VIET FIRST SECURITIES CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 34/2026/CBTT-VFS
Ref: Disclosure of the Financial Statements for the 2nd quarter of 2026 and the Explanation of the fluctuation in profit after corporate income tax that is 10% or more compared to the same period last year

Ho Chi Minh City, July 20, 2026

PERIODIC DISCLOSURE OF THE FINANCIAL STATEMENTS

To: **The State Securities Commission;**
Hanoi Stock Exchange;
Vietnam Exchange.

Pursuant to the regulation in Clause 3, Article 14, Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on disclosure of information on securities market, Viet First Securities Corporation would like to disclose the Financial Statements (FS) for the 2nd quarter of 2026 as follows:

1. Organization name: Viet First Securities Corporation

- Stock code: VFS
- Address of the head office: 1st Floor, No. 117-119-121 Nguyen Du Street, Ben Thanh Ward, HCM City
- Tel: (028) 6 255 6586 Fax: (028) 6 255 6580
- Email: ……………………........ Website: https://www.vfs.com.vn

2. Content of the information disclosure:

- Financial Statements for the 2nd quarter of 2026:

☒ Separate Financial Statements (The listed organization does not have subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (The listed organization has subsidiaries);

☐ Combined financial statements (The listed organization has affiliated units with separate accounting system).

- The cases that require explanation as follows:

+ The audit organization gives the opinion which is not the unqualified opinion for the financial statements (for the reviewed/audited financial statements):

☐ Yes ☒ No

Have explanation document for "Yes" choice:

☐ Yes ☐ No

+ Profit after corporate income tax in the reporting period fluctuates by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the reviewed/audited financial statements):

☐ Yes ☒ No

Have explanation document for "Yes" choice:

☐ Yes ☐ No

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

☒ Yes ☐ No

Have explanation document for "Yes" choice:

☒ Yes ☐ No

+ Profit after corporate income tax of the reporting period is negative; the year-over-year profit changes from positive to negative or vice versa:

☐ Yes ☒ No

Have explanation document for "Yes" choice:

☐ Yes ☐ No

This information was published on the company's website on July 20, 2026 as in the link: https://www.vfs.com.vn/en/danh-muc-bao-cao/financial-report

3. Report on transactions that have a value of 35% or more of total assets in the 2nd quarter of 2026:

- None.

We hereby certify that the information provided herein is true and correct and we shall be legally responsible for the contents of the published information.

Attached documents:

- *Financial Statements for the 2nd quarter of 2026;*
- *Explanation of the fluctuation in profit after corporate income tax that is 10% or more in the Q2 2026 compared to the same period last year.*

Person authorized to disclose information

(Signature, full name, position, and seal)

DEPUTY GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT

TRINH THI LAN

VIET FIRST SECURITIES CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness
No: 04/2026/BCTC-GT *Ref: Explanation of the fluctuation in profit after corporate income tax that is 10% or more in the Q2 2026 financial statements compared to the same period last year.*	*Ho Chi Minh City, July 20, 2026*

To: **The State Securities Commission**
Vietnam Exchange
Hanoi Stock Exchange

Pursuant to the Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance providing guidelines on disclosure of information on the securities market, Viet First Securities Corporation (VFS) would like to explain the fluctuation in Profit after corporate income tax (CIT) that is 10% or more in the Financial Statements for the 2nd quarter of 2026 compared to that of the same period last year.

VFS's profit after CIT was as follows:

- Quarter II/2026: VND 30.48 billion
- Quarter II/2025: VND 34.96 billion

The reasons for the 12.8% decrease in profit after CIT in Q2 2026 compared to the same period last year are as follows:

- Operating revenue increased by VND 58.52 billion, primarily driven by an increase of VND 55.09 billion in gain from financial assets at fair value through profit and loss (FVTPL), an increase of VND 23.09 billion in interest from loans and receivables, an increase of VND 4.87 billion in revenue from brokerage services; an increase of VND 2 billion revenue from issuance agency services; an increase of VND 1.59 billion revenue from financial advisory services. However, interest from held-to-maturity (HTM) investments decreased by VND 28.82 billion.
- Operating expenses rose by VND 64.58 billion, mainly due to an increase of VND 58.93 billion in loss from financial assets at fair value through profit or loss (FVTPL), an increase of VND 4.84 billion in expenses for brokerage services.
- Borrowing interest decreased by VND 3.65 billion.
- The securities company's administrative expenses increased by VND 3.27 billion.
- CIT expenses decreased by VND 1.21 billion.

The entire explanation of VFS is shown as above, this explanation is attached to VFS's Financial Statements for the 2nd quarter of 2026.

Best regards !

Recipients:
- As above;
- Save: Admin. Dept.

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT

Nguyen Thi Thu Hang

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Currency : VND

ASSETS	Code	Notes	Ending balance	Opening balance
A. CURRENT ASSETS (100 = 110 + 130)	**100**		**3,924,279,277,311**	**3,827,834,859,322**
I. Financial assets	**110**		**3,916,543,194,094**	**3,822,141,145,075**
1. Cash and cash equivalents	111	**II.A.1**	60,537,807,749	134,757,041,033
1.1. Cash	*111.1*		*60,537,807,749*	134,757,041,033
1.2. Cash equivalents	*111.2*		-	-
2. Financial Assets at fair value through profit and loss (FVTPL)	112	**II.A.3.1**	600,428,062,797	165,248,151,220
3. Held to maturity investments (HTM)	113		1,256,300,000,000	1,777,335,678,610
4. Loans	114	**II.A.3.4**	1,969,880,208,448	1,667,424,520,371
5. Available for sale (AFS) financial assets	115		-	-
6. Provision for impairment of financial assets and mortgaged assets Receivables	116	**II.A.4**	(13,764,525,181)	(13,957,604,531)
7. Receivables	117	**II.A.5.1**	40,089,897,919	87,962,738,621
7.1. Receivables from disposal of financial assets	*117.1*		-	-
7.2. Receivables and accruals from dividend and interest income of financial assets	*117.2*	***II.A.5.1***	*40,089,897,919*	87,962,738,621
7.2.1. Receivables from due dividend and interest income	*117.3*		*23,583,300,248*	31,443,279,440
7.2.2. Accruals from undue dividend and interest income	*117.4*		*16,506,597,671*	56,519,459,181
8. Advances to suppliers	118	**II.A.6**	2,868,600,000	3,099,368,000
9. Receivables from services provided by the Company	119	**II.A.5.3**	203,142,362	271,251,751
10. Internal receivables	120		-	-
11. Receivables from securities transaction errors	121		-	-
12. Other receivables	122		-	-
13. Provision for impairment of receivables (*)	129		-	-
II. Other current assets	**130**		**7,736,083,217**	**5,693,714,247**
1. Advance payments	131		1,876,350,686	1,180,379,153
2. Office supplies, tools, instruments	132		-	-
3. Short-term prepaid expenses	133	**II.A.7**	3,186,959,121	2,030,810,684
4. Short-term deposits, collaterals and pledges	134		2,672,773,410	2,482,524,410
5. Value-added tax deductible	135		-	-
6. Taxes and receivables of the State	136		-	-
7. Other current assets	137		-	-
8. G-bond transactions	138		-	-
9. Provision for impairment of other current assets(*)	139		-	-

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency : VND

ASSETS	Code	Notes	Ending balance	Opening balance
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 - 260)	**200**		**387,990,744,496**	**835,862,007,548**
I. Long-term financial assets	**210**		**360,089,734,880**	**810,000,000,000**
1. Long-term receivables	211		-	-
2. Long-term investments	212		360,089,734,880	810,000,000,000
2.1. Held to maturity investments (HTM)	212.1		300,089,734,880	750,000,000,000
2.2. Investments in subsidiaries	212.2		-	-
2.3. Investment in joint ventures and associates	212.3		-	-
2.4 Other long-term investments	212.4	**II.A.3.2**	60,000,000,000	60,000,000,000
3. Provision for impairment of long-term financial assets (*)	213		-	-
II. Fixed assets	**220**		**11,760,806,246**	**11,882,138,160**
1. Tangible fixed assets	221	**II.A.9**	4,373,080,888	4,518,543,010
- Cost	222		13,502,731,694	13,176,571,694
- Accumulated depreciation (*)	223a		(9,129,650,806)	(8,658,028,684)
- Tangible fixed assets valuation at fair value	223b		-	-
2. Financial leasing fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226a		-	-
- Financial leasing fixed assets valuation at fair value	226b		-	-
3. Intangible fixed assets	227	**II.A.10**	7,387,725,358	7,363,595,150
- Cost	228		19,930,805,031	18,876,455,031
- Accumulated depreciation (*)	229a		(12,543,079,673)	(11,512,859,881)
- Intangible fixed assets valuation at fair value	229b		-	-
III. Investment properties	**230**		-	-
- Cost	231		-	-
- Accumulated depreciation (*)	232a		-	-
- Investment property valuation at fair value	232b		-	-
IV. Construction in progress	**240**		**364,375,000**	**447,480,000**
V. Other long-term assets	**250**		**15,775,828,370**	**13,532,389,388**
1. Long-term deposits, collaterals and pledges	251		-	-
2. Long-term prepaid expenses	252	**II.A.7**	2,011,486,930	1,791,890,250
3. Deferred income tax assets	253		-	-
4. Contribution to Settlement Assistance Fund	254	**II.A.8**	13,764,341,440	11,740,499,138
5. Other long-term assets	255		-	-
VI. Provision for impairment of long-term assets	**260**		-	-
TOTAL ASSETS (270=100+200)	**270**		**4,312,270,021,807**	**4,663,696,866,870**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency : VND

RESOURCES	Code	Notes	Ending balance	Opening balance
C. LIABILITIES (300 = 310 + 340)	**300**		**2,537,285,243,966**	**2,930,910,692,589**
I. Current liabilities	**310**		**2,539,064,058,336**	**2,921,038,986,447**
1. Short-term borrowings and financial leases	311		2,477,097,550,555	2,889,463,000,000
1.1. Shod-term borrowings	312	**II.A.24**	2,477,097,550,555	2,889,463,000,000
1.2. Short-term financial leases	313		-	-
2. Short-term financial borrowings	314		-	-
3. Short-term convertible bonds - Liability component	315		-	-
4. Short-term bonds	316		-	-
5. Borrowings from Settlement Assistance Fund	317		-	-
6. Payables for securities trading activities	318	**II.A.18**	1,547,013,136	2,527,126,895
7. Payables to errors in financial assets transaction	319		-	-
8. Short-term trade payables	320	**II.A.20**	2,718,545,702	638,160,337
9. Short-term advances from customers	321	**II.A.21**	-	104,000,000
10. Taxes and other payables to the State budget	322	**II.A.19**	25,915,880,235	13,992,666,543
11. Payables to employees	323		4,729,784,408	20,034,882
12. Employee benefits	324		408,288,150	-
13. Short-term accrued expenses	325		10,649,252,254	7,255,703,073
14. Short-term intercompany payables	326		-	-
15. Short-term unearned revenue	327		-	-
16. Short-term collateral & deposit received	328		-	-
17. Other short-term payables	329	**II.A.22**	23,082,249	111,084,837
18. Provisions for short-term payables	330		-	-
19. Bonus and welfare funds	331		15,974,661,647	6,927,209,880
20. Government bond commercial transaction	332		-	-
II. Non-current liabilities	**340**		**(1,778,814,370)**	**9,871,706,142**
1. Long-term borrowings and financial leases	341		-	-
1.1. Long-term borrowings	342		-	-
1.2. Long-term financial leases	343		-	-
2. Long-term financial borrowings	344		-	-
3. Long-term convertible bonds - Liability component	345		-	-
4. Long-term bonds	346		-	-
5. Long-term trade payables	347		-	-
6. Long-term advances from customers	348		-	-
7. Long-term accrued expenses	349		-	-
8. Long-term intercompany payables	350		-	-
9. Long-term unearned revenue	351		-	-
10. Long-term collateral & deposit received	352		-	-
11. Other long-term payables	353		-	-
12. Provisions for long-term payables	354		-	-
13. Provision for investor loss compensation	355		-	-
14. Deferred income tax payables	356	**II.A.23**	(1,778,814,370)	9,871,706,142
15. Science and technology development fund	357		-	-

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency : VND

RESOURCES	Code	Notes	Ending balance	Opening balance
D. OWNERS' EQUITY (400 = 410 + 420)	**400**		**1,774,984,777,841**	**1,732,786,174,281**
I. Owners' equity	**410**		**1,774,984,777,841**	**1,732,786,174,281**
1. Share capital	411		1,539,634,350,000	1,399,674,420,000
1.1. Capital contribution	411.1		1,539,634,350,000	1,399,674,420,000
a. Ordinary shares carrying voting rights	411.1a		1,539,634,350,000	1,399,674,420,000
b. Supplementary Capital	411.1b		-	-
1.2. Share premium	411.2		-	-
1.3. Convertible bond - capital component options	411.3		-	-
1.4. Other owner's capital	411.4		-	-
1.5. Treasury shares (*)	411.5		-	-
2. Differences from revaluation of assets at fair value	412		-	-
3. Foreign exchange rate differences	413		-	-
4. Charter capital supplementary reserve	414		502,021,160	502,021,160
5. Operational risk and financial reserve	415		1,921,646,602	1,921,646,602
6. Other funds belonging to the owner's equity	416		-	-
7. 4. Undistributed profit	417	**II.A.28**	232,926,760,079	330,688,086,519
7.1. Realized profit after tax	417.1		240,042,017,558	291,201,261,948
7.2. Unrealized profit	417.2		(7,115,257,479)	39,486,824,571
II. Other sources and funds	**420**		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**4,312,270,021,807**	**4,663,696,866,870**

OFF-BALANCE SHEET ITEMS

As at 30 June 2026

Currency: VND

ITEMS	Codes	Notes	Ending banlance	Opening balance
A	B		1	2
A. ASSETS OF THE COMPAYNY AND ASSETS MANAGED UNDER AGREEMENTS				
1. Leased fixed assets	001		-	-
2. Valuable certificate under trust	002		-	-
3. Hypothecated assets	003		-	-
4. Bad debts written-off	004		-	-
5. Foreign currencies	005		-	-
6. Outstanding shares (number of shares)	006	**II.C.36**	153,963,435	139,967,442
7. Treasury shares (number of shares)	007		-	-
8. Financial assets listed/registered for trading at Vietnam Securities Depository ("VSDC") of the Company	008	**II.A.11**	264,473,380,000	57,658,880,000
9. Non-traded financial assets deposited at VSDC of the Company	009	**II.A.12**	47,001,050,000	500,001,090,000
10. Awaiting financial assets of the Company	010		-	-
11. Financial assets used to correct transaction errors of the Company	011		-	-
12. Financial assets which undeposited at VSDC of the Company	012	**II.A.13**	310,000,100,000	250,000,060,000
13. Entitled financial assets of the Company	013		-	148,450,000
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
1. Financial assets listed/registered for trading at VSDC of investors	021	**II.A.15**	12,721,369,480,000	9,723,579,450,000
a. Unrestricted financial assets	021.1		12,337,888,020,000	9,241,321,780,000
b. Restricted financial assets	021.2		99,516,450,000	99,516,450,000
c. Mortgaged financial assets	021.3		229,020,000,000	368,540,000,000
d. Blocked financial assets	021.4		-	-
e. Financial assets awaiting for settlement	021.5		54,945,010,000	14,201,220,000
f. Financial assets awaiting for lending	021.6		-	-
2. Non-trade financial assets deposited at VSDC of investors	022	**II.A.16**	158,205,820,000	20,657,980,000
a. Unrestricted and non-trade financial assets deposited at VSDC	022.1		138,205,820,000	657,980,000
b. Restricted and non-trade financial assets deposited at VSDC	022.2		20,000,000,000	20,000,000,000
c. Mortgaged and non-trade financial assets deposited at VSDC	022.3		-	-
d.Blocked and non-trade financial assets deposited at VSDC	022.4		-	-
3. Awaiting financial assets of investors	023		-	-
4.Financial assets correct transaction errors of investors	024.a		-	-
5.Financial assets which have not been deposited at VSDC of investors	024.b		-	-
6.Entitled financial assets of investors	025		-	-
7. Investors' deposits	026	**II.A.17**	180,590,808,957	146,475,180,476
7.1. Investors' deposits for securities trading activities managed by the Company	027		73,521,452,957	78,463,855,276
7.2. Investor's synthesizing deposits for securities trading activities	028		-	-

OFF-BALANCE SHEET ITEMS

As at 30 June 2026

Currency: VND

ITEMS	Codes	Notes	Ending banlance	Opening balance
7.3. Compensatory deposits and settlements of securities trading	029		107,069,356,000	68,011,325,200
a.Compensatory deposits and settlements of securities trading of domestic investors	029.1		107,069,356,000	68,011,325,200
b.Compensatory deposits and settlements of securities trading of foreign investors	029.2		-	-
7.4. Deposits of securities issuers	030		-	-
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	31	**II.A.25**	180,590,808,957	146,475,180,476
8.1.Payables to domestic investors for securities trading activities managed by the Company	031.1		180,590,808,957	131,292,639,800
8.2. Payables to foreign investors for securities trading activities managed by the Company	031.2		-	15,182,540,676
9. Payables to securities issuers	032		-	-
10. Receivables of customers on financial asset trading errors	033		-	-
11. Payables of customers on financial asset trading errors	034		-	-
12. Dividend, bond principal and interest payables	035		-	-

Ho Chi Minh City, July 20, 2026

Preparer	Chief Accountant	General Director
Hoang Thi Phuong Long	Le Thi Thuy Dung	Nguyen Thi Thu Hang

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT

SEPARATE INCOME STATEMENT

Quarter II, 2026

Currency: VND

Items	Codes	Notes	Current quarter	Previous quarter	Accumulated to this period (current quarter)	Accumulated to this period (previous quarter)
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss (FVTPL)	01		66,891,467,162	11,797,900,136	95,452,711,444	22,028,835,123
a. Gain from disposal of financial assets at FVTPL	*01.1*	**II.B.29.1**	*82,787,907,062*	*13,457,868,221*	*94,599,826,064*	*18,081,278,382*
b. Gain from revaluation of financial assets at FVTPL	*01.2*	**II.B.29.2**	*(16,721,439,900)*	*(2,046,768,085)*	*27,885,380*	*3,560,756,741*
c. Dividend, interest income from financial assets at FVTPL	*01.3*		*825,000,000*	*386,800,000*	*825,000,000*	*386,800,000*
1.2. Gain from held-to-maturity (HTM) investments	02	**II.B.29.3**	22,914,059,804	51,737,079,519	53,946,709,048	90,483,561,710
1.3. Gain from loans and receivables	03	**II.B.29.3**	57,086,135,366	33,996,564,660	108,495,142,758	64,814,213,669
1.4. Gain from available-for-sale (AFS) financial assets	04		-	-	-	-
1.5. Interests from derivative risk prevention instruments	05		-	-	-	-
1.6. Revenue from brokerage services	06		17,994,904,751	13,128,025,965	35,779,208,710	25,800,082,760
1.7. Revenue from underwriting and issuance agency services	07		2,000,000,000	-	2,000,000,000	-
1.8. Revenue from securities investment advisory services	08		-	-	-	-
1.9. Revenue from securities custody services	09		1,098,858,253	401,668,134	1,636,933,263	704,430,169
1.10. Revenue from financial advisory services	10		2,651,181,818	1,058,159,092	3,488,000,001	1,516,340,910
1.11. Revenue from other operating activities	11		240,000	-	340,000	100,000
Total operating revenue (20 = 01-->11)	***20***		***170,636,847,154***	***112,119,397,506***	***300,799,045,224***	***205,347,564,341***
II. OPERATING EXPENSES			-	-	-	-
2.1. Loss from financial assets at fair value through profit or loss (FVTPL)	21		61,920,709,310	2,993,936,846	78,170,263,494	5,930,904,055
a. Loss from disposal of financial assets at FVTPL	*21.1*		*4,347,861,597*	*4,537,596,175*	*18,772,663,039*	*5,260,527,134*
b. Loss from revaluation of financial assets at FVTPL	*21.2*		*57,125,576,131*	*(1,950,017,605)*	*58,280,487,942*	*27,597,160*
c. Transaction costs of acquisition of financial assets at FVTPL	*21.3*		*447,271,582*	*406,358,276*	*1,117,112,513*	*642,779,761*
2.2. Loss from investments held to maturity date (HTM)	22		-	-	-	-
2.3. Loss and revaluation of classified financial assets available for sale (AFS)	23		-	-	-	-
2.4. Contingency cost of financial assets, handling losses of bad receivables, impairment of financial assets and costs of loans	24		(251,327,650)	30,045,950	(193,079,350)	(53,185,900)
2.5. Loss from derivative risk prevention instruments	25		-	-	-	-

