ARTEX SECURITIES JOINT STOCK COMPANY

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ARTEX

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STATEMENT OF FINANCIAL

Second quarter of 2026

The Report includes

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

From No. B01a - CTCK
Unit: VND

Items	Code	Notes	Ending balance	Opening balance
ASSETS				
A. CURRENT ASSETS	**100**		**59,101,213,922**	**48,677,312,184**
I. FINANCIAL ASSETS	**110**		**55,203,421,078**	**45,451,734,877**
1.Cash and cash equivalents	111		39,450,886,590	35,759,015,268
1.1. Cash	*111.1*	*A.7.2*	*39,450,886,590*	*35,759,015,268*
1.2. Cash equivalents	*111.2*		-	-
2. Financial assets at Fair value thourgh profit or loss (FVTPL)	112	A.7.3.1	9,197,033,036	9,197,228,836
4. Loan receivalbles	114	A.7.3.3	114,411,857,455	114,411,857,455
6. Provision for devaluation of financial assets and collateral	116		(114,411,857,455)	(114,411,857,455)
7. Short-term receivables	117		-	-
7.2. Receivables and accrued dividends, interest on financial assets	*117.2*		-	-
8. Prepayment to supplier	118		250,387,500	125,965,278
9. Receivables from services provided by the securities company	119		30,047,071,756	29,529,965,390
12. Other receivables	122	A.7.4	536,744,704,555	531,326,222,464
13. Provision for devaluation of receivables (*)	129	A.7.5	(560,486,662,359)	(560,486,662,359)
II. Other short-term assets	**130**		**3,897,792,844**	**3,225,577,307**
1. Advances to employees	131		95,000,000	-
2. Other current assets	132		-	-
3. Short-term prepayment	133	A.7.6	397,481,165	120,635,270
4. Pledge, mortgage, short-term deposit, short-term collateral	134	A.7.7	148,381,818	148,381,818
6. Taxes and other receivables from the State	136		3,256,929,861	2,956,560,219
B. NON CURRENT ASSETS	**200**		**19,604,240,445**	**51,000,691,256**
II. Fixed assets	**220**		**376,131,104**	**32,148,099,007**
1. Tangible fixed assets	221	A.7.8	376,131,104	12,171,194,376
- Historical cost	222		*16,767,590,175*	*29,091,090,175*
- Accumulated depreciation (*)	223a		*(16,391,459,071)*	*(16,919,895,799)*
3. Intangible fixed assets	227	A.7.9	-	19,976,904,631
- Historical cost	228		*25,014,519,948*	*46,069,083,106*
- Accumulated amortization (*)	229a		*(25,014,519,948)*	*(26,092,178,475)*
V. Other long-term assets	**250**		**19,228,109,341**	**18,852,592,249**
2. Long-term prepayment	252		992,040,664	618,524,510
4. Deposits to the Settlement Support Fund	254	A.7.10	18,236,068,677	18,234,067,739
2. Other long-term assets	255		-	-
VI. Provision for long-term asset impairment	**260**		-	-
TOTAL ASSETS	**270**		**78,705,454,367**	**99,678,003,440**

Statement of financial position (Continued)

Items	Code	Note	Ending balance	Opening balance
RESOURCES				
C. LIABILITIES	**300**		**3,468,538,537**	**4,359,942,391**
I. Current liabilities	**310**		**3,468,538,537**	**4,359,942,391**
6. Payable to securiites transaction activities	318	A.7.11	1,094,329,376	1,051,871,459
7. Payables for transaction errors of financial assets	319		-	-
8. Short-term trade payables	320	A.7.12	164,389,596	880,531,675
9. Short-term advances from customers	321		70,000,000	70,000,000
10. Taxes and other payables to the State Budget	322	A.7.13	89,886,942	46,581,878
11. Payables to employees	323		542,260,654	471,631,247
12. Employee benefit contributions	324		42,257,540	93,019,885
13. Short-term accural expenses	325	A.7.14	256,000,000	512,441,818
17. Other short-term payables	329	A.7.15	296,743,092	296,743,092
19. Bonus and welfare fund	331		912,671,337	937,121,337
II. Long-term liabilities	**340**		-	-
12. Long-term payable provisions	354			
D. OWNERS' EQUITY	**400**		**75,236,915,830**	**95,318,061,049**
I. Owners' equity	**410**	A.7.16	**75,236,915,830**	**95,318,061,049**
1. Owners' equity	411		969,530,383,997	969,530,383,997
1.1.Owners' equity	411.1		969,225,090,000	969,225,090,000
a. Ordinary shares with voting rights	411.1a		969,225,090,000	969,225,090,000
1.2. Share premium	411.2		(219,330,000)	(219,330,000)
1.4. Other owners' equity	411.4		524,623,997	524,623,997
4. Investment and development fund	414		10,724,210,951	10,724,210,951
5. Business restructuring fund	415		11,263,566,694	11,263,566,694
6. Other equity funds	416		14,417,921	14,417,921
7. Retained earnings	417		(916,295,663,733)	(896,214,518,514)
7.1.Accumulated retained earnings brought forward	*417.1*		*(656,445,685,605)*	*(636,364,736,186)*
7.2.Retained earnings for the current year	*417.2*		*(259,849,978,128)*	*(259,849,782,328)*
TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**78,705,454,367**	**99,678,003,440**

OFF - STATEMENT OF FINANCIAL POSITION ACCOUNTS

Unit: VND

ITEMS	Code	Note	Ending balance	Opening balance
A. Assets of the Securities Company and Managed Assets				
6. Outstanding Shares	006		96,922,509	96,922,509
8. Listed/Registered Financial Assets at VSD of the Securities Company	008	A.7.17	3,560,000	2,540,000
9. Deposited Financial Assets at VSD and Not Yet Traded of the Securities Company	009	A.7.18	-	101,913,380,000
12. Undeposited Financial Assets at VSD of the Securities Company	012	A.7.19	140,962,890,000	39,050,530,000
B. Assets and Payables Related to Managed Assets Committed to Customers				
1. Listed/Registered Financial Assets at VSD of Investors	**021**	**A.7.20**	**121,991,130,000**	**171,471,250,000**
a. Freely Transferable Financial Assets	021.1		121,833,280,000	163,360,400,000
b. Restricted Transfer Financial Assets	021.2		107,850,000	107,850,000
c. Pledged Financial Assets	021.3		-	8,000,000,000
d. Blocked or Temporarily Held Financial Assets	021.4		-	-
e. Financial Assets Awaiting Settlement	021.5		50,000,000	3,000,000
f. Financial assets pending for lending	021.6		-	-
2. Deposited Financial Assets at VSD and Not Yet Traded of Investors	**022**	**A.7.21**	**676,800,000**	**1,133,232,390,000**
a. Deposited Financial Assets at VSD and Not Yet Traded, Freely Transferable	022.1		676,800,000	1,133,232,390,000
b. Deposited Financial Assets at VSD and Not Yet Traded, Restricted Transfer	022.2		1,986,090,000	4,000,000
7. Customer Deposits	**026**	**A.7.22**	**10,684,576,932**	**11,171,146,012**
7.1. Investor Deposits for Securities Transactions Managed by the Securities Company	027		8,217,701,799	6,980,017,724
Margin deposits of investors at VSD	027.1		-	-
7.3. Clearing and Settlement Deposits for Securities Transactions	029		2,466,875,133	4,191,128,288
a. Clearing and Settlement Deposits for Domestic Investor Securities Transactions	*029.1*		*2,466,875,133*	*4,191,128,288*
8. Payables to Investors for Securities Transaction Deposits Managed by the Securities Company	**031**	**A.7.23**	**10,684,507,431**	**11,167,889,805**
8.1. Payables to Domestic Investors for Securities Transaction Deposits Managed by the Securities Company	*031.1*		*10,684,507,431*	*11,167,889,805*
9. Payable to the securities issuing organization	032		-	-
12. Payables for Dividends, Principal, and Interest on Bonds	**035**		**51,712,184**	**14,290,640**

Hanoi, 20th July 2026

Preparer	**Chief Accountant**	**General Director**
Vu Quang Hai	**Vu Quang Hai**	**Trinh Thanh Long**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ARTEX

STATEMENT OF COMPREHENSIVE INCOME

Second quarter of 2026

From No. B02- CTCK
Note: VND

ITEMS	Code	Note	Quarter 2nd of 2026	Quarter 2nd of 2025	Accumulated from beginning of the year to Quarter 2nd of 2026	Accumulated from beginning of the year to Quarter 2nd of 2025
I. OPERATING INCOME						
1.1. Gain from fair value through profit or loss financial assets (FVTPL)	01	B.7.25	44,200	158,400	44,200	168,000
a. Gain from sale of FVTPL financial assets	01.1		-	-	-	-
b. Gain from revaluation of FVTPL financial assets	01.2		44,200	158,400	44,200	168,000
c. Dividends and interest arising from FVTPL financial assets	01.3		-	-	-	-
1.2. Interest from held-to-maturity investments (HTM)	02		-	-	-	9,786,301
1.3. Interest from loans and receivables	03	B.7.25	-	-	-	-
1.6. Stock brokerage revenue	06		177,044,546	9,699,683	322,438,560	18,821,834
1.9. Revenue from securities depository activities	09		11,990,258	35,471,017	87,094,419	72,362,636
1.8. Revenue from financial consulting activities	10		-	-	-	-
1.11. Other operating income	11		400,000,000	-	480,000,000	-
Total operating revenue	**20**		**589,079,004**	**45,329,100**	**889,577,179**	**101,138,771**
II. OPERATING EXPENSES						
2.1. Loss from fair value through profit or loss financial assets (FVTPL)	21		68,500	(7,999,860,800)	240,000	(7,999,805,600)
a. Loss from sale of FVTPL financial assets	21.1		-	3,151,020,408	-	3,151,020,408
b. Loss from revaluation of FVTPL financial assets	21.2		68,500	(11,150,881,208)	240,000	(11,150,826,008)
2.7. Securities brokerage expenses	27		715,123,415	692,274,973	1,429,598,652	1,380,843,737
2.10. Securities depository expenses	30		25,752,895	115,185,729	95,165,599	243,159,362
2.11. Financial advisory expenses	31		-	-	-	-
2.12. Other operating expenses	32		-	-	-	-
Total operating expenses	**40**		**740,944,810**	**(7,192,400,098)**	**1,525,004,251**	**(6,375,802,501)**

STATEMENT OF COMPREHENSIVE INCOME

Second quarter of 2026

From No. B02- CTCK
Note: VND

ITEMS	Code	Note	Quarter 2nd of 2026	Quarter 2nd of 2025	Accumulated from beginning of the year to Quarter 2nd of 2026	Accumulated from beginning of the year to Quarter 2nd of 2025
III. FINANCIAL INCOME						
3.2. Revenue, accured dividend and interest on demand deposits	42	B.7.26	1,786,516	17,749,599	794,485,588	53,815,948
Total financial revenue	**50**		**1,786,516**	**17,749,599**	**794,485,588**	**53,815,948**
VI. ADMINSTRATION EXPENSES	**62**	B.7.27	**2,076,148,310**	**3,645,267,546**	**4,239,599,846**	**7,132,790,474**
VII. OPERATING PROFIT	**70**		**(2,226,227,600)**	**3,619,997,552**	**(4,080,541,330)**	**(602,033,254)**
VIII. OTHER INCOME AND OTHER EXPENSES						
8.1. Other income	71	B.7.28	378,440	50,000	378,440	50,000
8.2. Other expenses	72	B.7.29	14,489,038	42,471,521,663	16,000,982,329	42,471,521,663
Oher profit	**80**		**(14,110,598)**	**(42,471,471,663)**	**(16,000,603,889)**	**(42,471,471,663)**
IX. TOTAL PROFIT BEFORE TAX (90=70 + 80)	**90**		**(2,240,338,198)**	**(38,851,474,111)**	**(20,081,145,219)**	**(43,073,504,917)**
9.1. Realized profits	91		(2,240,313,898)	(50,002,513,719)	(20,080,949,419)	(54,224,498,925)
9.2. Unrealized profits	92		(24,300)	11,151,039,608	(195,800)	11,150,994,008
X. CORPORATE IMCOME TAX EXPENSES	**100**		-	-	-	-
10.1.Current corporate income tax expenses	100.1	B.7.30	-	-	-	-
10.2.Deferred corporate income tax expenses	100.2		-	-	-	-
XI. PROFIT/(LOSS) AFTER TAX (200 = 90 - 100)	**200**		**(2,240,338,198)**	**(38,851,474,111)**	**(20,081,145,219)**	**(43,073,504,917)**
XIII. NET INCOME PER SHARE	**500**		**(23)**	**(401)**	**(207)**	**(444)**
13.1.Earnings per share (VND/share)	501	B.7.31	(23)	(401)	(207)	(444)

Hanoi, 20th July 2026

Preparer	**Chief Accountant**	**General Director**
Vu Quang Hai	**Vu Quang Hai**	**Trinh Thanh Long**

S.G.P: 85 ... CÔNG TY CỔ PHẦN CHỨNG KHOÁN ARTEX P. TỪ LIÊM - T.P HÀ NỘI

STATEMENT OF CASH FLOWS

(By direct method)
Second quarter of 2026

Unit: VND

ITEMS		Code	Note	Accumulated from beginning of the year to ending Quarter 2nd of 2026	Accumulated from beginning of the year to ending Quarter 2nd of 2025
I.	**Cash Flows from Operating Activities**				
1.	Cash paid for purchasing financial assets	01		-	-
2.	Cash received from selling financial assets	02		-	8,000,000,000
3.	Cash paid to the Settlement Support Fund	03		-	-
4.	Dividends received	04		-	393,401,194
5.	Interest received	05		792,398,628	59,516,138
6.	Interest paid for the operations of the securities company	06		-	-
7.	Payments to service providers for the securities company	07		(4,307,292,585)	(587,634,625)
8.	Payments to employees	08		(2,899,141,776)	(3,647,484,423)
9.	Taxes paid related to the operations of the securities company	09		(674,055,326)	(409,455,552)
11.	Other cash received from operating activities	11		921,390,686	5,367,647,749
12.	Other cash paid for operating activities	12		(341,428,305)	(51,141,152,755)
	Net cash flows from operating activities	***20***		***(6,508,128,678)***	***(41,965,162,274)***
II.	**Cash Flows from Investing Activities**				
1.	Cash paid for purchasing, constructing fixed assets, investment properties, and other assets	21		-	-
2.	Cash received from the disposal of fixed assets, investment properties, and other assets	22		10,200,000,000	-
	Net cash flows from investing activities	***30***		***10,200,000,000***	-
III.	**Cash Flows from Financing Activities**				
	Net cash flows from financing activities	***40***		-	-
IV.	**Net Increase/Decrease in Cash during the Year**	**50**		**3,691,871,322**	**(41,965,162,274)**
V.	**Cash and cash equivalents at the beginning of the year**	**60**		**35,759,015,268**	**69,180,275,214**
VI.	**Cash and cash equivalents at the end of the year**	**70**	**A.7.2**	**39,450,886,590**	**27,215,112,940**

STATEMENT OF CASH FLOWS (Continue)

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

Unit: VND

ITEMS	Code	Note	Accumulated from beginning of the year to ending Quarter 2nd of 2026	Quarter 2nd of 2025
I. Cash flow for brokerage and entrustment activities of customers				
1. Cash receipts from sale of brokerage securities to customers	01		16,076,420,242	10,552,063,879
2. Cash payments for acquisition of brokerage securities for customers	02		(17,777,518,838)	(22,570,966,152)
7. Cash receipts for settlement of securities transactions of customers	07		1,054,543,498	3,220,270,000
9. Payment of securities custody fees for customers	09		(26,443,755)	(85,097,974)
12. Cash receipts from securities issuers	12		186,429,773	398,218,047
13. Cash payments for securities issuers	13			(182,350,000)
Net increase/decrease in cash during the year	20		**(486,569,080)**	**(8,667,862,200)**
II. Cash and cash equipvalent of investors at the beginning of year	30		**11,171,146,012**	**20,546,914,970**
Cash at banks at the beginning of the year	31		11,171,146,012	20,546,914,970
- Investors' deposits managed by the Company for securities trading activities	32		*6,980,017,724*	*17,886,424,258*
- Clearing and Settlement Deposits for Securities Transactions	33		*4,191,128,288*	*2,660,490,712*
III. Cash and cash equipvalent of investors at the end of year (40 = 20 + 30)	40		**10,684,576,932**	**11,879,052,770**
Cash at banks at the beginning of the year	41		10,684,576,932	11,879,052,770
- Investors' deposits managed by the Company for securities trading activities	42		*8,217,701,799*	*6,324,131,131*
- Aggregate deposits for securities transactions for customers	44		*2,466,875,133*	*5,554,921,639*

Hanoi, 20th July 2026

Preparer	Chief Accountant	General Director
Vu Quang Hai	Vu Quang Hai	Trinh Thanh Long

S.G.P: 85 - C.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN ARTEX
P. TỪ LIÊM - T.P HÀ

ARTEX SECURITIES JOINT STOCK COMPANY
1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi
STATEMENT OF FINANCIAL
For the accounting period ending June 30, 2026

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	Year 2025		Year 2026		30/06/2025	30/06/2026
					Increase	Decrease	Increase	Decrease		
			VND	VND	VND	VND	VND	VND	VND	VND
I.	**Changes in Owner's Equity**									
1.	Owner's Equity		969,530,383,997	969,530,383,997	-	-	-	-	969,530,383,997	969,530,383,997
1.1	Ordinary shares with Voting Rights		969,225,090,000	969,225,090,000	-	-	-	-	969,225,090,000	969,225,090,000
1.2	Share premium		(219,330,000)	(219,330,000)	-	-	-	-	(219,330,000)	(219,330,000)
1.3	Other owner's equity		524,623,997	524,623,997	-	-	-	-	524,623,997	524,623,997
3.	Reserve fund for charter capital		10,724,210,951	10,724,210,951	-	-	-	-	10,724,210,951	10,724,210,951
4.	Operational risk and financial reserve fund		11,263,566,694	11,263,566,694	-	-	-	-	11,263,566,694	11,263,566,694
7	Other owner's equity funds		14,417,921	14,417,921	-	-	-	-	14,417,921	14,417,921
8.	Undistributed profit		(859,993,479,081)	(896,214,518,514)	11,150,994,008	54,224,498,925	-	20,081,145,219	(903,066,983,998)	(916,295,663,733)
8.1	*Realized profit*		*(572,266,253,133)*	*(636,364,736,186)*	-	*54,224,498,925*	-	*20,080,949,419*	*(626,490,752,058)*	*(656,445,685,605)*
8.2	*Unrealized profit*		*(287,727,225,948)*	*(259,849,782,328)*	*11,150,994,008*	-	-	*195,800*	*(276,576,231,940)*	*(259,849,978,128)*
	TOTAL		**131,539,100,482**	**95,318,061,049**	**11,150,994,008**	**54,224,498,925**		**20,081,145,219**	**88,465,595,565**	**75,236,915,830**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ARTEX
S.G.P. 85 - C.P.
P. TỪ LIÊM - HÀ NỘI

Vu Quang Hai
Preparer

Vu Quang Hai
Chief Accountant

Hanoi, 20th July 2026
Trinh Thanh Long
General Director

NOTES TO FINANCIAL STATEMENT

Quarter 2nd of 2026

1 . GENERAL INFORMATION

1.1 . Operational characteristics of a securities company

BOS Securities Joint Stock Company (the "Company") was established and operated under Decision No. 85/UBCK-GP dated March 03, 2008 and the Adjusted Licenses issued by the State Securities Commission, the latest Business Registration Certificate No. 0102669368 issued by the Department of Planning and Investment of Hanoi City on July 25, 2025. The charter capital of the Company is 969,225,090,000 VND.

The Company's head office is located at: 25th Floor, Office Building 265 Cau Giay, Dich Vong Ward, Cau Giay District, Hanoi.

The Company's Charter of operation was issued on March 17, 2008 and last amended in April 2023.

The registered charter capital of the Company is VND 969,225,090,000, the actual contributed charter capital as of 30 June, 2026 is VND 969,225,090,000; equivalent to 96,922,509 shares, the par value of one share is 10,000 VND.

1.2 . Business Scope

The Company's business activities include: Securities brokerage; proprietary securities trading; Financial Advisory; Securities investment consulting; Securities depository.

2 . ACCOUNTING REGIMES AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency used in accounting

The Company's fiscal year starts on January 1 and ends on December 31 every year.

The first fiscal year starting from 03/03/2008 The Company was granted the Certificate of Incorporation and ended on 31/12/2008

The currency used in accounting records is the Vietnamese dong (VND).

2.2 . Applicable accounting standards and regimes

Applicable accounting regime

The company applies the accounting regime to securities companies promulgated under the Circular No. 210/2014/TT-BTC dated December 30, 2014 of the Minister of Finance guiding the application of accounting to securities companies (replacing Circular No. 95/2008/TT-BTC dated October 24, 2008, Decision No. 99/2000/QD-BTC of June 13, 2000, Circular No. 162/2010/TT-BTC of October 20, 2010); Circular No. 334/2016/TT-BTC dated December 27, 2016 of the Minister of Finance, amending, supplementing and replacing Appendices 02 and 04 of Circular 210/2014/TT-BTC.

Circular No. 210/2014/TT-BTC dated 30/12/2014 takes effect from 01/01/2016 and Circular No. 334/2016/TT-BTC dated 27/12/2016 takes effect from the fiscal year 2016, especially the regulations on fair value take effect from 01/01/2017.

Declaration of Compliance with Accounting Standards and Accounting Regimes

The Company has applied the Vietnam Accounting Standards and guiding documents issued by the State. Financial statements shall be prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current applicable accounting regime.

Applicable forms of accounting

The company applies the form of computerized general journal accounting.

2.3 . Cash and cash equivalents

Cash and cash equivalents include cash at the fund, operating deposits of securities companies, short-term investments with a maturity or recovery period of not more than 03 months, with high liquidity, easily convertible into defined amounts of money and without much risk in converting into cash.

Deposit for sale of underwritten securities means a deposit obtained from the sale of underwritten securities issued at a designated commercial bank performed by the Company as a securities underwriter (main or secondary underwriter) (including proceeds from securities selling agents) and principal payment deposits, interest and dividends of the Issuer.

Deposits for clearing and settlement of securities transactions are the amount of money ready to participate in clearing and payment of the Company and customers on the T+x date at the request of the Vietnam Securities Depository (VSD), opened at the designated bank for purchase payment, sell securities according to net cleared results.

Investors' deposits for securities trading are presented in indicators other than the report on financial situation (off-balance).

2.4 . Financial assets

a) *Initial Recognition*

Financial assets

The Company's financial assets include cash and cash equivalents, financial assets recorded through profit/loss (FVTPL), investments held to maturity (HTM), loans, financial assets ready for sale (AFS) and receivables. At the time of initial recognition, financial assets are determined according to the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of such financial assets, except for financial assets recorded through profit/loss (FVTPL) which are only determined according to the purchase price/issuance cost.

Financial liabilities

The Company's financial liabilities include loans, seller payables and other payables, expenses payable. At the time of initial recognition, financial liabilities are determined according to the issuance price plus expenses directly related to the issuance of such financial liabilities.

b) *Classification principles*

Financial assets recognized through profit/loss (FVTPL): financial assets are classified under FVTPL when they are held for the purpose of buying and selling in financial markets through research and analysis activities with the expectation of profitability. Types of financial assets that are classified as other groups when sold need to be reclassified into FVTPL.

FVTPL financial assets that are debt instruments at maturity must be recorded as receivables and made provisions as bad debts (if any).

Financial assets held to maturity (HTM): are non-derivative financial assets with fixed or definable, fixed term payments that the Company intends to actively and is capable of holding until the maturity date, except:

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

After the initial recognition, financial assets held to maturity (HTM) are determined according to the allocation cost using the real interest rate method.

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

Types of loan commitments are made:

- Margin trading contracts;
- Advance contract for sale of securities.

After initial recognition, loans are determined according to the allocation value using the real interest rate method, except: loans to financial assets recorded at fair value through profit/loss; financial debts arising from the transfer of a financial asset that is not eligible for suspension of recognition or when in accordance with regulations on continuation of related; financial guarantee contracts.

Provision for impairment of loan value is set aside when the company incurs lending risks in lending operations under the provisions of the Securities Law due to the customer's failure to perform or inability to perform part or all of its obligations under the loan commitment. Provisions for impairment of the value of loans include specific provisions and general provisions.

Ready-to-sell financial assets (AFS): are non-derivative financial assets that are determined to be ready for sale or are not classified as:

- Loans and receivables;
- Investments held to maturity;
- Financial assets are recognized through profit/loss.

Financial assets are invested by the Company but do not have short-term investment goals and even long-term goals have not been determined. Therefore, this is a class of restricted financial assets classified in the Company's operations.

c) *Principles of revaluation of financial assets*

The revaluation of FTVPL and AFS financial assets at market prices or fair values shall be carried out according to the valuation method in accordance with the provisions of law.

The fair value/market value of financial assets is determined according to the provisions of Circular No. 146/2014/TT-BTC as follows:

- The market value of securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price on the latest day of trading up to the date of the revaluation.
- For securities of companies that have not yet been listed on the stock market but have registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the closing price on the latest day of trading up to the date of revaluation.
- For listed securities that are canceled or suspended from trading or stopped trading from the sixth trading day onwards, the actual securities price is the book value at the date of the latest balance sheet.
- For securities that have not yet been listed and not registered for trading on the trading market of unlisted public companies (UPCom), the actual securities prices on the market as a basis for re-evaluation are the average prices of the actual trading prices according to the quotations of three (03) securities companies trading at the nearest time to the the time of re-evaluation but not more than one month from the date of re-evaluation.

Securities without reference prices from the above sources will be assessed for the possibility and extent of price reduction based on the consideration of the issuer's financial position and book value at the date of securities valuation

2.5 . Short-term and long-term receivables

Receivables from sale of financial assets: reflects the entire receivable value when selling financial assets on the list of financial assets of the Company (not through Stock Exchanges), including the maturity value of financial assets or liquidation of these financial **assets.**

Receivables and estimated receivables of dividends and interests of financial assets: reflecting all receivables and estimated receivables of dividends and interests of financial assets in the list of financial assets of the Company.

Receivables of services provided by the Company: reflecting the Company's receivables to the Stock Exchange, Vietnam Securities Depository (VSD), to Investors who are customers of the Company, to the Securities Issuer or securities issuance underwriter, receivables from securities trading business activities.

Provision for impairment of receivables: set aside for overdue debts or debts that are not yet due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures; missing, absconding, being prosecuted or tried by legal agencies or serving judgments or dead. Contingency expenses incurred are presented on the index "Expenses for management of securities companies" on the Comprehensive Income Statement.

The level of provision for bad debts is determined as follows:

Overdue time	Contingency deduction
From more than 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 or more	100%

2.6 . Fixed assets and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are initially recorded at the original price. In the course of use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated wear and tear and residual value. Depreciation is deducted by the straight-line method.

Depreciation of fixed assets is deducted by the straight-line method with the depreciation time estimated as follows:

- Houses and architectural objects	05 - 50	year
- Machinery and equipment	03 - 08	year
- Means of transport	10	year
- Office Equipment	03 - 06	year
- Management Software	03 - 05	year

2.7 . Upfront costs

Prepaid expenses only related to the production and business expenses of a fiscal year or a business cycle are recorded as short-term prepaid expenses and are included in the business operating expenses in the fiscal year.

Expenses incurred in the fiscal year but related to the results of business operations of many accounting years shall be accounted into long-term prepaid expenses for gradual allocation to the results of business operations in subsequent accounting years.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria. Prepaid costs are gradually allocated to business operating expenses in a straight line method.

3. RECEIVABLES

3.1 . Short-term and long-term liabilities

Payables are tracked according to the payable term, payables, payable currency and other factors according to the Company's management needs.

Accounts payable for securities trading activities: reflecting the payment of fees for securities business activities and services to the Stock Exchange, Vietnam Securities Depository (VSD), payable to the Company's securities issuing agent.

Accounts payable to the securities issuer: reflects the receipt and payment of payables to the securities issuer on proceeds from the sale of underwritten securities made by the Company at the main or secondary securities issuance company, including the case where the securities underwriter sells securities issued through agents.

3.2 . Costs to be paid

Actual expenses that have not yet been incurred but are deducted in advance from business operating expenses in the year to ensure that when actual incurred expenses do not cause a spike in business operating expenses on the basis of ensuring the principle of consistency between revenue and expenses. When such expenses are incurred, if there is a difference with the deducted amount, the accountant shall record additional or reduced expenses corresponding to the difference.

3.3 . Payable Provisions

This account is used to reflect the existing payable provisions, the situation of appropriation and use of payable provisions of the enterprise.

a) Payable provisions shall be recorded only when the following conditions are satisfied:
- The enterprise has current debt obligations (legal obligations or joint obligations) as a result of an event that has occurred;
- The decline in possible economic benefits leads to the requirement to pay debt obligations; and
- Make a reliable estimate of the value of that debt obligation.

b) The recorded value of a payable provision is the most reasonably estimated value of the amount of money that will have to be spent to pay the current debt obligation at the end of the annual accounting period or at the end of the mid-year accounting period.

c) The payable reserve shall be made at the time of making the financial statements. In case the payable reserve amount to be made in this accounting period is larger than the payable reserve amount made in the previous accounting period and has not been used up, the difference shall be recorded in the production and business expenses of that accounting period. In case the payable reserve amount made in this accounting period is smaller than the payable reserve amount made in the previous accounting period that has not been used up, the difference must be refunded and recorded as a reduction in production and business expenses of

4. EQUITY

The owner's investment capital is recorded according to the owner's actual capital contribution.

Realized profit is the difference between total revenue and income and total expenses included in the Company's comprehensive income statement accumulated in the period. The amount of profit used for distribution to the owners must be deducted from the accumulated losses from the beginning of this period and the accumulated unrealized losses up to the time of distributing the profits to the owners. The distribution of the Company's profits to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant current laws applicable to securities companies, the charter of securities companies and the Resolution of the General Meeting of Shareholders. Realized profits shall be distributed to capital contributors or shareholders after deducting payable tax obligations calculated on the income they are entitled to.

5. REVENUE AND INCOME

Revenue from service provision

Revenue from the provision of services is recognized when the result of that transaction is reliably determined. In case the provision of services involves many years, the turnover shall be recorded in the year according to the results of the completed work on the date of making the financial statement of that period. The result of a service provision transaction is determined when the following conditions are satisfied:

- Revenue is determined relatively certainly;
- Capable of deriving economic benefits from the transaction of providing such services;
- Determine the part of the work completed on the date of making the financial situation report;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide such services.

The completed part of the service provision work is determined according to the completed work evaluation method.

Income from securities trading

Income from the sale of FVTPL's proprietary financial assets is determined as the difference between the selling price and the cost price according to the number of FVTPL's financial assets sold. Income from the sale of financial assets is realized income.

Income from the assessment of increased financial assets in FVTPL's list of financial assets at fair value. Income from revaluation of financial assets on the list of financial assets of FVTPL is unrealized income.

Income arising from proprietary financial assets of FVTPL and HTM, loans include: loan interest arising from loans in accordance with the provisions of the Law on Securities; dividends and profits distributed arising from stocks and bond interests; interest arising from fixed deposits.

Dividends and profits distributed arising from financial assets in the Company's investment portfolio: FVTPL, HTM, AFS are recorded when the company is entitled to receive dividends from established stock ownership.

Operating expenses and company management expenses

Expenses are recorded at the time they are incurred or can be reliably identified, regardless of whether they have been paid or not.

Taxes

Current corporate income tax expenses

The current occupational income tax expense is determined on the basis of taxable income in the period and the occupational income tax rate in the current accounting period.

6. STAKEHOLDERS

Parties are considered relevant if they have control or have significant influence over the other party in decision-making on financial and operational policies. The Company's stakeholders include:

- Businesses that directly or indirectly through one or more intermediaries control the Company or are under the control of, or share control with, the Company, including the parent company, subsidiaries and associated companies;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, close family members of these individuals;
- Businesses in which the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have a significant influence on the Company.

In reviewing each relationship of the parties involved for the preparation and presentation of the Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of such relationships.

7 . ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

A . EXPLANATION OF THE STATEMENT OF FINANCIAL POSITION

A.7.1 . VALUE OF TRADING VOLUME MADE IN THE PERIOD

	Volume of securities transactions made in this quarter this year	Value of securities transactions made in this quarter this year
		VND
of the Securities Company	**-**	**-**
- Stock	-	-
Investor's	**1,456,705**	**1,867,080,400**
- Stock	1,456,705	1,867,080,400
	1,456,705	**1,867,080,400**

A.7.2 . CASH AND CASH EQUIVALENTS

	Ending balancce	Opening balance
	VND	VND
Cash at the fund	61,121,947	70,121,947
Bank deposits for the Company's operations	39,305,213,980	35,404,625,170
Clearing deposits and securities trading settlements	84,550,663	284,268,151
	39,450,886,590	**35,759,015,268**

A.7.3 . TYPES OF FINANCIAL ASSETS

A.7.3.1 Financial assets recognized through profit/loss (FVTPL)

	Ending balancce		Opening balance	
	Original price	Fair value	Original price	Fair value
	VND	VND	VND	VND
Listed Stocks	2,591,196	774,800	2,591,196	970,600
Unlisted Stocks	269,044,419,968	9,196,258,236	269,044,419,968	9,196,258,236
	296,924,562,184	**9,197,033,036**	**269,047,011,164**	**9,197,228,836**

A.7.3.1 FINANCIAL ASSETS

Differences in revaluation of financial assets

	Book Value	Market Value	The assessment gap increased during the period	The assessment gap decreased during the period	Revaluation difference of previous period	Revaluation difference of this period
	VND	VND	VND	VND	VND	VND
Asset FVTPL						
Listed shares	**2,591,196**	**774,800**	**44,200**	**68,500**	**(1,792,096)**	**(1,816,396)**
- SJF	834,000	102,000	-	-	(732,000)	(732,000)
- QNC	105,916	37,100	-	3,500	(65,316)	(68,816)
- MCG	64,500	12,500	1,000	-	(53,000)	(52,000)
- GGG	499,980	187,200	43,200	-	(355,980)	(312,780)
- DAG	1,052,000	112,000	-	-	(940,000)	(940,000)
- HLA	34,800	1,600	-	-	(33,200)	(33,200)
- CSC	-	322,400	-	65,000	387,400	322,400
Unlisted shares	**269,044,419,968**	**9,196,258,236**	-	-	**(259,848,161,732)**	**(259,848,161,732)**
- ITASCO	110,000,000	12,364,217	-	-	(97,635,783)	(97,635,783)
- FHH	72,999,000,000	-	-	-	(72,999,000,000)	(72,999,000,000)
- FCA	108,722,448,980	-	-	-	(108,722,448,980)	(108,722,448,980)
- FLC	1,621,887,743	704,053,000	-	-	(917,834,743)	(917,834,743)
- HAI	2,972,658,445	390,073,500	-	-	(2,582,584,945)	(2,582,584,945)
- KLF	7,772,814,914	707,088,800	-	-	(7,065,726,114)	(7,065,726,114)
- GAB	74,838,000,000	7,382,546,719	-	-	(67,455,453,281)	(67,455,453,281)
- Other	7,609,886	132,000	-	-	(7,477,886)	(7,477,886)
Total	**269,047,011,164**	**9,197,033,036**	**44,200**	**68,500**	**(259,849,953,828)**	**(259,849,978,128)**

A.7.3.3 Loans

	Ending balancce		Opening balance	
	Original price	Fair value	Original price	Fair value
			VND	VND
Margin Operation	114,411,857,455	-	114,411,857,455	-
Sale advance activity	-	-	-	-
	114,411,857,455	**-**	**114,411,857,455**	**-**

A.7.4 . RECEIVABLES

	Ending balancce	Opening balance
	VND	VND
Other receivables		
- Vietnam Maritime Commercial Joint Stock Bank	467,155,415,291	467,155,415,291
- Hanoi Urban Construction and Materials Joint Stock Company.	20,000,000,000	20,000,000,000
- IMR Investment and Development Co., Ltd.	17,500,000,000	17,500,000,000
- Tam An Import-Export and Trade Investment Co., Ltd.	26,000,000,000	26,000,000,000
- Other receivables	670,807,173	670,807,173
	531,326,222,464	**531,326,222,464**

A.7.5 . PROVISION FOR BAD DEBTS

	Accumulated from the beginning of the year to the end of this	Accumulated from the beginning of the year to the end of this quarter
	VND	VND
As of 01/01/2026	(560,486,662,359)	(560,042,405,194)
As of 30/06/2026	**(560,486,662,359)**	**(560,042,405,194)**

A.7.5 . PROVISION FOR BAD DEBTS

			Accumulated from the beginning of the year to the end of this quarter (This year)			
		Bad debt receivables	The first issue of the period	Amount set aside	Refund number	Final Numbers
		VND	VND	VND	VND	VND
1	**Provision for difficult debt collection services provided by securities companies**	**29,327,452,395**	**(29,327,452,395)**	-	-	**(29,327,452,395)**
	- Dang Thi Hoan	1,985,767,855	(1,985,767,855)	-	-	(1,985,767,855)
	- Dang Thi Hong Ha	1,802,130,395	(1,802,130,395)	-	-	(1,802,130,395)
	- Dinh Thi Kim Thuy	1,128,657,078	(1,128,657,078)	-	-	(1,128,657,078)
	- Mai Duc Nam	2,392,082,423	(2,392,082,423)	-	-	(2,392,082,423)
	- Nguyen Thị Cam Tu	3,245,015,924	(3,245,015,924)	-	-	(3,245,015,924)
	- Nguyen Thi Nguyen	1,744,423,468	(1,744,423,468)	-	-	(1,744,423,468)
	- Nguyen Tra My	2,444,898,378	(2,444,898,378)	-	-	(2,444,898,378)
	- Nguyen Tuan Anh	3,167,341,425	(3,167,341,425)	-	-	(3,167,341,425)
	- Vo Hung Hieu	2,791,041,936	(2,791,041,936)	-	-	(2,791,041,936)
	- Other Customers	8,626,093,513	(8,626,093,513)	-	-	(8,626,093,513)
2	**Upfront payment to suppliers**	**90,287,500**	**(90,287,500)**	-	-	**(90,287,500)**
	- Thai Nguyen Newspaper	3,000,000	(3,000,000)	-	-	(3,000,000)
	- OOS Software Joint Stock Company	20,000,000	(20,000,000)	-	-	(20,000,000)
	- Viet My Investment and Tourism Co., Ltd.	25,200,000	(25,200,000)	-	-	(25,200,000)
	- International Management System Integration Co., Ltd.	42,087,500	(42,087,500)	-	-	(42,087,500)
3	**Provision for impairment of other receivables**	**531,068,922,464**	**(531,068,922,464)**	-	-	**(531,068,922,464)**
	- Tam An Import-Export and Trade	26,000,000,000	(26,000,000,000)	-	-	(26,000,000,000)
	- IMR Investment and Development Co., Ltd.	17,500,000,000	(17,500,000,000)	-	-	(17,500,000,000)
	- Hanoi Do Thanh Construction and Materials Joint Stock Company	20,000,000,000	(20,000,000,000)	-	-	(20,000,000,000)
	- Vietnam Maritime Commercial Joint Stock	467,155,415,291	(467,155,415,291)	-	-	(467,155,415,291)
	- Other Customers	413,507,173	(413,507,173)	-	-	(413,507,173)
		560,486,662,359	**(560,486,662,359)**	-	-	**(560,486,662,359)**

A.7.6 . UPFRONT COSTS

a) Short-term upfront costs

	Ending balancce	Opening balance
	VND	VND
Short-term upfront costs	397,481,165	120,635,270
	397,481,165	**120,635,270**

b) Long-term upfront costs

	Ending balancce	Opening balance
	VND	VND
Long-term upfront costs	992,040,664	618,524,510
	992,040,664	**618,524,510**

A.7.7 . PLEDGE, MORTGAGE, MARGIN, SHORT-TERM MARGIN

	Ending balancce	Opening balance
	VND	VND
Office rental deposit	96,381,818	96,381,818
Other Deposits	52,000,000	52,000,000
	148,381,818	**148,381,818**

A.7.8. TANGIBLE FIXED ASSETS

	Houses and architectural objects	Machinery, Equipment	Means of transport and transmission	Management Equipment	Total
	VND	VND	VND	VND	VND
ORIGINAL COST					
As of 01/01/2026	**12,323,500,000**	**15,207,706,175**	**1,442,640,000**	**117,244,000**	**29,091,090,175**
Increase in the year	-	-	-	-	-
Liquidation, sale	12,323,500,000	-	-	-	12,323,500,000
As of 30/06/2026	-	**15,207,706,175**	**1,442,640,000**	**117,244,000**	**16,767,590,175**
ACCUMULATED WEAR					
As of 01/01/2026	**630,767,058**	**15,061,452,674**	**1,110,432,067**	**117,244,000**	**16,919,895,799**
Depreciation in the year	23,874,143	30,198,330	72,132,000	-	126,204,473
Liquidation, sale	654,641,201	-	-	-	654,641,201
As of 30/06/2026	-	**15,091,651,004**	**1,182,564,067**	**117,244,000**	**16,391,459,071**
RESIDUAL VALUE					
As of 01/01/2026	**11,692,732,942**	**146,253,501**	**332,207,933**	-	**12,171,194,376**
As of 30/06/2026	-	**116,055,171**	**260,075,933**	-	**376,131,104**

A.7.9. INTANGIBLE FIXED ASSETS

	Land use rights	Software Programs	Other intangible fixed assets	Total
	VND	VND	VND	VND
ORIGINAL COST				
As of 01/01/2026	**21,054,563,158**	**23,579,737,400**	**1,434,782,548**	**46,069,083,106**
Increase in the year	-	-	-	-
Liquidation, sale	21,054,563,158			21,054,563,158
As of 30/06/2026	-	23,579,737,400	1,434,782,548	25,014,519,948
ACCUMULATED WEAR				
As of 01/01/2026	**1,077,658,527**	**23,579,737,400**	**1,434,782,548**	**26,092,178,475**
Depreciation in the year	40,788,708	-	-	40,788,708
Liquidation, sale	1,118,447,235	-	-	1,118,447,235
As of 30/06/2026	-	23,579,737,400	1,434,782,548	25,014,519,948
RESIDUAL VALUE				
As of 01/01/2026	19,976,904,631	-	-	19,976,904,631
As of 30/06/2026	-	-	-	-

A.7.10 . REMITTANCES TO THE PAYMENT SUPPORT FUND

	Ending balancce	Opening balance
	VND	VND
Initial Deposit	120,000,000	120,000,000
Additional payment	13,239,817,198	13,237,816,260
Interest allocated in the period	4,876,251,479	4,876,251,479
Ending balance	**18,236,068,677**	**18,234,067,739**

A.7.11 . PAYABLES FOR SECURITIES TRADING ACTIVITIES

	Ending balancce	Opening balance
	VND	VND
Payable to the Stock Exchange	74,851	-
Must return the securities to be delivered and received by the issuing	1,036,315,130	1,035,253,500
Payable to the Securities Depository	3,519,328	-
Must pay collaborator commission	2,707,883	2,327,319
Must be paid to other organizations and individuals	51,712,184	14,290,640
	1,094,329,376	**1,051,871,459**

A.7.12 . PAYABLE TO THE SELLER

	Ending balancce	Opening balance
	VND	VND
Payable to short-term sellers	164,389,596	880,531,675
	164,389,596	**880,531,675**

A.7.13 . TAXES AND AMOUNTS PAYABLE TO THE STATE

	Ending balancce	Opening balance
	VND	VND
Value Added Tax	-	6,000,000
Corporate Income Tax	-	-
Personal Income Tax	89,886,942	40,581,878
	89,886,942	**46,581,878**

A.7.14 . COSTS PAYABLE

	Ending balancce	Opening balance
	VND	VND
Operating expenses of securities companies	-	-
Other management costs	256,000,000	512,441,818
	256,000,000	**512,441,818**

A.7.15 . OTHER SHORT-TERM PAYABLES AND PAYABLES

	Ending balancce	Opening balance
	VND	VND
Other payables and payables	296,743,092	296,743,092
	296,743,092	**296,743,092**

A.7.16 . OWNER'S INVESTMENT CAPITAL

a) Details of the owner's investment capital

	Proporti	Ending balancce	Proportion	Opening balance
	(%)	VND	(%)	VND
Mrs La My Phuong	6.03%	58,399,000,000	6.03%	58,399,000,000
Other shareholders	93.97%	910,826,090,000	93.97%	910,826,090,000
	100%	**969,225,090,000**	**100%**	**969,225,090,000**

b) Undistributed profit

	Ending balancce	Opening balance
	VND	VND
Realized profits have not yet been distributed	(656,445,685,605)	(636,364,736,186)
Unrealized profits	(259,849,978,128)	(259,849,782,328)
	(916,295,663,733)	**(896,214,518,514)**

c) Capital transactions with owners and dividend distribution, profit sharing

	Accumulated from the beginning of the year to the end of this quarter (This year)
	VND
Owner's investment capital	969,225,090,000
- *Contributed capital decreased in the period*	
- *Contributed capital at the end of the period*	*969,225,090,000*

d) Stock

	Ending balancce	Opening balance
Number of shares registered for issuance	96,922,509	96,922,509
Number of shares sold to the public	96,922,509	96,922,509
- *Common Stocks*	*96,922,509*	*96,922,509*
Number of shares outstanding	96,922,509	96,922,509
- *Common Stocks*	*96,922,509*	*96,922,509*
Par value of outstanding shares (VND)	10,000	10,000

A.7.17 . FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING OF SECURITIES COMPANIES

	Ending balancce	Opening balance
	VND	VND
Financial assets are freely traded and transferred	-	20,805,560,000
	20,805,560,000	**20,805,560,000**

A.7.18 . FINANCIAL ASSETS DEPOSITED AT VSD AND NOT TRADED OF SECURITIES COMPANIES

	Ending balancce	Opening balance
	VND	VND
Financial assets have been deposited at VSD and have not been traded and freely transferred	81,110,820,000	101,913,380,000
	81,110,820,000	**101,913,380,000**

A.7.19 . FINANCIAL ASSETS NOT DEPOSITED AT VSD OF SECURITIES COMPANIES

	Ending balancce	Opening balance
	VND	VND
Financial assets not yet deposited at VSD of the Company	140,962,890,000	39,050,530,000
	140,962,890,000	**39,050,530,000**

A.7.20 . FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING BY INVESTORS

	Ending balancce	Opening balance
	VND	VND
Financial assets are freely traded and transferred	121,833,280,000	163,360,400,000
Financial assets are restricted from transfer	107,850,000	107,850,000
Financial assets pledged	-	8,000,000,000
Financial assets blocked and temporarily seized	-	-
Financial assets waiting to be paid	50,000,000	3,000,000
Financial assets waiting to be loaned	-	-
	121,991,130,000	**171,471,250,000**

A.7.21 . FINANCIAL ASSETS DEPOSITED AT VSD AND NOT TRADED BY INVESTORS

	Ending balancce	Opening balance
	VND	VND
Financial assets have been deposited at VSD and have not been traded and freely transferred	676,800,000	1,133,232,390,000
Deposited Financial Assets at VSD and Not Yet Traded, Restricted Transfer	1,986,090,000	4,000,000
	2,662,890,000	**1,133,236,390,000**

A.7.22 . INVESTOR DEPOSITS

	Ending balancce	Opening balance
	VND	VND
Investors' deposits on securities trading under the method of securities management	8,217,701,799	6,980,017,724
1. Domestic investors	*8,217,701,799*	*6,980,017,724*
Clearing deposits and settlement of securities transactions of investors	2,466,875,133	4,191,128,288
1. Domestic investors	*2,466,875,133*	*4,191,128,288*
	10,684,576,932	**11,171,146,012**

A.7.23 . PAYABLE TO INVESTORS

	Ending balancce	Opening balance
	VND	VND
1. Payable to the Investor - Investor's deposit on securities trading deposits by the managed securities money transfer method	10,684,507,431	11,167,889,805
1.1 Domestic investors	10,684,507,431	11,167,889,805
1.2 Foreign investors	-	-
	10,684,507,431	**11,167,889,805**

A.7.24 . MUST REPAY LOANS FROM SECURITIES COMPANIES OF INVESTORS

	Ending balancce	Opening balance
	VND	VND
1. Must pay margin	114,411,857,455	114,411,857,455
1.1 Margin principal must be paid	114,411,857,455	114,411,857,455
Domestic investors	*114,411,857,455*	*114,411,857,455*
2. Must pay the advance on the sale of securities	-	-
2.1 Must pay the principal of the advance on the sale of securities	-	-
Domestic investors	-	-
	114,411,857,455	**114,411,857,455**

B. EXPLANATION OF THE PERFORMANCE REPORT

B.7.25 DIVIDENDS AND INTEREST ARISING FROM FVTPL FINANCIAL ASSETS, LOANS, HTM, AFS

	This year's quarter	Last Quarter
	VND	VND
From FVTPL Financial Assets	44,200	158,400
From financial assets held to maturity date (HTM)	-	9,786,301
From loans		
From ready-to-sell financial assets (AFS)	-	-
	44,200	**9,944,701**

B.7.26 . REVENUE FROM FINANCIAL ACTIVITIES

	This year's quarter	Last Quarter
	VND	VND
Demand deposit interest revenue	1,786,516	17,749,599
	1,786,516	**17,749,599**

B.7.27 . EXPENSES FOR MANAGING A SECURITIES COMPANY

	This year's quarter	Last Quarter
	VND	VND
Salary expenses and salary-based items	1,535,890,043	1,864,947,567
Trade union funding, social insurance, health insurance, unemployment insura	70,731,500	78,152,000
Cost of professional liability insurance	-	21,419,523
Office Supplies Cost	21,023,822	5,199,600
Cost of tools and tools	35,602,310	14,823,668
Depreciation expenses of fixed assets and investment real estate	51,165,165	106,874,450
Cost of taxes, fees and charges	-	-
Outsourced service costs and other costs	361,735,470	1,553,850,738
	2,076,148,310	**3,645,267,546**

B.7.29 . OTHER COSTS

	This year's quarter	Last Quarter
	VND	VND
Other expenses	14,489,038	42,471,521,663
	14,489,038	**42,471,521,663**

B.7.30 . CURRENT CORPORATE INCOME TAX

Current corporate income tax

	This year's quarter	Last Quarter
	VND	VND
Total accounting profit before tax:	(2,240,338,198)	(38,851,474,111)
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	14,489,038	42,471,521,663
Upward adjustments:	14,489,038	42,471,521,663
- Expenses are not deducted when calculating taxes	14,489,038	42,471,521,663
- Unrealized losses	-	-
- Financial assets of the previous period set aside for this period are refunde	-	-
Downward adjustments:	-	-
- Dividends, profits are distributed	-	-
- Unrealized interest	-	-
Total taxable income	(2,225,849,160)	3,620,047,552
Previous years' losses are carried forward	-	-
Total taxable income	-	-
Corporate income tax rate	20%	20%
Expenses for enterprise income tax calculated on taxable income and current tax rates	-	-
Adjustment of corporate income tax expenses of previous periods into this year's corporate income tax expenses	-	-
Current corporate income tax expenses	-	-

B.7.31 . BASIC EARNINGS PER SHARE

The calculation of basic profit per share that can be distributed to shareholders owning ordinary shares of the Company is carried out based on the following figures:

	This year's quarter	Last Quarter
	VND	VND
Realized after-tax accounting profit	(2,240,338,198)	(38,851,474,111)
Average outstanding common shares in the period	96,922,509	96,922,509
Underlying earnings per share	**(34)**	**(67)**

8. . OTHER INFORMATION

8.1 . COMPARATIVE INFORMATION

The comparative figures on the Statement of Financial Position at 30/06/2026 and related notes are the figures on the audited Financial Statements for the fiscal year ended 30/06/2025.

The comparative figures on the Statement of Operating Results, the Statement of Cash Flows for the Second quarter of 2026 and related explanations are the figures on the Financial Statements for the Second quarter of 2025.

CÔNG TY CỔ PHẦN CHỨNG KHOÁN ARTEX

Vu Quang Hai	**Vu Quang Hai**	**Trinh Thanh Long**
Preparer	Chief Accountant	General Director

Hanoi, 20th July 2026