

CÔNG TY CỔ
PHẦN CHỨNG
KHOẢN DẦU
KHÍ

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FINANCIAL STATEMENTS

PETROLEUM SECURITIES JOINT STOCK COMPANY

For the 01/07/2026 to 30/09/2026



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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of PETROLEUM SECURITIES JOINT STOCK COMPANY ("the Company") presents its report and the Company's Financial statements For the 01/07/2026 to 30/09/2026.

THE COMPANY

Petrovietnam Securities Joint Stock Company was established and operates under Securities Business License No. 26/UBCK-GPHĐKD issued by the State Securities Commission of Vietnam on December 19, 2006, and Adjustment License No. 109/GPĐC-UBCK issued by the State Securities Commission on September 22, 2026. The company operates under Business Registration Certificate No. 0102095561, initially registered on December 6, 2006, with its 15th amendment registered on September 30, 2026.

The Company's head office is located at: 2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam.

BOARD OF MANAGEMENT, BOARD OF DIRECTORS AND BOARD OF SUPERVISION

The members of The Board of Management during the fiscal year and to the reporting date are:

Mr. Ngo Ngoc Quang	Chairman	(Appointed on September 12, 2026)
Mrs. Ho Viet Ha	Member	
Mr. Trinh The Phuong	Member	
Mr. Tran Tuan Anh	Member	
Mrs. Phan Quynh Nga	Member	

The members of The Board of Directors in the fiscal year and to the reporting date are:

Mrs. Phan Quynh Nga	Director
Mrs. Luu Thi Viet Ha	Deputy Director

The members of the Board of Supervision are:

Mrs. Nguyen Thi An	Head of Control Department
Mr. Bui The Anh	Member
Mrs. Nguyen Thi Thu	Member

LEGAL REPRESENTATIVE

The legal representative of the Company on the date of preparation of these financial statements is Mrs. Phan Quynh Nga – Directors.

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENTS

The Board of Directors is responsible for the Financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of results of its operation and its cash flows for the year. In preparing those Financial statements, The Board of Directors is required to:

- Establishment and maintenance of an internal control system which is determined necessary by The Board of Directors and Those charged with governance to ensure the preparation and presentation of Financial statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial statements;
- Prepare the Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of Financial statements;
- Prepare the Financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, The Board of Directors, confirm that the Financial statements For the 01/07/2026 to 30/09/2026 prepared by us, give a true and fair view of the financial position at 30 Sep, 2026, results of its operations and its cash flows in the for the 01/07/2026 to 30/09/2026 of Company accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of Financial statements.

Other Commitment

The Board of Directors commits that the Company complies with Decree No.155/2020/ND-CP of the Government dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate obligation of information disclosure according to the provisions of Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on stock market.

On behalf of The Board of Directors *lu*



Phan Quỳnh Nga
General Director

Hanoi, 19... October 2026

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF FINANCIAL POSITION

As at 30 Sep, 2026

Code	ASSETS	Note	30/09/2026	01/01/2026
			VND	VND
100	A. CURRENT ASSETS		2,797,333,744,544	3,107,851,441,264
110	I. Financial assets		2,794,521,422,033	2,995,534,867,956
111	1. Cash and cash equivalents	4	117,700,496,909	255,263,780,377
111.1	1.1 Cash		117,700,496,909	255,263,780,377
111.2	1.2 Cash equivalents		-	-
112	2. Financial assets at fair value through profit and loss (FVTPL)	5	24,527,873,150	346,144,863,070
113	3. Held-to-maturity investments (HTM)	5	1,005,977,862,883	800,000,000,000
114	4. Loans	5	1,384,661,204,956	1,394,284,157,600
115	5. Available for sale financial assets (AFS)	5	123,949,984,323	133,949,984,323
116	6. Provision for impairment of financial assets and mortgage assets	6	(52,251,309,178)	(61,351,309,178)
117	7. Receivables	7	183,310,823,737	103,138,795,507
117.1	7.1 Receivables from disposal of financial assets		142,952,859,301	63,230,030,187
117.2	7.2 Receivables from and accruals for dividend and interest income		40,357,964,436	39,908,765,320
	7.2.1 Receive dividends, interest		24,057,430,194	20,227,792,552
	7.2.2 Accruals for dividend and interest income		16,300,534,242	19,680,972,768
118	8. Prepayments to suppliers		5,497,985,300	2,083,316,629
119	9. Receivables from services provided by the Company	7	5,696,890,418	5,957,093,801
122	10. Other receivables	7	9,561,062,454	30,175,638,746
129	11. Provision for impairment of receivables	8	(14,111,452,919)	(14,111,452,919)
130	II. Short-term accounts receivable		2,812,322,511	112,316,573,308
131	1. Advances		64,000,000	168,953,560
132	2. Tools, supplies		-	-
133	3. Short-term prepaid expenses	9	2,748,322,511	3,897,619,748
134	4. Short-term mortgages	10	-	108,250,000,000
137	7. Other short-term assets		209,000,000	209,000,000
139	9. Provisions for short-term assets		(209,000,000)	(209,000,000)
200	B. NON- CURRENT ASSETS		31,614,881,697	35,166,883,083
220	II. Fixed assets		7,329,453,390	9,634,851,739
221	1. Tangible fixed assets	11	6,937,480,233	8,520,391,727
222	- Cost		37,845,884,221	37,392,822,821
223a	- Accumulated depreciation		(30,908,403,988)	(28,872,431,094)
227	3. Intangible fixed assets	12	391,973,157	1,114,460,012
228	- Cost		34,164,198,554	34,164,198,554
229a	- Accumulated amortization		(33,772,225,397)	(33,049,738,542)
250	V. Other long-term assets		24,285,428,307	25,532,031,344
251	1. Long-term mortgages	10	1,826,688,160	1,928,988,160
252	2. Long-term prepaid expenses	9	2,458,740,147	2,334,267,360
254	4. Deposits to Settlement Assistance Fund	13	20,000,000,000	21,268,775,824
255	5. Other long-term assets		-	-
260	VI. Provisions for long-term assets		-	-
270	TOTAL ASSETS		2,828,948,626,241	3,143,018,324,347

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF FINANCIAL POSITION

As at 30 Sep, 2026

(continue)

Code	RESOURCES	Note	30/09/2026	01/01/2026
			VND	VND
300	C. LIABILITIES		2,027,334,213,981	2,391,762,239,729
310	I. Current liabilities		2,027,233,741,239	2,391,661,766,987
311	1. Short-term loans and debts	14	1,609,931,235,090	1,762,858,641,903
	1.1 Short-term loans		1,609,931,235,090	1,762,858,641,903
316	4. Issued bonds	15	50,000,000,000	69,899,445,831
318	6. Payables for securities transaction activities	16	1,807,350,000	2,792,243,731
320	8. Trade payables	17	824,726,127	727,873,986
321	9. Advances from customers		888,431,488	788,431,488
322	10. Tax payables and statutory obligations	18	8,045,956,298	7,148,568,404
323	11. Payables to employees		5,595,147,012	9,456,352,572
324	12. Employee benefits		336,128,086	288,107,535
325	13. Accrued expenses	19	27,285,887,162	45,353,809,654
327	15. Short-term unearned revenue		6,032,379,798	-
328	16. Short-term deposits, collateral received	20	100,000,000	100,000,000
329	17. Other short-term payables	21	314,683,478,975	491,925,919,879
330	18. Provision for payables	-	-	-
331	19. Bonus and welfare fund		1,703,021,203	322,372,004
			-	-
340	II. Long-term liabilities		100,472,742	100,472,742
352	12. Long-term deposits, collateral received	20	90,000,000	90,000,000
355	15. Investor protection fund		10,472,742	10,472,742
			-	-
400	D. OWNER'S EQUITY		801,614,412,260	751,256,084,618
			-	-
410	I. Equity	22	801,614,412,260	751,256,084,618
411	1. Contributed legal capital		624,576,190,150	624,576,190,150
411.1	1.1 Contributed legal capital		598,413,000,000	598,413,000,000
411.1a	a. Ordinary shares with voting rights		598,413,000,000	598,413,000,000
411.2	1.2 Share Premium		26,163,190,150	26,163,190,150
414	4. Charter capital supplementary reserve fund		4,732,088,575	4,732,088,575
415	5. Operational risk and financial reserve fund		4,721,738,575	4,721,738,575
416	6. Other funds belonging to owners' equity		-	-
417	7. Undistributed earnings		167,584,394,960	117,226,067,318
	7.1 Realized earnings		169,175,935,749	117,524,700,387
	7.2 Unrealized earnings		(1,591,540,789)	(298,633,069)
420	II. Non-business funds and other funds	-	-	-
			-	-
440	TOTAL RESOURCES AND OWNER'S EQUITY		2,828,948,626,241	3,143,018,324,347
			-	-

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEMS	Note	30/09/2026	01/01/2026
			VND	VND
	A.	ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		
006	1.	Quantity of outstanding shares in circulation	59,841,300	59,841,300
008	3.	Financial assets listed/registered at the VSD of the Company	854,217	694,026
009	4.	The Company's non-traded financial assets deposited at the VSD	132	306
012	7.	The Company's financial assets which are not deposited at the VSD	13,615,843	13,615,843
	B.	ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS		
021	1.	Financial assets listed/registered at the VSD of investors	2,632,562,805	2,443,116,403
021.1	a.	Unrestricted financial assets	2,460,922,729	2,017,368,218
021.2	b.	Restricted financial assets	2,967,166	212,781,744
021.3	c.	Mortgage financial assets	168,672,852	191,050,852
021.4	d.	Blocked financial assets	58	10,673
021.5	e.	Financial assets awaiting settlement	-	21,904,916
022	2.	Non-traded financial assets deposited at the VSD of investors	162,666,945	2,550,778
022.1	a.	Unrestricted and non-traded financial assets deposited at the VSD	2,827,961	2,547,158
022.2	b.	Restricted and non-traded financial assets deposited at the VSD	159,838,984	3,620
023	3.	Awaiting financial assets of investors	-	3,043,786

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	30/09/2026	01/01/2026
			VND	VND
026	7. Investors' deposits	23	258,695,232,708	340,278,963,669
027	7.1 Investors' deposits for securities trading activities managed by the Company		212,315,663,136	323,076,210,393
029	7.3 Investors' deposits for securities transaction clearing and settlement		46,379,569,572	17,202,753,276
029.1	a. Domestic investors' deposits for securities transaction clearing and settlement		46,374,645,361	16,976,891,191
029.2	b. Foreign investors' deposits for securities transaction clearing and settlement		4,924,211	225,862,085
031	9. Payables to investors - Investors' deposits for securities trading activities managed by the Company	24	258,695,232,708	340,278,963,669
031.1	9.1 Payables to domestic investors		178,288,868,017	333,483,061,226
031.2	9.2 Payables to foreign investors		80,406,364,691	6,795,902,443

Nguyen Ngoc Son
Preparer

Le Duc Cuong
Chief Accountant Authorization



Phan Quỳnh Nga
General Director
Ha Noi, 19... October 2026

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF COMPREHENSIVE INCOME

For the 01/07/2026 to 30/09/2026

Code	ITEMS	Note	Quarter III/2026	Quarter III/2025	Cumulative this year to the end of the quarter	Accumulated from previous year to end of quarter
			VND	VND	VND	VND
I. OPERATING INCOME						
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)	4,955,812,734	32,958,832,913	48,899,300,951	108,094,662,224
01.1	a.	Gain from disposal of financial assets at FVTPL	26.a)	3,629,000,014	27,255,985,411	43,424,852,821
01.2	b.	Gain from revaluation of financial assets at FVTPL	5	1,183,442,220	5,700,966,882	4,926,381,380
01.3	c.	Dividend, interest income from financial assets at FVTPL	26.b)	143,370,500	1,880,620	548,066,750
02	1.2	Gain from held-to-maturity (HTM) investments	26.b)	30,003,835,767	13,076,462,511	76,442,497,839
03	1.3	Gain from loans and receivables	26.b)	47,680,471,094	50,576,925,198	140,952,205,010
04	1.4	Gain from available-for-sale financial assets (AFS)	26.b)	-	-	1,000,000,000
06	1.5	Revenue from brokerage services		12,419,883,318	30,102,680,473	48,320,103,740
09	1.6	Revenue from securities custodian services		2,814,694,048	2,026,119,572	5,853,301,570
10	1.7	Revenue from financial advisory services		1,187,272,728	533,181,818	6,120,298,296
11	1.8	Revenue from other operating	26.d)	4,171,453,269	4,829,045,407	11,764,428,848
20		Total operating income		103,233,422,958	134,103,247,892	339,352,136,254
II. OPERATING EXPENSES						
21	2.1	Loss from financial assets at fair value through profit and loss (FVTPL)		3,003,773,698	22,370,547,257	35,351,119,828
21.1	a.	Loss from disposal of financial assets at FVTPL	26.a)	285,616,938	18,127,603,911	29,131,830,728
21.2	b.	Loss from revaluation of financial assets at FVTPL	5	2,718,156,760	4,242,943,346	6,219,289,100
21.3	c.	Transaction costs of acquisition of financial assets at FVTPL		-	-	-
23	2.2	Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified		900,000,000	4,766,900,904	(9,100,000,000)
26	2.3	Expenses for proprietary trading activities		1,014,866,587	533,131,286	2,345,552,339
27	2.4	Expenses for brokerage services		24,598,746,100	33,735,675,401	77,606,148,225
30	2.5	Expenses for securities custodian services		2,253,524,583	2,186,470,566	6,518,697,107
31	2.6	Expenses for financial advisory services		2,452,310,558	1,074,482,932	5,020,611,815
32	2.7	Expenses for other operating		-	-	-
40		Total operating expenses		34,223,221,526	64,667,208,346	117,742,129,314

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF COMPREHENSIVE INCOME

For the 01/07/2026 to 30/09/2026

Code	ITEMS	Note	Quarter III/2026	Quarter III/2025	Cumulative this year to the end of the quarter	Accumulated from previous year to end of quarter
			VND	VND	VND	VND
	III. FINANCIAL INCOME		-	-	-	-
41	3.1 Realized and unrealized gain from changes in foreign exchanges rates		-	-	-	-
42	3.2 Non-fixed dividend and interest income	27	236,675,656	492,539,271	1,048,177,883	1,217,693,255
50	Total financial income		236,675,656	492,539,271	1,048,177,883	1,217,693,255
	IV. FINANCIAL EXPENSES	28	-	-	-	-
51	4.1 Realized and unrealized loss from changes in foreign exchanges rates		-	-	-	-
52	4.2 Borrowing costs		41,294,414,413	31,400,266,990	114,511,422,579	84,290,015,884
60	Total financial expenses		41,294,414,413	31,400,266,990	114,511,422,579	84,290,015,884
62	VI. GENERAL AND ADMINISTRATIVE EXPENSES	29	14,384,371,436	13,743,607,097	42,767,389,742	43,485,772,004
70	VII. OPERATING PROFIT		13,568,091,239	24,784,704,730	65,379,372,502	47,887,532,932
	VIII. OTHER INCOME AND EXPENSES		-	-	-	-
71	8.1 Other income		-	9,090,910	2,272,727	9,090,910
72	8.2 Other expense		-	-	125,000,000	860,000,000
80	Total other operating profit		-	9,090,910	(122,727,273)	(850,909,090)
90	IX. TOTAL PROFIT BEFORE TAX		13,568,091,239	24,793,795,640	65,256,645,229	47,036,623,842
91	9.1 Realized profit		15,102,805,779	23,335,772,104	66,549,552,949	44,631,398,216
92	9.2 Unrealized profit		(1,534,714,540)	1,458,023,536	(1,292,907,720)	2,405,225,626
100	X. CORPORATE INCOME TAX EXPENSES	30	2,838,383,382	4,695,938,297	13,398,317,587	8,989,978,269
100.1	10.1 Current corporate income tax expenses		2,838,383,382	4,695,938,297	13,398,317,587	8,989,978,269
100.2	10.2 Deferred corporate income tax expenses		-	-	-	-
200	XI. PROFIT AFTER TAX		<u>10,729,707,857</u>	<u>20,097,857,343</u>	<u>51,858,327,642</u>	<u>38,046,645,573</u>

Nguyen Ngoc Son
Preparer

Le Duc Cuong
Chief Accountant Authorization

Phan Quynh Nga
General Director

Ha Noi, 19... October 2026

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF CASH FLOWS

For the 01/07/2026 to 30/09/2026

(Under indirect method)

Code	ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
			VND	VND
	I. Cash flow from operating activities			
01	1. Profit before tax		65,256,645,229	47,036,623,842
02	2. Adjustments for		107,121,704,445	88,750,946,245
03	- Depreciation and amortisation		2,758,459,749	2,795,524,520
04	- Provisions		(9,100,000,000)	2,883,099,096
05	- Gains/losses from unrealized foreign exchange		-	-
06	- Interest expense		114,511,422,579	84,290,015,884
07	- Gains/losses from investing activities		(1,048,177,883)	(1,217,693,255)
08	- Bond discount interest		-	-
09	- Other adjustments		-	-
10	3. Increase in non-monetary expenses		6,219,289,100	6,987,561,766
11	- Loss from revaluation of financial assets at FVTPL		6,219,289,100	6,987,561,766
12	- Loss from held-to-maturity (HTM) investments		-	-
13	- Loss from loans		-	-
14	- Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified		-	-
15	- Gains/losses from unrealized foreign exchange		-	-
16	- Provision for impairment of long-term financial investments		-	-
17	- Gains/losses from unrealized foreign exchange		-	-
18	4. Decrease in non-monetary expenses		(4,926,381,380)	(9,392,787,392)
19	- Depreciation and amortisation		(4,926,381,380)	(9,392,787,392)
20	- Gain on recognition of difference in valuation based on fair value of available-for-sale (AFS) financial assets upon reclassification		-	-
21	- Other Interest		-	-
30	5. Operating profit before charges in working capital		(139,002,804,701)	(935,874,245,044)
31	- Depreciation and amortisation		320,324,082,200	(44,093,630,841)
32	- Increase (decrease) in held-to-maturity (HTM) investments		(205,977,862,883)	(340,170,958,904)
33	- Gains/losses from unrealized foreign exchange		9,622,952,644	(699,842,502,393)
34	- Provisions		10,000,000,000	7,650,000,000
35	- Gains/losses from unrealized foreign exchange		(79,722,829,114)	(9,231,463,662)

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF CASH FLOWS

For the 01/07/2026 to 30/09/2026

(Under indirect method)

Code	ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
			VND	VND
36	- Gains/losses from investing activities		(449,199,116)	(12,344,532,185)
37	- (-) Increase, (+) decrease in receivables from services provided by securities companies		360,203,383	2,180,123,364
38	- (-) Increase, (+) decrease receivables for securities transaction errors		-	-
39	- (-) Increase, (+) decrease other receivables		20,614,576,292	19,126,800
40	- Increase (decrease) other assets		1,373,729,384	782,066,832
41	- Increase (decrease) in payable expenses (excluding interest expenses)		840,930,300	(16,444,229,023)
42	- Increase (decrease) prepaid expenses		1,024,824,450	5,995,293,013
43	- Corporate income tax paid		(12,634,674,342)	(6,453,897,579)
44	- Interest paid		(133,420,275,371)	(84,290,015,884)
45	- Increase, (decrease) payable to seller		(3,317,816,530)	1,307,951,956
46	- Increase, (decrease) employee benefit contributions		48,020,551	110,588,713
47	- Increase, (decrease) in taxes and amounts payable to the State (excluding corporate income tax)		133,744,649	2,329,478,838
48	- Increase, (decrease) payable to workers		(3,861,205,560)	4,731,547,926
49	- Increase, (decrease) payable on transaction errors of financial assets		-	-
50	- Increase, (decrease) other payables, receivables		(172,194,954,837)	278,408,991,765
51	- Other income from operating activities		108,352,300,000	112,070,943,000
52	- Other expenses for business activities		(119,350,801)	(138,589,126,780)
60	Net cash flows from operating activities		34,668,452,693	(802,491,960,583)

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF CASH FLOWS

For the 01/07/2026 to 30/09/2026

(Under indirect method)

Code	ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
			VND	VND
	II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
61	1. Purchase of fixed assets and other long-term assets		(453,061,400)	-
62	2. Proceeds from disposals of fixed assets and other long-term assets		-	-
63	3. Loans to other entities and purchase of debt instruments of other entities		-	-
64	4. Repayment from borrowers and proceeds from sales of debt instruments of other entities		-	-
65	5. Investments in other entities		1,048,177,883	1,217,693,255
70	<i>Net cash flows from investing activities</i>		595,116,483	1,217,693,255
	III CASH FLOWS FROM FINANCING ACTIVITIES		-	-
71	1. Receipts from stocks issuing and capital contribution from equity owners		-	-
72	2. Fund returned to equity owners, issued stock redemption		-	-
73	3. Long-term and short-term borrowings received		75,956,440,555,355	69,202,801,239,307
74	4. Dividends, profit paid to equity owners		(76,129,267,407,999)	(68,661,020,377,505)
75	5. Loan repayment		-	-
76	6. Dividends, profit paid to equity owners		-	-
80	<i>Net cash flows from financing activities</i>		(172,826,852,644)	541,780,861,802
90	<i>Net decrease/increase in cash and cash equivalents</i>		(137,563,283,468)	(259,493,345,526)
101	Cash and cash equivalents at the beginning of the year		255,263,780,377	326,646,044,128
101.1	Cash		255,263,780,377	326,646,044,128
101.2	Cash equivalents		-	-
102	Impact of foreign exchange rate changes on foreign currency conversion		-	-
0			-	-
103	Cash and cash equivalents at the end of the year	4	117,700,496,909	67,152,698,602
103.1	Cash		117,700,496,909	67,152,698,602
103.2	Cash equivalents		-	-
104	Impact of foreign exchange rate changes on foreign currency conversion		-	-

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

For the 01/07/2026 to 30/09/2026

Code ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
		VND	VND
I. Cash flows from brokerage and trust activities of the investors			
01	1. Cash receipts from disposal of brokerage securities of customers	53,314,498,186,112	57,156,537,014,989
02	2. Cash payments for acquisition of brokerage securities of customers	(50,327,224,391,119)	(67,423,867,242,945)
03	3.	-	10,461,273,772,405
08	4. Cash payments for settlement of securities transaction of customers	(3,063,004,224,384)	-
11	5. Cash payments for custodian fees of customers	(5,853,301,570)	(5,769,927,006)
14	6. Cash receipt from securities issuers	1,241,741,058,164	1,161,763,157,150
15	7. Cash payments to securities issuers	(1,241,741,058,164)	(1,161,763,157,150)
20	Net increase/decrease in cash during the year	(81,583,730,961)	188,173,617,443
30	II Cash and cash equivalents of investors at the beginning of year	340,278,963,669	175,424,977,681
31	Cash at banks:	340,278,963,669	175,424,977,681
32	- Investors' deposits managed by the Company for securities trading activities	323,076,210,393	170,979,623,393
34	- Investors' deposits for securities transaction clearing and settlement	17,202,753,276	4,445,354,288
40	Cash and cash equivalents of investors at the end of year	258,695,232,708	363,598,595,124
41	Cash at banks:	258,695,232,708	363,598,595,124
42	- Investors' deposits managed by the Company for securities trading activities	212,315,663,136	356,781,299,441
44	- Investors' deposits for securities transaction clearing and settlement	46,379,569,572	6,817,295,683

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Nguyen Ngoc Son
Preparer

Le Duc Cuong
Chief Accountant Authorization



Phan Quynh Nga
General Director
Ha Noi, 19... October 2026

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No: 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam

STATEMENT OF CHANGES IN OWNERS' EQUITY

For the 01/07/2026 to 30/09/2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	2025		2026		31/12/2025	30/09/2026
				Increase	Decrease	Increase	Decrease		
		VND	VND			VND	VND	VND	VND
1. Contributed legal capital		624,576,190,150	624,576,190,150	-	-	-	-	624,576,190,150	624,576,190,150
1.1 Ordinary shares with voting rights		598,413,000,000	598,413,000,000	-	-	-	-	598,413,000,000	598,413,000,000
1.2 Share Premium		26,163,190,150	26,163,190,150	-	-	-	-	26,163,190,150	26,163,190,150
2. Charter capital supplementary reserve fund		4,732,088,575	4,732,088,575	-	-	-	-	4,732,088,575	4,732,088,575
3. Operational risk and financial reserve fund		4,721,738,575	4,721,738,575	-	-	-	-	4,721,738,575	4,721,738,575
4. Undistributed earnings		73,626,887,952	117,226,067,318	44,599,179,366	1,000,000,000	51,858,327,642	1,500,000,000	117,226,067,318	167,584,394,960
4.1 Realized earnings		75,584,361,547	117,524,700,387	42,940,338,840	1,000,000,000	53,151,235,362	1,500,000,000	117,524,700,387	169,175,935,749
4.2 Unrealized earnings		(1,957,473,595)	(298,633,069)	1,658,840,526	-	(1,292,907,720)	-	(298,633,069)	(1,591,540,789)
TOTAL		707,656,905,252	751,256,084,618	44,599,179,366	1,000,000,000	51,858,327,642	1,500,000,000	751,256,084,618	801,614,412,260

Nguyen Ngoc Son
Preparer

Le Duc Cuong
Chief Accountant Authorization

Phan Quynh Nga
General Director
Ha Noi, ... October 2026



PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam
Ward, Hanoi City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS

For the 01/07/2026 to 30/09/2026

1 . BACKGROUND

1.1 . Forms of Ownership

Petrovietnam Securities Joint Stock Company was established and operates under Securities Business License No. 26/UBCK-GPHĐKD issued by the State Securities Commission of Vietnam on December 19, 2006, and Adjustment License No. 109/GPĐC-UBCK issued by the State Securities Commission on September 22, 2026. The company operates under Business Registration Certificate No. 0102095561, initially registered on December 6, 2006, with its 15th amendment registered on September 30, 2026.

The Company's head office is located at: 2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam Ward, Hanoi City, Vietnam.

Company's Legal capital under Business License: VND 598,413,000,000, Contributed Legal capital as at 31 December 2024: VND 598,413,000,000 Equivalent to 598,413,000,000 shares with the price of VND 10,000 per share.

The Company's shares were officially listed on the Hanoi Securities Trading Center (now known as the Hanoi Stock Exchange)/ Ho Chi Minh Stock Exchange from 21/07/2010 with trading code PSI

The Company's member entities are as follows:

Name of member entities	Place of establishment and operation
Ho Chi Minh City Branch	1st Floor, PVFCCo Building, No. 43 Mạc Đĩnh Chi Street, Saigon Ward, Ho Chi Minh City, Viet Nam
Vung Tau Branch	5th Floor, Silver Sea Building, No. 47 Ba Cu Street, Vung Tau Ward, Ho Chi Minh City, Viet Nam
Da Nang City Branch	G Floor and 2nd Floor, PVComBank Da Nang Building, Lot A2.1, 30th April Street, Hoa Cuong Bac Ward, Da Nang City, Viet Nam

1.2 . Business field

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

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

PETROLEUM SECURITIES JOINT STOCK COMPANY

2nd Floor, Hanoitourist Building, No. 18 Ly Thuong Kiet, Cua Nam
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2.2 . Accounting Standards and Accounting system

Applicable Accounting Policies

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

Announcement on compliance with Vietnamese standards and accounting system

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

Applied Accounting Method

The Company applies a computerized accounting system.

2.3 . Basis for preparation of Financial Statements

Financial statements are presented based on historical cost principle.

The Company's Interim financial statements are prepared based on the aggregation of transactions and events incurred, which are recorded in the accounting books of its dependent accounting units and the Company's headquarters.

2.4 . Cash and cash equivalents

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

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 accounts).

2.5 . Financial assets and Financial liabilities

a) Initial recognition

Financial assets

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

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Financial liabilities

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

b) *Classification principles*

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

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

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

- Non-derivative financial assets that the Company classified as fair value through profit or loss (FVTPL) upon initial recognition;
- Non-derivative financial assets classified by the Company as available for sale (AFS);
- Non-derivative financial assets that meet the definition of loans and receivables.

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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

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

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

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

c) *Revalue financial asset principles*

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

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

- 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 companies not listed on the stock market but registered for trading on the trading market of unlisted public companies (UPCOM), the market value is determined as the average reference price in the 30 most recent consecutive trading days before the revaluation date announced by the Stock Exchange.
- For listed securities that are cancelled or suspended from trading or cease trading from the sixth trading day onwards, the actual securities price is the book value on the date of the most recent financial statement.
- For unlisted securities and securities not registered for trading on the unlisted public companies trading market (UPCom), the securities price used as the basis for revaluation is the price collected from reference information sources that the Board of Directors assesses that this price represents the market price of these securities.

For securities which do not have reference price from the above sources, the revaluation is determined based on the financial performance and the book value of securities issuer as at 30 Sep, 2026

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

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

Financial assets held to maturity are reviewed for impairment at the balance sheet date. Provisions are made for these investments when there is objective evidence that the investment is not recoverable or is not likely to be recoverable as a result of one or more loss events that have an adverse effect on the expected future cash flows. Objective evidence of impairment may include a decline in the market value/fair value (if any) of the debt, signs that the debtor or group of debtors are experiencing significant financial difficulties, defaults or delays in payment of interest or principal, the possibility of bankruptcy or financial restructuring of the debtor and observable data that indicate a quantifiable reduction in expected future cash flows, such as changes in repayment terms, financial position associated with the possibility of default. When there is evidence of impairment, the provision balance is determined based on the difference between the allocated value and the fair value at the time of assessment. Increases or decreases in the provision balance are recorded in the Statement of Operations under the item "Provision expenses for financial assets, handling of bad debts, impairment losses of financial assets and borrowing costs of loans".

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

2.6 . Short-term and long-term deposits received

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

2.7 . Short-term and long-term receivables

Receivables from disposal of financial assets: reflecting receivables from disposal of financial assets of the Company (not through Stock Exchange), ...

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

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

Receivables are monitored in detail by receivable term, receivable entity, original currency, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term in the interim financial statements based on the remaining term of receivables at the reporting date.

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

The provision for bad debts is made for each bad debts according to the Circular No.48/2019/TT-BTC issued by Ministry of Finance on 08 August 2009 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on April 7, 2022, as follows:

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

2.8 . Fixed assets, Finance lease fixed assets and Investment properties

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

PETROLEUM SECURITIES JOINT STOCK COMPANY

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If these expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditures are capitalized as an additional cost of tangible fixed assets.

Other costs incurred after fixed assets have been put into operation, such as repairs, maintenance and overhaul costs, are recognised in the statement of operations in the period in which the costs are incurred.

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

- Transportation equipment	06 - 10	year
- Office equipment and furniture	03 - 07	year
- Management software	02 - 06	year
- Management software	03 - 05	year

2.9 . Prepaid expenses

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

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

The Company's prepaid expenses include:

- Tools and supplies include assets held by the Company for use in the normal course of business, with the original cost of each asset being less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The original cost of tools and supplies is allocated on a straight-line basis over a period of 01 to 03 years.

- Other prepaid expenses include office rental costs, copyright service costs and other prepaid expenses recorded at original cost and allocated on a straight-line basis over their useful lives of 01 to 05 years.

2.10 . Short-term and long-term payables

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

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

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

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

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2.11 . Borrowing costs

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

2.12 . Accrued expenses

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

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

2.13 . Owner's equity

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

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

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

Unrealized profit of the fiscal year is the difference between the total value of revaluation gains and losses of FVTPL financial assets or other financial assets included in the income statement in the Company's financial assets portfolio and deferred income tax expenses/income arising during the year (if any).

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

On December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC to abolish Circular No. 146/2015/TT-BTC of the Minister of Finance guiding the financial regime for securities companies and fund management companies. Accordingly:

- For the balance of the reserve fund to supplement charter capital set aside according to the provisions of Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;
- For the balance of financial reserve fund and operational risk fund set aside according to the provisions of Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Meeting of Shareholders, Board of Members or Chairman of the Company according to current regulations.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

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2.14 . Foreign currency transactions

Transactions in currencies other than accounting unit of the Company (VND) are recorded at the rate of exchange ruling at the dates of transactions. Monetary items denominated in foreign currencies are revalued as follow:

- For accounts classifies as asset: applies exchange rates of purchases of commercial banks where Company regularly conducts transaction;
- For accounts classified as liabilities: applies exchange rates of selling foreign currency of commercial banks where Company regularly conducts transaction.

All sums of real exchange rates for foreign currency transactions in the period and real exchange rate upon re-determining accounts derived from foreign currencies at the end of the year are recorded immediately to Statement of Comprehensive

2.15 . Revenue

Rendering of services

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

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

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

Income from securities trading

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

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

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

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

2.16 . Operating expenses and general and administrative expenses

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

2.17 . Financial income, financial expense

Financial income

- Exchange income difference;
- Income from interest is recognized in the Statement of Comprehensive Income on accrual basis;
- Other financial income from investment;

Income from business cooperation contracts

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- Exchange expenses;
- Interest expenses;
- Other financial expenses (transfer fees, ...)

2.18 . Taxation

- a) 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.

- b) Current corporate income tax rate

The company is currently applying a corporate income tax rate of 20% to its business operations for the current financial year.

2.19 . Earnings per share

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

2.20 . 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.

2.21 . Segment information

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

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

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3 . VALUE OF SECURITIES TRANSACTION THIS YEAR

	Volume of securities transaction this year	Volume of securities transaction this year VND
Securities company	35,807,182	9,096,445,084,098
- Shares	160,000	10,054,000,000
- Bonds	35,647,182	9,086,391,084,098
Investors	1,488,242,815	103,641,722,577,231
- Shares	1,363,771,548	25,990,305,495,836
- Bonds	124,288,401	77,645,081,539,755
- Other securities	182,866	6,335,541,640
	1,524,049,997	112,738,167,661,329

4 . CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash on hand	-	-
Cash at bank	117,532,614,693	250,577,766,523
Cash at bank for securities transaction compensation payment	167,882,216	4,686,013,854
Cash equivalents	-	-
	117,700,496,909	255,263,780,377

5 . FINANCIAL ASSETS
a) Financial assets at fair value through profit and loss (FVTPL)

	30/09/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed securities and upcom securities	26,119,413,939	24,527,873,150	16,065,413,939	15,766,780,870
Bonds and certificates of deposit	-	-	330,378,082,200	330,378,082,200
	26,119,413,939	24,527,873,150	346,443,496,139	346,144,863,070

b) Available for sale financial assets (AFS)

	30/09/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Unlisted securities	119,049,984,323	69,768,724,374	129,049,984,323	70,668,724,374
Portfolio management trust	4,900,000,000	1,929,950,771	4,900,000,000	1,929,950,771
	123,949,984,323	71,698,675,145	133,949,984,323	72,598,675,145

c) Held-to-maturity investments (HTM)

	30/09/2026 VND	01/01/2026 VND
Term deposits under 01 year (1)	1,005,977,862,883	800,000,000,000
	1,005,977,862,883	800,000,000,000

d) Loans

	30/09/2026 VND	01/01/2026 VND
Margin operation	1,367,830,770,285	1,226,273,927,514
Prepaid of selling securities operation	16,830,434,671	168,010,230,086
	1,384,661,204,956	1,394,284,157,600

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e) . Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value	
	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL	26,119,413,939	346,443,496,139	24,527,873,150	346,144,863,070	1,053,801,000	1,505,430,000	(2,645,341,789)	(1,804,063,069)	24,527,873,150	346,144,863,070
Listed securities/ Upcom	26,119,413,939	16,665,413,939	24,527,873,150	15,766,780,870	1,053,801,000	1,505,430,000	(2,645,341,789)	(1,804,063,069)	24,527,873,150	15,766,780,870
PAI	5,018,100,000	5,018,100,000	6,071,901,000	6,523,530,000	1,053,801,000	1,505,430,000	-	-	6,071,901,000	6,523,530,000
VCB	20,089,000,000	10,035,000,000	17,980,000,000	8,625,000,000	-	-	(2,109,000,000)	(1,410,000,000)	17,980,000,000	8,625,000,000
Others	1,012,313,939	1,012,313,939	475,972,150	618,250,870	-	-	(536,341,789)	(394,063,069)	475,972,150	618,250,870
Unlisted bonds	-	330,378,082,200	-	330,378,082,200	-	-	-	-	-	330,378,082,200
- FECON JSC Bonds	-	50,000,000,000	-	50,000,000,000	-	-	-	-	-	50,000,000,000
- VIC JSC Bonds (VIC12508 và VIC12511)	-	100,000,000,000	-	100,000,000,000	-	-	-	-	-	100,000,000,000
- BAF JSC Bonds	-	30,378,082,200	-	30,378,082,200	-	-	-	-	-	30,378,082,200
- Certificate of Deposit	-	150,000,000,000	-	150,000,000,000	-	-	-	-	-	150,000,000,000
AFS	123,949,984,323	133,949,984,323	71,698,675,145	72,598,675,145	-	-	(52,251,309,178)	(61,351,309,178)	71,698,675,145	72,598,675,145
Unlisted shares (*)	119,049,984,323	129,049,984,323	69,768,724,374	70,668,724,374	-	-	(49,281,259,949)	(58,381,259,949)	69,768,724,374	70,668,724,374
- Vietnam Oil and Gas Trade Union Financial Investment Joint Stock Company (1)	25,392,900,028	25,392,900,028	-	-	-	-	(25,392,900,028)	(25,392,900,028)	-	-
- Thanh Son Cement Joint Stock Company (1)	-	10,000,000,000	-	-	-	-	-	(10,000,000,000)	-	-
- Duyen Hai Petroleum Construction Investment Joint Stock Company (1)	18,750,000,000	18,750,000,000	8,844,346,594	8,844,346,594	-	-	(9,905,653,406)	(9,905,653,406)	8,844,346,594	8,844,346,594
- Petroleum Insurance Finance Investment Joint Stock Company (1)	10,835,250,000	10,835,250,000	10,835,250,000	10,835,250,000	-	-	-	-	10,835,250,000	10,835,250,000
- Saigon Technology Engineering Joint Stock Company (1)	13,981,000,000	13,981,000,000	8,210,860,378	9,110,860,378	-	-	(5,770,139,622)	(4,870,139,622)	8,210,860,378	9,110,860,378
- Vinaconex Trading Development Joint Stock Company (1)	34,000,000,000	34,000,000,000	34,000,000,000	34,000,000,000	-	-	-	-	34,000,000,000	34,000,000,000
- Vietnam Petroleum Trading and Investment Joint Stock Company (PVC1) (1)	16,068,000,000	16,068,000,000	7,855,433,107	7,855,433,107	-	-	(8,212,566,893)	(8,212,566,893)	7,855,433,107	7,855,433,107
- Other unlisted stocks	22,834,295	22,834,295	22,834,295	22,834,295	-	-	-	-	22,834,295	22,834,295
Investment trust in PVC1 (*)	4,900,000,000	4,900,000,000	1,929,950,771	1,929,950,771	-	-	(2,970,049,229)	(2,970,049,229)	1,929,950,771	1,929,950,771
	150,069,398,262	480,393,480,462	96,226,548,295	418,743,538,215	1,053,801,000	1,505,430,000	(54,896,650,967)	(63,155,372,247)	96,226,548,295	418,743,538,215

Note:

(1) The Company has made provisions for investments in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Minister of Finance guiding the making and handling of provisions for inventory price reduction, investment losses, bad debts and warranties for products, goods, services and construction works at enterprises. Accordingly, the market value of these investments is determined by the difference between the purchase price and the provision made.

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6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS

	30/09/2026	01/01/2026
	VND	VND
Provision for impairment of available for sale financial assets (AFS)	52,251,309,178	61,351,309,178
<i>Vietnam Oil and Gas Trade Union Financial Investment Joint Stock Company</i>	25,392,900,028	25,392,900,028
<i>Thanh Son Cement Joint Stock Company</i>	-	10,000,000,000
<i>Duyen Hai Petroleum Construction Investment Joint Stock Company</i>	9,905,653,406	9,905,653,406
<i>Vietnam Petroleum Trading and Investment Joint Stock Company</i>	11,182,616,122	11,182,616,122
<i>Sai Gon Technology Engineering Jont Stock Company</i>	5,770,139,622	4,870,139,622
	104,502,618,356	122,702,618,356

7 . RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
Receivables from and accruals for dividend and interest income	16,300,534,242	19,680,972,768
Receivables from disposal of matured investments (*)	142,952,859,301	63,230,030,187
Receivables from interest of margin activities	16,927,707,983	13,098,070,341
Receivables from interest of prepaid of selling securities contracts	7,129,722,211	7,129,722,211
Receivables from services provided by the Company	5,696,890,418	5,957,093,801
- <i>Receivables from securities brokerage activities</i>	66,454,931	397,074,314
- <i>Receivables from consulting activities</i>	4,678,138,931	5,192,138,931
- <i>Other services receivable</i>	952,296,556	367,880,556
Receivables from transaction errors	-	-
Other receivables	9,561,062,454	30,175,638,746
- <i>Receivables from ...</i>	-	-
- <i>Other receivables</i>	9,561,062,454	30,175,638,746
	198,568,776,609	139,271,528,054

(*) Receivables from matured bonds of the issuing organization. The company has entered into agreements to transfer rights and benefits of these bond lots to a counterparty, ensuring obligation fulfillment through a contract for asset management, secured by collateral agreements on future real estate and account management agreements.

8 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

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. PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt VND	Current year				Last year VND
		Beginning VND	Provision VND	Reversal VND	Closing VND	
Provision for impairment of receivables and accrual dividend and interest income	7,129,722,211	7,129,722,211	-	-	7,129,722,211	7,129,722,211
- Petroleum Insurance Finance Investment Joint Stock Company	7,129,722,211	7,129,722,211	-	-	7,129,722,211	7,129,722,211
Provision for impairment of other receivables	6,981,730,708	6,981,730,708	-	-	6,981,730,708	6,981,730,708
- Receivables from consulting activities	4,305,805,597	4,305,805,597	-	-	4,305,805,597	4,305,805,597
- Other services receivable	517,713,890	517,713,890	-	-	517,713,890	517,713,890
- Margin Trading Contract Receivable	2,158,211,221	2,158,211,221	-	-	2,158,211,221	2,158,211,221
	14,111,452,919	14,111,452,919	-	-	14,111,452,919	14,111,452,919

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9 . PREPAID EXPENSES

a) Short-term prepaid expenses

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Internet channel rental fee and information provision service	1,035,040,570	378,496,243
Office renovation and rental costs	610,241,553	394,036,363
Software maintenance costs	673,968,386	1,686,359,417
Other short-term prepaid expenses	429,072,002	1,438,727,725
	<u>2,748,322,511</u>	<u>3,897,619,748</u>

b) Long-term prepaid expenses

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Cost of tools and equipment awaiting allocation	852,264,547	325,826,644
Office renovation and rental costs	740,293,878	-
Prepaid Internet leased line fee	-	224,916,196
	810,219,173	676,666,664
Other long-term prepaid expenses	55,962,549	1,106,857,856
	<u>2,458,740,147</u>	<u>2,334,267,360</u>

10 . DEPOSITS, COLLATERALS AND PLEDGES

a) Short-term deposits, collaterals and pledges

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Deposit for securities purchase contract (*)	-	108,250,000,000
Office rental deposit	-	-
	<u>-</u>	<u>108,250,000,000</u>

b) Long-term deposits, collaterals and pledges

	<u>30/09/2026</u>	<u>46,023.00</u>
	VND	VND
Deposit for office rental and other services	1,826,688,160	1,928,988,160
	<u>1,826,688,160</u>	<u>1,928,988,160</u>

(*) Deposit for individuals under entrusted portfolio management contracts

11 . TANGIBLE FIXED ASSETS

	<u>Transportation equipment</u>	<u>Machinery, equipment</u>	<u>Total</u>
	VND	VND	VND
Original cost			
As at 01/01/2026	4,510,520,000	32,882,302,821	37,392,822,821
Purchase	-	453,061,400	453,061,400
As at 30/09/2026	<u>4,510,520,000</u>	<u>33,335,364,221</u>	<u>37,845,884,221</u>
Accumulated depreciation			
As at 01/01/2026	2,206,600,816	26,665,830,278	28,872,431,094
Depreciation	554,741,989	1,481,230,905	2,035,972,894
As at 30/09/2026	<u>2,761,342,805</u>	<u>28,147,061,183</u>	<u>30,908,403,988</u>
Net carrying amount			
As at 01/01/2026	2,303,919,184	6,216,472,543	8,520,391,727
As at 30/09/2026	<u>1,749,177,195</u>	<u>5,188,303,038</u>	<u>6,937,480,233</u>

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12 . INTANGIBLE FIXED ASSETS

	Trading and accounting software	Other intangible assets	Total
	VND	VND	VND
Original cost			
As at 01/01/2026	33,124,198,554	1,040,000,000	34,164,198,554
As at 30/09/2026	33,124,198,554	1,040,000,000	34,164,198,554
Accumulated depreciation			
As at 01/01/2026	32,009,738,542	1,040,000,000	33,049,738,542
Depreciation	722,486,855	-	722,486,855
As at 30/09/2026	32,732,225,397	1,040,000,000	33,772,225,397
Net carrying amount			
As at 01/01/2026	1,114,460,012	-	1,114,460,012
As at 30/09/2026	391,973,157	-	391,973,157

13 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/09/2026	01/01/2026
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	19,880,000,000	21,148,775,824
Ending balance	20,000,000,000	21,268,775,824

14 . LOANS AND DEBTS

	01/01/2026	Increase in the year	Decrease in the year	30/09/2026
	VND	VND	VND	VND
Loans from banks	1,078,819,000,000	8,328,993,710,631	8,347,813,710,631	1,059,999,000,000
Loans from other entities	684,039,641,903	67,577,446,844,724	67,711,554,251,537	549,932,235,090
	1,762,858,641,903	75,906,440,555,355	76,059,367,962,168	1,609,931,235,090

15 . PAYABLE FOR PURCHASING FINANCIAL ASSETS

	30/09/2026	01/01/2026
	VND	VND
Short-term non-convertible corporate bonds	50,000,000,000	69,899,445,831
	50,000,000,000	69,899,445,831

16 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/09/2026	01/01/2026
	VND	VND
Payable to Ho Chi Minh City & Ha Noi Stock Exchange	1,036,275,039	2,140,696,785
Payable to Vietnam Securities Depository and Clearing Corporation	771,074,961	651,546,946
	1,807,350,000	2,792,243,731

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17 TRADE PAYABLES

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Viettel Military Industry and Telecommunications Group	600,000,000	600,000,000
Payable to other entities	224,726,127	127,873,986
	<u>824,726,127</u>	<u>727,873,986</u>

18 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Value added tax	21,951,244	167,552,356
Business income tax	4,335,736,848	3,572,093,603
Personal income tax	3,561,383,740	3,408,922,445
Other taxes	126,884,466	-
	<u>8,045,956,298</u>	<u>7,148,568,404</u>

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

19 . ACCRUED EXPENSES**a) Short-term accrued expenses**

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Accrued interest expenses	26,134,903,560	7,366,175,395
Other accrued expenses	1,150,983,602	37,987,634,259
	<u>27,285,887,162</u>	<u>45,353,809,654</u>

20 . DEPOSITS, COLLATERAL RECEIVED

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Receive deposits for office rental and other services	90,000,000	90,000,000
	<u>90,000,000</u>	<u>90,000,000</u>

21 . OTHER PAYABLES**Other short-term payables**

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Must pay dividends, dividend interest to investors	12,050,235,186	12,669,382,486
Payable for service contracts provided by securities companies (*)	299,061,300,000	474,233,000,000
Surplus assets pending resolution	1,027,648,903	1,027,648,903
Other payables	2,544,294,886	3,995,888,490
	<u>314,683,478,975</u>	<u>491,925,919,879</u>

(*) Payables related to contracts signed between the Company and customers through the Company's search and introduction of securities codes to customers with investment needs; or business for purposes in accordance with the provisions of law.

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22 . OWNER'S EQUITY
a) Details of owner's invested capital

	Rate	30/09/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Vietnam Public Joint Stock Commercial Bank	51.17	306,226,740,000	51.17	306,226,740,000
FlexFin Investment Co., Ltd	10.00	59,850,000,000	-	-
Shareholder equity (less than 5%)	38.83	232,336,260,000	48.83	292,186,260,000
	100.00	598,413,000,000	100.00	598,413,000,000

b) Undistributed earnings

	30/09/2026	01/01/2026
	VND	VND
Realized earnings	169,175,935,749	117,524,700,387
Unrealized earnings	(1,591,540,789)	(298,633,069)
	167,584,394,960	117,226,067,318

c) The situation of income distribution for shareholders or capital contributors

	2026	2025
	VND	VND
Realized earnings undistributed previous year	117,524,700,387	75,584,361,547
Unrealized loss accumulated to the end of the fiscal year	(1,591,540,789)	(1,918,014,939)
Realized gain/loss accumulated to the beginning of the year	53,151,235,362	42,940,338,840
Earnings distributed to shareholders accumulate to the end of the fiscal year	170,675,935,749	118,524,700,387
The deduction of funds from profit	(1,500,000,000)	(1,000,000,000)
- Bonus and welfare fund	(1,500,000,000)	(1,000,000,000)
Realized earning undistributed accumulated to the end of the fiscal year	169,175,935,749	117,524,700,387

23 . INVESTORS' DEPOSITS

	30/09/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	212,315,663,136	323,076,210,393
1. Domestic investors	212,315,663,136	323,076,210,393
	46,379,569,572	17,202,753,276
Investors' deposits for securities transaction clearing and settlement		
1. Domestic investors	46,374,645,361	16,976,891,191
2. Foreign investors	4,924,211	225,862,085
	258,695,232,708	340,278,963,669

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24 . PAYABLES TO INVESTORS

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	258,695,232,708	340,278,963,669
1.1. Domestic investors	178,288,868,017	333,483,061,226
1.2. Foreign investors	80,406,364,691	6,795,902,443
	<u>258,695,232,708</u>	<u>340,278,963,669</u>

25 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
1. Margin transaction payables	1,384,758,478,268	1,239,371,997,855
1.1 Principal of margin transaction	1,367,830,770,285	1,226,273,927,514
<i>Domestic investors</i>	1,367,830,770,285	1,226,273,927,514
<i>Foreign investors</i>	-	-
1.2 Interest of margin transaction	16,927,707,983	13,098,070,341
<i>Domestic investors</i>	16,927,707,983	13,098,070,341
<i>Foreign investors</i>	-	-
2. Prepaid of selling securities operation payables	16,830,434,671	168,010,230,086
2.1 Principal of prepaid of selling securities operation	16,830,434,671	168,010,230,086
<i>Domestic investors</i>	16,830,434,671	168,010,230,086
	<u>1,401,588,912,939</u>	<u>1,407,382,227,941</u>

26 . REVENUE

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26 . OPERATING INCOME

a) Profit, loss of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of current year		Gain, loss from trading shares of the previous year	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
- Other listed stocks/bonds	34,375,382	3,940,692,104,052	3,939,415,348,946	2,225,262,106	948,485,000	598,550,000	230,877,730
- Unlisted Bonds	6,800	700,418,614,218	690,297,599,727	14,887,929,429	4,766,914,938	1,303,170,281	-
- Certificates of Deposit and Other Unlisted Stocks	820	846,311,661,286	843,416,430,790	26,311,661,286	23,416,430,790	69,532,862,269	67,247,441,486
		<u>5,487,422,379,556</u>	<u>5,473,129,379,463</u>	<u>43,424,852,821</u>	<u>29,131,830,728</u>	<u>71,434,582,550</u>	<u>67,478,319,216</u>

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

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
Financial assets at fair value through profit and loss (FVTPL)	143,370,500	1,880,620
Held-to-maturity investments (HTM)	30,003,835,767	13,076,462,511
Loans	47,680,471,094	50,576,925,198
Available for sale financial assets (AFS)	-	-
	<u>77,827,677,361</u>	<u>63,655,268,329</u>

c) Revenue outside of financial assets income

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
- Other revenue	4,171,453,269	4,829,045,407
Net revenue from operating activities	<u>4,171,453,269</u>	<u>4,829,045,407</u>

27 . FINANCIAL INCOME

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
Exchange rate difference	-	-
Income from interest on demand deposits	236,675,656	492,539,271
Other financial income	-	-
	<u>236,675,656</u>	<u>492,539,271</u>

28 . FINANCIAL EXPENSES

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
Exchange rate difference	-	-
Borrowing costs	41,294,414,413	31,400,266,990
	<u>41,294,414,413</u>	<u>31,400,266,990</u>

29 . GENERAL ADMINISTRATIVE EXPENSES

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
Labor expenses	6,010,195,288	3,963,979,190
Trade union fund, Social insurance, Health insurance, Unemployment insurance	713,409,150	692,204,550
Office supplies expenses	39,629,614	31,754,849
Tools, supplies	61,126,326	48,385,067
Depreciation and amortisation	755,798,154	684,209,650
Tax, fees and charge	29,363,265	25,550,972
Provision expenses/reversal of provision	-	-
Expenses from external services	4,614,018,392	6,140,306,032
Other expenses	2,160,831,247	2,157,216,787
	<u>14,384,371,436</u>	<u>13,743,607,097</u>

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30 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
Total profit before tax	13,568,091,239	24,793,795,640
Increase	1,767,196,173	145,800,000
- <i>Unreasonable expenses</i>	232,481,633	145,800,000
- ...	1,534,714,540	-
Decrease	(1,143,370,500)	(1,459,904,156)
- <i>Dividend</i>	(1,143,370,500)	(1,880,620)
- <i>Switching losses last year</i>	-	(1,458,023,536)
Taxable income	14,191,916,912	23,479,691,484
Current corporate income tax expense (tax rate 20%)	<u>2,838,383,382</u>	<u>4,695,938,297</u>

31 . BASIC EARNINGS PER SHARE

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

	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
	VND	VND
Undistributed earnings	10,729,707,857	20,097,857,343
Profit distributed for common stocks	10,729,707,857	20,097,857,343
Average circulated common stocks in the year	59,841,300	59,841,300
Basic earnings per share	<u>179</u>	<u>336</u>

32 . FINANCIAL INSTRUMENTS**Financial risk management**

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

Market risk

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

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the fiscal year, the Company has no plan to sell these investments.

Exchange rate risk

The Company bears the risk of exchange rate due to the fluctuation in fair value of future cash flows of a financial instrument in line with changes in exchange rates if loans, revenues and expenses of the Company are denominated in foreign currencies other than VND.

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Interest rate risk

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

Credit Risk

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

Liquidity Risk

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

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

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

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33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

During operation, there are a number of transactions between the companies with related parties as follows:

	<u>Relation</u>	<u>Quarter III/2026</u> VND	<u>Quarter III/2025</u> VND
Revenue			
Vietnam National Industry - Energy Group	Related Parties of Parent Company	2,063,586,070	1,162,826,961
Vietnam Public Joint Stock Commercial Bank	Parent company	1,752,480,051	1,680,799,112
Vietnam Public Joint Stock Commercial Bank Fund Management Joint Stock Company	Related Parties of Parent Company	606,154,223	3,857,633,531
Vietnam Petroleum Trading and Investment Joint Stock Company	Ms. Phan Quynh Nga is a member of the Boards of Directors of both companies	28,917	32,190
Costs			
Vietnam Petroleum Trading and Investment Joint Stock Company	Ms. Phan Quynh Nga is a member of the Boards of Directors of both companies	399,785,765	-
Vietnam National Industry - Energy Group	Related Parties of Parent Company	277,249,269	-
	<u>Relation</u>	<u>30/09/2026</u> VND	<u>01/01/2026</u> VND
Receivables			
Vietnam Public Joint Stock Commercial Bank	Parent company	2,001,132,004	2,679,332,029
Receivables			
Vietnam National Industry - Energy Group	Related Parties of Parent Company	145,848,868	145,848,868
Vietnam Public Joint Stock Commercial Bank	Parent company	29,157,911	29,157,911

Nguyen Ngoc Son
Preparer

Le Duc Cuong
Chief Accountant Authorization



Phan Quynh Nga
General Director
Ha Noi, 19... October 2026