**Form 01-B**

| | |
|---|---|
| **VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION** | **SOCIALIST REPUBLIC OF VIETNAM**<br>Independence – Liberty - Happiness |
| No: 1026 /2026/CV-VISC | *Hà Nội, 20th July 2026* |

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM
DN: C=VN, S=HÀ NỘI, L=Nam Từ Liêm, CN=CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM, OID.0.9.2342.19200300.100.1.1=MST: 0102614143
Reason: I am the author of this document
Location: your signing location here
Date: 2026.07.20 17:06:40+07'00'
Foxit PDF Reader Version: 11.2.1

# REGULAR DISCLOSURE OF FINANCIAL STATEMENTS

***To:*** **State Securities Commission of Vietnam**
**Vietnam Exchange**
**Hanoi Stock Exchange**
**Hochiminh Stock Exchange**

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, Vietnam Financial Investment Securities Corportation (VISC) hereby discloses Financial Statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization Name: **VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION**

- Stock Code: VIG
- Address: 8th Floor, Block B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi City
- Tel: +84 243514 9999
- Email: info@visc.com.vn Website: visc.com.vn

**2. Disclosed Information:**

- Financial Statements for the second quarter of 2026:

☑ Separate Financial Statements (for listed companies without subsidiaries or those without superior-level accounting units but with dependent units);

☐ Consolidated Financial Statements (for listed companies with subsidiaries);

☐ Aggregated Financial Statements (for listed companies with dependent accounting units operating under a separate accounting system)

- Cases requiring explanation:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (for Reviewed/ Audited Financial Statements ):

☐ Yes ☐ No

Explanation document in case of "Yes":

☐ Yes ☐ No

+ After-tax profit in the reporting period differs by 5% or more before and after the audit, or there is a transition from loss to profit or vice versa (for Audited Financial Statements in 2026)

☐ Yes ☐ No

Explanation document in case of "Yes"

☐ Yes ☐ No

+ After-tax corporate income profit in the income statement changes by 10% or more compared to the same period last year

☑ Yes ☐ No

Explanation document in case of "Yes"

☑ Yes ☐ No

+ After-tax profit in the reporting period is a loss, transitioning from profit in the same period last year to a loss or vice versa

☐ Yes ☑ No

Explanation document in case of "Yes"

☐ Yes ☑ No

This information has been published on the company's website on 20/07/2026 at the link: https://visc.com.vn/vi/news/bao-cao-tai-chinh-3147.spp

3. Report on transactions with a value of 35% or more of Total Assets in 2026: **No**

We commit that the disclosed information is truthful and bear full responsibility before the law for the disclosed content.

***Attachments:***

- Financial Statements for the Second of 2026
- Explanation document

**Representative of the Organization**
**GENERAL DIRECTOR**
*(Signature, full name, position, and seal)*

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM

**Duong Quang Trung**

# FINANCIAL STATEMENTS
# VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

**Financial Statements**

**For the Second Quarter of 2026**

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## STATEMENT OF FINANCIAL POSITION
**As at 30th June 2026**

*Unit: VND*

| CODE | ASSETS | NOTE | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|
| **100** | **A. CURRENT ASSETS** | | **211,830,050,258** | **216,271,558,522** |
| **110** | **I. Financila Assets (110=111-129)** | | **150,619,504,254** | **155,917,747,914** |
| 111 | 1. Cash and cash equivalents | 3 | 14,606,158,791 | 239,990,328 |
| 111.1 | *1.1. Cash* | | 14,606,158,791 | 239,990,328 |
| 112 | 2. Financial assets at fair value through profit and loss (FVTPL) | 4a | 86,236,000,000 | 92,935,000,000 |
| 114 | 3. Loans | 5 | 1,561,559,461 | 64,178,359 |
| 117 | 4. Receivables | 6 | 41,835,311,496 | 55,338,813,050 |
| 117.1 | *4.1. Receivables from disposal of financial assets* | | *38,914,018,545* | *42,934,018,545* |
| 117.2 | *4.2. Receivables from and accruals for dividend and interest income* | | *2,921,292,951* | *12,404,794,505* |
| 118 | 5. Prepayments to suppliers | | 191,448,400 | - |
| 119 | 6. Receivables from services provided by the Company | 6 | 61,771,080,378 | 63,368,442,021 |
| 122 | 7. Other receivables | 6 | 9,491,074,055 | 9,044,452,483 |
| 129 | 8.Provision for impairment of receivables | | (65,073,128,327) | (65,073,128,327) |
| **130** | **II. Short-term accounts receivable** | | **61,210,546,004** | **60,353,810,608** |
| 133 | 1. Short-term prepaid expenses | | 1,162,546,004 | 305,810,608 |
| 134 | 2. Short-term mortgages | 7a | 60,048,000,000 | 60,048,000,000 |
| **200** | **B. NON- CURRENT ASSETS** | | **150,899,906,860** | **149,612,290,719** |
| 210 | **I. Long-term financial assets** | | **130,000,000,000** | **130,000,000,000** |
| 212 | 1. Held-to-maturity investments (HTM) | | 130,000,000,000 | 130,000,000,000 |
| 220 | **II. Fixed assets** | | **9,059,259,285** | **9,055,406,717** |
| 221 | 1. Tangible fixed assets | 8 | 3,881,674,508 | 3,552,572,040 |
| *222* | *- Cost* | | *7,505,402,700* | *6,749,564,700* |
| *223a* | *- Accumulated depreciation* | | *(3,623,728,192)* | *(3,196,992,660)* |
| 227 | 3. Intangible fixed assets | 9 | 5,177,584,777 | 5,502,834,677 |
| *228* | *- Cost* | | *9,905,813,450* | *9,839,813,450* |
| *229a* | *- Accumulated amortization* | | *(4,728,228,673)* | *(4,336,978,773)* |
| **250** | **V. Other long-term assets** | | **11,840,647,575** | **10,556,884,002** |
| 251 | 1. Long-term mortgages | 7b | 188,454,000 | 188,454,000 |
| 252 | 2. Long-term prepaid expenses | | 402,458,811 | 458,495,238 |
| 253 | 3. Deferred income tax assets | | 4,402,200,000 | 3,062,400,000 |
| 254 | 4. Deposits to Settlement Assistance Fund | 10 | 6,847,534,764 | 6,847,534,764 |
| **270** | **TOTAL ASSETS** | | **362,729,957,118** | **365,883,849,241** |

## STATEMENT OF FINANCIAL POSITION
As at 30th June 2026

*Unit: VND*

| CODE | CAPITAL | NOTE | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|
| **300** | **C. LIABILITIES** | | **9,334,484,754** | **8,816,082,282** |
| **310** | **I. Current liabilities** | | **9,334,484,754** | **8,816,082,282** |
| 311 | 1. Short-term loans and debts | | 2,200,000,000 | - |
| 320 | 2.Trade payables | | 104,762,814 | 361,416,165 |
| 322 | 3. Tax payables and statutory obligations | 11 | 2,266,430,396 | 3,525,949,787 |
| 323 | 4. Payables to employees | | 590,312,489 | 763,682,959 |
| 329 | 5. Other short-term payables | 12 | 4,155,628,371 | 4,165,033,371 |
| **400** | **D. OWNER'S EQUITY** | | **353,395,472,364** | **357,067,766,959** |
| **410** | **I. Owner's equity** | 13 | **353,395,472,364** | **357,067,766,959** |
| 411 | 1. Contributed legal capital | | 465,958,850,000 | 465,958,850,000 |
| 411.1 | 1.1. Contributed legal capital | | 451,333,000,000 | 451,333,000,000 |
| 411.2 | 1.2. Share Premium | | 14,625,850,000 | 14,625,850,000 |
| 412 | 2. Asset revaluation differences | | - | |
| 413 | 3. Foreign exchange differences | | - | - |
| 414 | 4. Charter capital supplementary reserve fund | | 1,813,981,917 | 1,813,981,917 |
| 415 | 5. Operational risk and financial reserve fund | | 1,813,981,917 | 1,813,981,917 |
| 416 | 6. Other funds belonging to owners' equity | | - | - |
| 417 | 7. Undistributed earnings | | (116,191,341,470) | (112,519,046,875) |
| **420** | **II. Non-business funds and other funds** | | - | - |
| **440** | **TOTAL LIABILITIES AND OWNER'S EQUITY** | | **362,729,957,118** | **365,883,849,241** |

## OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS
**As at 30th June 2026**

| CODE | ITEMS | NOTE | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|
| | **A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER** | | | |
| 005 | 5. Foreign currencies (USD) | | 67.31 | 69.51 |
| 006 | 6. Quantity of outstanding shares in circulation | | 45,133,300 | 45,133,300 |
| 008 | 8. Financial assets listed/registered at the VSD of the Company | | 31,900,000,000 | 31,900,000,000 |
| *008.1* | *a. Unrestricted financial assets* | 14 | *31,900,000,000* | *31,900,000,000* |
| 012 | 12. The Company's financial assets which are not deposited at the VSD | 15 | 21,225,000,000 | 21,225,000,000 |
| | **B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS** | | | |
| **021** | **1. Financial assets listed/registered at the VSD of investors** | **16** | **851,494,480,000** | **1,174,458,900,000** |
| 021.1 | a. Unrestricted financial assets | | 851,483,430,000 | 1,174,336,130,000 |
| 021.4 | d. Mortgage financial assets | | 8,770,000 | 8,770,000 |
| 021.5 | e. Financial assets awaiting settlement | | 2,280,000 | 114,000,000 |
| **022** | **2. Non-traded financial assets deposited at the VSD of investors** | **17** | **1,038,470,000** | **111,010,000** |
| 022.1 | a. Unrestricted and non-traded financial assets deposited at the VSD | | 1,038,470,000 | 111,010,000 |
| **026** | **6. Investors' deposits** | **18** | **2,168,539,129** | **3,080,592,893** |
| 027 | 6.1. Investors' deposits for securities trading | | 243,058,719 | 267,830,663 |
| 029 | 6.3.Investors' deposits for securities transaction clearing and settlement | | 1,925,480,410 | 2,812,762,230 |
| *029.1* | *a. Domestic investors' deposits* | | *1,925,182,504* | *2,812,762,230* |
| *029.2* | *b. Foreign investors' deposits* | | *297,906* | *297,607* |
| **031** | **7. Payables to investors - Investors' deposits for securities trading activities managed by the Company** | **19** | **2,168,539,129** | **3,080,592,893** |

*Ha Noi, 17th July 2026*

| Preparer/Chief Accountant | General Director |
|---|---|
| Cao Mai Chi | Duong Quang Trung |

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM

# STATEMENT OF COMPREHENSIVE INCOME

**2nd Quarter of 2026**

*Unit: VND*

| CODE | ITEMS | NOTE | QUARTER II | | ACCUMULATION | |
|---|---|---|---|---|---|---|
| | | | 2026 | 2025 | Year 2026 | Year 2025 |
| **20** | **I. OPERATING INCOME** | | **3,426,990,741** | **3,508,621,239** | **8,793,339,359** | **8,300,573,392** |
| 02 | 1.1. Gain from held-to-maturity (HTM) investments | 20.1 | 2,916,986,296 | 2,660,136,983 | 5,801,917,800 | 6,506,712,325 |
| 03 | 1.2. Gain from loans and receivables | 20.1 | 8,378,708 | - | 11,056,866 | - |
| 06 | 1.3. Revenue from underwriting and issuance agent services | 20.3 | 153,591,200 | 491,409,219 | 231,661,486 | 1,003,946,213 |
| 09 | 1.4. Revenue from financial advisory services | 20.3 | 29,034,537 | 115,524,510 | 149,703,207 | 184,250,213 |
| 11 | 1.5. Revenue from other operating | 20.3 | | 241,550,527 | 2,280,000,000 | 455,664,641 |
| **40** | **II. OPERATING EXPENSES** | | **2,985,638,887** | **17,172,022,756** | **8,132,851,309** | **21,762,773,755** |
| 21 | 2.1. Loss from financial assets at fair value through profit and loss (FVTPL) | | 2,552,000,000 | 16,269,000,000 | 7,018,000,000 | 19,778,000,000 |
| *21.2* | *b. Loss from revaluation of financial assets at FVTPL* | *20.2* | *2,552,000,000* | *16,269,000,000* | *7,018,000,000* | *19,778,000,000* |
| 27 | 2.2. Expenses for brokerage services | 22 | 351,377,450 | 703,015,216 | 935,098,707 | 1,460,776,718 |
| 30 | 2.3. Expenses for securities custodian services | 22 | 68,305,268 | 85,009,031 | 151,975,632 | 169,445,383 |
| 32 | 2.4. Expenses for other operating | 22 | 13,956,169 | 114,998,509 | 27,776,970 | 354,551,654 |
| 33 | Trong đó: Chi phí sửa lỗi giao dịch chứng khoán | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 50 | **III. FINANCIAL INCOME** | 21 | **2,680,916** | **118,126,498** | **226,846,531** | **592,217,475** |
| 42 | 3.2. Non-fixed dividend and interest income phát sinh trong kỳ | | 2,680,916 | 118,126,498 | 226,846,531 | 592,217,475 |
| 60 | **IV. Financial Expenses** | | 17,350,684 | 18,794 | 17,350,684 | 18,794 |
| 62 | **VI. General and administrative Expenses** | 23 | **3,006,759,166** | **3,089,157,645** | **5,071,223,979** | **5,764,448,139** |
| 70 | **VII. Operating Profit** | | **(2,580,077,080)** | **(16,634,451,458)** | **(4,201,240,082)** | **(18,634,449,821)** |
| 80 | **VIII. Other Income and expenses** | | **(170,742,850)** | **(782,214,467)** | **(311,242,450)** | **(834,258,377)** |
| 71 | 8.1. Other income | | 300,000 | 1,520,396 | 300,400 | 2,043,802 |
| 72 | 8.2. Other expenses | 24 | 171,042,850 | 783,734,863 | 311,542,850 | 836,302,179 |
| 90 | **TOTAL PROFIT BEFORE TAX** | | **(2,750,819,930)** | **(17,416,665,925)** | **(4,512,482,532)** | **(19,468,708,198)** |
| 91 | Realized Profit | | (517,819,930) | (1,147,665,925) | 2,186,517,468 | 309,291,802 |
| 92 | Unrealized Profit | | (2,233,000,000) | (16,269,000,000) | (6,699,000,000) | (19,778,000,000) |
| 100 | **Coporate Income Tax expenses** | | **(512,745,019)** | - | **(840,187,936)** | **229,118,796** |
| 100.1 | Current corporate income tax expenses | 25 | (66,145,019) | - | 499,612,064 | 229,118,796 |
| 100.2 | Deferred corporate income tax expenses | | (446,600,000) | - | (1,339,800,000) | - |
| 200 | **PROFIT AFTER TAX** | | **(2,238,074,911)** | **(17,416,665,925)** | **(3,672,294,596)** | **(19,697,826,994)** |
| 500 | **EAMINGS PER SHARE (VND/SHARE)** | 26 | **(50)** | **(386)** | **(81)** | **(436)** |

*Ha Noi, 17th July 2026*

**Preparer/Chief Accountant**

**Cao Mai Chi**

**General Director**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM

**Dương Quang Trung**

# STATEMENT OF CASH FLOWS

*(Under indirect method)*

**2nd Quarter of 2026**

| Code | ITEMS | Note | ACCUMULATION Year 2026 | Year 2025 |
|---|---|---|---|---|
| | | | VND | VND |
| | **I. Cash flow from operating activities** | | | |
| **01** | **1. *Profit before tax*** | | **(4,512,482,532)** | **(19,468,708,198)** |
| 02 | **2. *Adjustments for*** | | **(2,312,803,366)** | **(1,623,297,340)** |
| 03 | Depreciation and amortisation | | 817,985,432 | 752,481,775 |
| 06 | Interest expense | | 17,350,684 | - |
| 07 | Gains/losses from investing activities | | (226,846,531) | (592,217,475) |
| 08 | Interest income | | (2,921,292,951) | (1,783,561,640) |
| 09 | Other adjustments | | - | - |
| **10** | **3. *Adjustments for*** | | **7,018,000,000** | **-** |
| 11 | Loss from revaluation of financial assets at FVTPL | | 7,018,000,000 | - |
| **18** | **4. Adjustments for** | | **(319,000,000)** | - |
| 19 | Gains from revaluation of financial assets are recorded through FVTPL profit/loss | | (319,000,000) | - |
| **30** | **5. Profit from operating activities before changes in working capital** | | **12,887,445,829** | **4,760,341,150** |
| 31 | Increase (decrease) in financial assets recorded through profit and loss | | - | 19,778,000,000 |
| 33 | (Increase) decrease loans | | (1,497,381,102) | - |
| 35 | (-) Increase, (+) decrease receivables from sale of financial assets | | 4,020,000,000 | - |
| 36 | (Increase) decrease accounts receivable and accrued dividends | | 12,404,794,505 | (9,136,027,399) |
| 37 | (Increase) Decrease in receivables from securities company services | | 1,597,361,643 | (447,361,643) |
| 39 | (Increase) Decrease in other receivables | | (638,069,972) | 72,890,865 |
| 40 | Increase (decrease) other assets | | (1,339,800,000) | (80,808,229) |
| 41 | Increase (decrease) Payable expenses, excluding loan interest | | - | - |
| 42 | Increase (decrease) prepaid costs | | (800,698,969) | (501,022,286) |
| 43 | Increase (decrease) CIT paid | | (1,704,041,302) | (3,927,441,835) |
| 44 | Increase (decrease) Loan interest paid | | - | - |
| 45 | Increase (decrease) payable to the seller | | (256,653,351) | (1,210,114) |
| 46 | (Increase) or decrease deductions for employee benefits | | - | - |
| 47 | Increase (decrease) taxes payable to the state | | 1,284,709,847 | (1,001,346,270) |
| 48 | Increase (decrease) in payments to employees | | (173,370,470) | (276,415,202) |
| 50 | Increase (decrease) in other payables | | (9,405,000) | 281,083,263 |
| 51 | Other revenues from business activities | | - | - |
| 52 | Other expenses from business activities | | - | - |
| **60** | ***Net Cash flow from operating activities*** | | **12,761,159,931** | **(16,331,664,388)** |

# STATEMENT OF CASH FLOWS

*(Under indirect method)*
2nd Quarter of 2026

| Code | ITEMS | Note | ACCUMULATION Year 2026 VND | ACCUMULATION Year 2025 VND |
|---|---|---|---|---|
| | **II. Cash flows from investing activities** | | | |
| 61 | 1. Purchase of fixed assets and other long-term assets | | (821,838,000) | - |
| 65 | 5 Dividends and profits are distributed from long-term financial investments | | 226,846,531 | 592,217,475 |
| **70** | ***Net cash flows from investing activities*** | | **(594,991,469)** | **592,217,475** |
| | **III Cash flows from financing activities** | | - | - |
| 73 | 3. Long-term and short-term borrowings received | | 2,200,000,000 | - |
| 73.2 | 3.2 Other loan | | 2,200,000,000 | - |
| **80** | ***Net Cash flows from financing activities*** | | **2,200,000,000** | - |
| **90** | **IV. Net decrease/increase in cash and cash equivalents** | | **14,366,168,463** | **(15,739,446,913)** |
| **101** | **V. Cash and cash equivalents at beginning of the year** | | **239,990,328** | **50,189,300,073** |
| 102.3 | The changes in foreign currency exchange rates | | - | - |
| **103** | **Cash and cash equivalents at the end of year** | **4** | **14,606,158,791** | **34,449,853,160** |

## CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

| Code | ITEMS | Note | ACCUMULATION Year 2026 VND | ACCUMULATION Year 2025 VND |
|---|---|---|---|---|
| | **I. Cash flows from brokerage and trust activities of the investors** | | | |
| 01 | 1 Cash receipts from disposal of brokerage securities of customers | | 196,707,723,853 | 257,240,444,200 |
| 02 | 2 Cash payments for acquisition of brokerage securities of customers | | (196,732,495,797) | (290,607,710,520) |
| 07 | 7 Cash receipts for settlement of securities transaction of customers | | 178,291,040,886 | 305,987,613,624 |
| 08 | 8 Cash payments for settlement of securities transaction of customers | | (179,178,322,706) | (294,438,634,714) |
| 14 | 14 Cash from securities issuers | | 29,410,914,526 | 581,090,000 |
| 15 | 15 Cash payment for securities issuers | | (29,410,914,526) | (581,090,000) |
| **20** | ***Net increase/decrease in cash during the period*** | | **(912,053,764)** | **(21,818,287,410)** |
| **30** | **II. Cash and cash equivalents of investors at the beginning of period** | | **3,080,592,893** | **22,501,852,364** |
| 31 | Cash at bank | | 3,080,592,893 | 22,501,852,364 |
| **40** | **III. Cash and cash equivalents of investors at the end of period** | | **2,168,539,129** | **683,564,954** |

*Ha Noi, 17th July 2026*

**Preparer /Chief Accountant**

**Cao Mai Chi**

**General Director**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM

**Dương Quang Trung**

# STATEMENT OF CHANGES IN OWNERS' EQUITY

2nd Quarter of 2026

| | ITEMS | Beginning balance | | Increase during the six-month period | | Decrease during the six-month period | | Ending balance | |
|---|---|---|---|---|---|---|---|---|---|
| | | Year 2026 | Year 2025 | Year 2026 | Year 2025 | Year 2026 | Year 2025 | Year 2026 | Year 2025 |
| | | VND | VND | VND | VND | VND | VND | VND | VND |
| I | **Changes in owners' equity** | | | | - | - | - | | |
| 1 | Contributed legal capital | 465,958,850,000 | 465,958,850,000 | | | | | 465,958,850,000 | 465,958,850,000 |
| *1.1* | *Ordinary shares* | *451,333,000,000* | *451,333,000,000* | - | - | - | - | *451,333,000,000* | *451,333,000,000* |
| *1.2* | *Share premium* | *14,625,850,000* | *14,625,850,000* | - | - | - | - | *14,625,850,000* | *14,625,850,000* |
| 2 | Charter capital supplementary reserve | 1,813,981,917 | 1,813,981,917 | - | - | - | - | 1,813,981,917 | 1,813,981,917 |
| 3 | Financial and operational risk reserve fund | 1,813,981,917 | 1,813,981,917 | - | | - | - | 1,813,981,917 | 1,813,981,917 |
| 4 | **Undistributed earnings** | **(112,519,046,875)** | **(112,780,305,161)** | **1,686,905,405** | **6,257,173,006** | **(5,359,200,000)** | **(25,955,000,000)** | **(116,191,341,470)** | **(132,478,132,155)** |
| | *Realized profit after tax* | *(106,446,446,875)* | *(118,957,305,161)* | *1,686,905,405* | *6,257,173,006* | - | - | *(104,759,541,470)* | *(112,700,132,155)* |
| | *Unrealized profit* | *(6,072,600,000)* | *6,177,000,000* | | - | *(5,359,200,000)* | *(25,955,000,000)* | *(11,431,800,000)* | *(19,778,000,000)* |
| | **TOTAL** | **357,067,766,959** | **356,806,508,673** | **1,686,905,405** | **6,257,173,006** | **(5,359,200,000)** | **(25,955,000,000)** | **353,395,472,364** | **337,108,681,679** |

Ha Noi, 17th July 2026

**Preparer/Chief Accountant**

Cao Mai Chi

**General Director**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM
S.G.P: 87 - C.P - P. TỪ LIÊM - T.P HÀ NỘI

Dương Quang Trung

# NOTES TO THE FINANCIAL STATEMENTS

***For the period from January 1, 2026 to June 30, 2026***

## 1 . BACKGROUND

### 1.1 . Forms of Ownership

Viet Nam Financil Investment Securities Corporation established and operating under Establishment Operation License No. 88/UBCK-GP dated 11 January 2008 issued by the State Securities Commission. The Establishment and Operation License was amended several times and issued on No. 242/UBCK-GP dated 16/06/2009; No. 355/UBCK-GP dated 11/10/2010; No. 22/GPĐC-UBCK date 30/03/2011; No. 42/GPĐC-UBCK dated 30/9/2013; No. 55/GPĐC-UBCK dated 01/07/2022; No. 74/GPĐC-UBCK dated 08/08/2022; No. 32/GPĐC-UBCK dated 28/04/2023 and The Establishment and Operation License was amended on No. 89/GPĐC-UBCK dated 08/11/2023 by the State Securities Commission.

The Company was initially granted its Enterprise Registration Certificate on 11 January 2008, and the 9th amendment to the Enterprise Registration Certificate was registered on 4 May 2026.

The Company's head office is located at Floor 8, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi

Company's Legal capital under business License VND 451.333.000.000 , Contributed Legal capital as at 30 June 2026: VND 451,333,000,000 Equivalent to 45,133,300 shares with the price of VND 10,000 per share.

The Company's shares were officially listed on the Hanoi Securities Trading Center (now known as the Hanoi Stock Exchange)/ Ho Chi Minh Stock Exchange from 01 December 2009 with trading code VIG

The company has one (01) affiliated branch as of 30 June 2026, as follows:

| Name of member entities | Place of establishment and operation |
|---|---|
| Hanoi Branch | Floor 8, Tower B, Song Da Building, Pham Hung Street, My Dinh Ward, Nam Tu Liem District, Hanoi |

The total number of employees of the Company as at 30 June 2026 is: 23 people.

### 1.2 . Business field

The Company's business activities include: securities brokerage; principal trading; securities investment advisory and depository services.

## 1.3 . Board of Management and Board of Supervion

**Board of Management.**

| | | |
|---|---|---|
| Mr | Nguyen Phuc Long | Chairman |
| Mr | Duong Quang Trung | Vice Chairman - Dismissed on 18 June 2026. |
| Mr | Ho Ngoc Hai | Vice Chairman - Appointed on 18 June 2026. |
| | | Member - Appointed on 15 April 2026. |
| Mr | Nguyen Viet Viet | Member |
| Ms | Dao Thi Thanh | Member |
| Mr | Nguyen Xuan Bieu | Member - Dismissed on 15 April 2026. |

**Board of Supervision**

| | | |
|---|---|---|
| Ms | Pham Thi Tu Anh | Head of control Department |
| Ms | Nguyen Thi Kim Oanh | Member |
| Ms | Vu Thi Thanh Hai | Member |

**Legal Representative**

The Company's Legal Representatives as of the date of these financial statements are Mr. Nguyễn Phúc Long and Mr. Dương Quang Trung.

**Accounting system and accounting policy**

## 1.4 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

## 1.5 . Accounting Standards and Accounting system

*Accounting System*

The Company applies the accounting system applicable to securities companies issued by the Ministry of Finance in accordance with Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210"), providing guidance on accounting systems applicable to securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") amending, supplementing and replacing Appendices No. 02 and No. 04 of Circular No. 210. These Circulars provide regulations related to accounting documents, accounting account system as well as methods of preparation and presentation of financial statements applicable to securities companies.

Circular No. 210/2014/TT-BTC dated 30 December 2014 was effect from 01 January 2016 and Circular No. 334/2016/TT-BTC dated 27 December 2016 was effect from 2016. Particularly, the fair value regulations take effect from January 1, 2017.

*Announcement on compliance with Vietnamese standards and accounting system*

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

*Form of accounting record*

The Company is applying accounting record by computer.

1.6 **. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months since purchase, which are readily convertible into known amounts of cash and subject to an insignificant risk of change in value.

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

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented at the non-financial statements (Off - statement of financial accounts).

1.7 **. Financial assets and Financial liabilities**

*a)* *Initial recognition*

Financial assets

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

Financial liabilities

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

*b)* *Classification principles*

**Financial assets at fair value through profit and loss (FVTPL):** financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. The other financial assets are not classified to FVTPL when they are sold, they must be reclassified to FVTPL.

Financial assets FVTPL is a debt instrument at maturity which must be recognized as receivables and provision as doubtful debts (if any).

**Held-to-maturity financial assets (HTM):** are non-derivative financial assets with fixed or determinable payments and fixed maturity that the Company has the positive intention and ability to hold to maturity other than:

- Non-derivative financial assets have been classified as at fair value through profit / loss (FVTPL);
- Non-derivative financial assets have been classified as available for sale (AFS) by the Company;
- Non-derivative financial assets satisfy the definition of loans and receivables.

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

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

Types of loan commitments made:
- Margin contract;
- Prepaid of selling securities contract.

After initial recognition, loans are measured at amortized cost using the real interest rate method, except for loans to financial assets recognized at fair value through profit or loss; Financial liabilities arising from the transfer a financial asset that are not eligible for discontinuance or when applicable in accordance with the continued relevant regulations; financial guarantee contracts.

**Available for sale financial assets (AFS):** are the non-derivative financial assets that are determined as available for sale or are not classified as:

- Loans or Receivables;
- Held to maturity investments;
- Financial assets at fair value through profit and loss (FVTPL).

Financial assets that are invested by the Company but have no short-term investment objectives and long-term objectives have not been identified. Therefore, this is a limited financial asset classified in the Company's operations.

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

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

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

*c) Revalue financial asset principles*

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

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

- For securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the revaluation;
- For unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM), their market prices are determined as average reference in the last 30 consecutive trading days before the time of re-evaluation announced by the Stock Exchange./ are their closing prices on the trading day preceding the date of setting up the revaluation.
- For delisted securities and suspended trading securities from the sixth day afterward, their prices are the book value at the latest financial report date.
- For unlisted securities and securities unregistered for trading on the Unlisted Public Company Market (UPCom), the stock prices as the basis for re-evaluation are the prices collected from sources. reference information that the Board of Management considers that this price represents the market price of these securities.

The difference in increase/decrease dues to revaluate FVTPL are recorded according to the principle of non-offset and presented in the Statement of Comprehensive Income on 02 items: the item "Loss from financial assets at fair value through profit and loss (FVTPL)" - details "Loss from revaluation of financial assets at FVTPL" (if the assessment decreases) and the item "Gain from financial assets at fair value through profit and loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).

The difference in increase/decrease dues to revaluate AFS are recognized directly in equity of the Statements of Financial Position on the item "Asset revaluation differences".

Held-to-maturity financial assets are subjected to an assessment for impairment at the financial statements date. Provision is made for these investments when there is any objective evidence that the investment is irrecoverable or there is uncertainity of recoverability as a result of one or more loss events that affected adversely on estimated future cash flows of HTM investmets. Objective evidence of impairment may include a drop in the market value/fair value (if any) of the impaired debt, indications that the debtor or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the possibility that they will enter bankruptcy or other financial reorganziation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in repayment conditions, economic conditions that correlate with defaults.

When there is any evidence of impairment, provision is made on the basis of the difference between the amortized value and the fair value at the assessment date. Any increase or decrease in the balance of provision is recognized in the income statement under "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

Loans are made provision of impairment at the Statement of Financial Position date. Provision for loans is made on the basis of the estimated loss, calculated as the difference between the market value of the security used as collateral for the loan and the balance of the loan. Increases and decreases of provision are recognized in the Statement of Comprehensive Income on the "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

### 1.8 . Long-term investment

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year based on the [Separate] Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.

### 1.9 . Short-term and long-term deposits received

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

### 1.10 . Short-term and long-term receivables

**Receivables from disposal of financial assets:** reflects the total value of receivables from the sale of financial assets in the Company's financial asset portfolio (not through the Stock Exchanges), including the maturity value of the financial assets or liquidation value of these financial assets.

**Receivables from and accruals for dividend and interest income:** reflecting receivables from and accruals for dividend and interest income belonging to the Company's financial asset list.

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

**Provision for impairment of receivables:** The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

The level of provision for doubtful receivables is determined according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 8 August 2019 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on 7 April 2022. Accordingly, the provision rates for overdue receivables are as follows:

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

**Fixed assets, Finance lease fixed assets and Investment properties**

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

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

| | | |
|---|---|---|
| - Machinery, equipment | 03 - 08 | year |
| - Transportation equipment | 06 - 10 | year |
| - Office equipment and furniture | 03 - 08 | year |
| - Other fixed assets | 02 - 08 | year |
| - Land use rights | 20 - 50 | year |
| - Management software | 02 - 08 | year |

**1.11 . Prepaid expenses**

Prepaid expenses only related to present fiscal year are recognised as short-term prepaid expenses and are recorded into operating costs.

Prepaid expenses incurred during the year but related to business operations of several years are recorded as long-term prepaid expenses and are amortised to the income statement in several years.

**1.12 . Short-term and long-term payables**

Payables is presented according to term of payables, details for every entity, details for each type of currency and the other factors due to the management of the Company.

**Loans:** reflects the situation of bond issuance and bond payment; reflect the temporary borrowings and repayment the loans of the Company to the Bank, Vietnam Securities Depository Center, Settlement Assistance Fund or other borrowers in accordance with the regulations on lending activities applicable to securities companies.

**Payables for securities transaction activities:** reflect the payment situation about Fees for securities trading activities, Securities services for the Stock Exchange, Vietnam Securities Depository (VSD), payable to the Securities release agent.

**Payables to a securities issuing organization:** reflecting the Securities Issuing Organization payable's receipt and payment of disposing underwriting securities by The Company in the primary or secondary issuing company Primary or secondary securities, including the circumstance which the issued company disposed securities through agents.

**1.13 . Accrued expenses**

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

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

### 1.14 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

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

Realised profit during the period is the net difference between total revenue and income, and total expenses in the statement of comprehensive income of the Company. The profit is used to allocate for the owner will not contains losses realized at the beginning and losses not yet realized until distributing of interest to the owners. The distribution of the Company's profits to the owner must be transparent and in accordance with the securities law and other relevant laws applicable to the securities company, Charter of the securities company, Resolution of the General Meeting of Shareholders. Profits have distributed income to capital contributing members or shareholders after subtracting the tax liabilities to be calculated on the income they are entitled to.

### 1.15 . Revenue

*Rendering of services*

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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

*Income from securities trading*

Income from disposing of proprietary financial assets FVTPL is determined as the difference between the selling price and the cost of the number of FVTPL financial assets sold. Income from sale of financial assets is income earned.

Income from an increasing revalue of FVTPL proprietary financial assets at fair value. Income from revaluation financial asset in FVTPL proprietary financial assets are unrealized income.

Income derived from FVTPL, HTM, loans including: loan interest arising on loans in accordance with the Law on Securities; Dividends, dividends distributed from stock, bond interest; Interest derived from fixed deposits.

Dividends and dividends arising from financial assets belonging to the Company's portfolio: FVTPL, HTM, and AFS are recognized when the Company is entitled to receive dividends from the ownership of the shares already established.

### 1.16 . Operating expenses and general and administrative expenses

Costs are recognized into operating costs when it may decrease economic benefits at the generating time or it may be determined in a certain way, no distinction it was paid or not.

### 1.17 . Financial income, financial expense

*Financial income*

- Exchange income difference;
- Income from interest is recognized in the Statement of Comprehensive Income on accrual basis;
- Dividends, profit is distributed from subsidiaries, joint ventures and associates;
- Other financial income from investment;
- Bonus shares or dividends paid by stocks: No earnings are recognized when the rights to receive bonus shares or stock dividend is established.

*Financial expenses*

- Exchange expenses;
- Interest expenses;
- Loss from disposal the investment in subsidiaries, joint ventures and associates;
- Provision for devaluation of long-term investments;

  Other financial expenses (transfer fees, ...)

### 1.18 . Taxation

Current corporate income tax expenses

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

## 2 . VALUE OF SECURITIES TRANSACTION THIS YEAR

| | Volume of securities transaction this period | Value of securities transactions this period |
|---|---|---|
| | VND | VND |
| **Securities company** | - | - |
| - Share | - | - |
| **Investors** | **11,539,464** | **166,502,593,030** |
| - Share | 11,539,464 | 166,502,593,030 |
| | **11,539,464** | **166,502,593,030** |

## 3 . CASH AND CASH EQUIVALENTS

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Cash on hand | 33,372,319 | 5,900,857 |
| Cash at bank | 14,565,735,890 | 227,045,916 |
| Cash at bank for securities transaction | 7,050,582 | 7,043,555 |
| | **14,606,158,791** | **239,990,328** |

## 4 . FINANCIAL ASSETS

### a) Financial assets at fair value through profit and loss (FVTPL)

| | 30/6/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Book value | Fair value | Book value | Fair value |
| | VND | VND | VND | VND |
| Listed securities | 26,232,447,374 | 20,416,000,000 | 26,232,447,374 | 27,115,000,000 |
| Unlisted securities | 65,820,000,000 | 65,820,000,000 | 65,820,000,000 | 65,820,000,000 |
| | **92,052,447,374** | **86,236,000,000** | **92,052,447,374** | **92,935,000,000** |

### b) Held-to-maturity investments (HTM)

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Bonds | 130,000,000,000 | 130,000,000,000 |
| | **130,000,000,000** | **130,000,000,000** |

### c) Changes in the market value of financial assets – (View Page 27)

## 5. LOANS

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Prepaid of selling securities operation | 1,561,559,461 | 64,178,359 |
| | **1,561,559,461** | **64,178,359** |

## 6. RECEIVABLES

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Receivables from disposal of financial assets** | **38,914,018,545** | **42,934,018,545** |
| Ms. Doan Thi Cat Linh | 19,300,000,000 | 19,300,000,000 |
| Mr. Nguyen Quoc Khanh | 16,255,000,000 | 16,255,000,000 |
| Ms. Nguyen Thi Thu Thuy | - | 4,020,000,000 |
| Ms. Nguyen Thi Nhu Hoa | 3,359,018,545 | 3,359,018,545 |
| **Receivables from and accruals for dividend and interest income** | **2,921,292,951** | **12,404,794,505** |
| Interest receivable on bonds | 2,916,986,296 | 12,404,794,505 |
| Accrued interest receivable on loans | 4,306,655 | - |
| **Receivables from services provided by the Company** | **61,771,080,378** | **63,368,442,021** |
| Loc Xuan Gold Joint Stock Company - business cooperation contr | 45,299,876,762 | 45,299,876,762 |
| Receivables from individual business cooperation contracts | 10,304,130,875 | 10,304,130,875 |
| Kim Lan Finance Investment JSC | 5,343,372,741 | 6,493,372,741 |
| Advance payment for overdue sales | 823,700,000 | 823,700,000 |
| Others | - | 447,361,643 |
| **Other receivables** | **9,491,074,055** | **9,044,452,483** |
| Loc Xuan Gold Joint Stock Company - business cooperation contr | 2,503,689,290 | 2,503,689,290 |
| Receivable from individuals for business cooperation contract inte | 2,011,212,883 | 2,011,212,883 |
| Others | 4,976,171,882 | 4,529,550,310 |
| | **113,097,465,929** | **127,751,707,554** |

## 7. DEPOSITS, COLLATERALS AND PLEDGES

### a) Short-term deposits

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Deposit for leasing a commercial floor as the Company's head office | 60,000,000,000 | 60,000,000,000 |
| Other Deposits | 48,000,000 | 48,000,000 |
| | **60,048,000,000** | **60,048,000,000** |

### b) Long term deposits

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Other Deposits | 188,454,000 | 188,454,000 |
| | **188,454,000** | **188,454,000** |

## 9 . TANGIBLE FIXED ASSETS

| | Machinery and equipment | Transportations | Tools | Total |
|---|---|---|---|---|
| | VND | VND | VND | **VND** |
| **Original cost** | | | | |
| As at 01/01/2026 | 6,535,889,700 | | 213,675,000 | 6,749,564,700 |
| Purchase | 755,838,000 | | - | 755,838,000 |
| **As at 30/6/2026** | **7,291,727,700** | | **213,675,000** | **7,505,402,700** |
| **Depreciation** | | | | |
| As at 01/01/2026 | 2,983,317,660 | | 213,675,000 | 3,196,992,660 |
| *Depreciation charged* | 426,735,532 | | 0 | 426,735,532 |
| **As at 30/6/2026** | **3,410,053,192** | | **213,675,000** | **3,623,728,192** |
| **Net book value** | | | | |
| As at 01/01/2026 | **3,552,572,040** | | **0** | **3,552,572,040** |
| As at 30/6/2026 | **3,881,674,508** | | **0** | **3,881,674,508** |

## 9 . INTANGIBLE FIXED ASSETS

Intangible fixed assets of Company are transaction software with original price as at 01/01/2026 VND 9.839.813.450 and as at 30/6/2026 VND 9.905.813.450. Accumulated deprectiation value as at 01/01/2026 was VND 4.336.978.773 and For the first quarter of 2026 are VND 391.249.900 VND

## 10 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Initial deposit | 120,000,000 | 120,000,000 |
| Additional deposit | 3,553,177,877 | 3,553,177,877 |
| Accrued interest | 3,174,356,887 | 3,174,356,887 |
| **Closing balance** | **6,847,534,764** | **6,847,534,764** |

## 11 . TAX PAYABLES AND STATUTORY OBLIGATIONS

| | 01/01/2026 | Amount payable | Paid | 30/6/2026 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Business income tax | 3,404,041,302 | 499,612,064 | 1,704,041,302 | 2,199,612,064 |
| Personal income tax | 121,908,485 | 159,233,138 | 214,323,291 | 66,818,332 |
| | **3,525,949,787** | **658,845,202** | **1,918,364,593** | **2,266,430,396** |

## 12 . OTHER PAYABLES

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Hanoi Agricultural Investment and Development Company Limited - Interest payable | 4,051,003,371 | 4,051,003,371 |
| Dividends must be paid to shareholders | 104,625,000 | 104,625,000 |
| Others | 0 | 9,405,000 |
| | **4,155,628,371** | **4,165,033,371** |

## 13 . OWNER'S EQUITY

### a) Increase and decrease in owner's equity

| | Percentage tage (%) | 30/6/2026 VND | Percentage tage (%) | 01/01/2026 VND |
|---|---|---|---|---|
| Shareholders | 100% | 451,333,000,000 | 100% | 451,333,000,000 |
| | | **451,333,000,000** | | **451,333,000,000** |

### c) Stock

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| Quantity of Authorized issuing stocks | 45,133,300 | 45,133,300 |
| Quantity of issued stocks | 45,133,300 | 45,133,300 |
| - *Common Stock* | *45,133,300* | *45,133,300* |
| Quantity of circulation stocks | 45,133,300 | 45,133,300 |
| - *Common Stock* | *45,133,300* | *45,133,300* |
| Par value per stock (VND) | 10,000 | 10,000 |

## 14 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Unrestricted financial assets | 31,900,000,000 | 31,900,000,000 |
| | **31,900,000,000** | **31,900,000,000** |

## 15 . THE COMPANY'S NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Unrestricted and non-traded financial assets deposited at the VSD | 21,225,000,000 | 21,225,000,000 |
| | **21,225,000,000** | **21,225,000,000** |

## 16 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Unrestricted financial assets | 851,483,430,000 | 1,174,336,130,000 |
| Restricted financial assets | 8,770,000 | 8,770,000 |
| Financial assets awaiting settlement | 2,280,000 | 114,000,000 |
| | **851,494,480,000** | **1,174,458,900,000** |

## 17 . AWAITING FINANCIAL ASSETS OF INVESTORS

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Awaiting financial assets of investors | 1,038,470,000 | 111,010,000 |
| | **1,038,470,000** | **111,010,000** |

## 18 . CASH OF INVESTORS

| | 30/6/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Investors' deposits managed by the Company | 243,058,719 | 268,128,270 |
| *1. Domestic investors* | 243,058,719 | 267,830,663 |
| *2. Foreign investors* | 0 | 297,607 |
| Investors' deposits for securities transaction clearing and settlement | 1,925,480,410 | 2,812,464,623 |
| *1. Domestic investors* | 1,925,182,504 | 2,812,464,623 |
| *2. Foreign investors* | 297,906 | 0 |
| | **2,168,539,129** | **3,080,592,893** |

## 19 . PAYABLE TO INVESTORS

| | 6/30/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Investors' deposits for securities trading activities managed by the Company | 2,168,539,129 | 3,080,592,893 |
| | **2,168,539,129** | **3,080,592,893** |

## NOTES TO ITEMS IN THE STATEMENT OF PROFIT OR LOSS

## 20. OPERATING INCOM

### 20.1 DIVIDENDS AND INTEREST INCOME ARISING FROM FINANCIAL ASSETS AT FVTPL, HTM INVESTMENTS AND LOANS

| | QARTER II | | ACCUMULATION | |
|---|---|---|---|---|
| | *Year 2026* | *Year 2025* | *Year 2026* | *Year 2025* |
| | *VND* | *VND* | *VND* | *VND* |
| **Gain from held-to-maturity (HTM) investments** | **2,916,986,296** | **2,660,136,983** | ***5,801,917,800*** | ***6,506,712,325*** |
| - Bond interest | 2,916,986,296 | 2,660,136,983 | 5,801,917,800 | 6,506,712,325 |
| **Interest on loans and receivables** | **8,378,708** | - | ***11,056,866*** | - |
| - Interest income from advances of securities sale proceeds | 8,378,708 | - | 11,056,866 | 0 |
| **Total** | **2,925,365,004** | **2,660,136,983** | **5,812,974,666** | **6,506,712,325** |

### 20.3 REVENUE EXCLUDING INCOME FROM FINANCIAL ASSETS

| | QARTER II | | ACCUMULATION | |
|---|---|---|---|---|
| | *Year 2026* | *Year 2025* | *Year 2026* | *Year 2025* |
| | *VND* | *VND* | *VND* | *VND* |
| Brokerage service revenue | 153,591,200 | 491,409,219 | 231,661,486 | 1,003,946,213 |
| Securities custody service revenue | 29,034,537 | 115,524,510 | 149,703,207 | 184,250,213 |
| Other revenue | 0 | 241,550,527 | 2,280,000,000 | 455,664,641 |
| **Total** | **182,625,737** | **848,484,256** | **2,661,364,693** | **1,643,861,067** |

## 21. FINACIAL INCOME

| | QARTER II | | ACCUMULATION | |
|---|---|---|---|---|
| | *Year 2026* | *Year 2025* | *Year 2026* | *Year 2025* |
| | *VND* | *VND* | *VND* | *VND* |
| Interest income from demand deposits | 2,680,916 | 118,126,498 | 226,846,531 | 592,217,475 |
| **Total** | **2,680,916** | **118,126,498** | **226,846,531** | **592,217,475** |

## 22. COST OF SERVICE PROVISION

| | QARTER II | | ACCUMULATION | |
|---|---|---|---|---|
| | *Year 2026* | *Year 2025* | *Year 2026* | *Year 2025* |
| | *VND* | *VND* | *VND* | *VND* |
| Securities brokerage expenses | 351,377,450 | 703,015,216 | 935,098,707 | 1,460,776,718 |
| Securities custody expenses | 68,305,268 | 85,009,031 | 151,975,632 | 169,445,383 |
| Other service expenses | 13,956,169 | 114,998,509 | 27,776,970 | 354,551,654 |
| **Total** | **433,638,887** | **903,022,756** | **1,114,851,309** | **1,984,773,755** |

## 23. GENERAL AND ADMINISTRATIVE EXPENSES

| | QARTER II | | ACCUMULATION | |
|---|---|---|---|---|
| | *Year 2026* | *Year 2025* | *Year 2026* | *Year 2025* |
| | *VND* | *VND* | *VND* | *VND* |
| Management staff costs | 1,507,680,737 | 1,377,024,600 | 2,603,494,728 | 2,625,092,700 |
| Office supplies and tools expense: | 36,376,820 | 33,473,822 | 66,031,827 | 83,619,912 |
| Depreciation expenses of fixed as | 435,215,945 | 376,240,888 | 817,985,432 | 752,481,775 |
| Taxes, fees and charges | 100,000 | - | 100,000 | 69,820,000 |
| Purchased services expenses | 904,493,634 | 1,092,050,965 | 1,389,634,121 | 1,888,375,419 |
| Other expenses | 116,892,030 | 210,367,370 | 187,977,871 | 345,058,333 |
| **Total** | **3,000,759,166** | **3,089,157,645** | **5,065,223,979** | **5,764,448,139** |

## 24. OTHER EXPENSES

| | QARTER II | | ACCUMULATION | |
|---|---|---|---|---|
| | *Year 2026* | *Year 2025* | *Year 2026* | *Year 2025* |
| | ***VND*** | ***VND*** | ***VND*** | ***VND*** |
| Membership fees | - | - | 50,000,000 | 50,000,000 |
| Others (Fines and late payments, Other expenses) | 171,042,850 | 783,734,863 | 261,542,850 | 786,302,179 |
| **Cộng** | **3,004,156** | **303,911,902** | **841,306,924** | **779,313,050** |
| **Total** | **171,042,850** | **783,734,863** | **311,542,850** | **836,302,179** |

## 25. CURRENT CORPORATE INCOME TAX EXPENSES

| | ACCUMULATION | |
|---|---|---|
| | **Year 2026** | **Year 2025** |
| | VND | VND |
| Total accounting profit before tax | (4,512,482,532) | (19,468,708,198) |
| Add-back adjustments | 7,329,542,850 | 20,614,302,179 |
| - Decrease arising from remeasurement of financial assets at FV | 7,018,000,000 | 19,778,000,000 |
| - Non-deductible expenses | 311,542,850 | 836,302,179 |
| Deductible adjustments | (319,000,000) | - |
| - Increase arising from remeasurement of financial assets at FV1 | (319,000,000) | - |
| Taxable income for corporate income tax purposes | 2,498,060,318 | 1,145,593,981 |
| Corporate income tax rate | 20.0% | 20% |
| Corporate income tax payable for the year | 499,612,064 | 229,118,796 |
| Additional corporate income tax assessed | 0 | 0 |
| **Current corporate income tax expense** | **499,612,064** | **229,118,796** |

## 26 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

| | ACCUMULATION | |
|---|---|---|
| | **Year 2026** | **Year 2025** |
| | VND | VND |
| Undistributed earnings | (3,672,294,596) | (19,697,826,994) |
| Profit distributed for common stocks | (3,672,294,596) | (19,697,826,994) |
| Average circulated common stocks in the period | 45,133,300 | 45,133,300 |
| **Basic earnings per share** | **(81)** | **(436)** |

## 27 . COMPARATIVE FIGURES

The comparative figures as at 01 January 2026 in the Statement of Financial Position are derived from the audited financial statements for the financial year ended 31 December 2025, which were audited by International Auditing and Valuation Co., Ltd. The comparative figures presented in the Statement of Profit or Loss and the Statement of Cash Flows have been derived from the financial statements for the financial period from 1 January 2025 to 30 June 2025, which were reviewed by International Auditing and Valuation Company Limited.

*Ha Noi, 17th July 2026*

| Preparer/Chief Accountant | General Director |
|---|---|
| Cao Mai Chi | Duong Quang Trung |

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM

Unit: VND

**Statement of changes in market value**

| No. | Line item | 30/06/2026 | | | | | 1/1/2026 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Purchase cost | Market value / Fair value | Increase | Decrease | Revalued amount | Purchase cost | Market value / Fair value | Increase | Decrease | Revalued amount |
| A | B | 1 | 2 | 3=(2-1) | 4=(1-2) | 5=(1+3-4) | 6 | 7 | 8=(7-6) | 9=(6-7) | 10=(6+8-9) |
| **I** | **Financial assets at FVTPL** | **26,232,447,374** | **20,416,000,000** | **(5,816,447,374)** | - | **20,416,000,000** | **26,232,447,374** | **27,115,000,000** | **882,552,626** | - | **27,115,000,000** |
| 1 | + Listed shares | 26,232,447,374 | 20,416,000,000 | (5,816,447,374) | - | 20,416,000,000 | 26,232,447,374 | 27,115,000,000 | 882,552,626 | - | 27,115,000,000 |
| | TIG | 26,232,447,374 | 20,416,000,000 | (5,816,447,374) | | 20,416,000,000 | 26,232,447,374 | 27,115,000,000 | 882,552,626 | - | 27,115,000,000 |
| **II** | **HTM investments** | **130,000,000,000** | **130,000,000,000** | - | - | **130,000,000,000** | **130,000,000,000** | **130,000,000,000** | - | - | **130,000,000,000** |
| 1 | Unlisted bonds | 130,000,000,000 | 130,000,000,000 | - | - | 130,000,000,000 | 130,000,000,000 | 130,000,000,000 | - | - | 130,000,000,000 |
| | **Total** | **156,232,447,374** | **150,416,000,000** | **(5,816,447,374)** | - | **150,416,000,000** | **156,232,447,374** | **157,115,000,000** | **882,552,626** | - | **157,115,000,000** |

*Unit: VND*

## NOTES TO THE STATEMENT OF PROFIT OR LOSS

### 20.2. Gains/(losses) from financial assets

*20.2. Gains/(losses) from Revaluation of Financial Assets*

| STT | Investment portfolio | Purchase cost | Fair value at year end | Closing balance of revaluation differences | Fair value at beginning of the year | Opening balance of revaluation differences |
|---|---|---|---|---|---|---|
| 1 | Listed shares | | | | | |
| | - TIG | 26,232,447,374 | 20,416,000,000 | (5,816,447,374) | 27,115,000,000 | 882,552,626 |
| | **Total** | **26,232,447,374** | **20,416,000,000** | **(5,816,447,374)** | **27,115,000,000** | **882,552,626** |