VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION	SOCIALIST REPUBLIC OF VIET NAM Independence – Freedom – Happiness
No: 124/2026/CV-VISC	

Re: Explanation of the variance in Profit After Tax in Q2.2026 Compared with Q2.2025

Hanoi, July 17th, 2026

To:
- State Securities Commission of Viet Nam
- Vietnam Stock Exchange
- Hanoi Stock Exchange
- Ho Chi Minh City Stock Exchange
- Shareholders

Based on The Company's Separate Financial Statements for the second quarter of 2026;

Based on The Company's Separate Financial Statements for the second quarter of 2025

Vietnam Investment Financial Securities Corporation hereby provides the following explanation regarding the increase of more than 10% in profit after corporate income tax in the separate financial statements for the second quarter of 2026 compared with the same period of the previous year, as follows:

Description	**Current Year**	**Previous Year**	**Variance** (Current Year-Previous Year)	**Increase/Decrease**
Total Revenue	3,429,971,657	3,628,268,133	-198,296,476	-5.47%
Total Expenses	6,180,791,587	21,044,934,058	-14,864,142,471	-70.63%
Profit After Corporate Income Tax	-2,238,074,911	-17,416,655,925	15,178,591,014	87.15%

The profit after corporate income tax for the second quarter of 2026 increased by **87.15%** compared with the same period of the previous year, mainly due to the decrease in losses arising from the revaluation of financial assets at fair value through profit or loss (FVTPL), which declined from **VND 16.269 billion** in the second quarter of 2025 to **VND 2.552 billion** in the second quarter of 2026.

The above is the Company's explanation regarding the fluctuation in profit after corporate income tax for the second quarter of 2026 compared with the same period of the previous year.

Sincerely yours.

VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

GENERAL DIRECTOR

Duong Quang Trung

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN CHỨNG KHOÁN ĐẦU TƯ TÀI CHÍNH VIỆT NAM
Ký ngày: 20/7/2026 14:04:15