank deposit interest; Other financial income from investment.

Financial expenses: interest expenses.

2.15. Taxes

a) Deferred income tax payable

The deferred tax payable is determined on the basis of taxable temporary differences.

The deferred tax liability is determined at the current corporate income tax rate (or the tax rate is expected to change in the future if the reversal of the deferred tax assets or the deferred tax liability falls within the effective tax period), based on tax rates and tax laws in effect at the end of the fiscal year.

Deferred tax assets are recognized only to the extent that it is probable that sufficient future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

2.16. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

3. ADDITIONAL INFORMATION TO THE STATEMENT OF FINANCIAL POSITION

Unit: VND

3.1 Cash and cash equivalents	30/06/2026	01/01/2026
Cash	218,299,249	297,915,380
Bank deposits for securities company operations	71,140,422,944	137,925,733,294
Cash equivalents	-	-
Total	71,358,722,193	138,223,648,674

3.2 Value of securities transaction this period

Items	Volume of securities transaction this period (From 01/04/2026 to 30/06/2026)	Value of securities transaction this period (From 01/04/2026 to 30/06/2026)
a) Securities company		
- Listed shares	409,200	7,606,750,000
- Unlisted shares	7,400,000	55,500,000,000
- Private placement bond	780	154,070,585,730
Total	7,809,980	217,177,335,730
b) Investors		
- Listed shares	26,754,297	578,145,378,970
- Fund units	700	25,308,000
- Warrants	555,000	2,787,943,000
Total	27,309,997	580,958,629,970

3.3 Financial assets

3.3.1. Financial assets at fair value through profit and loss (FVTPL)

FVTPL	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Listed securities	1,173,818,346,220	1,350,288,349,900	578,181,553,047	660,839,864,860
Delisted shares	5,606,810	0	2,885,800	0
Unlisted securities	177,280,000,000	179,480,000,000	251,280,000,000	253,480,000,000
Other securities	0	0	0	0
Total	1,351,103,953,030	1,529,768,349,900	829,464,438,847	914,319,864,860

3.3.2. Available for sale financial assets (AFS)

AFS	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Unlisted securities	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000
Total	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000

3.3.3. Loans

Loans	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Margin operation	72,260,541,565	72,260,541,565	85,891,695,275	85,891,695,275
Prepaid of selling securities operation	2,692,354,524	2,692,354,524	6,498,362,981	6,498,362,981
Total	72,260,541,565	72,260,541,565	85,891,695,275	85,891,695,275

3.3.4. Provision for impairment of financial assets and mortgage assets

Receivables requiring a provision	Bad debt value	30/06/2026			
		Beginning balance	Increase	Decrease	Ending balance
Provision for impairment of loans	22,826,775,997	26,145,575,047	515,530,650	4,000,000,000	22,661,105,697
Total	22,826,775,997	26,145,575,047	515,530,650	4,000,000,000	22,661,105,697

3.3.5. Receivables

Receivables	30/06/2026	01/01/2026
Receivables from disposal of financial assets and receivables from and accruals for dividend and interest income	574,482,216,775	1,144,200,622,703
Receivables from services provided by the Securities company	1,882,054,153	1,975,704,277
Total	576,364,270,928	1,146,176,326,980

3.3.6 Fluctuation of market value

Items	Period					Revaluation value
	Quantities	Book value	Market value	Difference		
				Increase	Decrease	
FVTPL		1	2	3=(2-1)	4=(1-2)	5=(1+3+4)
Listed shares	81,371,445	1,173,818,346,220	1,350,288,349,900	177,379,819,396	(909,815,716)	1,350,288,349,900
Delisted shares	301	5,606,810	-	-	(5,606,810)	-
Unlisted shares	15,350,000	177,280,000,000	179,480,000,000	2,200,000,000	-	179,480,000,000
Other shares	-	-	-	-	-	-
Total	96,721,746	1,351,103,953,030	1,529,768,349,900	179,579,819,396	(915,422,526)	1,529,768,349,900
AFS						
Unlisted shares	888,025	30,310,000,000	30,310,000,000	-	-	30,310,000,000
Total	888,025	30,310,000,000	30,310,000,000	-	-	30,310,000,000

