STANLEY BROTHERS SECURITIES INCORPORATION	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No. 247/2026/CV-SBSI	*Hanoi, July 20, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 11, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Stanley Brothers Securities Incorporation discloses information on financial statements for the first quarter of 2026 with the Hanoi Stock Exchange as follows:

1. Name of organization:

- Stock Code: VUA
- Address: 9th Floor, ROX Tower, No. 54A, Nguyen Chi Thanh, Lang Ward, Hanoi City
- Phone: (+84) 24 3377 6699 Fax: (+84) 24 3373 6699
- Email: info@sbsi.vn Website: sbsi.vn

2. Contents of disclosure

- Financial Statement Second Quarter of 2026

☒ Separate financial statements (Listed organizations has no subsidiaries and superior accounting units have subordinate units);

☒ Consolidated financial statements (Listed organizations has subsidiaries;

General financial statements (**Listed organizations** has an accounting unit under the organization of its own accounting apparatus).

- Cases subject to explanation of causes

+ Profit after corporate income card in the statement of business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☒ Yes ☐ No

+ Written explanation in case of integration:

☒ Yes ☐ No

+ Profit after tax in the reporting period is at a loss, transferred from a loss in the same period of the previous year to a loss in this period or vice versa:

☒ Yes ☐ No

Written explanation in case of accumulation

☒ Yes ☐ No

CÔNG ... CỔ PHẦN CH... STANLEY ... S.G.P. 83 Q. ĐỐNG ĐA

This information was published on the company's website on: 20/07/2026 at the link: https://sbsi.vn/vi-vn/ve-sbsi/bai-viet/quan-he-co-dong/bao-cao-tai-chinh/E23

We hereby commit to the fact that the information published above is true and fully responsible before the law for the content of the information disclosed.

Institutional Representative

Legal representative

Attachments

- Financial Statements Quarter II/2026;
- Official letter of explanation.

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

General Director

Nguyễn Tiến Dũng

CÔNG TY CỔ PHẦN CHỨNG KHOÁN
STANLEY BROTHERS
STANLEY BROTHERS SECURITIES INCORPORATION

Số/ No.: 249/2026/CV-SBSI

V/v: Giải trình biến động LNST Quý II/2026 so với Quý II/2025
Re: Explanation of PAT fluctuation in Q2.2026 compared with Q2.2025

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM
Độc lập - Tự do - Hạnh phúc
Independence - Freedom - Happiness

Hà Nội, ngày 20 tháng 07 năm 2026
Hanoi, 20/07/2026

Kính gửi/ To:

- ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC / STATE SECURITIES COMMISSION OF VIETNAM
- SỞ GIAO DỊCH CHỨNG KHOÁN VIỆT NAM / VIETNAM EXCHANGE
- SỞ GIAO DỊCH CHỨNG KHOÁN HÀ NỘI / HANOI STOCK EXCHANGE
- SỞ GIAO DỊCH CHỨNG KHOÁN TP. HỒ CHÍ MINH / HO CHI MINH STOCK EXCHANGE

Căn cứ quy định về công bố thông tin trên thị trường chứng khoán tại Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ trưởng Bộ Tài chính và các văn bản sửa đổi, bổ sung có liên quan;

Pursuant to the regulations on information disclosure on the securities market under Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance and relevant amending and supplementing documents;

Căn cứ Báo cáo tài chính Quý II năm 2026 và Báo cáo tài chính Quý II năm 2025;

Based on the Financial Statements for Q2.2026 and Q2.2025;

Công ty Cổ phần Chứng khoán Stanley Brothers (SBSI) giải trình biến động lợi nhuận sau thuế Quý II năm 2026 so với Quý II năm 2025 như sau:

Stanley Brothers Securities Incorporation (SBSI) hereby explains the fluctuation in profit after tax for Q2.2026 compared with Q2.2025 as follows:

Chỉ tiêu / Indicators	Q2.2026 (VND)	Q2.2025 (VND)	Chênh lệch / Difference (VND)	So sánh / Comparison (%)
Doanh thu hoạt động / Operating revenue	67.322.907.064	2.113.830.940	65.209.076.124	3.084,88%
Doanh thu HĐ tài chính / Financial income	491.449.000	25.559.886	465.889.114	1.822,74%
Thu nhập khác / Other income	0	2.161.062.457	(2.161.062.457)	-100,00%
TỔNG DOANH THU / TOTAL REVENUE	**67.814.356.064**	**4.300.453.283**	**63.513.902.781**	**1.476,91%**
Chi phí hoạt động / Operating expenses	15.727.241.066	1.812.471.112	13.914.769.954	767,73%
Chi phí tài chính / Financial expenses	3.076.304.710	0	3.076.304.710	N/A
Chi phí quản lý CTCK / G&A expenses	8.413.047.814	2.649.054.610	5.763.993.204	217,59%
Chi phí khác / Other expenses	631.123.594	16.362.200	614.761.394	3.756,03%
TỔNG CHI PHÍ / TOTAL EXPENSES	**27.847.717.184**	**4.461.525.722**	**23.386.191.462**	**524,17%**
LNST / PROFIT AFTER TAX	**39.966.638.880**	**(161.072.439)**	**40.127.711.319**	**N/A (*)**

(*) Quý II/2025 Công ty lỗ 161.072.439 đồng; Quý II/2026 Công ty lãi 39.966.638.880 đồng. Do LNST chuyển từ lỗ sang lãi, tỷ lệ so sánh phần trăm không áp dụng (N/A).

(*) In Q2.2025, the Company recorded a loss of VND 161,072,439; in Q2.2026, it recorded a profit of VND 39,966,638,880. As profit after tax changed from a loss to a profit, the percentage comparison is not applicable (N/A).

Lợi nhuận sau thuế Quý II năm 2026 đạt 39.966.638.880 đồng, trong khi Quý II năm 2025 lỗ 161.072.439 đồng. LNST tăng 40.127.711.319 đồng và chuyển từ lỗ sang lãi. Nguyên nhân chủ yếu như sau:

Profit after tax for Q2.2026 amounted to VND 39,966,638,880, compared with a loss of VND 161,072,439 in Q2.2025. Profit after tax increased by VND 40,127,711,319 and changed from a loss to a profit. The main reasons are as follows:

- Doanh thu hoạt động Quý II/2026 đạt 67.322.907.064 đồng, tăng 65.209.076.124 đồng. Mức tăng chủ yếu đến từ lãi tài sản tài chính AFS 42.807.247.044 đồng; doanh thu môi giới 13.237.071.522 đồng; lãi tài sản tài chính FVTPL 6.536.359.541 đồng; và lãi từ các khoản cho vay và phải thu 4.225.995.894 đồng.

- *Operating revenue in Q2.2026 reached VND 67,322,907,064, an increase of VND 65,209,076,124. The increase was mainly attributable to gains from AFS financial assets of VND 42,807,247,044; securities brokerage* *revenue of VND 13,237,071,522; gains from FVTPL financial assets of VND 6,536,359,541; and income from loans and receivables of VND 4,225,995,894.*

- Doanh thu hoạt động tài chính Quý II/2026 đạt 491.449.000 đồng, tăng 465.889.114 đồng so với cùng kỳ, góp phần cải thiện kết quả kinh doanh.

- Financial income in Q2.2026 amounted to VND 491,449,000, an increase of VND 465,889,114 year-on-year, contributing to the improvement in the Company's business performance.

- Chi phí hoạt động Quý II/2026 đạt 15.727.241.066 đồng, tăng 13.914.769.954 đồng. Trong đó, lỗ từ tài sản tài chính FVTPL đạt 8.859.928.714 đồng và chi phí nghiệp vụ môi giới chứng khoán đạt 5.547.845.237 đồng. Chi phí quản lý công ty chứng khoán và chi phí tài chính cũng tăng so với cùng kỳ.

- Operating expenses in Q2.2026 amounted to VND 15,727,241,066, an increase of VND 13,914,769,954. Of which, losses from FVTPL financial assets amounted to VND 8,859,928,714 and securities brokerage expenses amounted to VND 5,547,845,237. General and administrative expenses and financial expenses also increased year-on-year.

Mặc dù tổng chi phí Quý II/2026 tăng 23.386.191.462 đồng, mức tăng doanh thu 63.513.902.781 đồng lớn hơn đáng kể mức tăng chi phí. Do đó, kết quả kinh doanh được cải thiện và LNST chuyển từ lỗ trong Quý II/2025 sang lãi trong Quý II/2026.

Although total expenses in Q2.2026 increased by VND 23,386,191,462, the increase in revenue of VND 63,513,902,781 was significantly higher than the increase in expenses. Accordingly, the Company's business performance improved and profit after tax changed from a loss in Q2.2025 to a profit in Q2.2026.

Bằng công văn này, Công ty Cổ phần Chứng khoán Stanley Brothers kính giải trình nguyên nhân biến động LNST Quý II/2026 so với Quý II/2025 và thực hiện công bố thông tin theo quy định.

By this letter, Stanley Brothers Securities Incorporation respectfully explains the reasons for the fluctuation in profit after tax for Q2.2026 compared with Q2.2025 and makes information disclosure in accordance with applicable regulations.

Trân trọng!/ Sincerely yours!

Nơi nhận/ Recipients:
- Như trên/ As above;
- Lưu: CBTT/ Filed: Information Disclosure.

CÔNG TY CP CHỨNG KHOÁN STANLEY BROTHERS
STANLEY BROTHERS SECURITIES INCORPORATION
TỔNG GIÁM ĐỐC/ GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Nguyễn Tiến Dũng/ Nguyen Tien Dung

QUARTER II 2026 FINANCIAL STATEMENTS

STANLEY BROTHERS SECURITIES JOINT STOCK COMPANY

For the period from April 1, 2026 to June 30, 2026

CONTENTS

ITEMS

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Code		ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	**A.**	**CURRENT ASSETS**		**2,988,085,603,745**	**283,425,506,746**
110	**I.**	**Financial assets**		**2,986,073,821,121**	**282,217,014,539**
111	1.	Cash and cash equivalents	4	323,714,569,366	100,677,600,323
111.1	1.1	Cash	-	323,714,569,366	100,677,600,323
112	2.	Financial assets at fair value through	5a	394,257,148,555	-
113	3.	Held-to-maturity investments (HTM)	5c	216,124,657,536	-
114	4.	Loans	5d	300,663,471,371	661,000,000
115	5.	Available for sale financial assets (AFS)	5b	1,654,094,256,207	180,312,928,084
117	6.	Receivables	7	94,748,959,853	488,958
117.1	6.1	Receivables from disposal of financial asse	-	50,000,000,000	-
117.2	6.2	Receivables from and accruals for dividend and interest income	7	44,748,959,853	488,958
	6.2.1	Receive dividends, interest	-	1,929,343,209	-
	6.2.2	Accruals for dividend and interest income	7	42,819,616,644	488,958
118	7	Prepayments to suppliers	-	1,765,909,500	80,000,000
119	8	Receivables from services provided by the Company	7	993,848,733	773,997,174
129	9	Provision for impairment of receivables	8	(289,000,000)	(289,000,000)
130	**II.**	**Short-term accounts receivable**	-	2,011,782,624	**1,208,492,207**
131	1.	Advances	-	570,958,030	566,345,850
132	2.	Tools, supplies		566,659,097	-
133	3.	Short-term prepaid expenses	9a	866,396,232	641,146,357
134	4.	Short-term mortgages	10a	1,000,000	1,000,000
137	5	Other short-term assets		6,769,265	-
			-	-	
200	**B.**	**NON- CURRENT ASSETS**	-	15,435,133,083	**12,930,473,738**
			-	-	
220	**I.**	**Fixed assets**	-	881,693,086	**1,149,648,884**
221	1.	Tangible fixed assets	11	77,472,187	70,152,989
222	-	*Cost*	-	21,025,023,856	*20,988,449,782*
a	-	*Accumulated depreciation*	-	(20,947,551,669)	*(20,918,296,793)*
227	2.	Intangible fixed assets	12	804,220,899	1,079,495,895
228	-	*Cost*	-	17,173,810,520	*17,173,810,520*
a	-	*Accumulated amortization*	-	(16,369,589,621)	*(16,094,314,625)*
			-	-	
250	**II.**	**Other long-term assets**	-	14,553,439,997	**11,780,824,854**
251	1.	Long-term mortgages	10b	1,323,872,303	640,332,314
252	2.	Long-term prepaid expenses	9b	2,751,963,876	478,238,029
254	3.	Deposits to Settlement Assistance Fund	13	10,477,603,818	10,662,254,511
270		**TOTAL ASSETS**		**3,003,520,736,828**	**296,355,980,484**

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026
(continue)

Code		CAPITAL	Note	30/06/2026 VND	30/06/2026 VND
300	**C.**	**LIABILITIES**		**1,014,265,924,789**	**26,037,372,912**
310	**I.**	**Current liabilities**		**1,014,265,924,789**	**26,037,372,912**
311	1.	Short-term loans and debts	14	989,697,839,320	25,165,040,000
	1.1	Short-term loans	-	989,697,839,320	25,165,040,000
318	2.	Payables for securities transaction activities	15	1,352,238,479	76,355,353
320	3.	Trade payables	16	401,604,583	275,999,974
321	4.	Advances from customers	-	87,410,000	-
322	5.	Tax payables and statutory obligations	17	3,012,605,625	195,224,916
323	6.	Payables to employees	-	574,746,051	31,041,955
324	7.	Employee benefits	-	11,583,300	6,883,169
325	8.	Accrued expenses	18	3,141,216,607	281,927,545
327	9.	Short-term unearned revenue	-	15,981,780,824	-
329	10.	Other short-term payables	19	4,900,000	4,900,000
			-		
400	**D.**	**OWNER'S EQUITY**	-	**1,989,254,812,039**	**270,318,607,572**
			-		
410	**I.**	**Owner's equity**	20	**1,989,254,812,039**	**270,318,607,572**
411	1.	Contributed legal capital	-	2,000,000,000,000	339,000,000,000
411.1	1.1	Contributed legal capital	-	2,000,000,000,000	339,000,000,000
411.1a	a.	Ordinary shares with voting rights	-	2,000,000,000,000	339,000,000,000
412	2.	Asset revaluation differences	-	(1,000,676)	(1,000,676)
414	3.	Charter capital supplementary reserve fund	-	2,875,649,570	2,875,649,570
415	4.	Operational risk and financial reserve fund	-	2,875,649,570	2,875,649,570
417	5.	Undistributed earnings	-	(16,495,486,425)	(74,431,690,892)
	5.1	Realized earnings	-	(16,495,486,425)	(74,431,690,892)
440		**TOTAL LIABILITIES AND OWNER'S EQUITY**		**3,003,520,736,828**	**296,355,980,484**

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEMS		Note	30/06/2026	01/01/2026
	A.	**ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS**			
006	1.	Quantity of outstanding shares in circulation		200,000,000	33,900,000
008	2.	Financial assets listed/registered at the VSD of the Company	21	20,000,000	20,000,000
012	3.	The Company's financial assets which are not deposited at the VSD	22	*1,987,142,400,000*	*165,260,000,000*
			0		
	B.	**ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS**	0		
021	1.	Financial assets listed/registered at the VSD of investors	23	3,116,555,650,000	2,382,140,480,000
021.1	*a.*	*Unrestricted financial assets*	0	*2,269,028,190,000*	*1,949,786,480,000*
021.2	*b.*	*Restricted financial assets*	0	*150,100,000*	*50,000,000*
021.3	*c.*	*Mortgage financial assets*	0	*780,520,330,000*	*274,875,000,000*
021.4	*d.*	*Blocked financial assets*	0	*66,857,030,000*	*157,429,000,000*
025	2.	Entitled financial assets of investors	24	745,400,000	-

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM		Note	30/06/2026	01/01/2026
026	1.	Investors' deposits	25	194,249,643,540	21,565,152,112
027	1.1	Investors' deposits for securities trading activities managed by the Company		162,830,864,275	21,086,409,110
029	1.2	Investors' deposits for securities transaction clearing and settlement		31,418,779,265	357,713,002
029.1	*a.*	*Domestic investors' deposits for securities transaction clearing and*		*31,416,742,997*	*354,989,778*
029.2	*b.*	*Foreign investors' deposits for securities transaction clearing and settlement*		*2,036,268*	*2,723,224*
030	1.3	Deposits of securities issuers		-	121,030,000
031	2.	Payables to investors - Investors' deposits for securities trading activities managed	26	194,249,643,540	21,444,122,112
031.1	*2.1*	*Payables to domestic investors*		*193,969,572,502*	*21,118,626,694*
031.2	*2.2*	*Payables to foreign investors*		*280,071,038*	*325,495,418*
032	3.	Payables to securities issuers		-	121,030,000

Ha Noi, July 20, 2026

Preparer	Chief Accountant cum Chief Financial Officer (CFO)	General Director
LE THI LAN HUONG	TRUONG THI LAN ANH	NGUYEN TIEN DUNG

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

STATEMENT OF COMPREHENSIVE INCOME

For the period from April 1, 2026 to June 30, 2026

Code	ITEMS	Note	From April 1, 2026 to June 30, 2026 VND	From April 1, 2025 to June 30, 2025 VND	Cumulative figures from the beginning of the year to this quarter (this year) VND	Cumulative figures from the beginning of the year to this quarter (last year) VND
	I. OPERATING INCOME					
01	1.1 Gain from financial assets at fair value through profit and loss (FVTPL)		6,536,359,541	-	36,761,463,004	-
01.1	a. Gain from disposal of financial assets at	28.a)	6,536,359,541	-	36,761,463,004	-
03	1.2 Gain from loans and receivables	28.b)	4,225,995,894	648,931,205	5,181,990,155	969,216,008
04	0.2 Gain from available-for-sale (AFS) financial assets		42,807,247,044	777,966,300	42,807,247,044	1,326,966,300
0	*c. Dividend, interest income from financial*		-	-	-	-
06	1.3 Revenue from brokerage services		13,237,071,522	489,130,837	15,225,449,086	1,105,752,299
09	1.4 Revenue from securities custodian services		379,869,427	194,851,858	639,894,096	643,970,438
10	1.5 Revenue from financial advisory services		136,363,636	-	136,363,636	-
11	1.6 Revenue from other operating		-	2,950,740	-	2,950,740
20	**Total operating income**		**67,322,907,064**	**2,113,830,940**	**100,752,407,021**	**4,048,855,785**
	II. OPERATING EXPENSES		-	-	-	
21	2.1 Loss from financial assets at fair value through profit and lo:		8,859,928,714	-	13,343,516,470	3,985,923,891
21.1	a. Loss from disposal of financial assets at	28.a)	8,726,306,018	-	13,125,044,050	-
21.3	c. Transaction costs of acquisition of financial assets at FVTPL		133,622,696	-	218,472,420	-
26	0.1 Expenses for proprietary trading activities		7,006,123	5,371,675	7,012,777	13,227,167
27	2.2 Expenses for brokerage services		5,547,845,237	1,673,306,205	7,615,701,270	3,547,107,427
29	0.2 Expenses for securities investment advisory		-	-	3,420,111	-
30	2.3 Expenses for securities custodian services		237,855,176	133,283,187	410,078,485	424,569,207
31	2.4 Expenses for financial advisory services		1,074,605,816	510,045	2,301,649,798	1,020,090
40	**Total operating expenses**		**15,727,241,066**	**1,812,471,112**	**23,681,378,911**	**3,985,923,891**
	III. FINANCIAL INCOME	29	**491,449,000**	-	-	**57,135,716**
42	0.0 Non-fixed dividend and interest income		157,065,699	25,559,886	379,712,581	57,135,716
	Non-fixed interest income		-			-
44	3.1 Other income for investments		334,383,301	-	549,109,326	-
50	**Total financial income**		**491,449,000**	**25,559,886**	**928,821,907**	**57,135,716**
	IV. FINANCIAL EXPENSES	30		-	-	
52	4.1 Borrowing costs		3,076,304,710	-	3,521,775,696	-
60	**Total financial expenses**		**3,076,304,710**	-	**3,521,775,696**	-
62	**V. GENERAL AND ADMINISTRATIVE EXPE**	**31**	**8,413,047,814**	**2,649,054,610**	**15,436,362,926**	**5,644,545,466**
70	**VI. OPERATING PROFIT**		**40,597,762,474**	**(2,322,134,896)**	**59,041,711,395**	**(5,524,477,856)**
	VII OTHER INCOME AND EXPENSES			-	-	
71	7.1 Other income		-	2,177,424,657	-	2,177,424,657
72	7.2 Other expense	32	631,123,594	16,362,200	1,105,506,928	54,465,548
80	**Total other operating profit**		**(631,123,594)**	**2,161,062,457**	**(1,105,506,928)**	**2,122,959,109**

STATEMENT OF COMPREHENSIVE INCOME

For the period from April 1, 2026 to June 30, 2026

Code	ITEMS	Note	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025	Cumulative figures from the beginning of the year to this quarter (this year)	Cumulative figures from the beginning of the year to this quarter (last year)
			VND	VND	VND	VND
90	**VII TOTAL PROFIT BEFORE TAX**		**39,966,638,880**	**(161,072,439)**	**57,936,204,467**	**(3,401,518,747)**
				-	-	
91	8.1 Realized profit		39,966,638,880	(161,072,439)	57,936,204,467	(3,401,518,747)
92	0.1 Unrealized profit		-			-
100	**IX. CORPORATE INCOME TAX EXPENSES**	**33**	-			-
200	**X. PROFIT AFTER TAX**		**39,966,638,880**	(161,072,439)	57,936,204,467	**(3,401,518,747)**
300	**XI. OTHER COMPREHENSIVE INCOME AFTER TAX**		-			**(4,248,556,300)**
301	11. Gain/(Loss) from revaluation of AFS financial assets		-	(4,258,709,870)		(4,248,556,300)
400	**Total other comprehensive income**		-	(4,258,709,870)		(4,248,556,300)
500	**XII Revenue**		-			-
501	12. Earnings per share (VND/share)	34	200	(5)	349	(100)

Ha Noi, Ha Noi, July 20, 2026

Preparer	**Chief Accountant cum Chief Financial Officer (CFO)**	**General Director**
LE THI LAN HUONG	**TRUONG THI LAN ANH**	**NGUYEN TIEN DUNG**

STATEMENT OF CASH FLOWS

(Under indirect method)

Code	ITEM		Note	Cumulative figures from the beginning of the year to this quarter (this year)	Cumulative figures from the beginning of the year to this quarter (last year)
				VND	VND
	I.	**Cash flow from operating activities**			
01	*1.*	***Profit before tax***		***57,936,204,467***	*(3,401,518,747)*
02	*2.*	***Adjustments for***		***2,897,483,661***	
03	-	Depreciation and amortisation		***304,529,872***	660,798,536
50	-	Increase/(Decrease) in other payables		***3,521,775,696***	-
51	-	Other receipts from operating activities		*(928,821,907)*	(57,135,716)
101	**V.**	**Cash and cash equivalents at the beginning of the period**		-	
101 .1		- Cash		-	-
103 .1		Profit from business operations before changes in working capital		*(2,464,221,766,238)*	
103 .2		- Increase (decrease) in financial assets recognized through profit/loss (FVTPL)		*(394,257,148,555)*	-
32	-	Increase (decrease) investments held to matu		*(216,124,657,536)*	-
33	-	Increase (decrease) loans		*(300,002,471,371)*	(14,699,548,151)
34	-	Increase (decrease) in available-for-sale financial assets (AFS).		*(1,473,781,328,123)*	23,775,600,000
36	-	(-) Increase, (+) decrease in receivables and accrued dividends, interest on financial		*(44,748,470,895)*	(65,166,787)
37	-	(-) Increase, (+) decrease in receivables for services provided by securities companies.		*(219,851,559)*	36,578,781
40	-	Increase (decrease) other assets		*(386,620,584)*	(22,961,384,658)
41	-	Increase (decrease) in payable expenses (excluding interest expenses)		***10,691,111***	(64,898,954)
42	-	ncrease (decrease) upfront costs		*(2,498,975,722)*	(880,981,344)
44	-	Interest paid		*(673,177,745)*	-
45	-	Increase (decrease) payable to the seller		*(1,560,304,891)*	63,717,304
46	-	Increase (decrease) employee benefit contributions.		***4,700,131***	(6,263,000)
47	-	Increases (decreases) in taxes and other payments		***2,817,380,709***	(7,342,097)
48	-	Increase (decrease) in employee wages		***543,704,096***	(16,933,134)
50	-	Increase (decrease) in other payables or liabilities.		***17,253,966,685***	(29,397,887)
51	-	Other income from business operations		***87,410,000***	-
52		***Other expenses for business operations***		*(686,611,989)*	***22,000,000***
60	*Net cash flow from operating activities*			*(2,403,388,078,110)*	*(17,631,875,854)*
0	**II.**	**CASH FLOWS FROM INVESTING ACTIVITIES**		-	
61	1.	Purchase of fixed assets and other long-term assets		*(36,574,074)*	-

STANLEY BROTHERS SECURITIES JOINT STOCK COMPANY
9th floor, ROX Tower, 54A Nguyen Chi Thanh Street,
Lang Ward, Hanoi"

FINANCIAL REPORT
For the period from April 1, 2026 to June 30, 2026

STATEMENT OF CASH FLOWS

(Under indirect method)

Code	ITEM		Note	Cumulative figures from the beginning of the year to this quarter (this year)	Cumulative figures from the beginning of the year to this quarter (last year)
				VND	VND
65	2.	Dividends and profits are received from long-term financial investments.		*928,821,907*	57,135,716
70	*Net cash flows from investing activities*			*892,247,833*	*57,135,716*
0	III.	**CASH FLOWS FROM FINANCING ACTIVITIES**		-	
71	1.	Receipts from stocks issuing and capital contribution from equity owners		*1,661,000,000,000*	-
73	2.	Long-term and short-term borrowings received		*1,412,280,784,919*	-
74	4.	Loan principal repayment		*(447,747,985,599)*	-
74.	4.3	Tiền chi trả nợ gốc khác		*(447,747,985,599)*	-
80	*Net cash flows from financing activities*			*2,625,532,799,320*	-
0				-	
90	**Net decrease/increase in cash and cash equivalents**			*223,036,969,043*	(17,574,740,138)
0				-	-
101	**Cash and cash equivalents at beginning of the year**			*100,677,600,323*	**170,278,224,918**
101	0	Money		*100,677,600,323*	**170,278,224,918**
0				-	-
103	**Cash and cash equivalents at end of the year**		**4**	*323,714,569,366*	**152,703,484,780**
103	0	Money		*323,714,569,366*	152,703,484,780

Ha Noi, July 20, 2026

Preparer	Chief Accountant cum Chief Financial Officer (CFO)	General Director
LE THI LAN HUONG	TRUONG THI LAN ANH	NGUYEN TIEN DUNG

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

STANLEY BROTHERS SECURITIES JOINT STOCK COMPANY
9th floor, ROX Tower, 54A Nguyen Chi Thanh Street, Lang Ward, Hanoi"

FINANCIAL REPORT
For the period from April 1, 2026 to June 30, 2026

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

For the period from April 1, 2026 to June 30, 2026

Code	ITEM	Note	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
			VND	VND
	I. Cash flows from brokerage and trust activities of the investors			
01	1. Cash receipts from disposal of brokerage securities of custom		14,904,708,044,457	306,308,476,610
02	2. Cash payments for acquisition of brokerage securities of custc		(14,334,914,256,110)	(431,563,017,530)
07	3. Cash receipts for settlement of securities transaction of custon		3,835,926,889,195	500,143,130,292
08	4. Cash payments for settlement of securities transaction of custc		(4,232,396,292,018)	(394,624,162,583)
11	5. Cash payments for custodian fees of customers		(639,894,096)	(643,970,438)
14	6. Cash receipt from securities issuers		10,183,813,442	10,736,460,957
15	7. Cash payments to securities issuers		(10,183,813,442)	(10,736,460,957)
			-	-
20	**Net increase/decrease in cash during the year**		**172,684,491,428**	**(20,379,543,649)**
			-	-
30	**II Cash and cash equivalents of investors at the beginning of**		**21,565,152,112**	**45,059,858,808**
31	Cash at banks:		21,565,152,112	45,059,858,808
32	- Investors' deposits managed by the Company for securities trading activities		21,086,409,110	37,069,201,505
34	- Investors' deposits for securities transaction clearing and settl		357,713,002	7,990,657,303
35	- Deposits of securities issuers		121,030,000	-
			-	-
40	**Cash and cash equivalents of investors at the enc**	**25**	**194,249,643,540**	**24,680,315,159**
41	Cash at banks:		194,249,643,540	24,680,315,159
42	- Investors' deposits managed by the Company for securities trading activities		162,830,864,275	23,392,778,212
44	- Investors' deposits for securities transaction clearing and settl		31,418,779,265	637,036,947
45	- Deposits of securities issuers		-	650,500,000

Ha Noi, Ha Noi, July 20, 2026

Preparer	Chief Accountant cum Chief Financial Officer (CFO)	General Director
LE THI LAN HUONG	TRUONG THI LAN ANH	NGUYEN TIEN DUNG

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

STATEMENT OF CHANGES IN OWNERS' EQUITY

From April 1, 2026 to June 30, 2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	From April 1, 2025 to June 30, 2025		From April 1, 2026 to June 30, 2026		30/06/2025	30/06/2026
				Increase	Decrease	Increase	Decrease		
		VND	VND			VND	VND	VND	VND
1. Contributed legal capital		339,000,000,000	339,000,000,000	-	-	1,661,000,000,000	-	339,000,000,000	2,000,000,000,000
1.1 Ordinary shares with voting rights		339,000,000,000	339,000,000,000	-	-	1,661,000,000,000	-	339,000,000,000	2,000,000,000,000
2. Charter capital supplementary reserve fund		2,875,649,570	2,875,649,570	-	-	-	-	2,875,649,570	2,875,649,570
3. Operational risk and financial reserve fund		2,875,649,570	2,875,649,570	-	-	-	-	2,875,649,570	2,875,649,570
4. Asset revaluation differences		866,102,726	(1,000,676)	-	4,248,556,300	-	-	(3,382,453,574)	(1,000,676)
5. Undistributed earnings		(77,737,253,692)	(74,431,690,892)	-	3,401,518,747	57,936,204,467	-	(81,138,772,439)	(16,495,486,425)
5.1 Realized earnings		(77,737,253,692)	(74,431,690,892)	-	3,401,518,747	57,936,204,467	-	(81,138,772,439)	(16,495,486,425)
TOTAL		**267,880,148,174**	**270,318,607,572**	**-**	**7,650,075,047**	**1,718,936,204,467**	**-**	**260,230,073,127**	**1,989,254,812,039**
II. Other comprehensive income									
1. Gain/Loss from revaluation of financial assets		866,102,726	(1,000,676)	-	4,248,556,300	-	-	(3,382,453,574)	(1,000,676)
TOTAL		**866,102,726**	**(1,000,676)**	**-**	**4,248,556,300**	**-**	**-**	**(3,382,453,574)**	**(1,000,676)**

Ha Noi, Ha Noi, July 20, 2026

Preparer	Chief Accountant cum Chief Financial Officer (CFO)	General Director
LE THI LAN HUONG	TRUONG THI LAN ANH	NGUYEN TIEN DUNG

NOTES TO THE FINANCIAL STATEMENTS
From April 1, 2026 to June 30, 2026

1 . BACKGROUND

1.1 . Forms of Ownership

Stanley Brothers Securities Joint Stock Company (formerly known as Global Securities Joint Stock

Company) was established and operated under the Establishment and Operation License No. 83/UBCK-GP issued by the State Securities Commission on January 16, 2008; License No. 30/UBCK-GP dated

January 16, 2009; License No. 357/UBCK-GP dated October 19, 2010; Decision No. 932/QD-UBCK

dated November 16, 2010; Adjustment license No. 15/GPĐC-UBCK dated April 5, 2013; Adjustment

license No. 11/GPĐC-UBCK dated March 29, 2017; Adjustment license No. 29/GPĐC-UBCK dated July

19, 2017; Adjustment license No. 79/GPĐC-UBCK dated October 2, 2018; Adjustment license No.

108/GPĐC-UBCK dated December 27, 2018; Adjustment license No. 08/GPĐC-UBCK dated January 31, 2019; Adjustment License No. 35/GPĐC-UBCK dated June 12, 2019, Adjustment License No. 58/GPĐC-UBCK dated September 9, 2020; Adjustment license No. 37/GPĐC-UBCK dated May 22, 2023 and adjustment license No. 04/GPĐC-UBCK dated March 14, 2025, adjustment license No. 16/GPĐC-UBCK dated January 22, 2026, adjustment license No. 23/GPĐC-UBCK dated February 5, 2026 issued by the House Securities Commission announced country. The company is issued and operates under the Joint Stock Company Business Registration Certificate No. 0305453780 issued by the Department of Planning and Investment of Hanoi City (now the Department of Finance of Hanoi City) for the first time on January 16, 2008, and registered for changes for the fourth time, February 7, 2026.

The company's headquarters are located at: 9th floor, ROX Tower, 54A Nguyen Chi Thanh Street, Lang Ward,

The company's registered charter capital is VND 2,000,000,000,000, and the actual contributed charter capital as of June 30, 2026 is VND 2,000,000,000,000; equivalent to 200,000,000 shares, with a par value of VND 10,000 per share.

The total number of employees of the Company as of June 30, 2026 is: 79 people (as of January 1, 2026: 18 people).

1.2 . Business field

The Company's business activities include:

- Securities brokerage;
- Principal trading;
- Securities investment advisory;
- financial advisory;
- Securities underwriting and depository services.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

The Company applies 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

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.

2.3 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to preparation and presentation of Financial Statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the reporting date and the reported amounts of

The estimates and assumptions that have a material impact in the Financial Statements include:

- Provision for doubtful debts;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of General Directors to be reasonable under the circumstances.

2.4 . Cash and cash equivalents

The funds include the operating deposits of the securities firm.

Securities transaction clearing deposits are the funds available for clearing and settlement by the Company and its clients on day T+x as requested by the Vietnam Securities Depository and Clearing Corporation (VSD), opened at a designated bank for settlement of securities purchases and sales based on the net clearing results.

Investor deposits for securities trading and issuer deposits are presented as off-balance sheet items outside the financial statement.

2.5 . Financial assets and Financial liabilities

a) Initial recognition

Financial assets

The Company's financial assets include cash, loans, financial assets available for sale (AFS), and accounts receivable. At the time of initial recognition, financial assets are determined at their purchase price/issuance cost plus other expenses directly related to the purchase or issuance of that financial asset.

Financial liabilities

The company's financial liabilities include loans, accounts payable to suppliers and other payables, and accrued expenses. At the time of initial recognition, financial liabilities are determined by the issuance price plus any costs directly related to the issuance of those financial 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).

Loans: are non-derivative financial assets with fixed or determinable payments that are not quoted in an active 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;
- 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

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.

For securities which do not have reference price from the above sources, the revaluation is determined based on the financial performance and the book value of securities issuer as at 31 December 2024.

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".

2.6 . Short-term and long-term deposits received

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

2.7 . Short-term and long-term receivables

Receivables from 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.

Receivables are tracked in detail by receivable term, receivable object, receivable currency type, and other factors according to the Company's management needs. Receivables are classified as current and non-current assets in the statement of finanical position based on their remaining maturity as at the reporting date.

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%

2.8 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.

Value after initial recording

If these expenses increase the expected future economic benefits from the use of the tangible fixed asset beyond the standard operating level as initially assessed, then these expenses are capitalized as an additional cost of the tangible fixed asset.

Other expenses incurred after a fixed asset has been put into operation, such as repair, maintenance, and overhaul costs, are recorded in the Statement of Income in the year in which the expenses are incurred.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly

- Machinery, equipment	02 - 10	year
- Office equipment and furniture	02 - 03	year
- Management software	03 - 10	year

2.9 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.

"The Company's prepaid expenses comprise:
Tools and supplies: include assets held by the Company for use in the ordinary course of business, with an historical cost of each asset under VND 30 million and therefore not qualifying for recognition as fixed assets under prevailing regulations. The cost of tools and supplies is allocated on a straight-line basis over a period of 1 to 3 years.
Other prepaid expenses: are recognized at historical cost and allocated on a straight-line basis over their useful

2.10 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.

2.11 Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.12 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

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

2.13 Owner's equity

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

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.

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.

On December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC repealing Circular No. 146/2014/TT-BTC of the Minister of Finance guiding the financial regimes for securities companies and fund management companies. Accordingly:

- For the balance of supplementary capital reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;
- For the balance of the financial and operational risk reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Meeting of Shareholders, the Members' Council or the Company's Chairman according to current regulations.

Dividends payable to shareholders are recognized as a liability on the Company's Statement of Financial Position following the dividend declaration by the Company's Board of Directors and the announcement of the record date by the Vietnam Securities Depository and Clearing Corporation (VSDC).

2.14 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

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 profits shared arising from financial assets under the Company's investment portfolios (FVTPL, HTM, AFS) are recognized when the Company's right to receive the dividends is established from the ownership of shares.

2.15 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.

2.16 Financial income, financial expense

Financial income

Financial expenses include: Interest expenses;

2.17 Taxation

a) Current corporate income tax expense

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

b) Current corporate income tax rate

The Company currently applies a corporate income tax rate of 20% to its business activities for the accounting period from 01 April 2026 to 30 June 2026.

2.18 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

2.19 Related Parties

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

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

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

2.20 Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgments about the Company as a whole.

3 VALUE OF SECURITIES TRANSACTION THIS YEAR

	Volume of securities transaction this year	Volume of securities transaction this year VND
Securities company	**18,213,279**	**1,428,833,951,972**
- Unlisted shares	5,000,000	50,000,000,000
- Bonds	-	-
- Unlisted bonds	152,000	15,200,000,000
- Listed bonds	13,061,279	1,363,633,951,972
Investors	**229,960,752**	**26,786,525,495,699**
- Shares	229,370,148	5,088,273,735,700
- Bonds	590,604	21,698,251,759,999
	248,174,031	**28,215,359,447,671**

4 CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash at bank	323,714,569,366	100,677,600,323
Cash equivalents	-	-
	323,714,569,366	**100,677,600,323**

5 FINANCIAL ASSETS

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

		30/06/2026		01/01/2026	
		Book value	Fair value	Book value	Fair value
		VND	VND	VND	VND
0	Certificate of Deposit	394,257,148,555	394,257,148,555		
		394,257,148,555	**394,257,148,555**	**-**	**-**

The Company has not determined the fair value of these assets because Vietnamese's Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value. Hence, fair value of these securities estimated its book value.

b) Available for sale financial assets (AFS)

		30/06/2026		01/01/2026	
		Book value	Fair value	Book value	Fair value
		VND	VND	VND	VND
	Unlisted securities	280,000,000,000	280,000,000,000	-	-
	Bonds	1,374,095,256,883	1,374,094,256,207	180,313,928,760	180,312,928,084
0		**1,654,095,256,883**	**1,654,094,256,207**	**180,313,928,760**	**180,312,928,084**

The Company has not determined the fair value of these assets because Vietnamese's Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value. Hence, fair value of these securities estimated its book value.

c) Held-to-maturity investments (HTM)

	30/06/2026	01/01/2026
	VND	VND
Bonds	-	-
Time deposits of 3 months or more	216,124,657,536	-
	216,124,657,536	**-**

As of June 30, 2026, 13-month term deposits totaling VND 216,124,657,536 held at the Vietnam Investment and Development Bank (BIDV) with interest rates ranging from 7.45%/year to 8.0%/year were used as collateral for short-term loans from the bank.

d) Loans

	30/06/2026	01/01/2026
	VND	VND
Margin operation	300,513,471,371	-
Prepaid of selling securities operation	150,000,000	661,000,000
	300,663,471,371	**661,000,000**

6 . **Fluctuation of market value**

	Book value		Market value		Increase		Decrease		Revaluation value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
					VND	VND	VND	VND	VND	VND
FVTPL	394,257,148,555	-	394,257,148,555	-	-	-	-	-	394,257,148,555	-
Listed	394,257,148,555	-	394,257,148,555	-	-	-	-	-	394,257,148,555	-
-										
Certificate of Deposit of Vietnam Maritime Commercial Joint Stock Bank (MSBCDEB2601)	195,870,094,049	-	195,870,094,049	-	-	-	-	-	195,870,094,049	-
Certificate of Deposit of Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2505)	98,659,171,752	-	98,659,171,752	-	-	-	-	-	98,659,171,752	-
Certificate of Deposit of Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2506)	42,687,504,024	-	42,687,504,024	-	-	-	-	-	42,687,504,024	-
-										
Certificate of Deposit of Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2507)	24,116,948,093	-	24,116,948,093	-	-	-	-	-	24,116,948,093	-
Certificate of Deposit of Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2508)	32,923,430,637	-	32,923,430,637	-	-	-	-	-	32,923,430,637	-
AFS	1,654,095,256,883	180,313,928,760	1,654,094,256,207	180,312,928,084	-	-	-	-	-	-
Unlisted stock (*)	280,000,000,000	-	280,000,000,000	-	-	-	-	-	280,000,000,000	-
-										
HANO-VID Real Estate Joint Stock Company	165,000,000,000	-	165,000,000,000	-	-	-	-	-	*165,000,000,000*	-
-										
VN Gateway Real Estate Investment & Development Joint Stock Company	50,000,000,000	-	50,000,000,000	-	-	-	-	-	*50,000,000,000*	-

5/2026

6 . Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
					VND	VND	VND	VND	VND	VND
- *TNR Holdings Vietnam Real Estate Investment Development Joint Stock Company*	**65,000,000,000**	-	65,000,000,000	-	-	-	-	-	*65,000,000,000*	-
Bonds	**1,374,095,256,883**	180,313,928,760	1,374,094,256,207	180,312,928,084	-	-	(1,000,676)	(1,000,676)	1,374,094,256,207	180,312,928,084
- *Bond of Education Infrastructure Group Joint Stock Company (*)*	1,608,318,318	1,608,318,318	1,608,318,318	1,608,318,318	-	-	-	-	*1,608,318,318*	*1,608,318,318*
- *Bond of Saigon Match Joint Stock Company (*)*	115,134,126,325	138,674,318,731	115,134,126,325	138,674,318,731	-	-	-	-	*115,134,126,325*	*138,674,318,731*
Bond of Saigon Match Joint Stock Company, code MSG32508	334,801,358,272	-	334,801,358,272	-					*334,801,358,272*	
- *Bonds of ROX ENERGY Investment JSC*	-	40,010,671,035	-	40,010,671,035	-	-	-	-	-	*40,010,671,035*
- *AAC Vietnam Joint Stock Company Bonds (*)*	450,006,303,000	-	450,006,303,000	-	-	-	-	-	*450,006,303,000*	-
- *Trái phiếu Công ty TNHH Liên doanh đầu tư XD Tam Trinh (*)*	438,759,758,320	-	438,759,758,320	-	-	-	-	-	*438,759,758,320*	-
Viet Han Trading - Advertising - Construction - Real Estate Joint Stock Company	18,564,771,972	-	18,564,771,972	-					*18,564,771,972*	
Bonds of Ho Chi Minh City Infrastructure Investment Joint Stock Company	15,200,000,000	-	15,200,000,000	-					*15,200,000,000*	

6 . **Fluctuation of market value**

	Book value		Market value		Increase		Decrease		Revaluation value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
					VND	VND	VND	VND	VND	VND
- *Vietnam Commercial and Industrial Bank Joint Stock Company Bonds - CTG121031 (**)*	20,620,676	*20,620,676*	19,620,000	19,620,000	-	-	*(1,000,676)*	*(1,000,676)*	*19,620,000*	*19,620,000*
	2,048,352,405,438	**180,313,928,760**	**2,048,351,404,762**	**180,312,928,084**	**-**	**-**	**(1,000,676)**	**(1,000,676)**	**2,048,351,404,762**	**180,312,928,084**

(*) As of June 30, 2026, the Company's certificates of deposit include:
+ MSBCDEB2601: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on May 20, 2026, with a term of 2 years and a fixed interest rate of 7.5%/annum;

+ MSBCDRB2505: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on August 07, 2025, with a term of 2 years and a fixed interest rate of 5%/annum;

+ MSBCDRB2506: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on August 07, 2025, with a term of 2 years and a fixed interest rate of 5.8%/annum;

+ MSBCDRB2507: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on September 11, 2025, with a term of 2 years and a fixed interest rate of 5%/annum;

+ MSBCDRB2508: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on September 24, 2025, with a term of 2 years and a fixed interest rate of 5%/annum.

(*): As of June 30, 2026, the Company has not determined the fair value of its investments in unlisted stocks and unlisted bonds because Vietnamese Accounting Standards and the Accounting Regime applicable to securities companies have not yet provided specific guidance on determining market value. Accordingly, the market value is estimated at the historical cost of the investments.

Bonds of Saigon Match Joint Stock Company: code MSG32504 with a term of 84 months and a maturity date of September 12, 2032; and code MSG32508 with a term of 9 years and a maturity date of December 02, 2034.

Bond of AAC Vietnam Joint Stock Company with a term of 7 years and a maturity date of June 13, 2032.

Bond of Tam Trinh Construction Investment Joint Venture Company Limited with a term of 8 years and a maturity date of November 28, 2033.

Bond of Education Infrastructure Group Joint Stock Company with a term of 5 years and a maturity date of February 22, 2027.

(**) CTG121031: Vietinbank bonds publicly issued in 2021, maturity date: November 18, 2031.

Bond of Viet Han Commercial - Advertising - Construction - Real Estate Joint Stock Company with a term of 7 years and a maturity date of October 04, 2028.
Bond of Ho Chi Minh City Infrastructure Investment Joint Stock Company with a term of 15 years and a maturity date of January 25, 2039.

7 . RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Receivables from disposal of financial assets	50,000,000,000	-
Receivables from and accruals for dividend and interest income	42,819,616,644	-
Receivables from interest of margin activities	1,929,343,209	-
Receivables from interest of prepaid of selling securities contracts	-	488,958
Receivables from services provided by the Company	993,848,733	773,997,174
- *Receivables from ...*	129,334,823	999,698
- *Receivables from ...*	289,000,000	289,000,000
- *Receivables from ...*	575,513,910	483,997,476
	95,742,808,586	**774,486,132**

8 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
As at 01/01	289,000,000	289,000,000
As at 30/06	**289,000,000**	**289,000,000**

8 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt	Current year				Last year
		Beginning	Provision	Reversal	Closing	
	VND	VND	VND	VND	VND	VND
Provision for impairment of other receivables	**289,000,000**	(289,000,000)	-	-	(289,000,000)	(289,000,000)
- Education Infrastructure Group Joint Stock Company	289,000,000	(289,000,000)	-	-	(289,000,000)	(289,000,000)
	289,000,000	**(289,000,000)**	-	-	**(289,000,000)**	**(289,000,000)**

9 . PREPAID EXPENSES

a) Short-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Prepaid expenses of operating lease	201,575,402	-
Costs of tools and equipment awaiting allocation.	9,784,516	-
Equipment maintenance and management costs	157,318,000	363,940,000
Equipment warranty costs	-	56,250,000
Software licensing costs	12,763,637	145,075,760
Internet service fees	22,000,000	50,000,000
Other short-term prepaid expenses	462,954,677	25,880,597
	866,396,232	**641,146,357**

b) Long-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Costs of tools and equipment awaiting allocation.	1,417,453,372	77,880,682
Major repair costs for fixed assets awaiting allocation.	477,328,274	195,481,664
Software system maintenance costs	475,549,297	177,222,216
Other long-term prepaid expenses	381,632,933	27,653,467
	2,751,963,876	**478,238,029**

10 . DEPOSITS, COLLATERALS AND PLEDGES

a) Short-term deposits, collaterals and pledges

	30/06/2026	01/01/2026
	VND	VND
Deposit for a bottle of Lavie water.	1,000,000	1,000,000
	1,000,000	**1,000,000**

b) Long-term deposits, collaterals and pledges

	30/06/2026	01/01/2026
	VND	VND
Deposit for office space at ROX building.	1,259,872,303	576,332,314
Deposit for trading at the Hanoi Stock Exchange.	64,000,000	64,000,000
	1,323,872,303	**640,332,314**

11 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation equipment	Total
	VND	VND	VND
Original cost			
As at 01/01/2026	20,889,154,936	99,294,846	20,988,449,782
Purchase	36,574,074	-	36,574,074
As at 30/06/2026	**20,925,729,010**	**99,294,846**	**21,025,023,856**
Accumulated depreciation			
As at 01/01/2026	20,819,001,947	99,294,846	20,918,296,793
Depreciation	29,254,876	-	29,254,876
As at 30/06/2026	**20,848,256,823**	**99,294,846**	**20,947,551,669**
Net carrying amount			
As at 01/01/2026	70,152,989	-	70,152,989
As at 30/06/2026	**77,472,187**	-	**77,472,187**

In which:

- The original cost of fixed assets at the end of the period, fully depreciated but still in use, is VND 20,494,466,7:

The Company has not determined the fair value of fixed assets because Vietnamese's Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value.

12 . INTANGIBLE FIXED ASSETS

	Copyright, patent	Software	Total
	VND	VND	VND
Original cost			
As at 01/01/2026	690,325,520	16,483,485,000	17,173,810,520
As at 30/06/2026	**690,325,520**	**16,483,485,000**	**17,173,810,520**
Accumulated depreciation			
As at 01/01/2026	690,325,520	15,403,989,105	16,094,314,625
Depreciation	-	275,274,996	275,274,996
As at 30/06/2026	**690,325,520**	**15,679,264,101**	**16,369,589,621**
Net carrying amount			
As at 01/01/2026	-	1,079,495,895	1,079,495,895
As at 30/06/2026	-	**804,220,899**	**804,220,899**

In which:

Historical cost of fully amortized intangible fixed assets still in use at the end of the period: VND 11,668,310,520.

The Company has not determined the fair value of these fixed assets because Vietnamese Accounting Standards and the Vietnamese Accounting System applied to securities companies have not provided specific guidance on the

13 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2026	01/01/2026
	VND	VND
Initial deposit	853,279,489	853,279,489
Additional deposit	7,957,188,922	7,957,188,922
Accumulated amortized interest	1,667,135,407	1,851,786,100
Ending balance	**10,477,603,818**	**10,662,254,511**

14 . LOANS AND DEBTS

	01/01/2026	Increase in the year	Decrease in the year	30/06/2026
	VND	VND	VND	VND
Short-term loans	**25,165,040,000**	**1,412,280,784,919**	**447,747,985,599**	**1,885,193,810,518**
Loans from banks	25,165,040,000	673,446,500,000	48,611,540,000	747,223,080,000
Loans from other entit	-	738,834,284,919	399,136,445,599	1,137,970,730,518
Ending balance	**25,165,040,000**	**1,412,280,784,919**	**447,747,985,599**	**1,885,193,810,518**

Detail short-term loans	30/06/2026	01/01/2026
	VND	VND
Vietnam Maritime Commercial Bank	650,000,000,000	25,165,040,000
Vietnam Investment and Development Bank - Ha Thanh Branch	100,000,000,000	-
Vietnam Investment and Development Bank - Thai Ha Branch	100,000,000,000	
Borrowing from other sources (M - Profit) of the customer.	139,697,839,320	
Ending balance	**989,697,839,320**	**25,165,040,000**

Details related to the loan

- (1) Credit limit loan contract No. 0705/2026/HĐCVHM MSB-SBSI dated May 7, 2026, with the following detailed terms:
- Maximum loan limit: 1,000,000,000,000 VND;
- Purpose of borrowing: To supplement working capital for margin trading operations; to invest in and trade government bonds; to invest in and trade listed bonds issued by other banks;
- Loan limit maintenance period: from the date of contract signing until March 27, 2027;
- Loan interest rate: Based on the interest rate specifically agreed upon by the parties in each loan agreement;
- Types of loan security: Unsecured loans

(2) Credit limit loan contract No. 01/2026/2016902/HĐTD dated June 26, 2026, with the following detailed terms:

- Maximum loan limit: 500,000,000,000 VND;
- Loan purpose: To invest and trade in government bonds, valuable papers, and other securities (excluding shares, corporate bonds, and securities convertible into shares); to meet working capital requirements for business and production operations; and to refinance (or prepay) loans at other credit institutions.
- Loan limit maintenance period: from the date of contract signing until May 31, 2027;
- Loan interest rate: Based on the interest rate specifically agreed upon by the parties in each individual
- Forms of loan security: These are the Company's time deposit contracts at the Vietnam Investment and Development Bank (BIDV).

(3) Customer's property loan contract (M - profit), with the following detailed terms:

- Maximum credit limit (or Maximum loan limit): Means the amount of money that the lender has agreed to grant to the borrower by approving the MSB digital banking application to automatically transfer it to the borrower's payment account opened at MSB
- Purpose of loan: To supplement working capital for margin trading and bond investment activities;

- Loan limit maintenance period: 1 day from the date the loan amount is successfully credited to the borrower's payment account until the following day. Unless otherwise requested by the lender, each day after the interest calculation date, the borrower may proactively settle the loan from the previous day, finalize the interest payment amount, and transfer the entire outstanding loan balance recorded at the time of interest calculation to the outstanding balance of a new loan;
- Loan interest rate: The Interest Rate is calculated on a percentage per annum (% p.a.) basis and applied in accordance with the Lender's regulations from time to time
- Forms of loan security: Unsecured; for a period of time;

15 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/06/2026	01/01/2026
	VND	VND
Head stock exchange payables	1,261,800,903	25,419,348
Securities Depository Center payables	90,437,576	50,936,005
Ending balance	**1,352,238,479**	**76,355,353**

16 . TRADE PAYABLES

a) Trade payables detailed by suppliers with large account balances

	30/06/2026	01/01/2026
	VND	VND
TNtalent Human Resources Management Joint Stock Company	327,984,000	220,058,400
TNS Property Investment and Real Estate Management Joint Stock C	70,100,583	43,689,012
Vietnam Online Network Solutions Joint Stock Company	-	-
Other parties must be paid.	3,520,000	12,252,562
Ending balance	**401,604,583**	**275,999,974**

b) Trade payables detailed by terms of payment

	30/06/2026	01/01/2026
	VND	VND
Short-term trade payables	401,604,583	275,999,974
Ending balance	**401,604,583**	**275,999,974**

c) Trade payables detailed by contents

	30/06/2026	01/01/2026
	VND	VND
Repair costs must be paid.	70,100,583	43,689,012
Pay the HR manager.	327,984,000	220,058,400
Payment must be made to another seller.	3,520,000	12,252,562
Ending balance	**401,604,583**	**275,999,974**

17 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2026	01/01/2026
	VND	VND
Value added tax	3,836,364	16,457,264
Personal income tax	3,008,769,261	178,767,652
Ending balance	**3,012,605,625**	**195,224,916**

18 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Interest expense payable	2,916,164,360	67,566,409
Securities company operating expenses	225,052,247	210,459,747
Other short-term payables	-	3,901,389
Ending balance	**3,141,216,607**	**281,927,545**

19 . OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	4,900,000	4,900,000
Ending balance	**4,900,000**	**4,900,000**

20 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Thanh Vinh Real Estate Investment and Development Joint Stock Company	24	489,999,090,000	19	65,649,090,000
Nam Quang Infrastructure Investment and Development Joint Stock Company	25	492,546,800,000	25	83,486,800,000
Vipico One-Member Limited Liability Company	16	320,501,900,000	18	62,177,900,000
Gen Cons Vietnam Construction Investment Joint Stock Company	25	492,794,800,000	25	83,528,800,000
Trong Hung Trading and Service Joint Stock Company	4	80,000,000,000	-	-
Hung Thinh Construction and Real Estate Joint Stock Company	4	80,000,000,000	-	-
Shareholders contributed capital (less than 5%)	2	44,157,410,000	13	44,157,410,000
Ending balance	**100**	**2,000,000,000,000**	**100**	**339,000,000,000**

The company increased its charter capital based on:

- *Report No. 16/2025/TTr-HĐQT submitted to the General Meeting of Shareholders of Stanley Brothers Securities Joint Stock Company by the Board of Directors of Stanley Brothers Securities Joint Stock Company regarding the plan to issue shares privately to increase charter capital.*
- *Minutes of the first Extraordinary General Meeting of Shareholders - 2025, No. 02/2025/BBH-ĐHĐCĐ dated October 14, 2025, of Stanley Brothers Securities Joint Stock Company;*
- *Resolution No. 02/2025/NQ-ĐHĐCĐ dated October 14, 2025, of the 1st Extraordinary General Meeting of Shareholders of Stanley Brothers Securities Joint Stock Company, 2025;*
- *Resolution No. 17/2025/NQ-HĐQT of the Board of Directors of Stanley Brothers Securities Joint Stock Company dated November 26, 2025, approving the implementation of a private placement of shares to increase charter capital;*
- *Resolution No. 25/2025/NQ-HĐQT of the Board of Directors of Stanley Brothers Securities Joint Stock Company dated December 22, 2025, on amending and supplementing information related to the private placement plan to increase charter capital;*
- *Official letter No. 186/UBCK-QLKD from the State Securities Commission to Stanley Brothers Securities Joint Stock Company dated January 8, 2025, regarding the registration dossier for the private placement of shares by Stanley Brothers Securities Joint Stock Company;*
- *Resolution No. 007/2026/NQ-HĐQT dated January 26, 2026, of the Board of Directors of Stanley Brothers Securities Joint Stock Company on approving the results of the private placement of shares, changing the charter capital, and amending the Company's Articles of Association;*
- *January 26, 2026, of Stanley Brothers Securities Joint Stock Company submitted to the State Securities Commission;*
- *Official letter No. 903/UBCK-QLKD from the State Securities Commission to Stanley Brothers Securities Joint Stock Company dated January 27, 2026, regarding the report on the offering results of Stanley Brothers Securities Joint Stock Company;*
- *Other documents of Stanley Brothers Securities Joint Stock Company relating to the private placement of shares to increase the charter capital of Stanley Brothers Securities Joint Stock Company.*

b) Undistributed earnings

	30/06/2026	01/01/2026
	VND	VND
Undistributed realized profit	*(16,495,486,425)*	*(74,431,690,892)*
Ending balance	**(16,495,486,425)**	**(74,431,690,892)**

c) Profit distribution to shareholders or contributing members

	30/06/2026	01/01/2026
	VND	VND
Realized earnings undistributed previous year	*(74,431,690,892)*	*(77,737,253,692)*
Realized gain/loss accumulated to the beginning of the year	*57,936,204,467*	*(3,401,518,747)*
Basis of profit distribution to shareholders or contributing members as at the end of the accounting period	*(16,495,486,425)*	*(81,138,772,439)*
The deduction of funds from profit	-	-
- *Charter capital supplementary reserve fund*	-	-
- *Operational risk and financial reserve fund*	-	-
- *Bonus and welfare fund*	-	-
Realized undistributed earnings as at the end of the period	**(16,495,486,425)**	**(81,138,772,439)**

d) Capital transactions with owners and distribution of dividends and profits

	From April 1, 2026 to June 30, 2026	Cumulative figures from the beginning of the year to this
	VND	VND
Owner's invested capital	2,000,000,000,000	339,000,000,000
- *At the beginning of year*	*339,000,000,000*	*339,000,000,000*
- *Increase in the year*	*1,661,000,000,000*	-
- *Ending capital contribution*	*2,000,000,000,000*	*339,000,000,000*

e) Stock

	30/06/2026	01/01/2026
Number of shares registered for issuance	200,000,000	33,900,000
Number of shares issued to the public	200,000,000	33,900,000
- *Common stocks*	*200,000,000*	*33,900,000*
Number of outstanding shares	200,000,000	33,900,000
- *Common stocks*	*200,000,000*	*33,900,000*
Par value of outstanding shares (VND)	10,000	10,000

21 . LISTED/REGISTERED FINANCIAL ASSETS OF THE SECURITIES COMPANY

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	20,000,000	20,000,000
Ending balance	**20,000,000**	**20,000,000**

22 . THE COMPANY'S FINANCIAL ASSETS WHICH ARE NOT DEPOSITED AT THE VSD

	30/06/2026	01/01/2026
	VND	VND
The Company's financial assets which are not deposited at the VSD	1,987,142,400,000	165,260,000,000
Ending balance	**1,987,142,400,000**	**165,260,000,000**

23 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	2,269,028,190,000	1,949,786,480,000
Restricted financial assets	150,100,000	50,000,000
Mortgage financial assets	780,520,330,000	274,875,000,000
Blocked financial assets	66,857,030,000	157,429,000,000
Ending balance	**3,116,555,650,000**	**2,382,140,480,000**

24 . ENTITLED FINANCIAL ASSETS OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Entitled financial assets of investors	745,400,000	-
Ending balance	**745,400,000**	**-**

25 . INVESTORS' DEPOSITS

	30/06/2026 VND	01/01/2026 VND
Investors' deposits for securities trading activities managed by the Company	**162,830,864,275**	**21,086,409,110**
1. Domestic investors	162,553,871,558	20,764,677,930
2. Foreign investors	276,992,717	321,731,180
Investors' deposits for securities transaction clearing and settlement	31,418,779,265	357,713,002
1. Domestic investors	31,416,742,997	354,989,778
2. Foreign investors	2,036,268	2,723,224
Deposits of securities issuers	-	121,030,000
1. Domestic investors	-	121,030,000
Ending balance	194,249,643,540	21,565,152,112

26 . PAYABLES TO INVESTORS

	30/06/2026 VND	01/01/2026 VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	**162,830,864,275**	**21,086,409,110**
1.1. Domestic investors	162,553,871,558	20,764,677,930
1.2. Foreign investors	276,992,717	321,731,180
2. Payables to investors - Investors' synthesizing deposits for securities trading activities	**31,418,779,265**	**357,713,002**
2.1. Domestic investors	31,416,742,997	354,989,778
2.2. Foreign investors	2,036,268	2,723,224
3. Other payables to investors	-	**121,030,000**
3.1. Domestic investors	-	121,030,000
Ending balance	194,249,643,540	21,565,152,112

27 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	30/06/2026 VND	01/01/2026 VND
1. Margin transaction payables	**302,442,814,580**	-
1.1 Principal of margin transaction	300,513,471,371	-
Domestic investors	*300,513,471,371*	-
1.2 Interest of margin transaction	1,929,343,209	-
Domestic investors	*1,929,343,209*	-
2. Prepaid of selling securities operation payables	**150,000,000**	**661,488,958**
2.1 Principal of prepaid of selling securities operation	150,000,000	661,000,000
Domestic investors	*150,000,000*	*661,000,000*
2.2 Interest of prepaid of selling securities operation	-	488,958
Domestic investors	-	*488,958*
Ending balance	302,592,814,580	661,488,958

28 . OPERATING INCOME

a) Profit, loss of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of current year		Gain, loss from trading shares of the previous year	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
Listed		-	-	-	-	-	-
Upcom	50,000,000,000	50,000,000,000	-	-	-	-	-
Bonds	672,342,140,000	672,438,090,000	550,000	-	-	-	-
Bonds	-	-	-	-	-	-	-
Certificate of deposit...	**13,320,741,171,375**	13,322,835,167,852	6,535,809,541	8,629,806,018	8,629,806,018	-	-
	14,043,083,311,375	**14,045,273,257,852**	**6,536,359,541**	**8,629,806,018**	**8,629,806,018**	-	-

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

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Held-to-maturity investments (HTM)	4,225,995,894	648,931,205
Available for sale financial assets (AFS)	42,807,247,044	777,966,300
Ending balance	**47,033,242,938**	**1,426,897,505**

29 . FINANCIAL INCOME

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Income from interest on demand deposits	157,065,699	25,559,886
Other financial income	334,383,301	-
Ending balance	**491,449,000**	**25,559,886**

30 . FINANCIAL EXPENSES

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Borrowing costs	3,076,304,710	-
Ending balance	**3,076,304,710**	**-**

31 . GENERAL ADMINISTRATIVE EXPENSES

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Labor expenses	4,851,971,051	1,299,252,079
Trade union fund, Social insurance, Health insurance,	185,275,340	65,370,411
Tools, supplies	244,017,516	97,368,441
Depreciation and amortisation	15,594,226	13,660,650
Tax, fees and charge	237,235,333	139,102,773
Expenses from external services	2,792,222,124	995,635,800
Other expenses	86,732,224	38,664,456
Ending balance	**8,413,047,814**	**2,649,054,610**

32 . OTHER EXPENSES

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Remuneration for the Board of Directors and the Supervisory Board	628,352,382	12,000,000
Penalty fees	-	-
Other expenses	2,771,212	4,362,200
Ending balance	**631,123,594**	**16,362,200**

33 CURRENT CORPORATE INCOME TAX EXPENSES

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Total profit before tax	39,966,638,880	(161,072,439)
Increase	631,123,594	16,362,200
- *Unreasonable expenses*	*631,123,594*	*16,362,200*
Decrease	(40,597,762,474)	-
- *Switching losses last year*	*(40,597,762,474)*	-
Taxable income	-	(144,710,239)
Current corporate income tax expense (tax rate 20%)	-	-
Tax payable at the beginning of year	-	-
Tax paid in the year	-	-
Corporate income tax payable end of the year	-	-

34 BASIC EARNINGS PER SHARE

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

	From April 1, 2026 to June 30, 2026	From April 1, 2025 to June 30, 2025
	VND	VND
Undistributed earnings	39,966,638,880	(161,072,439)
Profit distributed for common stocks	39,966,638,880	(161,072,439)
Average circulated common stocks in the year	200,000,000	33,900,000
Basic earnings per share	**200**	**(5)**

The Company has not yet planned to appropriate the Bonus and Welfare Fund from the post-tax profit for the accounting period from 01 April 2026 to 30 June 2026.

As of 30 June 2026, the Company did not have any potentially dilutive ordinary shares.

35 FINANCIAL RISK MANAGEMENT

Overview

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations will bear the risks of changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments arising from short-term investments in shares due to the uncertainty of future prices of these invested shares.

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Available for sale financial assets	19,620,000	-	-	19,620,000
	19,620,000	-	-	**19,620,000**
As at 01/01/2026				
Available for sale financial assets	19,620,000	-	-	19,620,000
	19,620,000	-	-	**19,620,000**

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	323,714,569,366	-	-	323,714,569,366
Loans	300,663,471,371	-	-	300,663,471,371
Trade and other	95,742,808,586	-	-	95,742,808,586
	720,120,849,323	-	-	**720,120,849,323**
As at 01/01/2026				
Cash and cash equivalents	100,677,600,323	-	-	100,677,600,323
Loans	661,000,000	-	-	661,000,000
Trade and other	774,486,132	-	-	774,486,132
	102,113,086,455	-	-	**102,113,086,455**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 30/06/2026				
Borrowings and debts	989,697,839,320	-	-	989,697,839,320
Payables to supplier, payables for securities transaction activities	1,758,743,062	-	-	1,758,743,062
Accrued expenses	3,141,216,607	-	-	3,141,216,607
	994,597,798,989	**-**	**-**	**994,597,798,989**
As at 01/01/2026				
Borrowings and debts	25,165,040,000	-	-	25,165,040,000
Payables to supplier, payables for securities transaction activities	357,255,327	-	-	357,255,327
Accrued expenses	281,927,545	-	-	281,927,545
	25,804,222,872	**-**	**-**	**25,804,222,872**

The Company believes that risk level of loan repayment is low (or controllable). The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

36 . SEGMENT REPORTING

Under business fields

	Securities brokerage and custody activities	Proprietary investment activities	Capital business and customer service	Other activities	Total from all segments	Elimination	Grant total
	VND		VND	VND	VND	VND	VND
Net revenue from operating activities	13,616,940,949	49,343,606,585	4,225,995,894	136,363,636	67,322,907,064	-	67,322,907,064
Segment expenses	5,785,700,413	8,866,934,837	-	1,074,605,816	15,727,241,066	-	15,727,241,066
Unallocated expenses	-	-	-	-	491,449,000	-	491,449,000
Unallocated expenses	-	-	-	-	11,489,352,524	-	11,489,352,524
Net profit from operating activities	**7,831,240,536**	**40,476,671,748**	**4,225,995,894**	(938,242,180)	**40,106,313,474**	-	**40,106,313,474**
Segment assets	11,182,452,551	2,091,171,021,406	302,592,814,580	289,000,000	2,405,235,288,537	-	2,405,235,288,537
Unallocated assets	-		-	-	598,285,448,291	-	598,285,448,291
Total assets	**11,182,452,551**	**2,091,171,021,406**	**302,592,814,580**	**289,000,000**	**3,003,520,736,828**	-	**3,003,520,736,828**
Unallocated liabilities	-		-	-	1,014,265,924,789	-	1,014,265,924,789
Total liabilities	-		-	-	**1,014,265,924,789**	-	**1,014,265,924,789**

37 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

In addition to the information with related parties presented in the above Notes, the Company had the transactions

	From April 1, 2026 to June 30, 2026	Cumulative figures from the beginning
	VND	VND
Remuneration of certain key management	-	-
Board of Directors and Management	1,838,769,367	660,352,760
Supervisory Board	111,080,952	34,343,181

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the period and had no balance at the end of the accounting period with the Company.

38 . COMPARATIVE FIGURES

The opening figures in the interim Statement of Financial Position and corresponding notes are from the financial statements for the fiscal year ending December 31, 2025, audited by AASC Auditing Firm Co., Ltd. The comparative figures in the interim Statement of Income, interim Statement of Cash Flows, interim Statement of Changes in Equity, and corresponding notes are from the interim financial statements for the accounting period from April 1, 2025, to June 30, 2025, prepared by the Company.

Ha Noi, July 20, 2026

Preparer	Chief Accountant cum Chief Financial Officer (CFO)	General Director
LE THI LAN HUONG	TRUONG THI LAN ANH	NGUYEN TIEN DUNG

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS