

FINANCIAL SAFETY RATIO REPORT

EVS SECURITIES JOINT STOCK COMPANY

As at June 30, 2026

(reviewed)



CONTENTS

	Pages
Report of The Board of Management	02-03
Report on review of Financial safety ratio report	04-05
Reviewed Financial safety ratio report	06-17

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of EVS Securities Joint Stock Company ("the Company") presents its report and the Company's Financial safety ratio report as at June 30, 2026.

THE COMPANY

EVS Securities Joint Stock Company was established and operated under Enterprise Registration Certificate No. 0102121331 dated December 22, 2006, as amended for the 22nd time 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 amended licenses, the latest amended licenses No. 61/GPDC-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, Vietnam.

THE BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

The members of The Board of Directors during the period and to the reporting date are:

Mr. Nguyen Hai Chau	Chairman	
Mr. Vu Manh Tien	Member	Re-appointed on April 22, 2026
Mrs. Do Thi Hong Hai	Independent Member	Re-appointed on April 22, 2026
Mrs. Vu Hai Anh	Member	Re-appointed on April 22, 2026
Mr. Nguyen Thanh Hai	Member	

The members of The Board of Management during the period and to the reporting date are:

Mr. Nguyen Thanh Hai	General Director	Relieved of office on August 10, 2026, effective from the date of the written approval from the State Securities Commission
Mr. Nguyen Tran Minh Quan	Deputy General Director	Appointed on August 11, 2026, and assigned to assume the position of Acting General Director effective from September 01, 2026
Mrs. Vu Thi Thanh Hang	Chief Financial Officer	

The members of The Audit Committee are:

Mrs. Do Thi Hong Hai	Chairman	Re-appointed on April 22, 2026
Mrs. Vu Hai Anh	Member	Re-appointed on April 22, 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and up to the date of preparation of this Financial safety ratio report is Mr. Nguyen Thanh Hai - General Director.

Mrs. Vu Thi Thanh Hang – Chief Financial Officer, is authorized by Mr. Nguyen Thanh Hai to sign the Company's Financial safety ratio report as at June 30, 2026 pursuant to Power of Attorney No. 02/2026/GUQ/TGD dated January 14, 2026.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have reviewed the Company's Financial safety ratio report.

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No. 2A Dai Co Viet street, Hai Ba Trung ward, Hanoi city, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE FINANCIAL SAFETY RATIO REPORT

We, The Board of Management, are responsible for establishing and maintaining information systems and internal controls to ensure that the Company's financial safety ratio is fairly stated, in all material respects, at all times in accordance with Circular No.91/2020/TT-BTC dated November 13, 2020, of the Ministry of Finance providing for financial safety indicators and remedial measures applicable to securities business organizations that fail to meet financial safety requirements, as amended and supplemented by Circular No. 102/2025/TT-BTC dated October 29, 2025 of the Ministry of Finance.

We confirm that the Company has complied with the requirements of Circular No.91/2020/TT-BTC dated November 13, 2020, of the Ministry of Finance providing for financial safety indicators and remedial measures applicable to securities business organizations that fail to meet financial safety requirements, as amended and supplemented by Circular No. 102/2025/TT-BTC dated October 29, 2025 of the Ministry of Finance in preparing and presenting the Financial safety ratio report as at June 30, 2026.

Other Commitment

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management



Vu Thị Thanh Hang
Chief Financial Officer

Hanoi, August 14, 2026

REPORT ON REVIEW OF FINANCIAL SAFETY RATIO REPORT

**To: Shareholders, The Board of Directors and The Board of Management
EVS Securities Joint Stock Company**

We have reviewed the accompanying Financial safety ratio report as at June 30, 2026 of EVS Securities Joint Stock Company, prepared on August 14, 2026, as set out on pages 06 to 17, was prepared by The Board of Management of EVS Securities Joint Stock Company in accordance with the Circular No. 91/2020/TT-BTC dated November 13, 2020 of the Ministry of Finance, providing for financial safety indicators and remedial measures applicable to securities business organizations that fail to meet financial safety requirements, as amended and supplemented by Circular No. 102/2025/TT-BTC dated October 29, 2025 of the Ministry of Finance.

The Board of Management's responsibility

The Board of Management is responsible for the preparation and presentation of the Company's Financial safety ratio report in accordance with the Circular No. 91/2020/TT-BTC dated November 13, 2020 of the Ministry of Finance, providing for financial safety indicators and remedial measures applicable to securities business organizations that fail to meet financial safety requirements, as amended and supplemented by Circular No. 102/2025/TT-BTC dated October 29, 2025 of the Ministry of Finance and is responsible for such internal control as management determines is necessary to enable the preparation and fair presentation of Financial safety ratio report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the Financial safety ratio report based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 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.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Financial safety ratio report of EVS Securities Joint Stock Company as at June 30, 2026 has not been prepared, in all material respects, in accordance with the regulations on preparation and presentation of reports stipulated in Circular No. 91/2020/TT-BTC dated November 13, 2020 of the Ministry of Finance providing for financial safety indicators and remedial measures applicable to securities business organizations that fail to meet financial safety requirements, as amended and supplemented by Circular No. 102/2025/TT-BTC dated October 29, 2025 of the Ministry of Finance.

Accounting Policy

We draw readers' attention that this Financial safety ratio report is prepared to help EVS Securities Joint Stock Company meet the requirements of the State management agency. As a result, this Financial safety ratio report may not be suitable for other purposes.

Other matters

EVS Securities Joint Stock Company has prepared a Interim Financial statements for the accounting period from January 01, 2026 to June 30, 2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of interim financial statements and we have issued a review report on interim financial information on those Interim Financial statements of EVS Securities Joint Stock Company on August 14, 2026.

AASC Auditing Firm Company Limited



Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, August 14, 2026

No.: 315A

V:v: Financial safety ratio report

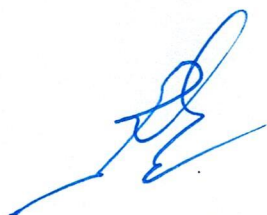
To: The State Securities Commission

FINANCIAL SAFETY RATIO REPORT

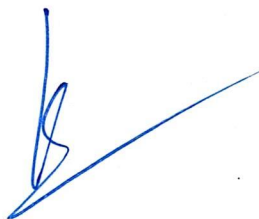
As at June 30, 2026

We commit that:

- (1) The Statement is based on the data updated on the date of making this statement in accordance with the Circular No.91/2020/TT-BTC dated November 13, 2020 of the Ministry of Finance, providing for financial safety indicators and remedial measures applicable to securities business organizations that fail to meet financial safety requirements, as amended and supplemented by Circular No. 102/2025/TT-BTC dated October 29, 2025 of the Ministry of Finance.
- (2) The issues that might affect the financial condition of the Company, which arise after this statement is made, shall be updated in the succeeding statement;
- (3) We are responsible before law for the accuracy and truthfulness of the contents of the statement.



Nguyen Thi Bich Hang
Chief Accountant



Nguyen Thi Phuong Thao
Head of Internal control department



Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, August 14, 2026

FINANCIAL SAFETY RATIO REPORT*As at June 30, 2026***I. LIQUID CAPITAL CALCULATION**

NO.	CONTENT	LIQUID CAPITAL		
		Liquid capital	Deductions	Increases
A	OWNER'S EQUITY	(1)	(2)	(3)
1	Owner's contributed capital, excluding redeemable preferred shares (if any)	1,648,006,180,000		
2	Share premium, excluding redeemable preferred shares (if any)	-		
3	Treasury shares	-		
4	Bond conversion option – Equity component	-		
5	Other owner's equity	-		
6	Differences in revaluation of assets at fair value	-		
7	Reserve fund for charter capital supplementation	-		
8	Financial and operational risk reserve fund	-		
9	Other funds pertaining to equity	-		
10	Realized undistributed profit after tax	207,551,949,893		
11	Balance of allowance for impairment of assets	25,005,105,697		
12	Difference in revaluation of fixed assets	-		
13	Foreign exchange differences	-		
14	Convertible liabilities			-
15	Total decrease or increase in financial investment securities		-	163,275,815,427
16	Other equity (if any)	-		
1A	Total			2,043,839,051,017
B	Short-term assets			
I	Financial assets			
1	Cash and cash equivalents			
2	Fair value through profit or loss financial assets (FVTPL)			
	Securities subject to market risk			
	Securities deducted from liquid capital		-	
3	Held-to-maturity investments (HTM)			
	Securities exposed to market risks			
	Securities deducted from liquid capital		-	
4	Loans			
5	Available-for-sale financial assets (AFS)			
	Securities exposed to market risks			
	Securities deducted from liquid capital		-	
6	Allowance for impairment of financial assets and assets received as collateral			
7	Receivables (Receivables from sale of financial assets; Receivables from and accruals for dividend and interest income)			
	Receivables having the remaining payment period of 90 days or less			
	Receivables having the remaining payment period of over 90 days		518,870,022,775	
	Receivables not yet due but the counterparty is insolvent		-	

FINANCIAL SAFETY RATIO REPORT*As at June 30, 2026***I. LIQUID CAPITAL CALCULATION**

NO.	CONTENT	LIQUID CAPITAL		
		Liquid capital	Deductions	Increases
8	Covered warrants not fully issued			
9	Underlying securities for the purpose of risk prevention when issuing covered warrants		-	
10	Receivables from services provided by the Company			
	Receivables have the remaining payment period of 90 days or less			
	Receivables have the remaining payment period of over 90 days		22,850,775,997	
	Receivables not yet due but the counterparty is unable to pay		-	
11	Short-term internal receivables			
	Internal receivables have the remaining payment period of 90 days or less			
	Internal receivables have the remaining payment period of over 90 days		-	
	Receivables not yet due but the counterparty is unable to pay		-	
12	Receivables from securities trading error			
	Receivables have the remaining payment period of 90 days or less			
	Receivables have the remaining payment period of over 90 days		-	
	Receivables not yet due but the counterparty is unable to pay		-	
13	Other receivables			
	Other receivables have the remaining payment period of 90 days or less			
	Other receivables have the remaining payment period of over 90 days		-	
14	Allowance for impairment of receivables			
II	Other short-term assets		-	
1	Advances			
	Advances have the remaining payment period of 90 days or less			
	Advances have the remaining payment period of over 90 days		-	
	Advances not yet due but the counterparty has lost its ability to pay		-	
2	Office supplies, tools		-	
3	Short-term prepaid expenses		2,333,067,456	
4	Short-term pledges, mortgages, deposits and collateral		-	
5	Deductible VAT		-	
6	Taxes and other receivables from the State		599,952,087	
7	Other short-term assets		2,689,000,000	
8	Allowance for impairment of other current assets			
1B	Total			547,342,818,315

FINANCIAL SAFETY RATIO REPORT

As at June 30, 2026

I. LIQUID CAPITAL CALCULATION

NO.	CONTENT	LIQUID CAPITAL		
		Liquid capital	Deductions	Increases
C	Long-term assets			
I	Long - term financial assets			
1	Long-term receivables		-	
2	Investments			
2.1	Held-to-maturity investments (HTM)			
	Securities with potential market risks			
	Securities deducted from liquid capital		-	
2.2	Investments in subsidiaries		-	
2.3	Other long-term investments		-	
II	Fixed assets		18,096,777,601	
III	Investment property		-	
IV	Construction in progress		-	
V	Other long-term assets			
1	Long-term pledges, mortgages, deposits and collateral		2,530,039,400	
2	Long-term prepaid expenses		4,303,032,322	
3	Deferred income tax assets		-	
4	Deposits to Settlement Assistance Fund		20,000,000,000	
5	Other long - term assets		-	
VI	Asset items subject to qualifications, adverse opinions or disclaimers of opinion in the audited or reviewed financial statements but not deducted in accordance with Article 5			
1C	Total			44,929,849,323
D	Margin deposits and guarantees			
1	Margin deposit value			
1.1	Contributions to the Settlement Assistance Fund of the Vietnam Securities Depository and Clearing Corporation		-	
1.2	Contributions to the clearing fund of the central counterparty for the clearing member's own open positions		-	
1.3	Cash deposits and value of bank payment guarantees upon issuance of covered warrants		-	
2	Value of assets used as collateral for obligations of the securities company and other organizations and individuals (details by each entity)		-	
1D	Total			-
LIQUID CAPITAL = 1A-1B-1C-1D				1,451,566,383,379

FINANCIAL SAFETY RATIO REPORT*As at June 30, 2026***II. RISK VALUE CALCULATION**

A MARKET RISK				
Investment items		Risk coefficient	Scale of risk	Value of risk
		(1)	(2)	(3) = (1) x (2)
I	Cash and cash equivalents and money market instruments			-
1	Cash (VND) and demand deposits	0%	71,358,722,193	-
2	Cash equivalents	0%	-	-
3	Valuable papers, transferring instruments on the money market, certificates of deposit	0%	-	-
II	Government bonds			-
4	Government bonds without interest	0%	-	-
5	Government bond (including bonds and bonds for projects issued previously), Government bond of countries in OECD bloc or guaranteed by the Government or Central Bank of the countries in this bloc. The bond issued by international organizations IBRD, ADB, IADB, AfDB, EIB and EBRD, Local government bonds.	3%	-	-
III	Listed and unlisted bonds of credit institutions			-
6	Bonds of credit institutions with remaining maturity of less than 1 year, including convertible bonds	0%	-	-
	Bonds of credit institutions with remaining maturities from 1 year to less than 3 years, including convertible bonds	3%	-	-
	Bonds of credit institutions with remaining maturities from 3 years to less than 5 years, including convertible bonds	5%	-	-
	Bonds of credit institutions with remaining maturity of 5 years or more, including convertible bonds	10%	-	-
IV	Corporate bonds			-
7	Listed corporate bonds		-	-
	Listed bonds with remaining maturity of less than 1 year, including convertible bonds	0%	-	-
	Listed bonds with remaining maturities from 1 to less than 3 years, including convertible bonds	5%	-	-
	Listed bonds with remaining maturities from 3 to less than 5 years, including convertible bonds	10%	-	-
	Listed bonds with remaining maturity of 5 years or more, including convertible bonds	15%	-	-

FINANCIAL SAFETY RATIO REPORT*As at June 30, 2026***II. RISK VALUE CALCULATION**

A MARKET RISK				
Investment items		Risk coefficient	Scale of risk	Value of risk
		(1)	(2)	(3) = (1) x (2)
8	Unlisted corporate bonds		-	-
	Unlisted bonds issued by listed enterprises with remaining maturity of less than 1 year, including convertible bonds	5%	-	-
	Unlisted bonds issued by listed enterprises with remaining maturities from 1 year to less than 3 years, including convertible bonds	10%		
	Unlisted bonds issued by listed enterprises with remaining maturities from 3 years to less than 5 years, including convertible bonds	20%	-	-
	Unlisted bonds issued by listed enterprises with remaining maturity of 5 years or more, including convertible bonds	25%	-	-
	Unlisted bonds issued by other enterprises with remaining maturity of less than 1 year, including convertible bonds	15%	-	-
	Unlisted bonds issued by other enterprises with remaining maturities from 1 year to less than 3 years, including convertible bonds	20%	-	-
	Unlisted bonds issued by other enterprises with remaining maturities from 3 years to less than 5 years, including convertible bonds	30%	-	-
	Unlisted bonds issued by other enterprises with remaining maturity of 5 years or more, including convertible bonds	35%	-	-
	List the credit rating results for bonds/issuers (details for each bond/issuer): - Clearly state the credit rating agency, the timing of disclosure of credit rating results, and the credit rating grade for bonds/issuers.			
V	Shares			24,143,543,280
9	Common shares, preferred shares of organizations listed on the Stock Exchange	10%	241,435,432,800	24,143,543,280
10	Common stock and preferred stock of the public companies not listed and registered for trading via UpCom system	20%	-	-
11	Common stock and preferred stock of the public companies registering depository but not listed or registered for trading; Stocks are in the initial issuance (IPO)	30%	-	-
VI	Securities investment fund certificates			-
12	Public funds, public investment companies	10%	-	-
13	Member funds	50%	-	-
14	Private securities investment companies	30%	-	-

FINANCIAL SAFETY RATIO REPORT

As at June 30, 2026

II. RISK VALUE CALCULATION

A MARKET RISK				
Investment items		Risk coefficient	Scale of risk	Value of risk
		(1)	(2)	(3) = (1) x (2)
VII	Securities under warning, control, trading restriction, suspension, trading halt, delisting or trading cancellation status.			388,102,845,278
15	Securities under warning	35%	1,108,852,149,000	388,098,252,150
16	Securities under control	40%	-	-
17	Securities under trading suspension/ restriction	60%	3,641,880	2,185,128
18	Securities under trading halt	70%	-	-
19	Delisted securities	80%	3,010,000	2,408,000
VIII	Derivatives			-
20	Stock index futures contract	8%	-	-
Calculation method: Risk value = Max {((End-of-day settlement value – value of securities purchased to secure the settlement obligation of futures contracts) × risk coefficient of the futures contracts – margin value (contribution to the clearing fund for the securities company's open positions)), 0}. End-of-day settlement value = End-of-day settlement price × open position volume.				
21	Government bond futures contract	3%	-	-
Calculation method: Risk value = Max {[(End-of-day settlement value – value of securities purchased to secure the settlement obligations of futures contracts) × the risk coefficient of the futures contracts – margin value (contribution to the clearing fund for the securities company's open positions)], 0}. End-of-day settlement value = End-of-day settlement price × open position volume.				
IX	Other securities			167,832,000,000
22	Shares listed on foreign markets that are included in qualified indices listed in Appendix VIII.	25%	-	-
23	Shares listed on foreign markets that are not included in qualified indices in Appendix VIII	100%	-	-
24	Covered warrants listed on Ho Chi Minh City Stock Exchange	8%	-	-
25	Arbitrage transactions	2%	-	-
26	Shares, capital contributions and other securities and other investment assets	80%	209,790,000,000	167,832,000,000
27	Covered warrants issued by the securities company			
Calculation method: Market risk value = Max {[(P ₀ × Q ₀ / k – P ₁ × Q ₁) × r – MD], 0}.				
28	Securities formed from hedging activities for covered warrants issued by securities company (in case the covered warrants are not profitable)			
29	The positive difference between the value of the underlying security used to hedge and the value of the underlying security necessary to hedge the covered warrant			

FINANCIAL SAFETY RATIO REPORT*As at June 30, 2026***II. RISK VALUE CALCULATION**

A MARKET RISK					
			Risk coefficient	Scale of risk	Value of risk
Investment items			(1)	(2)	(3) = (1) x (2)
X	The additional risk (if any) (determined based on equity after full recognition of required provisions)				118,709,418,645
	Securities code	Increase	Risk coefficient (%)	Scale of risk	Risk value
1	GMA	10%	10%	227,994,300,000	2,279,943,000
2	NVB	30%	35%	1,108,852,149,000	116,429,475,645
A	TOTAL MARKET RISK VALUE (A= I+II+III+IV+V+VI+VII+VIII+IX+X)				698,787,807,203

FINANCIAL SAFETY RATIO REPORT

As at June 30, 2026

II. RISK VALUE CALCULATION

B SETTLEMENT RISK

Risk value
VND
4,545,218,944
519,751,500
3,484,679,313
-
8,549,649,757

Pre-settlement risk (Note 1)
Overdue settlement risk (Note 2)
Risk from deposits, advances, and other transactions (Note 3)
Additional risk (Note 4)
Total settlement risk value

1. Pre-settlement risk

Form of trading	Value of risk					Total value of risk
	(1)	(2)	(3)	(4)	(5)	(6)
1 Term deposits, certificates of deposit, unsecured loans, and receivables from securities trading and securities business activities and other items exposed to potential settlement risk.	-	897,552	-	-	-	4,544,321,392
2 Given securities loans/economic agreements with the same nature	-	-	-	-	-	-
3 Taken securities loans/economic agreements with the same nature	-	-	-	-	-	-
4 Securities trading contracts with commitment to sell back/economic agreements with the same nature	-	-	-	-	-	-
5 Securities trading contracts with commitment to buy back/economic agreements with the same nature	-	-	-	-	-	-
TOTAL PRE-SETTLEMENT RISK						4,545,218,944

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No. 2A Dai Co Viet street, Hai Ba Trung ward, Hanoi city, Vietnam

Financial safety ratio report
As at June 30, 2026

FINANCIAL SAFETY RATIO REPORT

As at June 30, 2026

Details of the settlement risk coefficient by partner are determined by the Company as follows:

No	Payment counterparty of the Company	Settlement risk coefficient
1	Government; issuers guaranteed by the Government; governments and central banks of OECD countries; and People's Committees of provinces and centrally governed cities	0%
2	Stock Exchange, Vietnam Securities Depository and Clearing Corporation	0.8%
3	Credit institutions, financial institutions, securities business organizations established in OECD countries and having credit ratings that meet other conditions according to internal regulations of securities trading organizations;	3.2%
4	Credit institutions, financial institutions, securities business organizations established outside OECD countries; or established in OECD countries and did not meet other conditions according to internal regulations of securities trading organizations;	4.8%
5	Credit institutions, financial institutions, stock investment fund, securities trading organization, securities investment company established and operating in Vietnam	6.0%
6	Other organizations and individuals	8.0%

2. Overdue settlement risk

No	Overdue period	Risk coefficient	Scale of risk	Value of risk
1	0 – 15 days after the deadline of payment or securities transfer	16%	-	-
2	16 – 30 days after the deadline of payment or securities transfer	32%	-	-
3	31 – 60 days after the deadline of payment or securities transfer	48%	-	-
4	More than 60 days after the payment or securities transfer deadline	100%	519,751,500	519,751,500
TOTAL OVERDUE SETTLEMENT RISK				519,751,500

FINANCIAL SAFETY RATIO REPORT

As at June 30, 2026

3. Risks from advances, contracts, other transactions

No	Detailed by each counterparty	Risk coefficient	Scale of risk	Value of risk
1	Contracts, transactions, and capital utilization items other than those recognized in Points a, b, c, d, e, and g, Clause 1, Article 10; repurchase and resale agreements or contracts of a similar nature, excluding those specified in Points c and d, Clause 1, Article 10; receivables from debt trading activities with counterparties other than the Vietnam Asset Management Company (VAMC) and the Debt and Asset Trading Corporation (DATC):			
	- Contracts, deposit agreements for real estate acquisition, and other agreements of similar economic substance (detailed by	150%	-	-
	- Loans and other customer receivables not specified in Points d and g, Clause 1, Article 10 (detailed by counterparty)	150%	2,321,000,000	3,481,500,000
	+ Cam Lam Investment Company Limited	150%	2,320,000,000	3,480,000,000
	+ Do Trong Hung	150%	1,000,000	1,500,000
	- Other contracts and transactions (details by counterparty)	100%	-	-
	- Advances (detailed by individual):			
	+ Accounts for 0% to 2% of equity at the time of calculation.	8%	39,741,411	3,179,313
	+ Nguyen Xuan Truong	8%	971,382	77,711
	+ Duong Hong Quang	8%	12,000,000	960,000
	+ Cao Thi Giang	8%	3,000,000	240,000
	+ Ha Van Hieu	8%	1,069,740	85,579
	+ Vu Thi Dieu Thu	8%	2,914,958	233,197
	+ Dao Hai Ly	8%	8,650,000	692,000
	+ Cao Thi My Hanh	8%	5,000,000	400,000
	+ Vu Manh Quang	8%	3,000,000	240,000
	+ Nguyen Tuan Anh	8%	3,135,331	250,826
	+ Accounts for more than 2% to less than 5% of owner's equity at the time of calculation.	50%	-	-
	+ Account for 5% or more of the owner's equity at the time of calculation.	100%	-	-
	TOTAL RISK FROM OTHER CONTRACTS AND TRANSACTIONS			3,484,679,313

4. Increased risk

No	Detailed by Counterparty	Increase	Rate of increase	Scale of risk	Value of risk
	TOTAL INCREMENTAL RISK				-

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No. 2A Dai Co Viet street,
Hai Ba Trung ward, Hanoi city, Vietnam

Financial safety ratio report

As at June 30, 2026

FINANCIAL SAFETY RATIO REPORT

As at June 30, 2026

II. RISK VALUE

C	OPERATIONAL RISK	Risk value
I	Total operating expenses incurred during the 12-month period ended June 30, 2026	394,572,327,102
II	Amounts deducted from the total expense	293,176,446,911
	1. Depreciation expenses	5,316,862,735
	2. Expense/Reversal of allowance for impairment of short-term financial assets and assets received as collateral	-
	3. Expense/Reversal of allowance for impairment of long-term financial assets	-
	4. Expense/Reversal of allowance for impairment of receivables	5,421,458,342
	5. Expense/Reversal of allowance for impairment of other current assets	-
	6. Loss from revaluation of financial assets at fair value through profit or loss	255,030,083,677
	7. Interest expenses	27,408,042,157
	8. Loss from revaluation of outstanding covered warrant liabilities	-
	9. Expenses or income from unrealized foreign exchange differences	-
	10. Financial expenses and other non-cash expenses in the Company's business operations	-
III	Total expense after deductions (III = I - II)	101,395,880,191
IV	25% of total expense after deduction (IV = 25% III)	25,348,970,048
V	V. 20% of the minimum charter capital required for the securities business operations of the Company	50,000,000,000
C	TOTAL VALUE OF OPERATIONAL RISK (C=Max {IV, V})	50,000,000,000

III. SUMMARY OF RISK AND LIQUID CAPITAL

No.	Targets	Unit	Risk value/liquid capital	Note (if any)
1	Total value of market risk	VND	698,787,807,203	
2	Total value of settlement risk	VND	8,549,649,757	
3	Total value of operational risk	VND	50,000,000,000	
4	Total value of risk (4=1+2+3)	VND	757,337,456,960	
5	Liquid capital	VND	1,451,566,383,379	
6	Liquid capital ratio (6=5/4)	%	191.67%	

Nguyen Thi Bich Hang
Chief Accountant

Nguyen Thi Phuong Thao
Head of Internal control department

Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, August 14, 2026