3.4 Situation of increase and decrease in tangible fixed assets

Items	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
Original cost					
As at 01/04/2026	22,833,294,875	15,834,182,516	222,812,000	903,619,600	39,793,908,991
Increase	-	-	-	-	-
As at 30/06/2026	22,833,294,875	15,834,182,516	222,812,000	903,619,600	39,793,908,991
Accumulated depreciation					
As at 01/04/2026	19,248,769,207	6,806,115,140	222,812,000	505,347,391	26,783,043,738
Depreciation	336,973,896	448,400,397	-	27,933,123	813,307,416
As at 30/06/2026	19,585,743,103	7,254,515,537	222,812,000	533,280,514	27,596,351,154
Net carrying amount					
As at 01/04/2026	3,584,525,668	9,028,067,376	-	398,272,209	13,010,865,253
As at 30/06/2026	3,247,551,772	8,579,666,979	-	370,339,086	12,197,557,837

3.5 Situation of increase and decrease in intangible fixed assets

Items	Trading, accounting software	Others	Total
Original cost			
As at 01/04/2026	20,634,718,889	4,750,289,608	25,385,008,497
Increase	-	-	-
Decrease	-	-	-
As at 30/06/2026	20,634,718,889	4,750,289,608	25,385,008,497
Accumulated depreciation			
As at 01/04/2026	14,410,905,041	4,750,289,608	19,161,194,649
Increase	324,594,084	-	324,594,084
Decrease	-	-	-
As at 30/06/2026	14,735,499,125	4,750,289,608	19,485,788,733
Net carrying amount			
As at 01/07/2021	6,223,813,848	-	6,223,813,848
As at 30/09/2021	5,899,219,764	-	5,899,219,764

3.6 Prepaid expenses

Prepaid expenses	30/06/2026	01/01/2026
a. Short-term prepaid expenses	1,889,467,665	1,451,374,519
b. Long-term prepaid expenses	4,746,632,113	3,847,240,756
Total	6,636,099,778	5,298,615,275

3.7 Deposits to settlement compensation funds

	30/06/2026	01/01/2026
Initial deposit	120,000,000	120,000,000
Additional deposit	13,244,008,020	13,244,008,020
Allocated interest	6,635,991,980	7,500,094,520
Total	20,000,000,000	20,864,102,540

3.8 Borrowings

Short-term loan	Rate	01/04/2026	Increase in the period	Decrease in the period	30/06/2026
- Personal borrowings		264,154,698,500	94,390,324,520	98,234,745,000	260,310,278,020
Total		264,154,698,500	94,390,324,520	98,234,745,000	260,310,278,020

3.9 Payables for securities transaction activities

	30/06/2026	01/01/2026
Payable to the Stock Exchange	41,774,302	156,576,567
Payable to the Viet Nam Securities Depository and Clearing Corporation	102,261,289	107,623,209
Other payables	0	0
Total	144,035,591	264,199,776

3.10 Trade payables

	30/06/2026	01/01/2026
Short - term trade payables about brokerage commission	947,523,091	1,096,591,810
Others	124,800,607	28,619,101,742
Total	1,072,323,698	29,715,693,552

3.11 Taxes and other payables to state budget

	30/06/2026	01/01/2026
Personal income tax	1,071,860,073	1,069,538,415
Value added tax	504,800	7,304,436
Business income tax	0	0
Other	0	0
Total	1,072,364,873	1,076,842,851

3.12 Accrued expenses

	30/06/2026	01/01/2026
Accrued bond and interest expenses payables	3,713,963,422	7,546,636,286
Accrued administrative expenses payables	2,603,861,858	4,846,926,427
Cộng	6,317,825,280	12,393,562,713

3.13 Other short-term payables

	30/06/2026	01/01/2026
Dividend for shareholders payables	30,390,684	30,390,684
Others	1,298,758,700	1,333,228,538
Total	1,329,149,384	1,363,619,222

3.14 Undistributed earnings

	30/06/2026	01/01/2026
1. Realized profit	204,862,949,894	252,476,574,844
2. Unrealized profit	163,269,931,646	78,308,715,201
Total	368,132,881,540	330,785,290,045

3.15 The situation of income distribution for shareholders or capital contributors

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Undistributed realized profit previous year	252,476,574,844	326,017,771,915
Realized gain/loss accumulated to the beginning of the year	(47,613,624,950)	(23,891,235,623)
Basis of profits distributed to shareholders or capital contributors at the end of the fiscal period	204,862,949,894	302,126,536,292
The deduction of funds from profit	-	(858,851,754)
- <i>Bonus and welfare fund</i>	-	(858,851,754)
Undistributed realized profit accumulated to the end of the fiscal period	204,862,949,894	301,267,684,538

3.16 Financial assets listed/registered for trading of securities company

	30/06/2026	01/01/2026
Freely transferable financial assets held for trading	728,714,450,000	336,650,450,000
Pledged financial assets held for trading	85,000,000,000	-
Total	813,714,450,000	336,650,450,000

3.17 The company's non-traded financial assets deposited at the vsd

	30/06/2026	01/01/2026
Restricted and non-traded financial assets deposited at the VSD	2,110,000	2,990,000
Total	2,110,000	2,990,000

3.18 Financial assets not yet deposited at vsd of securities company

	30/06/2026	01/01/2026
Financial assets not yet deposited at VSD of securities company	162,381,150,000	236,380,270,000
Cộng	162,381,150,000	236,380,270,000

3.19 Financial assets listed/registered at the vsd of investors

	30/06/2026	01/01/2026
Unrestricted financial assets	2,308,686,000,000	2,381,714,690,000
Restricted financial assets	636,000,000	20,000,000
Mortgage financial assets	485,553,300,000	933,453,300,000
Blocked financial assets	73,012,600,000	73,012,600,000
Financial assets awaiting settlement	1,228,360,000	21,099,000,000
Total	2,869,116,260,000	3,409,299,590,000

3.20 Financial assets deposited and non-trading of investors

	30/06/2026	01/01/2026
Unrestricted and non-traded financial assets deposited at the VSD	83,337,070,000	59,070,950,000
Non-traded and blocked financial assets deposited at the VSD	150,000,000	150,000,000
Total	83,487,070,000	59,220,950,000

3.21 Awaiting financial assets of investors

	30/06/2026	01/01/2026
Awaiting financial assets of investors	-	3,584,990,000
Total	-	3,584,990,000

3.22 Investors' deposits

	30/06/2026	01/01/2026
Domestic investors	37,941,462,529	37,865,313,779
Foreign investors	123,581,461	140,757,951
Deposits for clearing and settlement of securities transactions of investors	5,409,384,300	9,441,213,100
Total	43,474,428,290	47,447,284,830

3.23 Deposits of securities issuers

	30/06/2026	01/01/2026
Issuers' principal, interest and dividend payment deposit	1,000,000	1,000,000
Total	1,000,000	1,000,000

3.24 Payables to investors

	30/06/2026	01/01/2026
Payables to investors - Deposits of investors on securities transactions under the management method of securities companies	38,065,043,990	38,006,071,730
Domestic investors	37,941,462,531	37,865,313,781
Foreign investors	123,581,459	140,757,949
Payables to investors - Deposits for clearing and settlement of securities transactions of investors	5,409,384,300	9,441,213,100
Domestic investors	5,409,384,300	9,441,213,100
Total	43,474,428,290	47,447,284,830

3.25 Payables for loan of investors to the company

	30/06/2026	01/01/2026
1. Margin transaction payables	72,260,541,566	85,891,695,276
Principal of margin transaction	72,260,541,566	85,891,695,276
2. Prepaid of selling securities operation payables	2,692,354,524	6,498,362,981
Prepaid of selling securities operation payables	2,692,354,524	6,498,362,981
Total	74,952,896,090	92,390,058,257

4. NOTES TO THE STATEMENT OF INCOME

4.1 Profit, loss of financial assets

Items	Total quantity sold	Total revenue VND	Total cost of goods sold VND	Gain, loss from selling securities of current period	
				Gain VND	Loss VND
Listed shares	379,000	7,606,750,000	6,758,887,191	1,061,830,000	(213,967,191)
Unlisted shares	7,400,000	55,500,000,000	74,000,000,000	-	(18,500,000,000)
Listed bonds	-	-	-	-	-
Unlisted bonds	390	77,124,010,350	76,946,575,380	177,434,970	-
Total	7,779,390	140,230,760,350	157,705,462,571	1,239,264,970	(18,713,967,191)

4.2 Difference from revalued financial assets

	Book value VND	Market value VND	Revaluation difference as at 30/06/2026		Revaluation difference as at 01/04/2026		Adjustment differences in the accounting records	
			Increase VND	Decrease VND	Increase VND	Decrease VND	Increase VND	Decrease VND
FVTPL								
Listed shares	1,173,818,346,220	1,350,288,349,900	177,379,819,396	(909,815,716)	67,449,925,699	(166,680,609,790)	276,461,018,391	(760,330,620)
Delisted shares	5,606,810	-	-	(5,606,810)	-	(5,606,810)	-	-
Unlisted shares	177,280,000,000	179,480,000,000	2,200,000,000	-	2,200,000,000	-	-	-
Other shares	-	-	-	-	-	-	-	-
Total	1,351,103,953,030	1,529,768,349,900	179,579,819,396	(915,422,526)	69,649,925,699	(166,686,216,600)	276,461,018,391	(760,330,620)

4.3 Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS

No.	Detail	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
1	From financial assets at FVTPL	112,194,000	5,183,365,815
2	From held-to-maturity investments (HTM)	-	-
3	From loans	2,163,225,850	4,440,870,793
	Total	2,275,419,850	9,624,236,608

4.4 Financial income

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Bank deposit interest revenue	57,891,821	108,355,081
Total	57,891,821	108,355,081

4.5 Financial expenses

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Borrowing expenses	5,921,038,901	7,987,834,480
Total	5,921,038,901	7,987,834,480

4.6 Operating expenses

No.	Details	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
1	Expenses for proprietary trading activities	238,069,120	244,854,619
2	Expenses for brokerage securities services	2,549,813,847	5,511,340,975
3	Expenses for securities custodian services	312,622,775	404,503,378
4	Expenses for financial advisory services	696,202,214	1,310,044,011
5	Expenses for other services	872,058,472	1,705,248,479
6	Expenses for underwriting and issuance securities agent services	0	0
7	Provision and handling of bad debt losses on securities services	(2,764,469,350)	(6,540,494,292)
	Total	1,904,297,078	2,635,497,170

4.7 General administrative expenses of securities company

No.	Details	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
1	Salary expenses and salary-based payments	7,051,170,679	8,012,369,832
2	Tools and equipment expenses	84,806,680	500,592,406
3	Depreciation expenses of fixed assets	390,331,167	456,370,184
4	Taxes, fees and charges expenses	0	7,200,000
5	Expenses from external services	3,346,209,231	3,572,316,083
	Total	10,872,517,757	12,548,848,505

4.8 Other income

No.	Details	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
1	Other income	0	747,222,528
	Total	0	747,222,528

4.9 Other expenses

No.	Details	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
1	Other expenses	290,060,583	1,288,596,663
	Total	290,060,583	1,288,596,663

4.10 Current corporate income tax expense

No.	Details	Year 2026		Year 2025
		Period	Accumulated to end of period	Accumulated to end of period
	Total profit before tax	242,938,495,381	46,195,345,907	9,049,540,484
1	Realized profit	(32,762,192,390)	(47,613,624,950)	(23,891,235,623)
	Unrealized profit	275,700,687,771	93,808,970,857	32,940,776,107
	Increase	2,458,300,859	185,632,066,919	66,125,370,687
2	Invalid expenses	462,439,589	634,800,064	450,397,239
	Provision for loss of bad receivables	1,235,530,650	1,920,820,085	14,786,247,711
	Decreased difference on revaluation of financial assets	760,330,620	183,076,446,770	50,888,725,737
	Decrease	280,573,212,391	281,397,611,627	95,480,247,536
3	Dividends distributed profit	112,194,000	512,194,000	5,110,251,400
	Refund provision for loss of bad receivables	4,000,000,000	4,000,000,000	6,540,494,292
	Increased difference on revaluation of financial assets	276,461,018,391	276,885,417,627	83,829,501,844
4	Total taxable income	240,524,271,620	44,238,772,057	12,635,439,742
	Realized profit	(35,176,416,151)	(49,570,198,801)	(20,305,336,365)
	Unrealized profit	275,700,687,771	93,808,970,857	32,940,776,107
5	Tax rate	20%	20%	20%
	Corporate income tax expense	48,104,854,324	8,847,754,411	6,588,155,221
6	Current corporate income tax expenses	-	-	-
	Deferred corporate income tax expenses	48,104,854,324	8,847,754,411	6,588,155,221

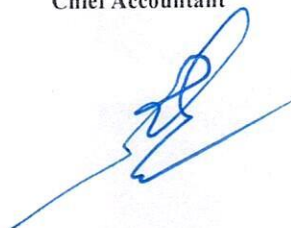
4.11 Comparative information: Comparative figures are figures on the Financial Statements from 01/04/2025 to 30/06/2025.

Preparer



Trần Thị Thu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng



Hàng, 16 July, 2026
The Board of General Directors

GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng