CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP
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CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP

T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM Độc lập – Tự do – Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC, SỞ GIAO DỊCH CHỨNG KHOÁN

DISCLOSURE OF INFORMATION ON THE STATE SECURITIES COMMISSION'S PORTAL AND STOCK EXCHANGE'S PORTAL

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- Sở Giao dịch Chứng khoán Hà Nội/ *Ha Noi Stock Exchange*

Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp

T-Corp Asset Management Corporation Joint Stock Company

Mã chứng khoán/*Stock Symbol*: TVC

Trụ sở chính/*Address*: 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội/ No. 142 Doi Can, Ngoc Ha Ward, Hanoi City

Điện thoại/*Telephone*: 024. 3772 4999 Fax: 024. 6273 2058

Người thực hiện công bố thông tin/ Person in charge of information disclosure: **Bà Nguyễn Thị Hằng/ Ms. Nguyen Thi Hang**

Loại thông tin công bố: ☐ 24 giờ ☐ 72 giờ ☐ bất thường ☐ theo yêu cầu ☒ định kỳ

Information disclosure type: ☐ *24 hours* ☐ *72 hours* ☐ *irregular* ☐ *on demand* ☒ *periodic*

Nội dung thông tin công bố/ Content of information disclosure:

- Báo cáo tài chính hợp nhất Quý III năm 2026 của Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp/ *The consolidated financial statements for the third quarter of 2026 of T-Corp Asset Management Corporation Joint Stock Company.*
- Giải trình biến động lợi nhuận sau thuế trên BCTC hợp nhất Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm/ *Explanation of changes in net profit after tax in the consolidated financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period.*

Thông tin này được công bố trên trang điện tử Công ty vào ngày 30/10/2026 tại đường dẫn http://tcorp.vn/danh-muc-qhcd/bao-cao-tai-chinh/./ This information is disclosed on company website on October 30th 2026 at http://tcorp.vn/danh-muc-qhcd/bao-cao-tai-chinh/.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./We hereby declare to be responsible for the accuracy and completeness of the above information

Người được ủy quyền CBTT

Authorized person to disclose information

CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP

Nguyen Thi Hang

Mẫu số 01-B

CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP

T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hà Nội, ngày 30 tháng 10 năm 2026

Ha Noi, October 30, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

PERIODIC INFORMATION DISCLOSURE THE FINANCIAL STATEMENT

Kính gửi/*To*: - Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange*

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Tập đoàn Quản lý tài sản T-CORP thực hiện công bố thông tin báo cáo tài chính hợp nhất quý III/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ According to clause 3 Article 14 the Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance providing guidelines the information disclosure on the securities market, T-Corp Asset Management Corporation Joint Stock Company discloses the consolidated financial statements for the third quarter of 2026 to Hanoi Stock Exchange:

1. Tên tổ chức/*Organization name*:

- Mã chứng khoán/*Stock symbol*: TVC
- Địa chỉ/*Address*: Số 142 Đội Cấn, Phường Ngọc Hà, Thành phố Hà Nội/ *No. 142 Doi Can, Ngoc Ha Ward, Hanoi City.*
- Điện thoại liên hệ/*Telephone*: 024.3772 4999 Fax: 024.6273 2058
- Email: Contact@tcorp.vn Website: http://tcorp.vn/

2. Nội dung thông tin công bố/*Content of information disclosure*:

- BCTC hợp nhất Quý III năm 2026/The consolidated financial statements for the third quarter of 2026:

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/*The separate financial statement (The registered company have no the subsidiary and the superior accounting unit that has affiliated units)*;

☑ BCTC hợp nhất (TCNY có công ty con)/*The consolidated financial statement (The registered company have subsidiaries)*;

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *The general financial statement (The registered company have affiliated units having separate accounting parts)*.

- Các trường hợp thuộc diện phải giải trình nguyên nhân/*Cases require an explanation of the reasons*:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán)/*The auditing organization gives an opinion that is not unqualified opinion with the financial statement (the audited financial statement)*:

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☐ Có/*Yes* ☑ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC Quý III năm 2026)/In the reporting period, profit after tax is difference of more 5% between before and after auditing, shifting from a loss to a profit or vice versa (The financial statements for the third quarter of 2026):

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☐ Có/*Yes* ☑ Không/*No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*In the reporting period of the business result report, the profit after corporate tax is difference of more 10% from the last year report*:

☑ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☑ Có/*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*In the reporting period, profit after tax is loss, shifts from profit of the previous year report to loss on this period or vice versa*:

☑ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☑ Có/*Yes* ☐ Không/*No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 30/10/2026 tại đường dẫn/ This information is disclosed on the company website on October 30, 2026 at: http://tcorp.vn/danh-muc-qhcd/bao-cao-tai-chinh/

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý III năm 2026/ Report on transactions having from more than 35% value of total assets in the third quarter of 2026.

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/*In case the registered company having transaction is required to report full contents*:

- Nội dung giao dịch/*Content of transactions*: **Không có/*None***

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (*căn cứ trên báo cáo tài chính năm gần nhất*)/*Transaction value ratio/total asset value of the enterprise (%) (Based on the last the yearly financial statement)*: **Không có/*None***
- Ngày hoàn thành giao dịch/*Date completing transactions*: **Không có/*None***

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby declare to be responsible for the accuracy and completeness of the above information.*

Tài liệu đính kèm/Attached files:

- *BCTC hợp nhất quý III năm 2026/ The Consolidated financial statements for the third quarter of 2026;*
- *Giải trình biến động lợi nhuận sau thuế trên BCTC hợp nhất Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm/ Explanation of changes in net profit after tax in the consolidated financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period.*

Đại diện tổ chức/*Organization Representative*
Người được ủy quyền CBTT/*Authorized person to disclose information*

M.S.D.N: 0106065776 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP
P. NGỌC HÀ - TP. HÀ NỘI

Nguyễn Thị Hằng/ *Nguyen Thi Hang*

Công ty Cổ phần Tập đoàn Quản lý Tài sản T-Corp/ *T-Corp Asset Management Corporation Joint Stock Company*

Địa chỉ/*Address*: 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội, Việt Nam / *No. 142 Doi Can, Ngoc Ha Ward, Hanoi, Vietnam*

Số: 84../2026/CV-TVC

Hà Nội, ngày 30 tháng 10 năm 2026

Hanoi, October 30, 2026

V/v: Giải trình biến động lợi nhuận sau thuế trên BCTC hợp nhất Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm

Re: Explanation of changes in net profit after tax in the consolidated financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period

Kính gửi/To:- Ủy ban chứng khoán Nhà nước/*The State Securities Commission*

- Sở giao dịch chứng khoán Hà Nội/*Ha Noi Stock Exchange*

Tên Công ty/*Company Name*: **Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp/ *T-Corp Asset Management Corporation Joint Stock Company***

Trụ sở chính/*Address*: 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội/ *No. 142 Doi Can, Ngoc Ha Ward, Hanoi City.*

Điện thoại/ *Telephone*: 024.3722.4999 Fax: 024.6273.2058

Thực hiện Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính về việc hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Tập đoàn Quản lý Tài sản T-Corp xin giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp trên Báo cáo tài chính hợp nhất Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm, cụ thể như sau:

In compliance with Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, T-Corp Asset Management Corporation Joint Stock Company hereby provides an explanation regarding changes in net profit after corporate income tax in the consolidated financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period, as follows:

1. Giải trình biến động lợi nhuận so với cùng kỳ năm trước

Explanation of changes in profit compared to the same period last year

Đơn vị tính/Unit: VNĐ

Chỉ tiêu/ Items	Quý III năm 2026/ Quarter III of 2026	Quý III năm 2025/ Quarter III of 2025	Chênh lệch/ Difference	Biến động/ Movement %
1	2	3	4 = (2-3)	5 =(4/3)
Doanh thu bán hàng và cung cấp dịch vụ/ *Revenue from Sales of Goods and Provision of Services*	10.737.644.896	21.109.486.173	(10.371.841.277)	-49,1%
Giá vốn hàng bán/ *Cost of Goods Sold*	12.255.913.885	4.892.636.933	7.363.276.952	150,5%
Doanh thu hoạt động tài chính và thu nhập khác/ *Financial Operating Revenue and Other Income*	20.236.147.577	26.085.338.417	(5.849.190.840)	-22,4%
Chi phí tài chính, Chi phí bán hàng, quản lý doanh nghiệp và Chi phí khác/ *Financial Expenses, Selling Expenses, Administrative Expenses, and Other Expenses*	117.533.434.534	30.466.303.612	87.067.130.922	285,8%
Lợi nhuận sau thuế/ *Profit after tax*	**(98.815.555.945)**	**11.835.884.045**	**(110.651.439.990)**	**-934,9%**

Công ty Cổ phần Tập đoàn Quản lý Tài sản T-Corp/ ***T-Corp Asset Management Corporation Joint Stock Company***
Địa chỉ/*Address*: 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội, Việt Nam / *No. 142 Doi Can, Ngoc Ha Ward, Hanoi, Vietnam*

Quý III năm 2026, Tập đoàn ghi nhận lỗ sau thuế 98.815.555.945 đồng, trong khi cùng kỳ năm 2025 ghi nhận lãi sau thuế 11.835.884.045 đồng, tương ứng giảm 110.651.439.990 đồng.

Nguyên nhân chủ yếu do diễn biến không thuận lợi của thị trường chứng khoán đối với danh mục đầu tư của Tập đoàn: lợi nhuận gộp về bán hàng và cung cấp dịch vụ giảm 17,74 tỷ đồng. Bên cạnh đó, cùng kỳ năm 2025 Tập đoàn ghi nhận hoàn nhập dự phòng nợ phải thu khó đòi 100,64 tỷ đồng làm giảm chi phí quản lý doanh nghiệp, trong khi kỳ này không phát sinh. Các yếu tố trên dẫn đến Tập đoàn ghi nhận lỗ sau thuế trong kỳ.

In Quarter III of 2026, the Group recorded a net loss after tax of VND 98,815,555,945, compared to a net profit after tax of VND 11,835,884,045 in the same period of 2025, representing a decrease of VND 110,651,439,990.

The decrease was mainly attributable to unfavourable stock market developments affecting the Group's investment portfolio: gross profit from sales of goods and provision of services decreased by VND 17.74 billion. In addition, in the same period of 2025 the Group recognised a reversal of provision for doubtful receivables of VND 100.64 billion, which reduced general and administrative expenses, while no such reversal arose in the current period. As a result, the Group recorded a net loss after tax for the period.

Trên đây là giải trình của Công ty về biến động lợi nhuận sau thuế trên Báo cáo tài chính hợp nhất Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm.

The above is the Company's explanation regarding changes in net profit after tax in the consolidated financial statements for Quarter III of 2026 compared to the same period last year and the net loss after tax for the reporting period.

Trân trọng/ *Best regards*!

CÔNG TY CP TẬP ĐOÀN
QUẢN LÝ TÀI SẢN T-CORP
T-Corp Asset Management
Corporation Joint Stock Company

CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP

CHỦ TỊCH HĐQT
Nguyễn Thị Hằng

Nơi nhận/Recipients:
- *Như trên/ As above;*
- *Lưu VPHĐQT/ Archived the board office.*

T-CORP ASSET MANAGEMENT CORPORATION
JOINT STOCK COMPANY

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 September 2026
(THIRD QUARTER OF 2026)

October 2026

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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	**100**		**1,724,151,364,982**	**2,344,620,192,029**
Cash and cash equivalents	**110**	**5**	**8,080,576,541**	**47,773,552,949**
Cash	111		8,080,576,541	47,773,552,949
Short-term financial investments	**120**	7	**1,600,709,849,840**	**2,151,263,409,824**
Trading securities	121		1,088,395,871,434	1,707,383,055,845
Provision for impairment of trading securities	122		(141,406,998,540)	(86,771,435,031)
Held-to-maturity investments	123		1,039,466,841,576	916,397,653,640
Provision for impairment of short-term held-to-maturity investments	124		(385,745,864,630)	(385,745,864,630)
Short-term receivables	**130**		**110,569,504,753**	**140,467,027,872**
Short-term trade receivables	131		29,920,446,419	24,891,769,696
Short-term advances to suppliers	132		2,961,685,716	890,463,439
Other short-term receivables	135	8	78,560,081,369	115,557,503,488
Provision for doubtful short-term receivables	136		(872,708,751)	(872,708,751)
Other short-term assets	**160**		**4,791,433,848**	**5,116,201,384**
Short-term prepaid expenses	161	6	804,355,915	1,040,747,955
Tax and other receivables from the State bucget	163	13	3,987,077,933	4,075,453,429
NON-CURRENT ASSETS	**200**		**17,180,989,474**	**18,289,815,722**
Long-term receivables	**210**		**14,968,297,397**	**15,141,146,220**
Other long-term receivables	215	**8**	14,968,297,397	15,141,146,220
Fixed assets	**220**		**1,582,355,408**	**2,297,815,000**
Tangible fixed assets	221	9	1,575,298,960	2,264,508,552
- Cost	*222*		*12,159,241,785*	*12,159,241,785*
- Accumulated depreciation	*223*		*(10,583,942,825)*	*(9,894,733,233)*
Intangible fixed assets	227	10	7,056,448	33,306,448
- Costs	*228*		*8,983,800,575*	*8,983,800,575*
- Accumulated amortization	*229*		*(8,976,744,127)*	*(8,950,494,127)*
Long-term assets in progress	**250**		**100,000,000**	**50,000,000**
Construction in progress	252		100,000,000	50,000,000
Other long-term assets	**270**		**530,336,669**	**800,854,502**
Long-term prepaid expenses	271	6	530,336,669	800,854,502
TOTAL ASSETS	**280**		**1,741,332,354,456**	**2,362,910,007,751**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 September 2026

RESOURCES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	**300**		**315,769,939,155**	**613,333,611,888**
Current liabilities	**310**		**315,769,939,155**	**613,333,611,888**
Short-term trade payables	311		58,478,876	207,362,318
Short-term advances from customers	312		421,500,000	421,500,000
Tax and other payables to the State budget	314	13	267,142,352	586,148,047
Payables to employees	315		3,242,769,511	1,262,490,997
Short-term accrued expenses	316	11	39,260,528,133	54,998,722,447
Other short-term payables	320	12	11,586,206,637	18,485,867,983
Short-term loan and finance lease obligations	321	14	237,466,640,278	513,904,846,728
Bonus and welfare fund	323		23,466,673,368	23,466,673,368
OWNER'S EQUITY	**400**	**15**	**1,425,562,415,301**	**1,749,576,395,863**
Share capital	411		761,555,700,000	961,555,700,000
- Shares with voting rights	*411a*		*761,555,700,000*	*961,555,700,000*
Share premiums	412		17,395,313,506	24,130,116,784
Other equity	414		33,274,816,400	33,274,816,400
Treasury shares	415		(21,244,216,461)	(20,670,798,500)
Development investment fund	418		23,716,973,549	23,716,973,549
Other equity funds	419		30,065,179,264	30,065,179,264
Retained earnings	420		363,701,098,429	437,782,379,131
- Accumulated losses by the end of prior year	*420a*		*442,505,847,025*	*414,109,269,192*
- Retained earnings for the current period	*420b*		*(78,804,748,596)*	*23,673,109,939*
Non-controlling interests	429		217,097,550,614	259,722,029,235
TOTAL RESOURCES	**440**		**1,741,332,354,456**	**2,362,910,007,751**

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chairwoman
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang

INTERIM CONSOLIDATED INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 September 2026

Unit: VND

	Code	Note	Third quarter		Accumulated from the beginning of the year to the end of Q3	
			Year 2026 (VND)	Year 2025 (VND)	Year 2026 (VND)	Year 2025 (VND)
Gross revenue from goods sold and services rendered	01	16	10,737,644,896	21,109,486,173	44,905,945,927	72,528,620,641
Sale deductions	02		-	-	-	-
Net revenue from goods sold and services rendered	10		**10,737,644,896**	**21,109,486,173**	**44,905,945,927**	**72,528,620,641**
Cost of sales	11	17	12,255,913,885	4,892,636,933	38,808,460,467	42,188,513,556
Gross profit from goods sold and services rendered	20		**(1,518,268,988)**	**16,216,849,240**	**6,097,485,461**	**30,340,107,085**
Financial income	22	18	20,220,866,859	26,083,246,472	70,416,668,316	100,752,790,467
Financial expenses	23	19	110,129,590,895	118,102,658,234	152,794,835,042	157,969,227,100
In which: Borrowing costs	24		*6,507,066,883*	*3,583,942,615*	*19,028,383,045*	*15,202,891,981*
Selling expenses	25	20	41,058,911	112,042,770	159,528,911	198,033,609
General and administrative expenses	26	20	7,231,882,768	(88,011,384,892)	22,530,792,067	(64,153,918,773)
Net profits/(loss) from operating activities	30		**(98,699,934,703)**	**12,096,779,600**	**(98,971,002,243)**	**37,079,555,616**
Other income	31		15,280,718	2,091,945	16,408,210	2,091,945
Other expenses	32	21	130,901,960	262,987,500	1,634,085,247	1,002,291,807
Other profit/(loss)	40		**(115,621,242)**	**(260,895,555)**	**(1,617,677,037)**	**(1,000,199,862)**
Accounting profit/(loss) before tax	50		**(98,815,555,945)**	**11,835,884,045**	**(100,588,679,280)**	**36,079,355,754**
Current corporate income tax expense	51		-	-	-	-
Deferred corporate income tax expenses	52		-	-	-	(12,657,701,392)
Net profit/(loss) after tax	60		**(98,815,555,945)**	**11,835,884,045**	**(100,588,679,280)**	**48,737,057,146**
Net profit/(loss) after tax attributable to shareholders of the parent	61		(78,794,226,254)	172,511,532	(78,804,748,596)	30,918,598,311
Net profit/(loss) after tax attributable to non-controlling interests	62		(20,021,329,691)	11,663,372,513	(21,783,930,684)	17,818,458,835
Basic earnings per share	70	22	(1,029)	2	(882)	280
Diluted earnings per share	71		(1,029)	2	(882)	280

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chairwoman
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Applying indirect method)

For the accounting period from 01 January 2026 to 30 September 2026

	Codes	Notes	*the beginning of the year to the end of Q3* Year 2026 (VND)	Year 2025 (VND)
I. Cash flows from operating activities				
Profit before tax	***01***		***(100,588,679,280)***	***36,079,355,754***
Adjustments for:				
Depreciation and amortization	02		715,459,592	863,798,229
Provisions	03		54,635,563,509	(87,730,113,973)
Gains (losses) on investing activities	05		(24,879,084,745)	(5,105,675,496)
Borrowing costs	06		19,028,383,045	15,202,891,981
Operating profit before movements in working capital	***08***		***(51,088,357,879)***	***(40,689,743,505)***
(Increase)/decrease in receivables	09		32,229,969,715	(157,611,246,285)
Increase/(decrease) in payables (excluding interest, corporate income tax)	11		(23,196,688,560)	26,692,044,300
(Increase)/decrease in prepaid expenses	12		506,909,873	590,372,897
Increase (decrease) in trading securities	13		618,987,184,411	(665,238,497,207)
Borrowing costs paid	14		(19,028,383,045)	(15,202,891,981)
Net cash flows from operating activities	***20***		***558,410,634,515***	***(899,478,420,352)***
II. Cash flows from investing activities				
Acquisition of fixed assets and other long - term assets	21		(50,000,000)	-
Loans and purchase of debt instruments from other entities	23		(419,500,000,000)	(136,609,904,109)
Collection of loans and repurchase of debt instruments of other entities	24		312,221,283,352	157,500,000,000
Equity investments in other entities	25		-	-
Interest and dividend received	27		9,088,613,457	(13,817,721,023)
Net cash flows from investing activities	***30***		***(98,240,103,191)***	***7,072,374,868***

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONT'D)

(Applying indirect method)

For the accounting period from 01 January 2026 to 30 September 2026

	Codes	Notes	*the beginning of the year to the end of Q3* Year 2026 (VND)	Year 2025 (VND)
III. Cash flows from financing activities				
Cash payments for return of capital to owners and repurchase of issued shares	32		(223,425,301,282)	-
Receipts from loans	33		1,841,619,858,100	1,794,173,615,689
Repayment of borrowings	34		(2,118,058,064,550)	(1,412,997,811,240)
Net cash flows from financing activities	***40***		***(499,863,507,732)***	***381,175,804,449***
Net cash flows during the period	**50**		**(39,692,976,408)**	**(511,230,241,035)**
Opening balance of cash and cash equivalents	**60**	**5**	**47,773,552,949**	**598,632,444,727**
Closing balance of cash and cash equivalents	**70**	**5**	**8,080,576,541**	**87,402,203,692**

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chairwoman
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang

1. COMPANY OVERVIEW

1.1 STRUCTURE OF OWNERSHIP

T-Corp Asset Management Corporation Joint Stock Company (hereinafter referred to as "the Company") was established and operates under Enterprise Registration Certificate No. 0106065776 issued by the Hanoi Department of Planning and Investment on 20 December 2012, with its 28th amendment registered on 11 August 2026.

The Company's international transaction name is T-Corp Asset Management Corporation Joint Stock Company. Its abbreviated name is T-Corp Group.

According to the 28th Enterprise Registration Certificate dated 11 August 2026, the Company's charter capital is VND 761,555,700,000, corresponding to 76,155,570 shares, with a par value of VND 10,000 per share.

The Company's shares are currently listed on the Hanoi Stock Exchange under the stock symbol TVC.

As at 30 September 2026, the total number of the Company's officers and employees was 16 (as of 01 January 2026, it was 16).

The Company's head office is located at No. 142 Doi Can Street, Ngoc Ha Ward, Hanoi, Vietnam.

1.2 BUSINESS SECTOR AND PRINCIPAL BUSINESS ACTIVITIES

The Company operates in the field of financial investment.

The Company's business activities include:

- Provision of financial support services not classified elsewhere, and investment advisory services;
- Auction brokerage agency services;
- Market research and public opinion polling;
- Management consulting services;
- Office leasing services, real estate trading;
- Construction of projects for residential, office, hotel, commercial centers, supermarkets, new urban areas, industrial parks, economic zones, high-tech zones, premium entertainment areas, and golf course developments, as well as the construction of civil and industrial works; and
- Real estate brokerage services, Real estate valuation services, Real estate exchange services, Real estate advisory services, Real estate advertising services, and Real estate management services.

1.3 NORMAL BUSINESS CYCLE

The normal business cycle of the Company is within 12 months, based on the calendar financial year starting from 01 January to 31 December each year.

1. COMPANY OVERVIEW (CONT'D)

1.4 CORPORATE STRUCTURE

The Company has the following investments in a subsidiary as at 30 September 2026:

Name	Address	Business Line
T-Cap Securities Joint Stock Corporation	No. 142 Doi Can Street, Ngoc Ha Ward, Hanoi City	Operating in the securities sector

The Company's ownership interest in the investment as at 30 September 2026 is 71.40%, and as at 01 January 2026 was 69.47%.

1.5 STATEMENT OF COMPARABILITY IN THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The comparative figures are derived from the Company's audited consolidated financial statements for the financial year ended 31 December 2025 and the interim consolidated financial statements for the period from 01 January 2025 to 30 September 2025.

As disclosed in Note 3.2, effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance regarding the Corporate Accounting System, and prepared and presented its consolidated financial statements in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. Accordingly, certain comparative figures have been reclassified and restated to align with the presentation requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. The Company has updated certain accounting policies to better reflect the nature of economic transactions and events; these changes did not materially alter the Company's consolidated financial position as of 30 September 2026.

2. FINANCIAL YEAR AND ACCOUNTING CURRENCY

2.1 FINANCIAL YEAR

The financial year of the Company begins on 01 January and ends on 31 December of the calendar year.

The interim consolidated financial statements have been prepared for the accounting period from 01 January 2026 to 30 September 2026.

2.2 ACCOUNTING CURRENCY

The interim consolidated financial statements are presented in Vietnamese Dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND SYSTEMS

3.1 COMPLIANCE WITH ACCOUNTING STANDARDS AND SYSTEMS

The Board of Management of T-Corp Asset Management Corporation Joint Stock Company confirms that it has fully complied with the requirements of Vietnamese Accounting Standard No. 27 – Interim Financial Reporting, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance providing guidance on the Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance guiding the methods for preparing and presenting Consolidated Financial Statements, and Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC; and other legal regulations relevant to the preparation and presentation of Consolidated Financial Statements, as well as the Vietnamese Accounting Standards and legal regulations relevant to the preparation and presentation of Interim Consolidated Financial Statements in Vietnam.

3. APPLIED ACCOUNTING STANDARDS AND SYSTEMS (CONT'D)

3.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Corporate Accounting system. Circular 99 takes effect from 01 January 2026 and applies to financial years beginning on or after 01 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance guiding the methods for preparing and presenting consolidated financial statements. Circular 43 takes effect from its date of signing and applies to the preparation and presentation of Consolidated Financial Statements for financial years beginning on or after 01 January 2026.

The Company has applied the requirements of Circular 99 and Circular 43 since 01 January 2026. Accordingly, certain comparative figures have been reclassified and re-presented to conform with the presentation guidance under Circular 99 and Circular 43. The impact of the changes in accounting policies under the guidance of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC has been applied prospectively (without retrospective restatement), with the reclassification of certain corresponding line items presented in detail in Note 25.

3.3 BASIS OF PREPARATION OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Consolidated Financial Statements comprise the Financial Statements of the Company and the financial statements of the Companies controlled by the Company (Subsidiaries). Control is achieved when the Company has the ability to control the financial and operating policies of investee companies so as to obtain benefits from their activities.

The financial statements of Subsidiaries are prepared for the same reporting period as the Company's Consolidated Financial Statements and apply accounting policies consistent with those of the Company. Where necessary, the financial statements of Subsidiaries are adjusted to ensure consistency of accounting policies applied by the Company and its Subsidiaries.

Subsidiaries are fully consolidated from the acquisition date, being the date on which the Company effectively obtains control of the Subsidiary, and continue to be consolidated until the date on which the Company effectively ceases to control the Subsidiary. The operating results of Subsidiaries acquired or disposed of during the period are presented in the Consolidated Income Statement from the acquisition date or up to the date of disposal of the investment in that Subsidiary.

All intra-group transactions and balances, including unrealized gains or losses arising from intra-group transactions, between companies within the Group are eliminated in preparing the Consolidated Financial Statements.

Non-controlling interests represent the value of non-controlling interests at the initial date of business combination and the non-controlling shareholders' share of movements in equity since the date of business combination. Losses arising at a Subsidiary must be allocated in proportion to the non-controlling interests' ownership, even where the losses exceed the non-controlling interests' share of the Subsidiary's net assets.

Non-controlling interests in the net assets of consolidated Subsidiaries are presented as a separate line item within equity.

The accompanying Consolidated Financial Statements are not intended to present the consolidated financial position, consolidated results of operations, and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which the Company has adopted in the preparation of these interim consolidated financial statements for the accounting period from 01 January 2026 to 30 September 2026, are as follows:

ACCOUNTING ESTIMATES

The preparation of the interim consolidated financial statements in accordance with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts for liabilities and assets, as well as the presentation of contingent liabilities and assets at the date of the interim consolidated financial statements, and the reported figures for revenues and expenses throughout the accounting period. Actual results may differ from these estimates and assumptions.

BUSINESS COMBINATION AND GOODWILL

Business combinations are accounted for using the acquisition method. The cost of a business combination comprises the fair values, at the date of exchange, of the assets given, liabilities incurred or assumed, and equity instruments issued by the Parent Company in exchange for control of the subsidiary, together with any costs directly attributable to the business combination. The identifiable assets, liabilities, and contingent liabilities of the subsidiary are recognised at their fair values at the acquisition date.

Goodwill arising from a business combination is initially recognized at cost, being the difference between the cost of the business combination and the Parent Company's interest in the fair value of the identifiable assets, liabilities and recognized contingent liabilities. If the cost of the business combination is lower than the fair value of the net assets of the subsidiary, the difference is recognized in the Consolidated Income Statement. Subsequent to initial recognition, goodwill is measured at cost less accumulated amortization. Goodwill is amortized using the straight-line method over its estimated useful life of 10 years. The Company periodically assesses goodwill for impairment; if there is evidence that the impairment loss exceeds the annual amortisation charge, goodwill is amortised based on the amount of the impairment loss, and the corresponding expense is recognised immediately in the period in which the impairment arises.

Upon disposal of an investment in a subsidiary, the carrying amount of any unamortised goodwill is included in determining the gain or loss on disposal of the subsidiary.

CASH AND CASH EQUIVALENTS

Cash comprises cash on hand, demand deposits at banks and other institutions that the Company is allowed to make deposits and payments in accordance with prevailing regulations; cash in transit. This cash includes Vietnamese cash, foreign currencies and monetary gold.

Cash equivalents are short-term investments with original maturities of three months or less from the acquisition date, which are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.

FINANCIAL INVESTMENTS

Trading securities

These are securities held for trading purposes in accordance with applicable laws and regulations (including securities with a maturity of more than 12 months that are purchased and sold for profit). Trading securities include: shares and bonds listed on the securities market; other securities and financial instruments (fund certificates, share purchase rights, warrants, call and put options, futures contracts, commercial papers and bills of exchange) that are purchased and resold for profit.

Trading securities (cont'd)

Trading securities are initially recognised at cost. The cost of trading securities comprises the fair value of consideration paid at the transaction date. Acquisition costs of trading securities (if any), such as brokerage fees, transaction costs, information service fees, taxes, bank charges, etc., are recognized as financial expenses during the period. Trading securities are recognised when the Company obtains ownership rights, specifically as follows:

- Listed securities are recognized at the time the order is matched (T+0);
- Unlisted securities are recognized at the time when the ownership rights are officially obtained in accordance with applicable laws and regulations.

Interest, dividends, and profits attributable to the period before the acquisition of trading securities are deducted from the cost of the securities. Interest, dividends, and profits arising after the acquisition date are recognised as financial income. Stock dividends received are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

During the holding period, the Company is not permitted to reclassify trading securities into held-to-maturity investments and vice versa.

Provision for trading securities: Represents the provision for potential losses resulting from a decrease in the market value of securities held by the Company for trading purposes. This provision is determined based on the market value of each security at the end of the accounting period. For trading securities whose fair value cannot be reliably measured at the end of the accounting period, the provision is made based on the investee's operating losses. Any increase or decrease in the provision for impairment of trading securities is recognized as financial expenses.

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has the positive intention and ability to hold it to maturity. Held-to-maturity investments include term deposits with banks (including treasury bills and promissory notes), bonds and preference shares which the issuer is obliged to redeem at a specified future date, loans granted for the purpose of earning periodic interest income and other held-to-maturity investments.

Provision for impairment of held-to-maturity investments is made when there is objective evidence indicating that part or all of the investment may not be recoverable and the amount of loss can be reliably estimated. Such loss is recognized as financial expenses in the period.

BUSINESS COOPERATION CONTRACT

A Business Cooperation Contract (BCC) is a contractual arrangement between two or more parties to jointly carry out an economic activity without forming a separate legal entity. This activity may be jointly controlled or not jointly controlled by the contributing parties, or may be controlled by one of the parties to the contract. A BCC may be carried out in the form of jointly constructing an asset or cooperating in certain business activities.

In cases where the Company is a party without joint control rights over the BCC and is entitled to fixed benefits independent of the BCC's business results:

- If the substance of the arrangement is an asset lease (contribution to the BCC in the form of non-monetary assets), it is treated as an asset leasing transaction.
- If the substance of the arrangement is a lending transaction (contribution to the BCC in the form of cash), it is treated as a lending transaction.

RECEIVABLES AND PROVISION FOR DOUBTFUL RECEIVABLES

Receivables are tracked in detail by original repayment term, remaining repayment term at the reporting date, original currency, and individual debtor, and are presented at their carrying amounts, net of provisions for doubtful debts.

The classification of receivables is based on the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent customers, including receivables arising from entrusted export sales through other entities; and
- Other receivables represent non-commercial receivables that are not related to sales transactions, including: Receivables for loan interest and deposit interest; amounts paid on behalf of others; receivables from investment cooperation contracts; receivables for penalties and compensations; advances; pledges, collateral, deposits, etc.

Provision for doubtful debts is made by the Company for receivables that are past their payment due date as stipulated in economic contracts, contract commitment documents, or debt acknowledgment agreements, for which the Company has repeatedly demanded payment but has not yet been able to collect; the overdue period of a receivable is determined based on the original principal repayment term under the initial purchase/sale contract, without taking into account any debt extension agreed between the parties; or for receivables not yet due for payment but where the debtor has fallen into bankruptcy or is undergoing dissolution procedures, or has gone missing or absconded, and such provisions are reversed upon subsequent collection of the debt.

The addition or reversal of the provision for doubtful debts is made at the time of preparation of the financial statements. Any increase or decrease in the provision for doubtful debts required at the reporting date is recognised in administrative expenses.

PREPAID EXPENSES

Prepaid expenses include actual costs incurred in the current period but related to multiple accounting periods and are gradually allocated to the results of operations in subsequent periods.

The Company's prepaid expenses include the value of tools and supplies awaiting allocation, fixed asset repair costs, office repair and completion costs and other costs, which are considered to be able to provide future economic benefits to the Company. These costs are capitalized as prepaid expenses and allocated to the income statement using the straight-line method in accordance with current regulations. In particular:

- Tools and supplies put into use are allocated to expenses on a straight-line basis over a period not exceeding 36 months.
- Significant one-off asset repair costs are allocated to expenses on a straight-line basis over a period not exceeding 36 months.

TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the time the asset is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred subsequent to initial recognition are added to the carrying amount of the asset only when it is probable that such expenditures will generate future economic benefits from the use of the asset. Expenditures that do not satisfy the above condition are recognised as production and business expenses in the period incurred.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised as income or expense during the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful lives of various types of tangible fixed assets are as follows:

Type of assets	Estimated useful lives
- Transport vehicles and transmission equipment	07
- Management equipment	07

INTANGIBLE FIXED ASSETS AND AMORTIZATION

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets includes all expenditures incurred by the Company to bring the asset to the location and condition necessary for it to operate in the manner intended by the Company. Costs related to intangible fixed assets incurred after initial recognition are recognised as production and business expenses in the period incurred unless these costs are directly associated with a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortisation are derecognised, and any gains or losses arising from the disposal are recognised as income or expense for the period.

Amortization of intangible fixed assets is recognized as production and business expense according to the purpose of use of the asset. For intangible fixed assets in the form of land use rights, amortization is only calculated for those land use rights that have a definite term.

These are management software, which is amortized over an estimated useful life of 10 years.

PAYABLES AND ACCRUED EXPENSES

Payables and accrued expenses are recognised at the value of the present obligations that the Company is required to settle in the future, arising from transactions for goods purchased or services received, or other financial obligations at the time of preparing the consolidated financial statements.

PAYABLES AND ACCRUED EXPENSES (CONT'D)

Liabilities are monitored in detail by original repayment term, the remaining repayment term at the reporting date, original currency, and individual creditor. Liabilities are not recognised at an amount lower than the obligation to be settled.

The classification of payables is based on the following principles:

- Trade payables: Represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company, including payables arising from imports conducted through an entrusted party.
- Accrued expenses: Represent payables for goods and services received from the seller or provided to the buyer but not yet settled due to the absence of invoices or insufficient accounting documentation, and payables to employees for accrued annual leave, together with other accrued production and business expenses.
- Dividends and profits payable: Represent the dividends and profits payable by the Company to its owners.
- Other payables: Represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

LOANS AND FINANCE LEASE OBLIGATIONS

Loans and finance lease obligations are initially recognised at the amount actually received. Transaction costs and finance costs directly attributable to the borrowings are recognised as financial expenses in the period incurred, except where such costs are capitalised in accordance with the Company's borrowing cost policy.

Subsequent to initial recognition, loans and finance lease obligations are recognised at the outstanding amounts payable, including principal and interest payable in accordance with the relevant loan agreements or lease contracts. Borrowing costs and related financial expenses are recognised in the expenses of the period in which they are incurred, except where such costs are capitalised in accordance with the Company's borrowing cost policy.

For lease contracts that qualify for classification as finance leases, the leased assets and lease liabilities are recognised in accordance with the economic substance of the transactions.

BORROWING COSTS

Borrowing costs comprise interest expenses and other costs incurred directly in connection with the Company's borrowings.

Borrowing costs are recognised as expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, in which case such borrowing costs are capitalised as part of the cost of the respective assets until the assets are ready for their intended use.

OWNERS' EQUITY

Share capital is recognized according to the actual amount of capital contributed by owners.

Share capital is recognised based on the actual capital contributions made by shareholders and approved by the competent authorities (if any).

OWNERS' EQUITY (CONT'D)

Share premium is recognised as the difference between the issuance price and the par value of shares upon initial issuance or additional issuance, the difference between the reissuance price and the carrying value of treasury shares, and the equity component of convertible bonds upon maturity and costs directly related to additional share issuances in accordance with the successfully issued shares.

Treasury shares represent the cost of shares previously issued by the Company and subsequently reacquired by the Company itself.

Retained earnings reflect the operating results (profit or loss) after corporate income tax, the status of profit distribution, or retrospective application due to changes in accounting policies and retrospective adjustment of material errors of prior years. The distribution of profits is carried out when the Company has retained earnings not exceeding the retained earnings on the consolidated financial statements after excluding the impact of gains recognized from bargain purchases. Retained earnings may be distributed to investors, appropriated to funds in accordance with the Company's Charter and Vietnamese legal regulations, and approved by the General Meeting of Shareholders.

REVENUE

Revenue is recognized when it is probable that the economic benefits will flow to the Company, which is measured at fair value of the amounts receivable, regardless of whether cash has been received or not. Net revenue is measured at the fair value of the amounts received or receivable after deducting trade discounts, sales rebates, and sales returns. Revenue is recognized when the following conditions are simultaneously satisfied:

Revenue from rendering of services

Revenue from rendering of services is recognized when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where contracts provide customers with the right to return purchased services subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the customer no longer has the right to cancel the services;
- It is probable that the economic benefits associated with the service transaction will flow to the Company or have been captured;
- The stage of completion of the transaction as at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Financial income

Revenue arising from interest, dividends, distributed profits, and other financial income is recognized when the following two (2) conditions are simultaneously satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

EXPENSES

Cost of sales is recognised when costs directly related to the generation of revenue have been incurred and can be measured reliably, in accordance with the matching principle, regardless of the timing of payment. Where necessary, costs directly related to the revenue recognised during the period are estimated and recognised based on reasonable and consistent assumptions. Costs in excess of normal consumption levels are recognised immediately in cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses, and other operating expenses, are recognised in the income statement during the period in which they are incurred, in accordance with the related revenue and regardless of the timing of payment. Such expenses are recognised when sufficient evidence exists that an obligation has arisen and the amount can be measured reliably.

Expenses that do not generate future economic benefits are recognised immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense, in compliance with applicable accounting standards and the accounting regulations in force.

TAXATION

Input value-added tax is accounted for using the deduction method.

Corporate income tax expense comprises current corporate income tax and deferred corporate income tax.

Current income tax is the amount of income tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between accounting and tax treatment, non-deductible expenses, non-taxable income and tax losses carried forward. The determination of taxable profit and current corporate income tax expense is based on the applicable tax regulations. However, such regulations may change from time to time, and the final determination is subject to the results of an examination by the competent tax authorities.

Deferred income tax represents the amount of corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred corporate income tax liabilities are recognised for all taxable temporary differences. Deferred corporate income tax assets are recognised only when it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The current corporate income tax rate is 20%.

Other taxes are in accordance with the prevailing regulations by the State.

RELATED PARTIES

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or significant influence.

In considering related party relationships, the substance of the relationship takes precedence over its legal form. All transactions and balances with related parties are disclosed by the Company in the notes below.

5. CASH AND CASH EQUIVALENTS

	Closing balance (VND)	Opening balance (VND)
- Cash on hand	536,286,457	459,770,457
- Demand deposits	7,544,290,084	47,313,782,492
Total	**8,080,576,541**	**47,773,552,949**

Details of demand deposits by bank are as follows:	Closing balance (VND)	Opening balance (VND)
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,506,909,569	44,542,380,149
Other banks	37,380,515	2,771,402,343
Total	**7,544,290,084**	**47,313,782,492**

6. PREPAID EXPENSES

	Closing balance (VND)	Opening balance (VND)
Short-term	**804,355,915**	**1,040,747,955**
- Tools and supplies	187,480,433	95,051,882
- Other expenses	616,875,482	945,696,073
Long-term	**530,336,669**	**800,854,502**
- Tools and supplies	13,251,663	23,003,644
- Other expenses	517,085,006	777,850,858
Total	**1,334,692,584**	**1,841,602,457**

7. SHORT-TERM FINANCIAL INVESTMENTS

7.1 TRADING SECURITIES

	Closing balance			Opening balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Listed shares	**1,088,395,871,434**	**955,388,977,550**	**(141,406,998,540)**	**1,707,383,055,845**	**1,640,234,873,500**	**(86,771,435,031)**
- CTG	396,775,797,229	365,736,780,000	(31,039,017,229)	482,519,112,116	497,979,124,500	-
- HPG	80,884,977,006	78,981,955,000	(1,903,022,006)	338,632,545,098	339,514,560,000	-
- MBB	-	-	-	134,572,403,738	125,488,000,000	(9,084,403,738)
- SHB	-	-	-	205,802,529,847	192,248,205,000	(13,554,324,847)
- VCI	-	-	-	86,905,210,551	69,636,310,000	(17,268,900,551)
- SSI	203,457,932,228	167,236,743,600	(36,221,188,628)	-	-	-
- VPB	137,710,267,544	146,110,372,200	-	-	-	-
- MSN	38,330,016,145	34,644,900,000	(3,685,116,145)	-	-	-
- TDH	18,075,438,865	12,818,520,000	(5,256,918,865)	-	-	-
- Others	213,161,442,417	149,859,706,750	(63,301,735,667)	458,951,254,495	415,368,674,000	(46,863,805,895)
Total	**1,088,395,871,434**	**955,388,977,550**	**(141,406,998,540)**	**1,707,383,055,845**	**1,640,234,873,500**	**(86,771,435,031)**

7. SHORT-TERM FINANCIAL INVESTMENTS (CONT'D)

7.2 BUSINESS COOPERATION CONTRACT

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	**810,640,634,594**	**429,509,957,714**	**(381,130,676,880)**	**722,648,517,946**	**341,517,841,066**	**(381,130,676,880)**
- Receivables under investment cooperation contracts (1)	344,851,116,648	305,105,316,648	(39,745,800,000)	256,859,000,000	217,113,200,000	(39,745,800,000)
+ Rong Viet Construction and Investment JSC (*)	43,920,000,000	43,920,000,000	-	63,920,000,000	63,920,000,000	-
+ Gio Moi Trading Investment JSC (*)	102,099,000,000	62,353,200,000	(39,745,800,000)	120,369,000,000	80,623,200,000	(39,745,800,000)
+ T-capital JSC (*)	34,170,000,000	34,170,000,000	-	46,170,000,000	46,170,000,000	-
+ Mr. Hoang Van Quan (**)	58,262,116,648	58,262,116,648	-	-	-	-
+ Ms. Nguyen Thi Van (***)	80,000,000,000	80,000,000,000	-	-	-	-
+ Mr. Trinh Huy Binh (*)	26,400,000,000	26,400,000,000	-	26,400,000,000	26,400,000,000	-
- Receivables under securities purchase and sale contracts	465,376,876,880	123,992,000,000	(341,384,876,880)	465,376,876,880	123,992,000,000	(341,384,876,880)
+ Manh Cuong Construction Investment JSC (2)	131,960,000,000	35,738,000,000	(96,222,000,000)	131,960,000,000	35,738,000,000	(96,222,000,000)
+ Viet Bac Investment Development JSC (2)	156,320,000,000	42,696,000,000	(113,624,000,000)	156,320,000,000	42,696,000,000	(113,624,000,000)
+ Vinh Thanh Investment Consulting JSC (2)	172,195,000,000	45,558,000,000	(126,637,000,000)	172,195,000,000	45,558,000,000	(126,637,000,000)
+ Other counterparties	4,901,876,880	-	(4,901,876,880)	4,901,876,880	-	(4,901,876,880)
- Interest receivable from investment cooperation	412,641,066	412,641,066	-	412,641,066	412,641,066	-
Total	**810,640,634,594**	**429,509,957,714**	**(381,130,676,880)**	**722,648,517,946**	**341,517,841,066**	**(381,130,676,880)**
Investments with related parties (Details in Note 24)	58,262,116,648	58,262,116,648	-	-	-	-

7. SHORT-TERM FINANCIAL INVESTMENTS (CONT'D)

7.2 BUSINESS COOPERATION CONTRACT (CONT'D)

(1) Receivables from investment cooperation include:

(*) These receivables arise from contracts signed between the Company and its partners for the purpose of investment cooperation fund transferring; under these contracts, the Company is entitled to a fixed return regardless of the investment's business performance, with a cooperation term not exceeding 365 days from the date of fund transfer. All such cooperation arrangements are currently overdue according to the contractual terms. The negotiation and execution of these contracts were handled directly by Members of the Company's Former Management. The Company's Current Management has ceased recognizing interest income since 01 January 2023. A portion of the outstanding balance is secured by listed shares owned by Tung Tri Viet One Member Limited Liability Company and other individuals, pursuant to working minutes between the Company, Tung Tri Viet One Member Limited Liability Company and other individuals.

(**) Pursuant to Investment Cooperation Agreement No. HVQ.15/06/2026/HDHTDT dated 15 June 2026 entered into between the Company and Mr. Hoang Van Quan regarding cooperation in investment in listed securities, as approved under Board of Directors' Resolution No. 11A/2026/NQ-HDQT/T-CORP dated 15 June 2026. This investment cooperation arrangement is secured by listed shares held in Mr. Hoang Van Quan's securities trading account.

(***) Investment cooperation with Ms. Nguyen Thi Van under an investment cooperation agreement for investment in listed securities. This arrangement is secured by listed shares held in Ms. Nguyen Thi Van's securities trading account.

(2) The receivables arose from agreements entered into between T-Cap Securities Joint Stock Company and its counterparties for the purpose of transferring funds to seek investment opportunities capable of generating high returns through identifying potential sellers of various securities. The term of each agreement was one year from the signing date. These receivables have all become overdue in accordance with the contractual terms. The negotiation and execution of these agreements were directly undertaken by Members of the Company's Former Management.

Based on the information currently available, the Company's Current Management has prudently assessed the recoverability of these receivables and decided to recognize an allowance for doubtful debts of more than VND 336.4 billion. The remaining outstanding receivables are secured by assets of the counterparties in the form of listed shares traded on the stock market and owned by Tung Tri Viet One Member Limited Liability Company, in accordance with the working minutes entered into between the Company and the relevant parties. These pledged shares have been deposited and frozen at securities companies as collateral for the repayment obligations.

7. SHORT-TERM FINANCIAL INVESTMENTS (CONT'D)

7.3 LOANS

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- Loans (3)	207,536,600,000	207,536,600,000	-	188,250,000,000	188,250,000,000	-
+ Mr. Hoang Viet Dung	95,441,300,000	95,441,300,000	-	85,050,000,000	85,050,000,000	-
+ Mr. Le Dang Tuan Linh	-	-	-	34,900,000,000	34,900,000,000	-
+ Ms. Nguyen Thi Van	36,715,300,000	36,715,300,000	-	68,300,000,000	68,300,000,000	-
+ Mr. Dao Duy Nam	75,380,000,000	75,380,000,000	-	-	-	-
- Margin lending at T-Cap (TVB)	4,615,187,750	-	(4,615,187,750)	4,615,187,750	-	(4,615,187,750)
- Advances against securities sale proceeds at T-Cap (TVB)	-	-	-	-	-	-
- Accrued loan interest (3)	16,674,419,232	16,674,419,232	-	883,947,944	883,947,944	-
Total	**228,826,206,982**	**224,211,019,232**	**(4,615,187,750)**	**193,749,135,694**	**189,133,947,944**	**(4,615,187,750)**

(3) The loans were granted under loan agreements between the Company and the borrowers, bearing interest rates of 9% and 10% per annum, with a loan term of six months. The collateral consists of listed shares owned by third parties. For the outstanding balances of the remaining borrowers, the individuals have pledged listed shares as collateral; such shares have been frozen at securities companies to secure the repayment obligations. As of the date of preparation of the financial statements, the Company had recovered VND 124.8 billion.

8. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
Short-term	**78,560,081,369**	**(872,708,751)**	**115,557,503,488**	**(872,708,751)**
- Advances (*)	77,785,517,504	-	104,687,819,623	-
+ Mr. Hoang Van Quan	35,778,614,174	-	-	-
+ Mr. Pham Thanh Tung	39,247,819,755	-	13,300,000,000	-
+ Other employees	2,759,083,575	-	91,387,819,623	-
- Deposits and collateral	129,024,741	-	127,524,741	-
- Accrued dividends and interest	610,539,124	(610,532,001)	610,539,124	(610,532,001)
- Other receivables	35,000,000	(262,176,750)	10,131,620,000	(262,176,750)
Long-term	**14,968,297,397**	-	**15,141,146,220**	-
- Settlement Assistance Fund	14,537,905,485	-	14,537,905,485	-
- Deposits and collateral	430,391,912	-	603,240,735	-
Total	**93,528,378,766**	**(872,708,751)**	**130,698,649,708**	**(872,708,751)**
Other receivables from related parties (Details in Note 24)	75,026,433,929		13,300,000,000	

(*): The advances made to Mr. Pham Thanh Tung for the investment performance bonus and to Mr. Hoang Van Quan for identifying bond investment opportunities.

9. TANGIBLE FIXED ASSETS

	Machinery and equipment	Motor vehicles	Office equipment	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND
Cost					
Opening balance	2,976,350,001	8,520,725,182	170,692,454	491,474,148	12,159,241,785
Closing balance	2,976,350,001	8,520,725,182	170,692,454	491,474,148	12,159,241,785
Accumulated depreciation					
Opening balance	(2,976,350,001)	(6,282,068,160)	(144,840,924)	(491,474,148)	(9,894,733,233)
Charge for the period	-	(674,515,436)	(14,694,156)	-	(689,209,592)
Closing balance	(2,976,350,001)	(6,956,583,596)	(159,535,080)	(491,474,148)	(10,583,942,825)
Net book value					
Opening balance	-	2,238,657,022	25,851,530	-	2,264,508,552
Closing balance	-	1,564,141,586	11,157,374	-	1,575,298,960

As at 30 September 2026, the total cost of tangible fixed assets that were fully depreciated but still in use amounted to VND 4,586,617,785 (as at 01 January 2026: VND 4,586,617,785).

10. INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
Cost		
Opening balance	8,983,800,575	8,983,800,575
Closing balance	8,983,800,575	8,983,800,575
Accumulated depreciation		
Opening balance	(8,950,494,127)	(8,950,494,127)
Charge for the period	(26,250,000)	(26,250,000)
Closing balance	(8,976,744,127)	(8,976,744,127)
Net book value		
Opening balance	33,306,448	33,306,448
Closing balance	7,056,448	7,056,448

As at 30 September 2026, the total historical cost of intangible fixed assets which were fully amortised but still in use was VND 8,808,800,576 (as at 01 January 2026: VND 8,808,800,576).

11. ACCRUED EXPENSES

	Closing balance (VND)	Opening balance (VND)
Short-term	**39,260,528,133**	**54,998,722,447**
- Proprietary trading expenses	38,466,588,285	49,313,746,764
- Borrowing costs	323,927,264	5,462,451,249
- Other short-term accrued expenses	470,012,584	222,524,434
Total	**39,260,528,133**	**54,998,722,447**

12. OTHER PAYABLES

	Closing balance (VND)	Opening balance (VND)
Short-term	**11,586,206,637**	**18,485,867,983**
- Employee benefits payable	763,000,093	786,909,093
- Payables for ESOP share repurchase	9,382,370,000	14,265,000,000
- Payables for SSI share purchase rights	-	2,075,700,000
- Other payables	1,440,836,544	1,358,258,890
Total	**11,586,206,637**	**18,485,867,983**

13. TAXES AND OTHER PAYABLES/RECEIVABLES TO THE STATE BUDGET

	Opening balance (VND)	Payable during the period (VND)	Paid during the period (VND)	Closing balance (VND)
Payable	**586,148,047**	**1,839,720,204**	**2,158,725,899**	**267,142,352**
- Output VAT	45,455	2,654,930	2,613,265	87,120
- Personal income tax	586,102,592	1,837,065,274	2,156,112,634	267,055,232
Receivable	**4,075,453,429**	**464,750,917**	**376,375,421**	**3,987,077,933**
- Personal income tax	97,755,475	464,750,917	376,375,421	9,379,979
- Corporate income tax	3,977,697,954	-	-	3,977,697,954

14. LOANS AND FINANCE LEASE OBLIGATIONS

	Closing balance (VND)	During the period (VND)		Opening balance (VND)
		Increase	Decrease	
Short-term borrowings	**237,466,640,278**	**1,841,619,858,100**	**2,118,058,064,550**	**513,904,846,728**
- Margin loans from securities companies	237,466,640,278	1,841,619,858,100	2,118,058,064,550	513,904,846,728
Total	**237,466,640,278**	**1,841,619,858,100**	**2,118,058,064,550**	**513,904,846,728**

15. OWNERS' EQUITY

15.1 CHANGES IN OWNERS' EQUITY

	Owners' contributed capital	Share premium	Other owners' capital	Treasury shares	Investment and development fund	Other funds under equity	Undistributed profit after tax	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND	VND	VND
Balance at the beginning of the prior year	**1,186,106,700,000**	**52,437,300,000**	**33,274,816,400**	**(56,115,046,965)**	**23,716,973,549**	**30,065,179,264**	**401,531,456,771**	**337,187,354,684**	**2,008,204,733,703**
- Profit for the prior year							23,673,109,939	(5,419,600,707)	18,253,509,232
- Increase due to change in ownership interest							12,577,812,421	(72,045,724,742)	(59,467,912,321)
- Capital reduction in the prior year	(224,551,000,000)	(28,307,183,216)		56,115,046,965					(196,743,136,251)
- Repurchase of treasury shares				(20,670,798,500)					(20,670,798,500)
Balance at the beginning of the current	**961,555,700,000**	**24,130,116,784**	**33,274,816,400**	**(20,670,798,500)**	**23,716,973,549**	**30,065,179,264**	**437,782,379,131**	**259,722,029,235**	**1,749,576,395,863**
- Loss for the current period							(78,804,748,596)	(21,783,930,684)	(100,588,679,280)
- Increase/(decrease) due to change in ownership interest				(573,417,961)			4,723,467,893	(20,840,547,936)	(16,690,498,004)
- Repurchase of treasury shares (*)				(206,734,803,278)					(206,734,803,278)
- Cancellation of treasury shares to reduce charter capital (**)	(200,000,000,000)	(6,734,803,278)		206,734,803,278					-
Balance at the end of the current period	**761,555,700,000**	**17,395,313,506**	**33,274,816,400**	**(21,244,216,461)**	**23,716,973,549**	**30,065,179,264**	**363,701,098,429**	**217,097,550,615**	**1,425,562,415,301**

(*): Pursuant to the Board of Directors' Resolution No. 09/2026/NQ-HDQT/T-CORP dated 11 May 2026 regarding the implementation of a share repurchase for the purpose of reducing the Company's charter capital.

(**): In August 2026, the Company cancelled 20,000,000 treasury shares, reducing its charter capital from VND 961,555,700,000 to VND 761,555,700,000.

15. OWNERS' EQUITY (CONT'D)

15.2 DETAILS OF OWNERS' SHARE CAPITAL

	Closing balance (VND)	Opening balance (VND)
- Tung Tri Viet One Member Company Limited	160,214,630,000	160,214,630,000
- Mr. Pham Thanh Tung	83,901,340,000	83,901,340,000
- Other shareholders	517,439,730,000	717,439,730,000
Total	**761,555,700,000**	**961,555,700,000**

15.3 CAPITAL TRANSACTIONS AMONG OWNERS AND DISTRIBUTION, DIVIDENDS, PROFITS

	Q3 2026 (VND)	Q3 2025 (VND)
Owners' contributed capital		
- Opening balance	961,555,700,000	1,186,106,700,000
- Decrease during the period	(200,000,000,000)	(80,000,000,000)
- Closing balance	761,555,700,000	1,106,106,700,000

15.4 SHARES

	Closing balance (Shares)	Opening balance (Shares)
- Number of shares registered for issuance	76,155,570	96,155,570
- Number of shares sold to the public	76,155,570	96,155,570
Ordinary shares	76,155,570	96,155,570
- Number of shares repurchased	-	-
Ordinary shares	-	-
- Number of shares outstanding	76,155,570	96,155,570
Ordinary shares	76,155,570	96,155,570
Par value of outstanding shares (VND/share)	10,000	10,000

16. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Q3 2026 (VND)	Q3 2025 (VND)
- Revenue from securities business	10,724,422,669	21,108,940,719
+ Gains from disposal of FVTPL financial assets	-	15,793,299,671
+ Interest from margin lending and advances against sale proceeds	23,096,765	12,174,223
+ Securities brokerage revenue	272,905,338	329,654,716
+ Other revenue	10,428,420,566	4,973,812,109
- Revenue from other activities	13,222,227	545,454
Total	**10,737,644,896**	**21,109,486,173**

17. COST OF SALES

	Q3 2026 (VND)	Q3 2025 (VND)
- Cost of securities business	12,256,569,252	4,878,262,635
+ Losses from disposal of securities	10,159,515,963	2,022,965,000
+ Cost of securities brokerage	820,698,644	986,492,955
+ Cost of securities custody	89,873,360	84,258,509
+ Proprietary trading expenses	1,186,481,285	1,784,546,171
- Cost of other activities	(655,367)	14,374,298
Total	**12,255,913,885**	**4,892,636,933**

18. FINANCIAL INCOME

	Q3 2026 (VND)	Q3 2025 (VND)
- Interest on deposits and loans	5,763,418,240	5,105,675,496
- Gains from disposal of trading securities	8,244,989,369	20,977,570,976
- Other financial income	6,212,459,250	-
Total	**20,220,866,859**	**26,083,246,472**

19. FINANCIAL EXPENSES

	Q3 2026 (VND)	Q3 2025 (VND)
- Borrowing costs	6,507,066,883	3,583,942,615
- Losses from disposal of financial investments	30,317,872,224	97,371,174,626
- Provision/(Reversal of provision) for diminution in value of trading securities	72,707,147,067	14,641,525,817
- Other financial expenses	597,504,721	2,506,015,176
Total	**110,129,590,895**	**118,102,658,234**

20. SELLING EXPENSES, GENERAL AND ADMINISTRATIVE EXPENSES

	Q3 2026 (VND)	Q3 2025 (VND)
General and administrative expenses	**7,231,882,768**	**(88,011,384,892)**
- Administrative staff costs	5,381,059,663	9,005,167,489
- Administrative materials	66,970,956	127,321,031
- Depreciation and amortisation of fixed assets	229,962,600	162,431,729
- Taxes, fees and charges	97,982,954	94,158,732
- Outsourced services	2,528,576,750	3,154,241,162
- Provision/(reversal of provision) for doubtful debts	-	(100,644,000,000)
- Other expenses in cash	(1,072,670,156)	89,294,965
Selling expenses	**41,058,911**	**112,042,770**
- Other expenses in cash	41,058,911	112,042,770
Total	**7,272,941,679**	**(87,899,342,122)**

21. OTHER EXPENSES

	Q3 2026 (VND)	Q3 2025 (VND)
- Other expenses	130,901,960	262,987,500
Total	**130,901,960**	**262,987,500**

22. BASIC LOSS PER SHARE

	Q3 2026 (VND)	Q3 2025 (VND)
- Accounting profit after corporate income tax attributable to the Parent	(78,794,226,254)	172,511,532
- Weighted average number of ordinary shares outstanding during the period (shares)	76,604,006	110,610,670
Basic loss per share (VND/share)	**(1,029)**	**2**

23. SEGMENT REPORTING

Q3 2026(VND)	Brokerage, underwriting, securities advisory and other activities	Investment	Interest from lending and receivables	Total
	VND	VND	VND	VND
Net revenue from external customers	10,714,548,131	-	23,096,765	10,737,644,896
Total net revenue from sales and services	**10,714,548,131**	**-**	**23,096,765**	**10,737,644,896**
Allocated expenses	909,916,637	11,345,997,248	-	12,255,913,885
Segment results	**9,804,631,494**	**(11,345,997,248)**	**23,096,765**	**(1,518,268,988)**
Unallocated expenses				7,272,941,679
Operating profit				**(8,791,210,667)**
Financial income				20,220,866,859
Financial expenses				110,129,590,895
Other income				15,280,718
Other expenses				130,901,960
Corporate income tax expense				-
Profit after corporate income tax				**(98,815,555,945)**
Unallocated assets				1,741,332,354,456
Unallocated liabilities				315,769,939,155

23. SEGMENT REPORTING (CONT'D)

Q3 2025(VND)	Brokerage, underwriting, securities advisory and other activities	Investment	Interest from lending and receivables	Total
	VND	VND	VND	VND
Net revenue from external customers	5,304,012,279	15,793,299,671	12,174,223	21,109,486,173
Total net revenue from sales and services	**5,304,012,279**	**15,793,299,671**	**12,174,223**	**21,109,486,173**
Allocated expenses	1,085,125,762	3,807,511,171	-	4,892,636,933
Segment results	**4,218,886,517**	**11,985,788,500**	**12,174,223**	**16,216,849,240**
Unallocated expenses				(87,899,342,122)
Operating profit				**104,116,191,362**
Financial income				26,083,246,472
Financial expenses				118,102,658,234
Other income				2,091,945
Other expenses				262,987,500
Corporate income tax expense				-
Profit after corporate income tax				**11,835,884,045**
Unallocated assets				2,699,738,301,362
Unallocated liabilities				727,321,255,667

24. RELATED PARTIES

24.1 List of related parties

No.	Company, individual	Relationship
1	Tung Tri Viet One Member Limited Liability Company	Significant shareholder
2	Mr. Pham Thanh Tung	Significant shareholder
3	Mr. Hoang Van Quan	Chief Accountant

24.2 Transactions with related parties

	Q3 2026 (VND)	Q3 2025 (VND)
Investment cooperation arrangements	**2,500,000,000**	-
- Mr. Hoang Van Quan	2,500,000,000	-
Recovery of investment cooperation	**20,237,883,352**	-
- Mr. Hoang Van Quan	20,237,883,352	-

24.3 Balances with related parties

	Closing balance (VND)	Opening balance (VND)
Investment cooperation	**58,262,116,648**	-
- Mr. Hoang Van Quan	58,262,116,648	-
Advances	**75,026,433,929**	**13,300,000,000**
- Mr. Hoang Van Quan	35,778,614,174	-
- Mr. Pham Thanh Tung	39,247,819,755	13,300,000,000

24.4 Income of the Board of Directors, the Board of Management

Full name	Position/Relationship	Q3 2026 (VND)	Q3 2025 (VND)
Ms. Nguyen Thi Hang	Chairwoman of the Board of Directors	156,000,000	245,600,000
Mr. Bui Viet Anh	Member (appointed on 25/04/2026)	33,333,333	-
Ms. Phan Thi Thu Ha	Independent member	33,333,333	22,222,222
Total		**222,666,666**	**267,822,222**

25. COMPARATIVE FIGURES

The comparative figures are those presented in the audited consolidated financial statements for the financial year ended 31 December 2025 and the interim consolidated financial statements for the accounting period from 01 January 2025 to 30 September 2025.

As presented in Note 3.2, the Company has applied Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026. Accordingly, certain comparative figures have been reclassified to conform with the presentation guidance under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC.

A comparison of the previously reported comparative figures for the prior period, before and after restatement, is presented as follows:

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION	Code	As previously reported VND	Reclassification VND	As reclassified VND
Short-term loans receivable	135	192,865,187,750	(192,865,187,750)	-
Other short-term receivables	136	839,089,969,378	(723,532,465,890)	115,557,503,488
Provision for doubtful short-term receivables	137	(386,618,573,381)	385,745,864,630	(872,708,751)
Short-term held-to-maturity investments	123	-	916,397,653,640	916,397,653,640
Provision for short-term held-to-maturity investments	124	-	(385,745,864,630)	(385,745,864,630)

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chairwoman
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang