

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

Items	Code	Note	30/09/2026	01/01/2026
A. CURRENT ASSETS (100 = 110 + 130)	100		2,132,382,155,245	2,298,087,722,425
I. Financial assets (110 = 111 -> 129)	110		2,127,688,948,550	2,296,016,292,341
1. Cash and cash equivalents	111	3.1	126,168,842,294	138,223,648,674
1.1. Cash	111.1		126,168,842,294	138,223,648,674
2. Financial assets at fair value through profit and loss (FVTPL)	112	3.3.1	1,380,051,283,660	914,319,864,860
4. Loans	114	3.3.3	37,838,731,412	92,390,058,256
5. Available for sale financial assets (AFS)	115	3.3.2	30,310,000,000	30,310,000,000
6. Provision for impairment of financial assets and mortgage assets	116	3.3.4	(23,159,259,443)	(25,460,285,612)
7. Receivables	117	3.3.5	574,370,022,775	1,144,200,622,703
7.1. Receivables from disposal of financial assets	117.1		574,370,022,775	1,144,200,622,703
8. Prepayments to suppliers	118		73,440,000	2,689,000,000
9. Receivables from services provided by the Securities company	119		2,034,608,356	1,975,704,277
12. Other receivables	122		2,345,279,496	1,680,679,183
13. Provision for impairment of receivables (*)	129		(2,344,000,000)	(4,313,000,000)
II. Short-term accounts receivable (130 = 131 ->139)	130		4,693,206,695	2,071,430,084
1. Advances	131		1,966,124,469	20,103,478
3. Short-term prepaid expenses	133		2,127,130,139	1,451,374,519
6. Taxes and other receivables from State budget	136		599,952,087	599,952,087
B. NON- CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 - 260)	200		43,073,158,877	49,460,780,740
II. Fixed assets	220		16,967,209,414	22,204,398,044
1. Tangible fixed assets	221	3.4	11,384,250,421	15,475,885,635
- Cost	222		39,793,908,991	41,828,931,671
- Accumulated depreciation	223a		(28,409,658,570)	(26,353,046,036)
3. Intangible fixed assets	227	3.5	5,582,958,993	6,728,512,409
- Cost	228		25,385,008,497	25,385,008,497
- Accumulated amortization	229a		(19,802,049,504)	(18,656,496,088)
V. Other long-term assets	250		26,105,949,463	27,256,382,696
1. Long-term mortgages	251		2,530,039,400	2,545,039,400
2. Long-term prepaid expenses	252	3.6	3,575,910,063	3,847,240,756
4. Deposits to Settlement Compensation Fund	254	3.7	20,000,000,000	20,864,102,540
TOTAL ASSETS (270 = 100 + 200)	270		2,175,455,314,122	2,347,548,503,165



C. LIABILITIES (300 = 310 + 340)	300		198,936,109,309	368,757,033,120
I. Current liabilities	310		195,292,108,309	364,155,122,113
1. Short-term loans and debts	311		177,377,767,123	310,305,633,500
1.1. Short-term loans	312		177,377,767,123	310,305,633,500
6. Payables for securities transaction activities	318	3.9	153,350,490	264,199,776
8. Trade payables	320	3.10	1,021,485,124	29,715,693,552
9. Advances from customers	321		820,500,000	957,900,000
10. Tax payables and statutory obligations	322	3.11	1,223,244,289	1,076,842,851
11. Payables to employees	323		324,300,273	-
12. Employee benefits	324		194,331,323	432,422,323
13. Accrued expenses	325	3.12	6,604,660,247	12,393,562,713
17. Other short-term payables	329	3.13	1,344,885,241	1,363,619,222
19. Bonus and welfare fund	331		6,227,584,199	7,645,248,176
II. Long-term liabilities	340		3,644,001,000	4,601,911,007
14. Deferred tax payables	356		3,644,001,000	4,601,911,007
D. OWNER'S EQUITY	400		1,976,519,204,813	1,978,791,470,045
I. Equity	410		1,976,519,204,813	1,978,791,470,045
1. Contributed legal capital	411		1,648,006,180,000	1,648,006,180,000
1.1. Contributed legal capital	411.1		1,648,006,180,000	1,648,006,180,000
a. Ordinary shares with voting rights	411.1a		1,648,006,180,000	1,648,006,180,000
7. Undistributed earnings	417	3.14	328,513,024,813	330,785,290,045
7.1. Realized earnings	417.1		180,684,917,931	252,476,574,844
7.2. Unrealized earnings	417.2		147,828,106,882	78,308,715,201
TOTAL RESOURCES AND OWNER'S EQUITY	440		2,175,455,314,122	2,347,548,503,165

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

A. ASSETS OF SECURITIES COMPANY AND ASSETS MANAGED UNDER COMMITMENT				
6. Quantity of outstanding shares in circulation	006		164,800,618	164,800,618
8. Financial assets listed/registered for trading at VSD of securities company	008	3.16	720,153,890,000	336,650,450,000
9. Financial assets deposited at VSD and not yet traded of securities company	009		2,630,000	2,990,000
10. Financial assets awaiting return of securities companies	010		-	20,000,000,000
12. Financial assets not yet deposited at VSD of securities company	012	3.17	162,381,150,000	236,380,270,000
13. The Company's financial assets are entitled	013		-	380,000,000
B. ASSETS AND LIABILITIES ON ASSETS MANAGEMENT COMMITTED TO CUSTOMERS				
1. Financial assets listed/registered for trading at VSD of Investors	021	3.18	2,865,259,560,000	3,409,299,590,000
a. Unrestricted financial assets	021.1		2,570,524,570,000	2,381,714,690,000
b. Restricted financial assets	021.2		20,000,000	20,000,000
c. Mortgage financial assets	021.3		292,154,280,000	933,453,300,000
d. Blocked financial assets	021.4		2,022,260,000	73,012,600,000
e. Financial assets awaiting settlement	021.5		538,450,000	21,099,000,000

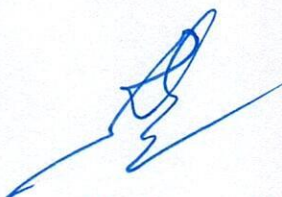
2. Financial assets deposited at VSD and not yet traded by Investors	022	3.19	162,771,950,000	59,220,950,000
a. Unrestricted and non-traded financial assets deposited at the VSD	022.1		91,702,610,000	59,070,950,000
d. Non-traded and blocked financial assets deposited at the VSD	022.4		71,069,340,000	150,000,000
3. Awaiting return financial assets of Investors	023	3.20	2,631,620,000	3,584,990,000
7. Customer's deposit	026	3.21	50,193,734,106	47,448,284,830
7.1. Deposits of investors on securities transactions under the management method of securities companies	027		46,797,856,706	38,006,071,730
7.3. Deposits for clearing and settlement of securities transactions	029		3,394,877,400	9,441,213,100
a. Deposits for clearing and settlement of securities transactions Domestic investors	029.1		3,394,877,400	9,441,213,100
7.4. Deposits of Securities issuers	030	3.22	1,000,000	1,000,000
8. Payables to Investors for securities transactions under the management method of securities companies	031	3.23	50,192,734,106	47,447,284,830
8.1. Payable to Domestic investors for securities trading deposits under the management method of securities companies	031.1		50,071,062,954	47,306,526,881
8.2. Payable to Foreign investors for securities trading deposits under the management method of securities companies	031.2		121,671,152	140,757,949
12. Payables for dividend, principal and interest on bonds	035		1,000,000	1,000,000

Preparer



Trần Thị Thu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng



GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba
Trung Ward, Hanoi City

STATEMENT OF INCOME

Quarter 3/2026

Unit: VND

Items	Code	Note	Quarter 3/2026		Accumulated from the beginning of the year to the end of this quarter	
			From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss (FVTPL)	01		4,523,846,693	81,175,062,377	284,787,568,926	177,399,233,981
<i>a. Gain from disposal of financial assets at FVTPL</i>	<i>01.1</i>		<i>3,444,409,757</i>	<i>8,633,697,272</i>	<i>6,690,520,363</i>	<i>12,721,877,316</i>
<i>b. Gain from revaluation of financial assets at FVTPL</i>	<i>01.2</i>		<i>979,421,936</i>	<i>72,481,525,888</i>	<i>277,864,839,563</i>	<i>156,311,027,733</i>
<i>c. Dividend, interest income from financial assets at FVTPL</i>	<i>01.3</i>		<i>100,015,000</i>	<i>59,839,217</i>	<i>232,209,000</i>	<i>8,366,328,932</i>
1.3. Gain from loans and receivables	03		1,290,641,844	4,544,969,826	6,251,125,143	15,501,303,349
1.6. Revenue from brokerage securities services	06		554,293,714	5,651,889,873	3,595,504,590	13,323,717,267
1.9. Revenue from securities custodian services	09		274,038,350	371,547,609	851,305,044	1,187,252,360
1.10. Revenue from financial advisory services	10		314,363,636	-	946,546,818	2,035,454,545
1.11. Revenue from other operating activities	11		12,536,000	4,352,000	34,544,000	18,000,000
Total operating income	20		6,969,720,237	91,747,821,685	296,466,594,521	209,464,961,502
II. OPERATING EXPENSES			-	-	-	-
2.1. Loss from financial assets at fair value through profit and loss (FVTPL)	21		36,964,901,323	61,488,277,910	238,755,315,284	122,767,088,659
<i>a. Loss from disposal of financial assets at FVTPL</i>	<i>21.1</i>		<i>10,737,990,204</i>	<i>17,110,973,657</i>	<i>29,451,957,395</i>	<i>27,501,058,669</i>
<i>b. Loss from revaluation of financial assets at FVTPL</i>	<i>21.2</i>		<i>26,226,911,119</i>	<i>44,377,304,253</i>	<i>209,303,357,889</i>	<i>95,266,029,990</i>
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	24		498,153,746	5,201,502,171	(1,581,026,169)	13,447,255,590
2.6. Expenses for proprietary trading activities	26	4.6	274,093,247	246,533,803	726,500,666	632,747,689
2.7. Expenses for brokerage securities services	27	4.6	2,189,261,116	5,984,610,415	7,812,002,258	16,397,144,073
2.10. Expenses for securities custodian services	30	4.6	323,423,561	351,551,089	1,119,988,393	1,208,287,122
2.11. Expenses for financial advisory services	31	4.6	627,949,475	1,040,846,573	1,928,184,083	3,265,049,433
2.12. Expenses for other services	32	4.6	708,128,897	1,323,738,149	2,674,632,393	4,344,017,262
Total operating expenses	40		41,585,911,365	75,637,060,110	251,435,596,908	162,061,589,828
III. FINANCIAL INCOME			-	-	-	-
3.2. Non-fixed dividend and interest income	42		85,666,367	145,527,475	224,499,057	1,556,283,793
3.4. Other income for investments	44		-	5,293,369,964	-	21,879,262,519
Total financial income	50	4.4	85,666,367	5,438,897,439	224,499,057	23,435,546,312
IV. FINANCIAL EXPENSES			-	-	-	-
4.2. Borrowing costs	52		5,137,588,988	7,218,961,007	17,736,280,374	24,264,986,187
Total financial expenses	60	4.5	5,137,588,988	7,218,961,007	17,736,280,374	24,264,986,187
VI. GENERAL ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY	62	4.7	12,246,407,397	12,214,274,874	29,932,370,734	34,741,403,137

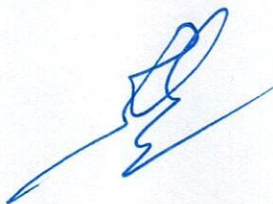
VII. OPERATING PROFIT	70		(51,914,521,146)	2,116,423,133	(2,413,154,438)	11,832,528,662
VIII. OTHER INCOME AND EXPENSES			-	-	-	-
8.1. Other income	71	4.8	-	-	-	799,531,619
8.2. Other expenses	72	4.9	200,000,000	20,174,279	817,020,802	1,486,270,942
Total other operating profit	80		(200,000,000)	(20,174,279)	(817,020,802)	(686,739,323)
IX. TOTAL ACCOUNTING PROFIT	90		(52,114,521,146)	2,096,248,854	(3,230,175,240)	11,145,789,339
9.1. Realized profit	91		(26,867,031,963)	(26,007,972,781)	(71,791,656,914)	(49,899,208,404)
9.2. Unrealized profit	92		(25,247,489,183)	28,104,221,635	68,561,481,674	61,044,997,743
X. CORPORATE INCOME TAX EXPENSES	100		(9,805,664,419)	(2,819,595,324)	(957,910,008)	3,768,559,897
10.2. Deferred corporate income tax expenses	100.2	4.10	(9,805,664,419)	(2,819,595,324)	(957,910,008)	3,768,559,897
XI. ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX	200		(42,308,856,727)	4,915,844,178	(2,272,265,232)	7,377,229,442

Preparer



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GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

STATEMENT OF CASH FLOWS*Quarter 3/2026**Unit: VND*

Items	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flow from operating activities				
1. Profit before tax	01		(3,230,175,240)	11,145,789,339
2. Adjustments for	02		17,225,307,415	40,712,181,696
- Depreciation and amortisation	03		3,656,592,047	4,525,577,328
- Provisions	04		(4,270,026,169)	13,447,255,590
- Interest expense	06		17,736,280,374	24,264,986,187
- Gains/losses from investing activities	07		102,461,163	(1,525,637,409)
3. Increase of non-monetary expenses	10		209,303,357,889	95,266,029,990
- Loss from revaluation of financial assets through profit/loss FVTPL	11		209,303,357,889	95,266,029,990
4. Decrease of non-monetary revenue	18		(277,864,839,563)	(156,311,027,733)
- Gains from revaluation of financial assets through profit/loss FVTPL	19		(277,864,839,563)	(156,311,027,733)
5. Profit from operating activities before changing working capital	30		176,593,657,636	119,041,986,166
- Increase (decrease) of financial assets recognized through profit/loss FVTPL	31		(397,169,937,126)	108,262,503,983
- Increase (decrease) in loans	33		54,551,326,844	70,529,586,051
- (-) Increase, (+) decrease receivables from disposal of financial assets	35		569,830,599,928	(21,879,262,519)
- (-) Increase, (+) decrease receivables and accruals of dividends and interests from financial assets	36		-	113,000
- (-) Increase, (+) decrease receivables from services provided by securities companies	37		(196,304,079)	1,347,366,540
- (-) Increase, (+) decrease in other receivables	39		(664,600,313)	50,755,821
- Increase (decrease) in other assets	40		(1,081,918,451)	759,759,759
- Increase (decrease) of accrued expenses (excluding interest expenses)	41		1,321,371,738	(11,738,407,312)
- Increase (decrease) prepaid expense	42		(404,424,927)	1,385,620,612
- Interest expense paid	44		(22,214,171,017)	(27,497,021,961)
- Increase (decrease) payables to supplier	45		(26,078,648,428)	(275,244,665)
- Increase (decrease) employee benefits payables	46		(238,091,000)	84,921,601
- Increase, (decrease) taxes and other payables to the State (excluding corporate income tax)	47		146,401,438	(1,235,634,567)
- Increase (decrease) employee payables	48		324,300,273	(192,390,528)
- Increase (decrease) others payables	50		(129,583,267)	(160,686,788)
- Other payments on operating activities	52		(1,402,663,977)	(399,992,861)
Net cash flows from operating activities	60		122,027,308,137	109,854,959,458

II. Cash flows from investing activities			-	-
1. Payments on purchases, construction of fixed assets, investment properties and other assets	61		-	(277,891,455)
2. Receipts from disposal of fixed assets, investment properties and other assets	62		1,253,636,364	799,531,619
5. Receipts from dividends and profits of long -term financial investments	65		224,499,057	1,556,283,793
Net cash flows from investing activities	70		1,478,135,421	2,077,923,957
III. Cash flows from financing activities			-	-
3. Loan principal	73		261,152,796,432	1,251,062,690,183
3.2. Other loans	73.2		261,152,796,432	1,251,062,690,183
4. Repayment of principal	74		(396,713,046,370)	(1,388,250,027,484)
4.3. Other repayment of principal	74.3		(396,713,046,370)	(1,388,250,027,484)
Net cash flows from financing activities	80		(135,560,249,938)	(137,187,337,301)
IV. Net decrease/increase in cash in the period	90		(12,054,806,380)	(25,254,453,886)
V. Cash and cash equivalents at beginning of the period	101		138,223,648,674	108,953,346,950
- Cash	101.1		138,223,648,674	108,953,346,950
VI. Cash and cash equivalents at end of the period	103		126,168,842,294	83,698,893,064
- Cash	103.1		126,168,842,294	83,698,893,064

Preparer



Trần Thị Thu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng

Hanoi, 6 October, 2026

The Board of General Directors



GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

Quarter 3/2026

Unit: VND

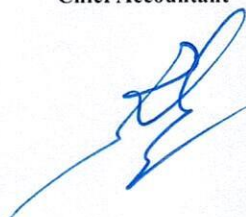
No.	Items	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I	Cash flows from brokerage and trust activities of the investors				
1	Cash receipts from disposal of brokerage securities of customers	01		1,491,328,556,230	5,189,481,076,650
2	Cash payments for acquisition of brokerage securities of customers	02		(1,230,995,405,880)	(4,608,517,825,910)
7	Cash receipts for settlement of securities transaction of customers	07		1,682,478,042,118	6,801,200,947,307
8	Cash payments for settlement of securities transaction of customers	08		(1,940,065,743,192)	(7,357,203,011,683)
14	Cash receipt from Securities issuers	14		18,622,253,445	36,846,088,075
15	Cash payments to Securities issuers	15		(18,622,253,445)	(36,846,088,075)
	Net increase/decrease in cash during the period	20		2,745,449,276	24,961,186,364
II	Cash and cash equivalents of customers at the beginning of the period	30		47,448,284,830	39,405,195,603
	Deposits at the beginning of the period:	31		47,448,284,830	39,405,195,603
-	Deposits of investors on securities transactions under the management method of securities companies	32		38,006,071,730	39,404,195,603
-	Deposits for clearing and settlement of securities transactions	34		9,441,213,100	-
-	Deposits of Securities issuers	35		1,000,000	1,000,000
III	Cash and cash equivalents of customers at the end of the period	40		50,193,734,106	64,366,381,967
	Deposits at the end of the period:	41		50,193,734,106	64,366,381,967
-	Deposits of investors on securities transactions under the management method of securities companies	42		46,797,856,706	64,365,381,967
-	Deposits for clearing and settlement of securities transactions	44		3,394,877,400	-
-	Deposits of Securities issuers	45		1,000,000	1,000,000

Preparer



Trần Thị Thu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng

Hanoi, 16 October, 2026
The Board of General Directors



GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng

STATEMENT OF CHANGES IN OWNERS' EQUITY

Quarter 3/2026

Unit: VND

Items	Not e	Beginning balance		Increase/ Decrease				Ending balance	
		01/07/2025	01/07/2026	From 01/07/2025 to 30/09/2025		From 01/07/2026 to 30/09/2026		30/09/2025	30/09/2026
				Increase	Decrease	Increase	Decrease		
I. Changes in owners' equity									
1. Owner's investment capital		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
1.1. Ordinary shares with voting rights		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
8. Undistributed profit		321,158,643,679	370,821,881,540	30,923,816,959	26,007,972,781	-	42,308,856,727	326,074,487,857	328,513,024,813
8.1. Realized profit		301,267,684,538	207,551,949,893	-	26,007,972,781	-	26,867,031,963	275,259,711,757	180,684,917,930
8.2. Unrealized profit		19,890,959,141	163,269,931,647	30,923,816,959	-	-	15,441,824,764	50,814,776,100	147,828,106,883
Total		1,969,164,823,679	2,018,828,061,540	30,923,816,959	26,007,972,781	-	42,308,856,727	1,974,080,667,857	1,976,519,204,813

Preparer

Chief Accountant

Hanoi, 16 October, 2026
The Board of General Directors



Trần Thị Thu Ngân

KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng

GIÁM ĐỐC TÀI CHÍNH
Lưu Thị Thanh Hằng

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City

NOTES TO THE FINANCIAL STATEMENTS

From 01/01/2026 to 30/09/2026

1. GENERAL INFORMATION

1.1. Operational characteristics of Securities Company

EVS Securities Joint Stock Company was established and operated under Business License No. 0102121331 dated December 29, 2006, registered for the 22th change on August 20, 2025 issued by Hanoi Department of Planning and Investment, License for establishment and operation a securities company No. 48/GP-UBCK-GPHĐKD issued by the State Securities Commission on December 29, 2006 and additional adjustment licenses, the latest additional adjustment license No. 61/GPĐC-UBCK dated August 04, 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City.

The registered charter capital of the Company is VND 1,648,006,180,000, the actual contributed charter capital as of 30 September 2026 is VND 1,648,006,180,000; equivalent to 164,800,618 shares, par value of one share is VND 10,000.

1.2. Business field

The Company's business activities include: Securities brokerage; Proprietary securities trading; Securities investment consulting; Securities depository; Underwrite securities; Advances for selling securities.

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 Accounting System for securities company issued under Circular No.210/2014/TT-BTC dated 30 December 2014 by The Minister of Finance on accounting guidance applicable to securities companies and Circular No.334/2016/TT-BTC dated 27 December 2016 by Minister of Finance amended, supplemented and replace appendix 02, 04 of Circular No.210/2014/TT-BTC. These Circulars provide regulations related to accounting documents, accounting account system as well as the method of preparing and presenting financial statements of the securities Company.

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 and presented 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. Cash and cash equivalents

Cash includes cash at the fund and operating deposits of securities companies.

Cash equivalents comprise short-term and highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk in converting to cash.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing organizations.

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

Investors' deposits on securities trading are presented at the non-financial statements (off - statement of financial items).

2.4. Financial assets and Financial liabilities

a) Initial recognition

Financial assets

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

Financial liabilities

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

b) Classification principles

Financial assets at fair value through profit and loss (FVTPL): financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. Financial assets that are classified differently upon sale need to be reclassified into the FVTPL.

FVTPL financial assets that are debt instruments at maturity must be transferred to receivables and made provision for doubtful receivables (if any).

Held-to-maturity (HTM) financial assets: are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has positive intentions and hold to maturity, except:

- Non-derivative financial assets which at the time of initial recognition were classified by the Company as Fair value through profit/loss (FVTPL);
- Non-derivative financial assets that have been classified by the Company as available for sale (AFS);
- Non-derivative financial assets meet the definitions of loans and receivables.

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

Loans: are non-derivative financial assets with fixed or identifiable payments and not listed on a perfect 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 of a financial asset that are ineligible for derecognition or, as appropriate, under the related continuation rule; financial guarantee contracts.

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 FVTPL 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 as follows:

- The market value of the securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price of the last trading day counted to the date of revaluation;
- For securities of unlisted companies on the stock exchange but registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the average value of the next 30 trading days up to the revaluation date.
- For listed securities which are canceled or suspended from trading or ceased to be traded from the sixth trading day onwards, the actual securities prices are the book values at the latest balance sheet date.
- For unlisted and unregistered securities on the trading market of unlisted public companies (UPCom), the actual market price of securities as the basis for re-evaluation is the trading value on the over-the-counter (OTC) market at the closest time up to the revaluation date.

The difference increased or decreased due to revaluation of FVTPL is recorded on the non-offsetting principle and presented in the Income statement according to 02 items: "Loss of financial assets recognized through profit/ loss (FVTPL)" - Details "Diminished difference on revaluation of financial assets recognized through profit/loss" (if the valuation is decreased) and the target "Gain from financial assets recognized through profit/loss (FVTPL)" - Details "Increased difference in revaluation of financial assets recognized through profit/loss" (if the valuation is increased).

The difference in increase/decrease due to revaluation of AFS are recognized on a non-offsetting basis and is recognized directly in equity of the Statements of Financial Position on the item "the differences of asset revaluation at Fair value".

2.5. Fixed assets

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

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Machinery, equipment	02-08	năm
- Transportation equipment	10	năm
- Office equipment	04-06	năm
- Other fixed assets	02-08	năm
- Management software	02-08	năm

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 sales of financial assets: reflects the total value of receivables from the sale of financial assets in the Company's list of financial assets (not through the Stock Exchanges), including the maturity value of financial assets or liquidate them.

Receivables from and accruals for dividend and interest income: reflecting receivables from and accruals for dividend and interest income of financial assets in the list of financial assets of the Company.

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

Provision for impairment of receivables: is made for overdue receivables stated in economic contracts, loan agreements, contractual commitments or commitments, and unpaid debts payment due but unlikely to be recovered. In which, the provision for overdue receivables is based on the principal repayment period according to the original purchase and sale contract, excluding the debt extension between the parties and the undue receivable debts but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconding, is being prosecuted, detained, tried by law enforcement agencies, is serving a judgment, or is dead.

The level of provision for bad debts is determined 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. Prepaid expenses

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each fiscal year should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are depreciated using the straight-line method.

2.9. Short-term and long-term payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the payables at the reporting date.

Borrowings: reflecting bond issuance and bond payment; reflect the temporary loans and loan repayment status of the Company with the Bank, the Vietnam Securities Depository Center, the Settlement Compensation Fund or other lenders in accordance with regulations on lending activities applicable to securities company.

Payables for securities transaction activities: reflecting the payment of securities business and service fees to the Stock Exchange and the Vietnam Securities Depository (VSD), payable to pay the issuing agent of the Company's securities

Payables to a securities issuer: reflecting the receipt and payment of the payables to the securities issuer about the proceeds from the sale of underwritten securities made by the Company at the underwriting company principal or subsidiary securities, including the case where the securities underwriting company sells securities issued through agents.

2.10. Accrued expenses

Accounts payable for goods and services received from sellers or provided to buyers during the reporting year but have not actually been paid and other payables such as interest expenses payable... recognized in operating expenses of the reporting year.

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.

2.11. Owner's equity

Owner's investment capital is recognized according to the amount of capital actually contributed by 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 year is the basis for distributing profit to the owner. Accumulated unrealized profit at the end of the previous year is not the basis for distribution to the owner.

Realized profit is the difference between total revenue, income and total expenses calculated in the Company's accumulated income statement incurred during the year. The amount of profit used for distribution to the owners must be subtracted from the accumulated realized losses from the beginning of this year and the accumulated unrealized losses up to the time of profit distribution to the owners. The distribution of profits of the Company to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant applicable laws for securities companies, charter of securities company, Resolution of the General Meeting of Shareholders. Realized profits are distributed to capital contributors or shareholders after deducting the tax payable on the earned income.

2.12. Revenue, Income

Rendering of services

Service revenue is recognized when the outcome of the transaction can be reliably measured. Where the provision of services is related to many years, revenue is recognized in the year according to the work completed at the date of the statement of financial position for that year. The outcome of a service provision transaction is determined when 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 the sale of FVTPL proprietary financial assets is determined as the difference between the selling price and the cost price based on the number of financial assets sold by FVTPL. Income from the sale of financial assets is realized income.

Income from the appreciation of financial assets in the portfolio of financial assets FVTPL at fair value. Income from revaluation of financial assets in the FVTPL financial asset portfolio is unrealized income.

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

Dividends and distributed profits arising from financial assets in the investment portfolio of FVTPL, HTM, AFS are recognized when the company is entitled to receive dividends from established share ownership.

2.13. Operating expenses and general and administrative expenses

Expenses are recognized when it is probable that economic benefits will be reduced at the time they arise or can be reliably measured, regardless of whether they have been paid or not.

2.14. Financial income, financial expense

Financial income include: Income from non-fixed bank deposit interest; Other financial income from investment.

Financial expenses: interest expenses.

2.15. Taxes

a) Deferred income tax payable

The deferred tax payable is determined on the basis of taxable temporary differences.

The deferred tax liability is determined at the current corporate income tax rate (or the tax rate is expected to change in the future if the reversal of the deferred tax assets or the deferred tax liability falls within the effective tax period), based on tax rates and tax laws in effect at the end of the fiscal year.

Deferred tax assets are recognized only to the extent that it is probable that sufficient future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

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

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

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

2.16. 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 relationship.

3. ADDITIONAL INFORMATION TO THE STATEMENT OF FINANCIAL POSITION

Unit: VND

3.1 Cash and cash equivalents	30/09/2026	01/01/2026
Cash	201,587,577	297,915,380
Bank deposits for securities company operations	125,967,254,717	137,925,733,294
Cash equivalents	-	-
Total	126,168,842,294	138,223,648,674

3.2 Value of securities transaction this period

Items	Volume of securities transaction this period (From 01/07/2026 to 30/09/2026)	Value of securities transaction this period (From 01/07/2026 to 30/09/2026)
a) Securities company		
- Listed shares	9,372,004	116,908,437,800
- Unlisted bonds	1,180	194,829,880,730
Total	9,373,184	311,738,318,530
b) Investors		
- Listed shares	25,271,813	373,146,779,270
- Fund units	800	28,228,000
- Warrants	653,300	3,062,709,000
Total	25,925,913	376,237,716,270

3.3 Financial assets

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

FVTPL	30/09/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Listed securities	1,049,348,017,763	1,200,571,283,660	578,181,553,047	660,839,864,860
Delisted shares	6,358,210	0	2,885,800	0
Unlisted securities	177,280,000,000	179,480,000,000	251,280,000,000	253,480,000,000
Other securities	0	0	0	0
Total	1,226,634,375,973	1,380,051,283,660	829,464,438,847	914,319,864,860

3.3.2. Available for sale financial assets (AFS)

AFS	30/09/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Unlisted securities	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000
Total	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000

3.3.3. Loans

Loans	30/09/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Margin operation	36,621,467,816	36,621,467,816	85,891,695,275	85,891,695,275
Prepaid of selling securities operation	1,217,263,596	1,217,263,596	6,498,362,981	6,498,362,981
Total	36,621,467,816	36,621,467,816	85,891,695,275	85,891,695,275

3.3.4. Provision for impairment of financial assets and mortgage assets

	Bad debt value	30/09/2026			
		Beginning balance	Increase	Decrease	Ending balance
<i>Provision for impairment of loans</i>	23,159,512,343	22,661,105,697	498,153,746	0	23,159,259,443
Total	23,159,512,343	22,661,105,697	498,153,746	0	23,159,259,443

3.3.5. Receivables

Receivables	30/09/2026	01/01/2026
Receivables from disposal of financial assets and receivables from and accruals for dividend and interest income	574,370,022,775	1,144,200,622,703
Receivables from services provided by the Securities company	2,034,608,356	1,975,704,277
Cộng	576,404,631,131	1,146,176,326,980

3.3.6 Fluctuation of market value

Items	Period					
	Quantities	Book value	Market value	Difference		Revaluation value
				Increase	Decrease	
FVTPL		1	2	3=(2-1)	4=(1-2)	5=(1+3+4)
Listed shares	72,015,389	1,049,348,017,763	1,200,571,283,660	151,225,499,317	(2,233,420)	1,200,571,283,660
Delisted shares	353	6,358,210	-	-	(6,358,210)	-
Unlisted shares	15,350,000	177,280,000,000	179,480,000,000	2,200,000,000	-	179,480,000,000
Other shares	-	-	-	-	-	-
Total	87,365,742	1,226,634,375,973	1,380,051,283,660	153,425,499,317	(8,591,630)	1,380,051,283,660
AFS						
Unlisted shares	888,025	30,310,000,000	30,310,000,000	-	-	30,310,000,000
Total	888,025	30,310,000,000	30,310,000,000	-	-	30,310,000,000

3.4 Situation of increase and decrease in tangible fixed assets

Items	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
Original cost					
As at 01/07/2026	24,031,836,354	14,928,117,287	275,292,950	558,662,400	39,793,908,991
Increase	0	0	0	0	0
As at 30/09/2026	24,031,836,354	14,928,117,287	275,292,950	558,662,400	39,793,908,991
Accumulated depreciation					
As at 01/07/2026	20,846,448,985	6,287,647,237	275,292,950	186,961,982	27,596,351,154
Depreciation	336,973,896	448,400,397	0	27,933,123	813,307,416
As at 30/09/2026	21,183,422,881	6,736,047,634	275,292,950	214,895,105	28,409,658,570
Net carrying amount					
As at 01/07/2026	3,185,387,369	8,640,470,050	0	371,700,418	12,197,557,837
As at 30/09/2026	2,848,413,473	8,192,069,653	0	343,767,295	11,384,250,421

3.5 Situation of increase and decrease in intangible fixed assets

Items	Trading, accounting software	Others	Total
Original cost			
As at 01/07/2026	20,634,718,889	4,750,289,608	25,385,008,497
Increase	-	-	-
Decrease	-	-	-
As at 30/09/2026	20,634,718,889	4,750,289,608	25,385,008,497
Accumulated depreciation			
As at 01/07/2026	14,735,499,125	4,750,289,608	19,485,788,733
Increase	316,260,771	-	316,260,771
Decrease	-	-	-
As at 30/09/2026	15,051,759,896	4,750,289,608	19,802,049,504
Net carrying amount			
As at 01/07/2021	5,899,219,764	-	5,899,219,764
As at 30/09/2021	5,582,958,993	-	5,582,958,993

3.6 Prepaid expenses

Prepaid expenses	30/09/2026	01/01/2026
a. Short-term prepaid expenses	2,127,130,139	1,451,374,519
b. Long-term prepaid expenses	3,575,910,063	3,847,240,756
Total	5,703,040,202	5,298,615,275

3.7 Deposits to settlement compensation funds

	30/09/2026	01/01/2026
Initial deposit	120,000,000	120,000,000
Additional deposit	13,244,008,020	13,244,008,020
Allocated interest	6,635,991,980	7,500,094,520
Total	20,000,000,000	20,864,102,540

3.8 Borrowings

	Rate	01/07/2026	Increase in the period	Decrease in the period	30/09/2026
- Personal borrowings		260,310,278,020	43,118,540,473	126,051,051,370	177,377,767,123
Total		260,310,278,020	43,118,540,473	126,051,051,370	177,377,767,123

3.9 Payables for securities transaction activities

	30/09/2026	01/01/2026
Payable to the Stock Exchange	41,088,085	156,576,567
Payable to the Viet Nam Securities Depository and Clearing Corporation	112,262,405	107,623,209
Other payables	0	0
Total	153,350,490	264,199,776

3.10 Trade payables

	30/09/2026	01/01/2026
Short - term trade payables about brokerage commission	892,132,497	1,096,591,810
Others	129,352,627	28,619,101,742
Total	1,021,485,124	29,715,693,552

3.11 Taxes and other payables to state budget

	30/09/2026	01/01/2026
Personal income tax	1,222,556,089	1,069,538,415
Value added tax	688,200	7,304,436
Business income tax	0	0
Other	0	0
Total	1,223,244,289	1,076,842,851

3.12 Accrued expenses

	30/09/2026	01/01/2026
Accrued bond and interest expenses payables	3,068,745,643	7,546,636,286
Accrued administrative expenses payables	3,535,914,604	4,846,926,427
Total	6,604,660,247	12,393,562,713

3.13 Other short-term payables

	30/09/2026	01/01/2026
Dividend for shareholders payables	30,390,684	30,390,684
Others	1,314,494,557	1,333,228,538
Total	1,344,885,241	1,363,619,222

3.14 Undistributed earnings

	30/09/2026	01/01/2026
1. Realized profit	180,684,917,931	252,476,574,844
2. Unrealized profit	147,828,106,882	78,308,715,201
Total	328,513,024,813	330,785,290,045

3.15 The situation of income distribution for shareholders or capital contributors

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Undistributed realized profit previous year	252,476,574,844	326,017,771,915
Realized gain/loss accumulated to the beginning of the year	-71,791,656,914	-49,899,208,404
Basis of profits distributed to shareholders or capital contributors at the end of the fiscal period	180,684,917,930	276,118,563,511
The deduction of funds from profit	0	-858,851,754
- Bonus and welfare fund	0	-858,851,754
Undistributed realized profit accumulated to the end of the fiscal period	180,684,917,930	275,259,711,757

3.16 Financial assets listed/registered for trading of securities company

	30/09/2026	01/01/2026
Freely transferable financial assets held for trading	40,081,270,000	336,650,450,000
Restricted transferable financial assets held for trading	0	0
Pledged financial assets held for trading	0	0
Blocked (Frozen) financial assets held for trading	680,072,620,000	0
Financial assets held for trading pending settlement	0	0
Financial assets held for trading pending securities lending	0	0
Financial assets held for trading pledged as collateral for borrowings	0	0
Total	720,153,890,000	336,650,450,000

3.17 The company's non-traded financial assets deposited at the vsd

	30/09/2026	01/01/2026
Restricted and non-traded financial assets deposited at the VSD	2,630,000	2,990,000
Total	2,630,000	2,990,000

3.18 Financial assets not yet deposited at vsd of securities company

	30/09/2026	01/01/2026
Financial assets not yet deposited at VSD of securities company	162,381,150,000	236,380,270,000
Total	162,381,150,000	236,380,270,000

3.19 Financial assets listed/registered at the vsd of investors

	30/09/2026	01/01/2026
Unrestricted financial assets	2,570,524,570,000	2,381,714,690,000
Restricted financial assets	20,000,000	20,000,000
Mortgage financial assets	292,154,280,000	933,453,300,000
Blocked financial assets	2,022,260,000	73,012,600,000
Financial assets awaiting settlement	538,450,000	21,099,000,000
Total	2,865,259,560,000	3,409,299,590,000

3.20 Financial assets deposited and non-trading of investors

	30/09/2026	01/01/2026
Unrestricted and non-traded financial assets deposited at the VSD	91,702,610,000	59,070,950,000
Non-traded and blocked financial assets deposited at the VSD	71,069,340,000	150,000,000
Total	162,771,950,000	59,220,950,000

3.21 Awaiting financial assets of investors

	30/09/2026	01/01/2026
Awaiting financial assets of investors	2,631,620,000	3,584,990,000
Total	2,631,620,000	3,584,990,000

3.22 Investors' deposits

	30/09/2026	01/01/2026
Domestic investors	46,676,185,552	37,865,313,779
Foreign investors	121,671,154	140,757,951
Deposits for clearing and settlement of securities transactions of investors	3,394,877,400	9,441,213,100
Total	50,192,734,106	47,447,284,830

3.23 Deposits of securities issuers

	30/09/2026	01/01/2026
Issuers' principal, interest and dividend payment deposit	1,000,000	1,000,000
Total	1,000,000	1,000,000

3.24 Payables to investors

	30/09/2026	01/01/2026
Payables to investors - Deposits of investors on securities transactions under the management method of securities companies	46,797,856,708	38,006,071,732
Domestic investors	46,676,185,556	37,865,313,783
Foreign investors	121,671,152	140,757,949
Payables to investors - Deposits for clearing and settlement of securities transactions of investors	3,394,877,400	9,441,213,100
Domestic investors	3,394,877,400	9,441,213,100
Total	50,192,734,108	47,447,284,832

3.25 Payables for loan of investors to the company

	30/09/2026	01/01/2026
1. Margin transaction payables	36,621,467,816	85,891,695,275
Principal of margin transaction	36,621,467,816	85,891,695,275
2. Prepaid of selling securities operation payables	1,217,263,596	6,498,362,981
Prepaid of selling securities operation payables	1,217,263,596	6,498,362,981
Total	37,838,731,412	92,390,058,256

4. NOTES TO THE STATEMENT OF INCOME

4.1 Profit, loss of financial assets

Items	Total quantity sold	Total revenue	Total cost of goods sold	Gain, loss from selling securities of current period	
				Gain	Loss
		VND	VND	VND	VND
Listed shares	9,364,004	116,908,437,800	124,469,577,057	3,176,850,947	(10,737,990,204)
Unlisted shares	-	-	-	-	-
Listed bonds	-	-	-	-	-
Unlisted bonds	590	97,548,719,770	97,281,160,960	267,558,810	-
Total	9,364,594	214,457,157,570	221,750,738,017	3,444,409,757	(10,737,990,204)

4.2 Difference from revalued financial assets

	Book value	Market value	Revaluation difference as at 30/09/2026		Revaluation difference as at 01/07/2026		Adjustment differences in the accounting records	
			Increase	Decrease	Increase	Decrease	Increase	Decrease
	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL								
Listed shares	1,049,348,017,763	1,200,571,283,660	151,225,499,317	(2,233,420)	177,379,819,396	(909,131,916)	979,421,936	(26,226,843,519)
Delisted shares	6,358,210	-	-	(6,358,210)	-	(6,290,610)	-	(67,600)
Unlisted shares	177,280,000,000	179,480,000,000	2,200,000,000	-	2,200,000,000	-	-	-
Other shares	-	-	-	-	-	-	-	-
Total	1,226,634,375,973	1,380,051,283,660	153,425,499,317	(8,591,630)	179,579,819,396	(915,422,526)	979,421,936	(26,226,911,119)

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

No.	Detail	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
1	From financial assets at FVTPL	100,015,000	59,839,217
3	From loans	1,290,641,844	4,544,969,826
	Total	1,390,656,844	4,604,809,043

4.4 Financial income

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Bank deposit interest revenue	85,666,367	145,527,475
Total	85,666,367	145,527,475

4.5 Financial expenses

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Borrowing expenses	5,137,588,988	7,218,961,007
Total	5,137,588,988	7,218,961,007

4.6 Operating expenses

No.	Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
1	Expenses for proprietary trading activities	274,093,247	246,533,803
2	Expenses for brokerage securities services	2,189,261,116	5,984,610,415
3	Expenses for securities custodian services	323,423,561	351,551,089
4	Expenses for financial advisory services	627,949,475	1,040,846,573
5	Expenses for other services	708,128,897	1,323,738,149
7	Provision and handling of bad debt losses on securities services	498,153,746	5,201,502,171
	Total	4,621,010,042	14,148,782,200

4.7 General administrative expenses of securities company

No.	Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
1	Salary expenses and salary-based payments	7,068,262,159	7,367,887,401
2	Tools and equipment expenses	77,476,478	487,423,272
3	Depreciation expenses of fixed assets	390,331,167	493,192,055
5	Expenses from external services	4,710,337,593	3,865,772,146
	Total	12,246,407,397	12,214,274,874

4.8 Other income

No.	Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
1	Other income	0	0
	Total	0	0

4.9 Other expenses

No.	Details	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
1	Other expenses	200,000,000	20,174,279
	Total	200,000,000	20,174,279

4.10 Current corporate income tax expense

No.	Details	Year 2026		Year 2025
		Period	Accumulated to end of period	Accumulated to end of period
	Total profit before tax	-52,114,521,146	-3,230,175,240	11,145,789,339
1	Realized profit	-26,867,031,963	-71,791,656,914	-49,899,208,404
	Unrealized profit	-25,247,489,183	68,561,481,674	61,044,997,743
	Increase	27,096,125,170	212,728,192,090	115,893,159,429
2	Invalid expenses	371,060,305	1,005,860,370	639,379,557
	Provision for loss of bad receivables	498,153,746	2,418,973,831	19,987,749,882
	Decreased difference on revaluation of financial assets	26,226,911,119	209,303,357,889	95,266,029,990
	Decrease	-1,237,563,064	282,849,048,563	169,241,147,025
	Dividends distributed profit	472,015,000	984,209,000	6,389,625,000
3	Refund provision for loss of bad receivables	0	4,000,000,000	6,540,494,292
	Refund provision for loss of bad receivables, adjusted downwards in the second quarter of 2026	-2,689,000,000	0	0
	Increased difference on revaluation of financial assets	979,421,936	277,864,839,563	156,311,027,733
4	Total taxable income	-49,028,322,095	-4,789,550,039	18,842,799,486
	Realized profit	-23,780,832,912	-73,351,031,713	-42,202,198,257
	Unrealized profit	-25,247,489,183	68,561,481,674	61,044,997,743
5	Tax rate	20%	20%	20%
	Corporate income tax expense	-9,805,664,419	-957,910,008	3,768,559,897
6	Current corporate income tax expenses	0	0	0
	Deferred corporate income tax expenses	-9,805,664,419	-957,910,008	3,768,559,897

4.11 Comparative information: Comparative figures are figures on the Financial Statements from 01/07/2025 to 30/09/2025.

Preparer



Trần Thị Chu Ngân

Chief Accountant



KẾ TOÁN TRƯỞNG
Nguyễn Thị Bích Hằng

Hanoi, 16 October, 2026
The Board of General Directors
CÔNG TY
CƠ PHÂN
CHỨNG KHOÁN
EVS
P. HAI BÀ TRUNG - T. HÀ NỘI

GIÁM ĐỐC TÀI CHÍNH
Vũ Thị Thanh Hằng