SEPARATE INCOME STATEMENT
Quarter II, 2026

Currency: VND

Items	Codes	Notes	Current quarter	Previous quarter	Accumulated to this period (current	Accumulated to this period (previous
2.6. Expenses for proprietary trading activities	26		518,582,212	59,575,000	949,668,608	85,900,000
2.7. Expenses for brokerage services	27	II.B.30	15,161,636,302	10,318,952,490	31,759,934,935	20,030,086,354
2.8. Expenses for underwriting and issuance agency services	28		-	-	-	-
2.9. Expenses for securities investment advisory services	29		-	-	-	-
2.10. Expenses for securities custody services	30	II.B.30	1,656,840,170	1,277,137,043	3,813,683,674	2,336,126,072
2.11. Expenses for financial advisory services	31	II.B.30	1,075,855,544	824,526,160	2,174,212,137	1,409,872,153
2.12. Other operating expenses	32		-	-	-	-
Total operating expenses (40 = 21-->32)	***40***		***80,082,295,888***	***15,504,173,489***	***116,674,683,498***	***29,739,702,734***
III. FINANCE INCOME			-	-	-	-
3.1. Realized and unrealized gain from changes in foreign exchange rates	41		-	-	-	-
3.2. Dividend from investment in subsidiaries, associates and interest income from demand deposits	42	II.B.29.5	93,611,396	103,548,729	172,182,724	225,140,443
3.3. Gain from disposal of investments in subsidiaries, associates and joint ventures	43		-	-	-	-
3.4. Other investment income	44		-	-	3,886,557	-
Total finance income(50 = 41-->44)	***50***		***93,611,396***	***103,548,729***	***176,069,281***	***225,140,443***
IV. FINANCE EXPENSES			-	-	-	-
4.1. Realized and unrealized loss from changes in foreign exchange rates	51		-	-	-	-
4.2. Borrowing costs	52		37,796,909,932	41,451,315,063	81,502,440,884	70,088,665,754
4.3. Loss from disposal of investments in subsidiaries, associates and joint ventures	53		-	-	-	-
4.4. Reversal of provision for long-term financial investments	54		-	-	-	-
4.5. Other finance expenses	55		-	-	-	-
Total finance expenses (60 = 51-->55)	***60***		***37,796,909,932***	***41,451,315,063***	***81,502,440,884***	***70,088,665,754***
V. COST OF SALE	61		-	-	-	-
VI. GENERAL AND ADMINISTRATIVE EXPENSES	62	II.B.32	**14,775,239,915**	**11,503,797,769**	**32,790,147,349**	**22,311,779,981**
VII. OPERATING PROFIT (70= 20+50-40 -60-61-62)	70		**38,076,012,815**	**43,763,659,914**	**70,007,842,774**	**83,432,556,315**
VIII. OTHER INCOME AND EXPENSES			-	-	-	-
8.1. Other income	71		1,393,862	-	1,931,885	-
8.2. Other expenses	72		150,000,000	150,000,000	150,000,000	150,000,000
Total other operating profit (80= 71-72)	***80***		***(148,606,138)***	***(150,000,000)***	***(148,068,115)***	***(150,000,000)***

SEPARATE INCOME STATEMENT
Quarter II, 2026

Currency: VND

Items	Codes	Notes	Current quarter	Previous quarter	Accumulated to this period (current	Accumulated to this period (previous
IX. PROFIT BEFORE TAX (90=70 + 80)	**90**		**37,927,406,677**	**43,613,659,914**	**69,859,774,659**	**83,282,556,315**
9.1. Realized profit	91		111,774,422,708	43,710,410,394	128,112,377,221	79,749,396,734
9.2. Unrealized profit	92		(73,847,016,031)	(96,750,480)	(58,252,602,562)	3,533,159,581
X. IX. CORPORATE INCOME TAX (CIT) EXPENSES	**100**	**II.B.35**	**7,445,986,693**	**8,657,807,613**	**13,847,466,267**	**16,607,692,507**
10.1. Current CIT expense	100.1		22,215,389,899	8,677,157,709	25,497,986,779	15,901,060,591
10.2. Deferred CIT expense	100.2		(14,769,403,206)	(19,350,096)	(11,650,520,512)	706,631,916
XI. PROFIT AFTER TAX (200 = 90 - 100)	**200**		**30,481,419,984**	**34,955,852,301**	**56,012,308,392**	**66,674,863,808**
XII. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	**300**		-	-	-	-
12.1. Gain/(Loss) from revaluation of AFS financial assets	301		-	-	-	-
12.2. Gain/(Loss) from foreign exchange rate difference for foreign activities	302		-	-	-	-
12.3. Gain/(Loss) revaluation according to the fair value model	303		-	-	-	-
12.4. Other comprehensive gain/(loss)	304		-	-	-	-
Total comprehensive income	**400**		-	-	-	-
XIII. NET INCOME ON THE COMMON SHARES	**500**		-	-	-	-
13.1. Basic earnings per share (VND/1 share)	501		627	281	726	521
13.2. Diluted earnings per share (VND/1 share)	502		627	281	726	521

Ho Chi Minh City, July 20, 2026

Preparer	Chief Accountant	General Director
Hoang Thi Phuong Long	**Le Thi Thuy Dung**	**Nguyen Thi Thu Hang**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT

SEPARATE CASH FLOW STATEMENT

Quarter II, 2026
(Indirect method)

Currency: VND

Items	Codes	Notes	Accumulated to the end of this quarter (current year)	Accumulated to the end of this quarter (previous year)
I. Cash flow from operating activities				
1. Profit before corporate income tax	**01**		**69,859,774,659**	**83,282,556,315**
2. Adjustments for the items:	**02**		**82,828,213,517**	**70,978,629,368**
- Depreciation of fixed assets	03		1,501,841,914	1,115,104,057
- Provisions	04		-	-
(-Profit) or (+loss) unrealized in foreign exchange rate	05		-	-
- Interest expense	06		81,502,440,884	70,088,665,754
- Profit, loss from investment activities	07		(176,069,281)	(225,140,443)
- Accrued interests income	08		-	-
- Other adjustments	09		-	-
3. Increase non-monetary expenses	**10**		**58,087,408,592**	**(25,588,740)**
- Loss from revaluation of financial assets at FVTPL	11		58,280,487,942	27,597,160
- Loss from investments held to maturity (HTM)	12		-	-
- Loss from decrease of loans	13		(193,079,350)	(53,185,900)
- Loss from revaluation of reclassified financial assets available for sale (AFS)	14		-	-
- Depreciation of fixed assets of invested real estate	15		-	-
- Provision expense for long-term financial investments	16		-	-
- Other loss	17		-	-
4. Decrease in non-monetary revenue	**18**		**(27,885,380)**	**(3,560,756,741)**
- Gain from revaluation of financial assets at FVTPL	19		(27,885,380)	(3,560,756,741)
- Gain from revaluation of reclassified AFS financial assets	20		-	-
- Other gains	21		-	-
5. Operating profit before changes in working capital	**30**		**128,520,040,492**	**(2,473,993,929,719)**
- Increase (decrease) in financial assets at FVTPL	31		(493,432,514,139)	(252,426,967,259)
- Increase (decrease) in investments held to maturity (HTM)	32		970,945,943,730	(1,735,000,000,000)
- Increase (decrease) in loans	33		(302,455,688,077)	(351,440,905,700)
- Increase (decrease) in financial assets available for sale (AFS)	34		-	-
(-) Increase (+) decrease in receivables from disposal of financial assets	35		-	-
(-) Increase (+) decrease in receivables and accrued dividend interests of financial assets	36		47,872,840,702	(46,113,600,318)
(-) Increase (+) decrease in receivables from services provided by the Securities Company	37		(35,890,611)	(35,674,987)
(-) Increase (+) decrease in receivables from trading errors of selling financial assets	38		-	-
(-) Increase (+) decrease in other receivables	39		(695,971,533)	259,752,849
- Increase (decrease) in other assets	40		(2,214,091,302)	(2,054,369,369)
- Increase (decrease) in accrued expenses (excluding interests expenses)	41		(979,697,092)	209,374,328
- Increase (decrease) in prepaid expenses	42		(1,375,745,117)	372,432,636
(-) Corporate income tax paid	43		(12,166,322,969)	(14,458,955,270)
(-) Interest expenses paid	44		(78,109,308,370)	(69,692,597,261)
- Increase (decrease) in payables to suppliers	45		2,311,153,365	25,355,774
- Increase (decrease) in deductions for employee benefits	46		408,288,150	142,059,500
- Increase (decrease) in taxes and contributions to the State (excluding the paid corporate income tax)	47		(1,408,450,118)	(276,451,224)
- Increase (decrease) in payables to employees	48		4,709,749,526	355,063,109

Form No. B03b-CTCK
(Issued with Circular No. 334/2016 /TT-BTC dated December 27, 2016 of the Ministry of Finance)

SEPARATE CASH FLOW STATEMENT

Quarter II, 2026

(Indirect method)

Currency: VND

Items	Codes	Notes	Accumulated to the end of this quarter (current year)	Accumulated to the end of this quarter (previous year)
- Increase (decrease) in payables for transaction errors of financial assets	49		-	-
- Increase (decrease) in other payables	50		(88,002,588)	102,850
- Income from operating activities	51		-	-
- Expense from operating activities	52		(4,766,253,065)	(3,858,549,377)
Net cash flow from operating activities	***60***		**339,267,551,880**	**(2,323,319,089,517)**
II. Cash flows from investing activities			-	-
1. Payment for purchases or construction of fixed assets, investment properties and other assets	61		(1,297,405,000)	(1,721,039,680)
2. Proceeds from liquidation and sale of fixed assets and investment properties and other assets	62		-	-
3. Payments for investments in subsidiaries, joint ventures, associated companies and other investments	63		-	-
4. Proceeds from divestment from subsidiaries, joint ventures, associated companies and other investments	64		-	-
5. Proceeds from lending activities, dividends and profits from long-term investments	65		176,069,281	225,140,443
Net cash flow from investing activities	***70***		**(1,121,335,719)**	**(1,495,899,237)**
III. Cash flow from financing activities			-	-
1. Proceeds from the issuance of bonds, or capital contributed by shareholders	71		139,959,930,000	95,998,790,000
2. Repayment of capital contributed by shareholders, redemption of issued shares	72		-	-
3. Borrowing	73		6,758,973,917,830	5,006,000,000,000
3.1. Borrowing from Settlement Assistance Fund	*73.1*		-	-
3.2. Other borrowing	*73.2*		6,758,973,917,830	5,006,000,000,000
4. Repayments of borrowing	74		(7,171,339,367,275)	(2,776,500,000,000)
4.1. Repayment principal borrowing to the Settlement Assistance Fund	*74.1*		-	-
4.2. Repayment of borrowing for financial assets	*74.2*		-	-
4.3. Other repayments of borrowings	*74.3*		(7,171,339,367,275)	(2,776,500,000,000)
5. Payments for financial leasing debts	75		-	-
6. Dividends and profits distributed to shareholders	76		(139,959,930,000)	(95,998,790,000)
Net cash flow from financing activities	***80***		**(412,365,449,445)**	**2,229,500,000,000**
IV. Net increase/decrease in cash during the period	**90**		**(74,219,233,284)**	**(95,314,988,754)**
V. Cash and cash equivalents at the beginning of the period	**101**		**134,757,041,033**	**157,302,427,344**
- Cash	*101.1*		134,757,041,033	157,302,427,344
- Cash equivalents	*101.2*		-	-
- Effects of exchange rate changes in foreign currencies	*102*		-	-
VI. Cash and cash equivalents at the end of the period	**103**	***II.A.1***	**60,537,807,749**	**61,987,438,590**
- Cash	*103.1*		60,537,807,749	61,987,438,590
- Cash equivalents	*103.2*		-	-
- Effects of exchange rate changes in foreign currencies	*104*		-	-

CASH FLOW FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS

Currency: VND

Items	Codes	Notes	Accumulated to the end of this quarter (current year)	Accumulated to the end of this quarter (previous year)
I. Cash flow from brokerage and trust activities of customers				
1. Cash receipt from disposal of brokerage securities of customers	01		17,641,486,209,363	10,937,272,967,304
2. Payment for the purchase of brokerage securities to customers	02		(17,607,370,580,882)	(10,834,942,799,520)
3. Proceeds from the sale of trust securities of customers	03		-	-
4. Payment for the purchase of trust securities of customers	04		-	-
5. Proceeds from the Settlement Assistance Fund	05		-	-
6. Repayment for the Settlement Assistance Fund	06		-	-
7. Receipt of deposits for payment of customers' securities transactions	07		-	-
8. Payment for customers' securities transactions	08		-	-
9. Receipt of Investor's deposits for customers' investment trust activities	09		-	-
10. Payment for customers' investment trust activities	10		-	-
11. Cash payments for custody fees of customers	11		-	-
12. Proceeds from stock transaction errors	12		-	-
13. Payment for stock transaction errors	13		-	-
14. Proceeds from securities issuers	14		-	-
15. Payment to securities issuers	15		-	-
Increase/decrease in net cash during period	***20***		***34,115,628,481***	***102,330,167,784***
II. Cash and cash equivalents of customers at the beginning of the period	**30**		**146,475,180,476**	**47,080,315,851**
Deposits in banks at the beginning of the period:	31		146,475,180,476	47,080,315,851
- Investors' deposits managed by the Company for securities trading activities in which: with terms	32		78,463,855,276	35,327,235,701
-Investors' synthesizing deposits for securities trading activities	33		-	-
- Compensating deposits and payments for securities trading activities	34		68,011,325,200	11,753,080,150
- Deposits of securities issuers in which: with terms	35		-	-
Cash equivalents	36		-	-
III. Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)	**40**		**180,590,808,957**	**149,410,483,635**
Deposits in banks at the end of the period	41		180,590,808,957	149,410,483,635
- Investors' deposits managed by the Company for securities trading activities in which: with terms	42		73,521,452,957	65,821,704,075
- Investors' synthesizing deposits for securities trading activities	43		-	-
- Compensating deposits and payments for securities trading activities	44		107,069,356,000	83,588,779,560
- Deposits of securities issuers in which: with terms	45		-	-
Cash equivalents	46		-	-
Effects of exchange rate changes in foreign currencies	47		-	-

Ho Chi Minh City, July 20, 2026

Preparer	Chief Accountant	General Director
Hoang Thi Phuong Long	Le Thi Thuy Dung	Nguyen Thi Thu Hang

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT

SEPARATE STATEMENT OF CHANGES IN OWNER'S EQUITY

Quarter II, 2026

Currency : VND

No.	Items	Codes	Notes	Opening balance		Increase/Decrease in the period				Ending balance	
				Previous period	Current period	Previous period		Current period		Previous period	Current period
						Increase	Decrease	Increase	Decrease		
I.	**Changes in owners' equity**	**7001**		**1,615,554,904,278**	**1,758,317,062,689**	**131,032,042,685**	**96,076,190,384**	**229,518,962,809**	**212,851,247,657**	**1,650,510,756,579**	**1,774,984,777,841**
1.	Share capital	7002		1,200,000,000,000	1,399,674,420,000	95,998,790,000	-	139,959,930,000	-	1,295,998,790,000	1,539,634,350,000
1.1	*Common shares with the voting rights*	*7003*		1,200,000,000,000	1,399,674,420,000	95,998,790,000	-	139,959,930,000	-	1,295,998,790,000	1,539,634,350,000
1.2	*Preferred shares*	*7004*		-	-	-	-	-	-	-	-
1.3	*Share premium*	*7005*		-	-	-	-	-	-	-	-
1.4	*Bond swap option - capital contribution*	*7006*		-	-	-	-	-	-	-	-
1.5	*Other capital of owners*	*7007*		-	-	-	-	-	-	-	-
2.	Treasury share (*)	7008		-	-	-	-	-	-	-	-
3.	Charter capital supplementary reserve fund	7009		502,021,160	502,021,160	-	-	-	-	502,021,160	502,021,160
4.	Financial reserve fund and operational risk	7010		1,921,646,602	1,921,646,602	-	-	-	-	1,921,646,602	1,921,646,602
5.	Differences from revaluation of financial assets at fair value	7011		-	-	-	-	-	-	-	-
6.	Exchange rate difference	7012		-	-	-	-	-	-	-	-
7.	Other Funds belonging to owners' capital	7013		-	-	-	-	-	-	-	-
8.	Undistributed profit	7014		413,131,236,516	356,218,974,927	35,033,252,685	96,076,190,384	89,559,032,809	212,851,247,657	352,088,298,817	232,926,760,079
8.1	*Realized profit after tax*	*7015*		381,553,717,082	304,256,619,581	35,033,252,685	95,998,790,000	89,559,032,809	153,773,634,832	320,588,179,767	240,042,017,558
8.2	*Unrealized profit*	*7016*		31,577,519,434	51,962,355,346	-	77,400,384	-	59,077,612,825	31,500,119,050	(7,115,257,479)
	Total	**7017**		**1,615,554,904,278**	**1,758,317,062,689**	**131,032,042,685**	**96,076,190,384**	**229,518,962,809**	**212,851,247,657**	**1,650,510,756,579**	**1,774,984,777,841**

SEPARATE STATEMENT OF CHANGES IN OWNER'S EQUITY
Quarter II, 2026

No.	Items	Codes	Notes	Opening balance		Increase/Decrease in the period				Ending balance	
				Previous period	Current period	Previous period		Current period		Previous period	Current period
						Increase	Decrease	Increase	Decrease		
II.	**Other comprehensive income**	**7,018**		-	-	-	-	-	-	-	-
1.	Gain/Loss from revaluation of reclassified financial assets available for sale (AFS)	7,019		-	-	-	-	-	-	-	-
2.	Gain/(Loss) from revaluation according to the fair value model	7,020		-	-	-	-	-	-	-	-
3.	Gain/(Loss) from foreign exchange rate difference for foreign activities	7,021		-	-	-	-	-	-	-	-
4.	Other comprehensive gain and loss	7,022		-	-	-	-	-	-	-	-
	Total			-	-	-	-	-	-	-	-

Ho Chi Minh City, July 20, 2026

Preparer	Chief Accountant	General Director
Hoang Thi Phuong Long	Le Thi Thuy Dung	Nguyen Thi Thu Hang

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT

NOTES TO THE SEPARATE FINANCIAL STATEMENT

Quarter II, 2026

I. GENERAL INFORMATION

1. FEATURES OF THE OPERATION OF THE SECURITIES COMPANY

License for establishment and operation

Viet First Securities Corporation was established under the Operating License no. 100/UBCK-GP dated 13 October 2008 and Amendment License No.89/GPDC-UBCK dated 23 October 2018, Amendment License No.99/GPDC-UBCK dated 22 November 2018; Amendment License No.60/GPDC-UBCK dated 15 October 2019; Amendment License No.61/GPDC-UBCK dated 16 September 2020; Amendment License No.27/GPDC-UBCK dated 7 May 2021; Amendment License No.101/GPDC-UBCK dated 5 November 2021; Amendment License No.75/GPDC-UBCK dated 26 September 2023; Amendment License No.19/GPĐC-UBCK dated 27 May 2025; Amendment License No.97/GPĐC-UBCK dated 29 September 2025; Amendment License No.76/GPĐC-UBCK dated 23 June 2026 issued by State Securities Commission of Viet Nam and the Enterprise Registration Certificate No.0306081775 for the 10th change dated 29 June 2026 issued by the Ho Chi Minh City Department of Finance.

Contact address of the Company : No.117-119-121 Nguyen Du Street, Ben Thanh Ward, Ho Chi Minh City
Company charter: issued on 02/06/2026

- Capital scale of the Company 1,539,634,350,000 VND
- Investment objectives: Optimal investment performance from dividends and capital gains associated with the company's operations.
- Investment restrictions: The Company is required to comply with Article 28 under Circular No. 121/2020/TT-BTC of the Ministry of Finance and Company charter
- Structure of the Company : The company operates with a headquarters in Ho Chi Minh City and a dependent branch office in Hanoi.

Total number of employees of the Company : 170 people

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING:

Accounting period: Annual fiscal year of the Company begins from 01/01 and ends on 31/12.
Currency used in accounting: Vietnam Dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND REGIMES:

3.1 Applied Accounting Regimes

Accounting Regimes of the Securities Company shall be issued according to Circular No.200/2014/TT-BTC dated 22/12/2014; Accounting Regimes of the Securities Company according to Circular No.210/2014/TT-BTC dated 30/12/2014 of Ministry of Finance and Circular No.334/2016/TT-BTC dated 27/12/2016 of Ministry of Finance on modifying Circular No.210/20 14/TT-BTC dated 30/12/2014.

The Financial Statements, except the Cash Flow Statement, are prepared on an accrual basis according to the historical cost principle. The cash flow statement is prepared using the indirect method.

3.2 Declaration of compliance with Accounting standards and regimes

The company has applied Vietnamese Accounting Standards and Standard guiding documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each Standard and Circular guiding the implementation of applicable Accounting Standards and Regimes.

3.3 Applied accounting form: The company applies a Common diary accounting form on computers.

4. APPLICABLE ACCOUNTING POLICIES:

4.1 Principles for recording cash and cash equivalents:

a. Recognition of capital in cash:

- Operating deposits of securities companies: Cash and cash equivalents comprise all the company's current amount of cash (cash on hand, cash at banks), short-term investment with an original maturity of three (03) months or less that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value from the date of purchase of that investment at the time of reporting.

- Deposits for selling underwritten securities : None
- Investors' deposits on securities trading, clearing and settlement of securities trading, and cash deposited by securities issuers are presented on the off-balance sheet

b. The method of translating other currencies into the currency used in accounting: None

4.2 Accounting principles and methods of financial assets are recognized at fair value through the profit or loss and the holding investments to the maturity date, loans and receivables, financial assets available for sale, financial liabilities:

Principles of classification of financial assets and financial liabilities under the investment portfolio of the Company:

- Principles of financial asset classification

  + Financial Assets at Fair Value Through Profit or Loss (FVTPL): These are financial assets held for trading purposes in the financial market through research and analysis with profit expectations; or upon initial recognition, financial assets are designated as FVTPL if such designation results in a more relevant presentation;

  + Held-to-Maturity (HTM) investments: These are non-derivative financial assets with fixed or determinable payments and fixed maturity that the Company has the positive intent and ability to hold until maturity;

  + Loans: These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Loans are initially recognized at cost;

  + Available-for-Sale (AFS) financial assets: These are non-derivative financial assets that are designated as available-for-sale or are not classified as (a) Loans and receivables, (b) Held-to-maturity investments, or (c) Financial assets at fair value through profit or loss.

- Principles of classification of financial liabilities

  + Debts with a repayment term, or due date of less than one year from the date of the report, are considered short-term debt;

  + Debts with a repayment term, or due date of one year or more, are considered long-term debt.

Recognition principles and accounting method of recognizing the value of revaluation of investments according to market price or reasonable price or original price:

- For unrestricted listed stocks, and restricted listed stocks recorded according to the original cost method, the accounting method records the revalued value at the market price
- For listed bonds: recorded according to the original cost method, the accounting method records the revalued value according to the market price.
- For unlisted bonds: original cost
- For money market instruments: None
- For derivative investments: None
- For loan investments: recorded according to the original cost method, the accounting method records the revalued value according to the fair value of the assets securing the loan investment.
- For mortgaged investments: None
- For other investments: None

Clearing principles of the financial assets and liabilities: None

Principles of stopping recognizing the financial assets and liabilities: None

Principles of recognition and presentation of provisions for impairment of financial assets

At the date of making the financial statement, the company will mark the signs related to an asset impairment or a group of investments to make provision according to regulations at Circular No.210120 14/TT-BTC and Circular No.334/2016/TT-BTC.

Specific provisions are made based on the classification of loans using qualitative and quantitative methods into 5 specific debt groups as follows:

Group	Type of debt	Provision ratio
1	Qualified debt	0%
2	Watchlist debt	5%
3	Substandard debt	20%
4	Doubtful debt	50%
5	Bad Debt	100%

Fair value of financial assets and financial liabilities: The financial assets in this report are recognized at cost. The principles and methods of accounting based on fair value are only applied when the Accounting Law permits the application of fair value principles

Accounting principles of recognition of the mortgage investments: None

Recognition and presentation principles about situation of Provision for bad receivables for investments of the Company with arising of dividends and interests: None

Accounting principles for recognition of the mortgage investments: None

4.3 Recognition principles of investment real estate: None

4.4 Recognition principles of the Tanglblefixed assets and Intangible fixed assets:

Tangible fixed assets and intangible fixed assets are recognized at cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation, and carrying value.

Depreciation are calculated on a straight-line basis . Depreciation rates for tangible and intangible fixed assets are applied according to Circular 45/2013/TT-BTC dated April 25, 2013 issued by the Ministry of Finance. The depreciation period is calculated as follows:

- Means of transportation	8 years
- Office equipment	3 - 6 years
- Software program	6 years

4.5 Recognition and presentation principles about impairment of non-monetary assets: None

4.6 Recognition principles of the fixed assetsfor financial lease: None

4.7 Recognition principles of the long-term financial investments: None

4.8 Recognition and presentation principles of long-term and short-terms deposits: None

4.9 Accounting principles and methods of the long-term and short-term receivables:

- Accounting principles and methods of receivable from financial assets: Be accounted in detailed for each object, recorded according to each transaction and payment time.
- Accounting principles and methods of other receivables from sales of financial assets: Be accounted in detailed for each type of financial asset, recorded according to each transaction and payment time.
- Accounting principles and methods of receivables and accrual of dividends and interest on financial assets:

  + Receivables and accrual of dividends received: Be accounted in detail for each type of financial asset, as soon as the right to receive dividends is established and detailed for each payment time.

  + Receivable and accrual of interest on financial assets: Be accounted in detailed for each object, recorded according to each transaction and payment time.
- Accounting principles and methods of other receivables: Be accounted in detailed for each object, recorded according to each transaction and payment time.
- Accounting principles and methods of provisions for bad debts: The Premium rate of provision for bad debts according to the guidance of Circular 228/2009/TT-BTC issued by the Ministry of Finance on December 7, 2009 is as follows:

Overdue time	Premium rate
From over six (6) months to less than one (1) year	30%
From one (l) year to less than two (2) years	50%
From two (2) years to less than three (3) years	70%
From three (3) years and above	100%

4.10 Accounting principles and methods of the long-term and short-term liabilities:

Liabilities are tracked in detail by payment term, payable object, and payable currency. When preparing financial statements, accountants base on the remaining term of payables to classify them as long-term or short-term.

4.11Accounting principles and methods for recognition of owners' equity of the Company:

- Recognition principles of the owners' capital investment : Recorded according to actual contributed capital.

- Recognitionprinciples of the profits of the Company:

  + Recognition principles of the realized profit: Realized profit during the period is the net difference between the total revenue, income and the total expenses that calculated on the Separate Income statement of the Company.

  + Recognition principles of the unrealized profit : Unrealized profit of the period is the difference between the total value of the profit and loss after revaluation of FVTPL or other Financial Assets calculated in the profit and loss statement of the Separate Income Statement under the list of financial assets accumulating and arising in the period.
- Recognition principles of the exchange rate difference: None

4.12 Accounting principles and methods for recognition of revenue::

Revenue is recognised to the extent that it is probable that the company is able to receive economic benefits that can be reliably measured. Revenue is determined based on the fair value of amounts collected or to be collected, after deducting trade discounts, sales allowances, and returns. The specific recognition conditions outlined below must also be met in accordance with this principle when recognizing revenue.

Revenue from trading of securities, providing services are recorded according to regulations of Revenue standards and Relevant financial tool standards and guidelines in Circular NO.210/2014/TT-BTC and Circular No.334/2016/TT-BTC.

- Revenue from financial assets at FVTPL is determined based on the difference between the selling price and the average cost of the stock.

- Dividends, interests from financial assets:

Revenue from dividend will be recognized when the receiving rights of dividend are determined. For bonus shares, the Company only records the entitled shares, do not record an increase revenue from dividend. Revenue from the sale of financial assets is recognized on the basis of accrued interest by time and the actual interest rates of each accounting period.

- Interests from loans: is the interest from Investors, using service of margin trading, advance transaction of the company in the period.

- Revenue from brokerage services: is recognized in the separate income statement. There are brokerage fees that Investors must pay to the Company when trading securities is implemented by Investors' order and other fees from brokerage services under securities law.

- Revenue from consulting activities: including the securities investment consulting and business management consulting, financial consulting and improving enterprise (consulting for listing, issuing and improving enterprise ...). Revenue from consulting activities is recognized in the separate income statement according to the completion rate of the transaction at the date of making financial statement. The completion rate is evaluated on the basis of the completed tasks.

- Custody revenue: is the fee collected from customers when using services on custody services provided by the company such as: register, custody, transfer, transfer the securities ownership rights ... and they must be completed.

4.13 Recognition principles of the financial income, financial expense

Comply with accounting standards and regimes of the Securities Company according to Circular No.210/20 14TT-BTC, Circular No.334/20161TT-BTC and current regulations of securities law.

4.14 Recognition principles of the administrative expenses of the Company

Company management expenses are recorded even before the payment due date but will likely arise to ensure prudence and capital preservation principles. Expenses and the revenue it generates must be recorded simultaneously according to the matching principle.

4.15 Recognition principles of other incomes and expenses:

Recording other income:

Other revenue is recognized at the time the transaction arises, when it is certain that economic benefits will be obtained, determined according to the fair value of the amounts entitled to receive, regardless of whether money has been collected or will be collected.

Recognition of other expenses:

Other expenses are recorded at the time the transaction occurs. Expenses and the revenue it generates must be recorded simultaneously according to the matching principle.

4.16 Principles and methods for recognizing of the current corporate income tax expenses:

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

Deferred corporate income tax expense is determined on the basis of deductible temporary differences, The taxable temporary difference and the corporate income tax rate. This transaction did not occur during the period.

Do not offset current corporate income tax expense with deferred corporate income tax expense.

4.17 Other accounting principles and policies:

4.18 Recognition, management and presentation principles of the Financial Statement on customers'

Assets and liabilities payable to customers are recognized at the time the transaction occurs, and are managed separately from the assets and liabilities of the securities company. They are presented on the financial position statement under the section "Items outside the financial position statement" and are disclosed in the notes to the financial statements.

4.19 Nil balances

Items or balances required by Circular No. 210/2014/TT-BTC dated 30 December 2014 and Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance that are not shown in these interim separate financial statements indicate nil balances.

5. FINANCIAL RISK MANAGEMENT FOR THE COMPANY

The Company's financial liabilities mainly include loans and debts, trade payables, and other payables. The main purpose of these financial liabilities is to mobilize financial resources to serve the company's activities. The company has loans, customer receivables, and other receivables, cash, and short-term deposits arising directly from the company's operations.

For financial activities, the Company has market risk, credit risk, and liquidity risk.

Risk management is an indispensable profession for the entire business activities of the company. The company has built a control system to ensure a reasonable balance between risk costs and risk management costs. The Board of Directors continuously monitors the company's risk management process to ensure an appropriate balance between risk and risk control.

The Board of General Directors reviews and agrees to apply management policies for the above risks as follows:

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate with changes in market value. Market prices have different types of risks: interest rate risk, foreign currency risk, commodity risk, and other price risks, such as equity price risk. Financial instruments affected by market risk include loans and debt, deposits, financial assets recognized through profit and loss, covered warrants, and available-for-sale investments.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate with changes in market interest rates. Market risk due to changes in a company's interest rates is mainly related to the company's cash and short-term deposits. Financial liabilities have stable interest rates.

The company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are beneficial for the company's purposes and remain within its risk management limits. The company assesses that the risk due to the impact of interest rate changes on the company at the reporting date is insignificant. Bank deposits, certificates of deposit, corporate bonds, and company loans mostly have fixed interest rates and are recovered according to the prescribed maturity period of each item. Fixed interest rate loans are determined according to each specific loan agreement.

Foreign currency risk: None

Stock price risk

Listed and unlisted shares held by the company are affected by market risks arising from uncertainty about the future value of the investment stocks. The company manages stock price risk by setting investment limits. The company's investment board also reviews and approves stock investment decisions.

An increase or decrease in the stock index may increase or decrease a corresponding proportion of the company's revenue from investment activities, depending on the severity and duration of the decline, and on the portfolio's holding status for stocks that have a significant influence on the market index.

Credit risk

Credit risk is the risk that one party involved in a financial instrument or customer contract fails to fulfill its obligations, resulting in financial loss. The company faces credit risk from its business operations and financial activities, including bank deposits and other financial instruments.

Accounts receivable from customers

The company manages customer credit risk through policies, procedures, and control processes related to customer credit risk management. The credit quality of customers is assessed based on the evaluation of the Board of Directors.

The company regularly monitors loans and accounts receivable that have not been collected. For large customers, the company regularly reviews any deterioration in the credit quality of each customer. The company seeks to maintain strict control over outstanding receivables and operates a credit control department to minimize credit risk. Based on this, and considering that the company's accounts receivable involve a diverse range of customers, credit risk is not significantly concentrated in any specific customer.

Cash at bank

The company primarily maintains bank deposit balances with highly reputable banks in Vietnam. Credit risk related to deposit balances at banks is managed according to the company's annual risk management policy. The company's maximum credit risk for items in the financial statements at each reporting period is the carrying amount as presented in the notes to the financial statements. The company perceives the level of credit risk concentration for bank deposits to be low.

Loans and advances to customers

The company manages customer credit risk through policies, procedures, and control processes related to the margin lending and advance payment for securities sales to customers. The company only conducts margin lending with securities eligible for margin trading according to the Margin Lending Regulations and selectively evaluates them based on the company's stock quality assessment principles. Credit limits are controlled based on the value of collateral, the customer's transaction creditworthiness, and control limit criteria.

Except for the financial accounts for which the company has made provisions, the Board of Directors of the company assesses that the remaining financial assets are not impaired, as these financial assets all have good liquidity.

Liquidity risk

Liquidity risk is the risk that the company will have difficulty fulfilling its financial obligations. Liquidity risk arises when the company may not be able to fulfill its debt obligations when these debts fall due, mainly because assets and liabilities have different maturity dates. The maturity of assets and liabilities represents the remaining time of assets and liabilities from the date of financial statement preparation until payment according to the provisions of the contract or issuance terms. For financial assets recognized at a fair value through profit/loss and financial assets available for sale, maturity is determined based on the liquidity (ability to be bought and sold in the short term) of the asset on the market.

The Company monitors liquidity risk by maintaining a level of cash and cash equivalents and bank loans that the Board of General Directors considers sufficient to meet the company's operations to minimize the impact of cash flow fluctuations.

The company believes that the risk concentration for debt repayment is low. The Company has sufficient access to capital resources and loans due within twelve (12) months may be rolled over with existing lenders.

6. POLICIES ON THE VALUATION OF FINANCIAL ASSETS IN THE LIST OF FINANCIAL ASSETS OF THE COMPANY

None

II. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET:

A. NOTES ON THE REPORT OF FINANCIAL STATEMENT

1. Cash and cash equivalents

Currency: VND

Items	Ending balance	Opening balance
Cash on hand	247,747,070	1,092,865,385
Cash at bank for the Company	60,290,060,679	133,664,175,648
Total	**60,537,807,749**	**134,757,041,033**

2. Value of transaction volume during the period

Currency: VND

Items	Volume of transactions performed during the period	Value of transactions performed during the period
a. Of Securities Company	***86,432,512***	***10,792,086,116,580***
- Shares	26,382,238	833,187,221,800
- Bonds	50,126,123	6,163,235,609,672
- Other securities	9,924,151	3,795,663,285,108
b. Of Investors	***634,440,955***	***15,165,805,399,061***
- Shares	626,649,104	11,953,495,670,810
- Bonds	5,815,638	3,210,237,338,291
- Other securities	1,976,213	2,072,389,960
Total	**720,873,467**	**25,957,891,515,641**

3. Concepts of financial assets

3.1 Financial assets at fair value through profit or loss (FVTPL)

Currency : VND

Assets at FVTPL	Ending balance		Opening balance	
	Cost	Fair value	Cost	Fair value
HHC	67,635,911,628	63,406,120,000	65,352,551,628	114,640,260,000
MBB	13,020,312,500	12,600,000,000	124,805	126,500
HDB	8,657,785,714	8,530,500,000	369,150,474	440,896,500
CTG	11,498,207,809	11,203,500,000	-	-
HPG	19,999,980,000	18,621,360,000	-	-
MWG	24,622,492,395	23,125,410,000	-	-
SHB	28,443,556,800	28,338,984,900	-	-
VCB	6,200,000,000	6,220,000,000	-	-
VCG	9,326,058,139	8,944,000,000	-	-
VPB	15,055,920,000	14,850,000,000	-	-
Other listed shares	6,155,377,364	5,881,655,600	2,533,100	1,607,720
Unlisted bonds	199,700,000,000	199,700,000,000	50,165,260,500	50,165,260,500
Certificates of Deposit	199,006,532,297	199,006,532,297	-	-
Total	**609,322,134,646**	**600,428,062,797**	**115,889,620,507**	**165,248,151,220**

3.2 Available-for-sale (AFS) financial assets

Currency: VND

Assets at AFS	Ending balance		Opening balance	
	Cost	Fair value	Cost	Fair value
Long-term investment in Alpha Reinsurance Joint Stock Company	60,000,000,000	60,000,000,000	60,000,000,000	60,000,000,000
Total	**60,000,000,000**	**60,000,000,000**	**60,000,000,000**	**60,000,000,000**

3.3 Held-to-maturity investments (HTM)

Currency: VND

Assets at HTM	Ending balance	Opening balance
a. Short-term		
Term deposits and Certificate of deposit under 1 year	1,256,300,000,000	1,777,335,678,610
b. Long-term		
Long-term unlisted bonds	300,089,734,880	750,000,000,000
Total	**1,556,389,734,880**	**2,527,335,678,610**

3. Concepts of financial assets

3.4 Loans and receivables

Currency: VND

Loans and receivables	Ending balance		Opening balance	
	Cost	Fair value	Cost	Fair value
Receivables from margin activities	1,909,272,125,400	1,895,507,600,219	1,591,848,918,962	1,577,891,314,431
Advances to investors	60,608,083,048	60,608,083,048	75,575,601,409	75,575,601,409
Loans and receivables	**1,969,880,208,448**	**1,956,115,683,267**	**1,667,424,520,371**	**1,653,466,915,840**

3.5 Change in market values of finacial assets

Currency : VND

Items	Ending balance					Opening balance					Note
	Cost	Market value or fair value this	Revaluation difference		Revaluated value	Cost	Market value or fair value this	Revaluation difference		Revaluated value	
			Increase	Decrease				Increase	Decrease		
I. FVTPL	**609,322,134,646**	**600,428,062,797**	**26,750,000**	**8,920,821,849**	**600,428,062,797**	**115,889,620,507**	**165,248,151,220**	**49,359,666,093**	**1,135,380**	**165,248,151,220**	
Shares											
HHC	67,635,911,628	63,406,120,000	-	4,229,791,628	63,406,120,000	65,352,551,628	114,640,260,000	49,287,708,372	-	114,640,260,000	
MBB	13,020,312,500	12,600,000,000	-	420,312,500	12,600,000,000	124,805	126,500	1,695	-	126,500	
HDB	8,657,785,714	8,530,500,000	-	127,285,714	8,530,500,000	369,150,474	440,896,500	71,746,026	-	440,896,500	
CTG	11,498,207,809	11,203,500,000	-	294,707,809	11,203,500,000	-	-	-	-	-	
HPG	19,999,980,000	18,621,360,000	-	1,378,620,000	18,621,360,000	-	-	-	-	-	
MWG	24,622,492,395	23,125,410,000	-	1,497,082,395	23,125,410,000	-	-	-	-	-	
SHB	28,443,556,800	28,338,984,900	-	104,571,900	28,338,984,900	-	-	-	-	-	
VCB	6,200,000,000	6,220,000,000	20,000,000	-	6,220,000,000	-	-	-	-	-	
VCG	9,326,058,139	8,944,000,000	-	382,058,139	8,944,000,000	-	-	-	-	-	
VPB	15,055,920,000	14,850,000,000	-	205,920,000	14,850,000,000	-	-	-	-	-	
Other listed shares	6,155,377,364	5,881,655,600	6,750,000	280,471,764	5,881,655,600	2,533,100	1,607,720	210,000	1,135,380	1,607,720	
Bonds											
Unlisted bond	199,700,000,000	199,700,000,000	-	-	199,700,000,000	50,165,260,500	50,165,260,500	-	-	50,165,260,500	
Certificates of Deposit											
Certificates of Deposit	199,006,532,297	199,006,532,297	-	-	199,006,532,297	-	-	-	-	-	
II. AFS	**60,000,000,000**	**60,000,000,000**	-	-	**60,000,000,000**	**60,000,000,000**	**60,000,000,000**	-	-	**60,000,000,000**	
Long-term investment in Alpha Reinsurance Joint Stock Company	60,000,000,000	60,000,000,000	-	-	60,000,000,000	60,000,000,000	60,000,000,000	-	-	60,000,000,000	
Total	**669,322,134,646**	**660,428,062,797**	**26,750,000**	**8,920,821,849**	**660,428,062,797**	**175,889,620,507**	**225,248,151,220**	**49,359,666,093**	**1,135,380**	**225,248,151,220**	

4. Provision for impairment of financial assets and mortage assets

Currency: VND

Items	Ending balance	Opening balance
Provision for impairment of other financial assets	13,764,525,181	13,957,604,531
Total	**13,764,525,181**	**13,957,604,531**

5. Receivables

Currency: VND

	Items	Ending balance	Opening balance
5.1	Receivables and accruals from dividend and interest income of financial assets	40,089,897,919	87,962,738,621
5.2	Receivables from margin activities, advances, and other receivables	1,969,880,208,448	1,667,424,520,371
5.3	Receivables from services provided by the Company	203,142,362	271,251,751
	Total	**2,010,173,248,729**	**1,755,658,510,743**

6. Advances to suppliers

Currency: VND

Items	Ending balance	Opening balance
Advances to suppliers	2,868,600,000	3,099,368,000
Total	**2,868,600,000**	**3,099,368,000**

7. Prepaid expenses

Currency: VND

a Short-term perpaid expenses	Ending balance	Opening balance
Cost allocation in year	3,186,959,121	2,030,810,684
Total	**3,186,959,121**	**2,030,810,684**

b Long-term perpaid expenses	Ending balance	Opening balance
Cost allocation in year	152,016,717	183,151,116
Office design cost allocation in year	608,626,201	733,065,445
Tools and equipments allocation in year	1,250,844,012	875,673,689
Total	**2,011,486,930**	**1,791,890,250**

8. Payment for settlement assistance fund

Currency: VND

Items	Ending balance	Opening balance
Initial payment	120,000,000	120,000,000
Additional payment	10,958,577,850	8,934,735,548
Interest distributed	2,685,763,590	2,685,763,590
Total	**13,764,341,440**	**11,740,499,138**

9. Increase and decrease the tangible fixed assets

Currency : VND

Items	Means of transportation	Equipment and management tools	Total
I. Cost of tangible fixed assets			
1.Opening balance	*4,234,678,480*	*8,941,893,214*	*13,176,571,694*
2. Increase	-	*326,160,000*	*326,160,000*
- Purchase in the period	-	326,160,000	326,160,000
- Construction investment	-	-	-
3. Decrease	-	-	-
- Liquidation	-	-	-
- Sale	-	-	-
- Move to investment real estate	-	-	-
- Other decreases	-	-	-
4. Ending balance	*4,234,678,480*	*9,268,053,214*	*13,502,731,694*
II. Accumulated depreciation value	-	-	-
1.Opening balance	*663,827,463*	*7,994,201,221*	*8,658,028,684*
2. Depreciation in the period	*275,906,052*	*195,716,070*	*471,622,122*
Other increases	-	-	-
3. Decrease	-	-	-
- Liquidation	-	-	-
- Sale	-	-	-
- Move to investment real estate	-	-	-
- Other decreases	-	-	-
4. Ending balance	*939,733,515*	*8,189,917,291*	*9,129,650,806*
III. Remaining value of tangible fixed assets	-	-	-
1. At the begin of the year	*3,570,851,017*	*947,691,993*	*4,518,543,010*
2. At the end of the period	*3,294,944,965*	*1,078,135,923*	*4,373,080,888*
Evaluation under fair value	*3,294,944,965*	*1,078,135,923*	*4,373,080,888*

10. Increase and decrease the intangible fixed assets

Currency : VND

I. Cost of intangible fixed assets	Software program	Other intangible fixed assets	Total
1.Opening balance	*18,876,455,031*	-	*18,876,455,031*
2. Increase	*1,054,350,000*	-	*1,054,350,000*
Include:			
- Purchase in the period	1,054,350,000	-	1,054,350,000
- Creation from internal company	-	-	-
- Increase due to business consolidation	-	-	-
- Other increases	-	-	-
3. Decrease	-	-	-
Include:	-	-	-
- Liquidation, sale	-	-	-
- Other decreases	-	-	-
4. Ending balance	*19,930,805,031*	-	*19,930,805,031*
II. Accumulated depreciation value			
1.Opening balance	*11,512,859,881*	-	*11,512,859,881*
- Depreciation in the period	1,030,219,792	-	1,030,219,792
- Other increases	-	-	-
- Liquidation, sale	-	-	-
- Other decreases	-	-	-
2.Ending balance	*12,543,079,673*	-	*12,543,079,673*
III. Remaining value of tangible fixed assets			
1. At the begin of the year	*7,363,595,150*	-	*7,363,595,150*
2. At the end of the period	*7,387,725,358*	-	*7,387,725,358*

11. Financial assets listed/registered for trading at Vietnam Securities Depository and Clearing Corporation ("VSDC") of the Company

Currency : VND

Items	Ending balance	Opening balance
Unrestricted financial assets	256,907,380,000	50,092,880,000
Mortgaged finacial assets	7,566,000,000	7,566,000,000
Total	**264,473,380,000**	**57,658,880,000**

12. Non-traded financial assets deposited at VSDC of the Company

Currency : VND

Items	Ending balance	Opening balance
Unrestricted and non-trade financial assets deposited at VSDC	1,050,000	1,090,000
Mortgaged and non-trade financial assets deposited at VSDC	47,000,000,000	500,000,000,000
Total	**47,001,050,000**	**500,001,090,000**

13. Financial assets which have not been deposited at VSDC of the Company

Currency : VND

Items	Ending balance	Opening balance
Financial assets which have not been deposited at VSDC of the Company	310,000,100,000	250,000,060,000
Total	**310,000,100,000**	**250,000,060,000**

14. Entitled financial assets of the Company

Currency : VND

Items	Ending balance	Opening balance
Entitled financial assets of the Company	-	148,450,000
Total	-	**148,450,000**

15. Financial assets listed/registered for trading at VSDC of investors

Currency : VND

Items	Ending balance	Opening balance
Unrestricted financial assets	12,337,888,020,000	9,241,321,780,000
Restricted financial assets	99,516,450,000	99,516,450,000
Mortgaged finacial assets	229,020,000,000	368,540,000,000
Financial assets awaiting settlement	54,945,010,000	14,201,220,000
Total	**12,721,369,480,000**	**9,723,579,450,000**

16. Non-trade financial assets deposited at VSDC of investors

Currency : VND

Items	Ending balance	Opening balance
Unrestricted and non-trade financial assets deposited at VSDC	138,205,820,000	657,980,000
Restricted and non-trade financial assets deposited at VSDC	20,000,000,000	20,000,000,000
Total	**158,205,820,000**	**20,657,980,000**

17. Investors' deposits

Currency : VND

Items	Ending balance	Opening balance
Investors' deposits for secrities trading activities managed by the Company		
1. Local investors	73,521,452,957	63,281,314,600
2. Foreign investors	-	15,182,540,676
Compensatory deposits and settlements of securities trading		
1. Local investors	107,069,356,000	68,011,325,200
2. Foreign investors	-	-
Total	**180,590,808,957**	**146,475,180,476**

18. Payables on securities trading activities

Currency : VND

Items	Ending balance	Opening balance
Payable to the Stock Exchange	1,238,389,773	1,728,354,115
Payable to the Vietnam Securities Depository and Clearing Corporation	308,623,363	798,772,780
Total	**1,547,013,136**	**2,527,126,895**

19. Taxes and other payables to the State budget

Currency : VND

Items	Ending balance	Opening balance
Value added tax	314,833,362	73,431,156
Corporate income tax	22,208,389,166	8,876,725,356
Personal income tax	1,608,509,947	1,644,424,927
Other taxes	1,784,147,760	3,398,085,104
Total	**25,915,880,235**	**13,992,666,543**

20. Trade payables

Currency : VND

Items	Ending balance	Opening balance
Short-term trade payables	2,718,545,702	638,160,337
Total	**2,718,545,702**	**638,160,337**

21. Advances from customers

Currency : VND

Items	Ending balance	Opening balance
Short-term advances from customers	-	104,000,000
Total	-	**104,000,000**

22. Other payables

Currency : VND

Items	Ending balance	Opening balance
Other short-term payables	23,082,249	111,084,837
Total	**23,082,249**	**111,084,837**

23. Deferred corporate income tax payables

Currency : VND

Items	Ending balance	Opening balance
Deferred corporate income tax payables	(1,778,814,370)	9,871,706,142
Total	**(1,778,814,370)**	**9,871,706,142**

24. Short-term borrowings

Currency : VND

Items	Ending balance	Opening balance
Borrowing from banks and financial institutions	2,169,400,000,000	2,807,000,000,000
Borrowings from other parties	307,697,550,555	82,463,000,000
Total	**2,477,097,550,555**	**2,889,463,000,000**

25 Payables to Investors

Currency : VND

Items	Ending balance	Opening balance
Payables to Investors - Investors' deposits for securities trading managed by the Company		
1. Local investors	73,521,452,957	63,281,314,600
2. Foreign investors	-	15,182,540,676
Payables to Investors - Compensatory deposits and settlements of securities trading		
1. Local investors	107,069,356,000	68,011,325,200
2. Foreign investors	-	-
Total	**180,590,808,957**	**146,475,180,476**

26. Payables of Investors on services to the Company

Currency : VND

Items	Ending balance	Opening balance
Brokerage fee	203,142,362	257,751,751
Payable for financial advisory fees	-	13,500,000
Total	**203,142,362**	**271,251,751**

27. Investors' borrowings

Currency : VND

Items	Ending balance	Opening balance
Principal of margin transactions		
1. Local investors	*1,909,272,125,400*	*1,591,848,918,962*
2. Foreign investors	-	-
Interest of margin transactions		
1. Local investors	*23,583,300,248*	*31,443,279,440*
2. Foreign investors	-	-
Principal of advance transactions		
1. Local investors	*60,608,083,048*	*75,575,601,409*
2. Foreign investors	-	-
Total	**1,993,463,508,696**	**1,698,867,799,811**

28. Undistributed profit

Currency : VND

Items	Ending balance	Opening balance
Realized profit after tax	240,042,017,558	291,201,261,948
Unrealized profit	(7,115,257,479)	39,486,824,571
Total	**232,926,760,079**	**330,688,086,519**

B. NOTES TO THE INCOME STATEMENT

29. Income

29.1. Gain/Loss from selling financial assets

Currency: VND

Items	Quantity	Total selling value	Weighted average cost at the end of transaction date	Gain/loss of selling stocks in this period	Gain/loss selling stocks accumulated until this period	Gain/loss selling stocks accumulated until the previous period	Note
I. Gain from selling financial assets		**1,934,400,512,730**	**1,851,612,605,668**	**82,787,907,062**	**94,599,826,064**	**40,904,498,933**	
FVTPL							
Listed shares	8,427,700	340,912,085,000	260,056,284,706	80,855,800,294	91,746,978,437	32,207,166,608	
Listed bonds	3,780,000	354,306,420,000	354,299,340,000	7,080,000	120,360,000	313,722,500	
Unlisted bonds	2,653	415,534,026,792	415,469,396,847	64,629,945	390,712,556	-	
Certificate of Deposit	2,271,319	823,647,980,938	821,787,584,115	1,860,396,823	2,341,775,071	8,383,609,825	
II. Loss from selling financial assets		**2,927,527,590,585**	**2,931,875,452,182**	**(4,347,861,597)**	**(18,772,663,039)**	**(11,954,149,870)**	
FVTPL							
Listed shares	3,785,500	121,964,460,000	124,925,651,163	(2,961,191,163)	(15,886,296,545)	(9,596,309,370)	
Listed bonds	21,280,000	2,343,062,090,000	2,343,527,560,000	(465,470,000)	(908,830,000)	(2,357,840,500)	
Certificate of Deposit	2,690,180	462,501,040,585	463,422,241,019	(921,200,434)	(1,977,536,494)	-	
Total	**42,237,352**	**4,861,928,103,315**	**4,783,488,057,850**	**78,440,045,465**	**75,827,163,025**	**28,950,349,063**	

29.2. Revaluation of financial assets

Currency: VND

Items	Book value	Market value/ Fair value	Difference from revaluation in this period	Difference from revaluation in the previous period	Difference adjusted to the accounting book this period	Notes
I. Types of FVTPL	**609,322,134,646**	**600,428,062,797**	**(8,894,071,849)**	**64,952,944,182**	**(73,847,016,031)**	
I.1 Gain from revaluation of financial assets through profit or loss (FVTPL)	409,169,409,661	409,053,187,897	(116,221,764)	(1,082,954,090)	966,732,326	
Listed shares	*10,462,877,364*	*10,346,655,600*	*(116,221,764)*	*(1,082,954,090)*	*966,732,326*	
Unlisted bonds	*199,700,000,000*	*199,700,000,000*	-	-	-	
Certificate of Deposit	*199,006,532,297*	*199,006,532,297*	-	-	-	
I.2 Loss from revaluation of financial assets through profit or loss (FVTPL)	200,152,724,985	191,374,874,900	(8,777,850,085)	66,035,898,272	(74,813,748,357)	
Listed shares	*200,152,724,985*	*191,374,874,900*	*(8,777,850,085)*	*66,035,898,272*	*(74,813,748,357)*	
II. HTM	**1,556,389,734,880**	**1,556,389,734,880**	-	-	-	
Unlisted bonds	300,089,734,880	300,089,734,880	-	-	-	
Term deposits and Certificate of deposit under 1 year	1,256,300,000,000	1,256,300,000,000	-	-	-	
III. AFS	**60,000,000,000**	**60,000,000,000**	-	-	-	
Long-term investment in Alpha Reinsurance Joint Stock Company	60,000,000,000	60,000,000,000	-	-	-	
Total	**2,225,711,869,526**	**2,216,817,797,677**	**(8,894,071,849)**	**64,952,944,182**	**(73,847,016,031)**	

29.3. Dividends and interest from financial assets FVTPL, loans, HTM, AFS

Currency: VND

Items	This period	Previous period	Accumulation at this period	Accumulation at the previous period
From financial assets at FVTPL	825,000,000	386,800,000	825,000,000	386,800,000
From financial assets at HTM	22,914,059,804	51,737,079,519	53,946,709,048	90,483,561,710
From loans	57,086,135,366	33,996,564,660	108,495,142,758	64,814,213,669
Total	**80,825,195,170**	**86,120,444,179**	**163,266,851,806**	**155,684,575,379**

29.4. Revenue other than income from financial asset

Currency: VND

Items	This period	Previous period	Accumulation at this period	Accumulation at the previous period
Other revenues	240,000	-	340,000	100,000
Total	**240,000**	-	**340,000**	**100,000**

29.5. Finance income

Currency: VND

Items	This period	Previous period	Accumulation at this period	Accumulation at the previous period
Revenue from deposit interest	93,611,396	103,548,729	172,182,724	225,140,443
Other finance income	-	-	3,886,557	-
Total	**93,611,396**	**103,548,729**	**176,069,281**	**225,140,443**

30. Expense for proving services

Currency: VND

Items	This period	Previous period	Accumulation at this period	Accumulation at the previous period
Expense for brokerage service	15,161,636,302	10,318,952,490	31,759,934,935	20,030,086,354
Custody expense	1,656,840,170	1,277,137,043	3,813,683,674	2,336,126,072
Expense for financial consultancy	1,075,855,544	824,526,160	2,174,212,137	1,409,872,153
Expenses for provisioning and handling losses of doubtful receivables for providing securities services	(251,327,650)	30,045,950	(193,079,350)	(53,185,900)
Total	**17,643,004,366**	**12,450,661,643**	**37,554,751,396**	**23,722,898,679**

31. Financial Charges

Currency: VND

Items	This period	Previous period	Accumulation at this period	Accumulation at the previous period
Interest expense	37,796,909,932	41,451,315,063	81,502,440,884	70,088,665,754
Total	**37,796,909,932**	**41,451,315,063**	**81,502,440,884**	**70,088,665,754**

32. Management expenses of the Company

Currency: VND

Items	This period	Previous period	Accumulation at this period	Accumulation at the previous period
Salary and others items according to salary	6,362,988,009	5,107,073,100	16,858,186,470	10,136,113,588
Social, Health and Unemployment insurances, Trade Union fees	430,143,500	303,588,450	899,223,000	594,754,350
Expense for office supplies	226,365,872	120,492,971	430,700,532	254,589,965
Expense for tools and materials	356,031,185	339,108,020	721,338,797	689,942,372

Expense for depreciation of fixed assets	150,193,827	123,343,165	300,387,654	233,260,999
Expense for tax expense, fee and charge	296,547,296	224,831,923	568,786,664	409,456,993
Expense for outsourced services	6,000,955,863	3,676,871,235	11,730,187,860	7,966,774,819
Other expenses	952,014,363	1,608,488,905	1,281,336,372	2,026,886,895
Total	**14,775,239,915**	**11,503,797,769**	**32,790,147,349**	**22,311,779,981**

33. Other income

Currency: VND

Items	**This period**	**Previous period**	**Accumulation at this period**	**Accumulation at the previous period**
Other income	1,393,862	-	1,931,885	-
Total	**1,393,862**	**-**	**1,931,885**	**-**

34. Other expenses

Currency: VND

Items	**This period**	**Previous period**	**Accumulation at this period**	**Accumulation at the previous period**
Other expenses	150,000,000	150,000,000	150,000,000	150,000,000
Total	**150,000,000**	**150,000,000**	**150,000,000**	**150,000,000**

35. Corporate income tax (CIT)

Currency: VND

Items	**This period**	**Previous period**	**Accumulation at this period**	**Accumulation at the previous period**
- CIT expenses are calculated by the current year's taxable income.	22,215,389,899	8,677,157,709	25,497,986,779	15,901,060,591
- Deferred CIT expense arising from taxable temporary differences	(14,769,403,206)	(19,350,096)	(11,650,520,512)	706,631,916
Total	**7,445,986,693**	**8,657,807,613**	**13,847,466,267**	**16,607,692,507**

C. NOTES TO ACCOUNTS OF TYPE 0

36. Outstanding share

Currency : VND

Items	Ending balance	Opening balance
Common stock	153,963,435	139,967,442
Total	**153,963,435**	**139,967,442**

37. Listed securities deposited at VSD

Currency : VND

Items	Ending balance	Opening balance
Type <= 1 year	311,474,430,000	557,659,970,000
Type > 1 year	-	-
Total	**311,474,430,000**	**557,659,970,000**

38. Unlisted securities not deposited by securities companies

Currency : VND

Items	Ending balance	Opening balance
Type <= 1 year	-	-
Type > 1 year	310,000,100,000	250,000,060,000
Total	**310,000,100,000**	**250,000,060,000**

39. Investors' deposits

Currency : VND

Items	Ending balance	Opening balance
Investors' deposits for securities trading activities managed by the Company;	73,521,452,957	78,463,855,276
Total	**73,521,452,957**	**78,463,855,276**

40. Compensatory deposits and settlements of securities trading

Currency : VND

Items	Ending balance	Opening balance
Compensatory deposits and settlements of securities trading of local investors	107,069,356,000	68,011,325,200
Total	**107,069,356,000**	**68,011,325,200**

D. SUPPLEMENT INFORMATION FOR THE SEPARATE STATEMENT OF CHANGES IN OWNER'S EQUITY

41. Dividends proposed or declared after the date of the Financial Statements but before the Financial Statements are authorised for issue: *none*

42. Unrecognized cumulative preferred stock dividends: *none*

43. Income and expenses, gains or losses directly recognized in equity: *none*

E. OTHER INFORMATIONS

44. Events After the Reporting Period: *None*

45. Information of related parties

Currency : VND

a) Total remuneration of Members Of The Board Of Directors and The Board Of Management

		This period	*Previous period*
Salary and bonus remuniration		**1,310,441,395**	**1,435,628,868**
MEMBERS OF THE BOARD OF DIRECTORS		**90,000,000**	**60,000,000**
Nghiem Phuong Nhi	*Chairwoman of the Board*	30,000,000	30,000,000
Hoang The Hung	*Members of the Board*	30,000,000	15,000,000
Nguyen Thi Lan	*Independent Members of the Board*	30,000,000	15,000,000
MEMBERS OF THE BOARD OF MANAGEMENT		**1,220,441,395**	**1,375,628,868**
Tran Anh Thang	*General Director (Resigned)*	-	221,645,282
Nguyen Thi Thu Hang	*General Director*	415,142,632	447,595,246
Trinh Thi Lan	*Deputy General Director*	357,996,685	388,834,771
Nguyen Tai Vinh	*Deputy General Director*	306,006,343	317,553,569
Tang Minh Vuong	*Deputy General Director*	141,295,735	-

b) Transactions during the period

Subjects	*Relationship*	*Notes*	*This period*	*Previous period*
Tran Anh Thang	Affiliated Persons Of Internal Person	Securities transaction Fees	28,215	-
		Securities transaction fees collected	28,215	-
Nguyen Tai Cuong	Affiliated Persons Of Internal Person	Securities transaction Fees	-	730,800
		Securities transaction fees collected	-	730,800
Le Manh Hung	Affiliated Persons Of Internal Person	Securities transaction Fees	7,551,900	-
		Securities transaction fees collected	7,551,900	-
Amber Fund Management JSC	Affiliated Persons Of Internal Person	Securities transaction Fees	-	1,977,824
		Securities transaction fees collected	-	1,977,824
Nguyen Thi Thu Hang	Affiliated Persons Of Internal Person (No longer an affiliated persons of internal person)	Securities transaction Fees	-	915,960
		Securities transaction fees collected	-	915,960

Nguyen Bich Loi	Affiliated Persons Of Internal Person	Securities transaction Fees	6,473,250	-
		Securities transaction fees collected	6,473,250	-

Balance with related parties As at 30 June 2026 : *None*

Ho Chi Minh City, July 20, 2026

Preparer	Chief Accountant	General Director
Hoang Thi Phuong Long	Le Thi Thuy Dung	Nguyen Thi Thu Hang

CÔNG TY CỔ PHẦN CHỨNG KHOÁN NHẤT VIỆT