Form 01

PHU HUNG SECURITIES CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No: 420/2026/PHS-PL	*Ho Chi Minh City, 07 November 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **HA NOI STOCK EXCHANGE**

According to Clause 3 Article 14 Circular 96/2020/TT-BTC November 16th, 2020 of the Ministry of Finance on guidance for information disclosure on securities market, PHS sincerely discloses information Financial Statement quarter 3/2026 was reviewed to Hanoi Stock Exchange as follows:

1. Organization Name: **PHU HUNG SECURITIES CORPORATION**

- Securities symbol: PHS
- Address: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, Ho Chi Minh City (Old Address: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City)
- Phone: (+84 28) 5413 5479 Fax: (+84 28) 5413 5472
- Email: info@phs.vn Website: www.phs.vn

2. Contents of disclosure:

- Financial Statement quarter 3/2026 was reviewed:

☑ Separate financial statements (the listed company has no subsidiaries and superior accounting units have affiliated units);

☐ Consolidated financial statements (the listed company has subsidiaries);

☐ General financial statements (the listed company has an affiliated accounting unit to organize its own accounting apparatus);

- Cases that must be explain include:

+ The audit organization expresses an opinion that is not an unqualified opinion on the financial statements (for the reviewed financial statements quarter 3/2026):

☐ Yes ☑ No

Explanatory documents if tick yes:

☐ Yes ☐ No

Phu Hung SECURITIES

Người ký: CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHÚ HƯNG

+ The profit after corporate income tax in reporting period change before and after audited from 5% or more, converted from loss to profit or vice versa (for the reviewed financial statements quarter 3/2026):

☐ Yes ☑ No

Explanatory documents if tick yes:

☐ Yes ☐ No

+ The profit after corporate income tax as mentioned in the income statement of reporting period change from 10% or more compared with the same period of last year:

☑ Yes ☐ No

Explanatory documents if tick yes:

☑ Yes ☐ No

+ The profit after tax of the reporting period is negative, convert from profit in the same reporting period last year to loss in this period or vice versa:

☐ Yes ☑ No

Explanatory documents if tick yes:

☐ Yes ☐ No

This information has been published on the company's website on 07/11/2026 at the link: www.phs.vn (Section About PHS/Shareholder Relation/Financial Information).

PHS commits the information disclosure above is genuine and takes entire responsibility to the law for information of disclosed content.

Attachments:

- Financial Statements Quarter 3/2026 was reviewed;
- Explanatory documents.

Organization representative

Legal representative

(Signature, full name, position, stamp)

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHÚ HƯNG

Mr. CHEN CHIA KEN

General Director

PHU HUNG SECURITIES CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No: 419/2026/PHS-PL *Re: Disclosure of information on Reviewed Interim Financial Statement for quarter ended 30/09/2026*	*Ho Chi Minh City, 07 November 2026*

INFORMATION DISCLOSURE ON WEBSITE OF STATE SECURITIES COMMISSION AND THE STOCK EXCHANGES

To:
- **STATE SECURITIES COMMISSION;**
- **VIETNAM EXCHANGE;**
- **HA NOI STOCK EXCHANGE.**

1. Name: **PHU HUNG SECURITIES CORPORATION (PHS)**

2. Headquarters: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, Ho Chi Minh City (Old Address: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City)

3. Phone: (+84 28) 5413 5479 Fax: (+84 28) 5413 5472

4. Person to implement disclosure of information: Mr. Chen Chia Ken

5. Type of information disclosure: ☐ 24 hours ☐ 72 hours ☐ Unusual ☑ Periodic

6. **Information of disclosed content:**

According to Circular 96/2020/TT-BTC on guidance for information disclosure on securities market, PHS sincerely discloses information on Reviewed the Interim Financial Statement for quarter ended September 30th, 2026 ("Financial Statement quarter 3/2026") as follows:

6.1 Financial Statement for quarter 3/2026 of Phu Hung Securities Corporation is reviewed, including:

a. Statement of financial position as at September 30th, 2026;
b. Statement of income for nine-month period ended September 30th, 2026;
c. Statement of cash flows (Indirect method) for nine-month period ended September 30th, 2026;
d. Statement of changes in owner's equity for nine-month period ended September 30th, 2026;
e. Notes to the financial statements for quarter ended September 30th, 2026.

6.2 Explanation: The profit after corporate income tax as mentioned in the income statement of reporting period change from 10% or more compared with the same period of last year.

According to Financial Statement Quarter III/2026, profit after corporate income tax is VND 14.9 billion decreased VND 26.2 billion (63.6%) in comparison with the same period of last year, mainly due to the following reasons:

- Total operating revenue decreased by VND 18.7 billion (10%) over the same period, primarily due to revenue from securities brokerage decreased by VND 34.0 billion (55.5%), which was impacted by fluctuations in market liquidity. Meanwhile, interest income from loans and receivables increased by VND 12.1 billion (13.5%), and income from investments held-to-maturity increased by VND 7.4 billion (54.5%).
- Total operating expenses increased by VND11.9 billion (8.5%), mainly due to increased financial costs by VND 26.8 billion, including interest expenses and the impact of exchange rate differences, securities brokerage operating expenses decreased by VND 20.4 billion, corresponding to the decrease in brokerage revenue.
- Corporate income tax expenses decreased by VND6.7 billion due to the decrease in pre-tax profit, so tax expense increased accordingly.

7. This information has been published on the company's website on 07/11/2026 at the link: www.phs.vn (Section About PHS/Shareholder Relation/Financial Information).

PHS commits the information disclosure above is genuine and takes entire responsibility to the law for information of disclosed content.

Attachments:

1. Reviewed Interim Financial Statement for quarter ended 30/09/2026

Recipient:

- As above;
- Archive at Company Secretariat;
- Archive at Legal Division.

PERSON TO IMPLEMENT DISCLOSURE OF INFORMATION

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHÚ HƯNG

Mr. CHEN CHIA KEN

Phu Hung Securities Corporation

Interim financial statements
for the three-month and nine-month periods ended
30 September 2026

Phu Hung Securities Corporation
Corporate Information

Establishment and Operation Licence for securities business No.	122/GP-UBCK	20 January 2016
	18/GPDC-UBCK	22 June 2016
	23/GPDC-UBCK	25 July 2016
	03/GPDC-UBCK	23 January 2017
	03/GPDC-UBCK	11 January 2018
	100/GPDC-UBCK	29 November 2018
	107/GPDC-UBCK	26 December 2018
	47/GPDC-UBCK	21 August 2019
	12/GPDC-UBCK	4 March 2020
	03/GCN-UBCK	16 June 2020
	04/GCN-UBCK	16 June 2020
	48/GPDC-UBCK	24 June 2021
	82/GPDC-UBCK	28 September 2021
	57/GCN-UBCK	31 December 2021
	79/GPDC-UBCK	29 August 2022
	110/GPDC-UBCK	10 November 2022
	102/GPDC-UBCK	24 December 2024
	61/GPDC-UBCK	29 May 2026
	106/GPDC-UBCK	17 September 2026

The Establishment and Operation Licence and its updates were issued by the State Securities Commission of Vietnam.

Enterprise Registration Certificate No.	0313642887	20 January 2016

The Enterprise Registration Certificate has been amended several times, the most recent of which is by Enterprise Registration Certificate No. 0313642887 dated 1 October 2026 issued by the Business Registration Office of the Department of Finance of Ho Chi Minh City.

Board of Directors	Mr. Albert Kwang-Chin Ting	Chairman
	Mr. Nguyen Doan Hung	Member
	Mr. Wu, Jin-Jeng	Member
	Mr. Chen Chia Ken	Member
	Ms. Lin, Hsiu-Chu	Independent Member
Inspection Committee	Mr. Liew Sep Siang	Head of Inspection Committee
	Mr. Chiu, Hsien-Chih	Member
	Ms. Wang, Gwan Fang	Member
Board of Management	Mr. Chen Chia Ken	General Director
	Ms. Pham Thi Thu Nhan	Deputy General Director

Phu Hung Securities Corporation
Corporate Information (continued)

Registered offices

Head Office	21st Floor, Phu My Hung Tower 8 Hoang Van Thai Street, Tan My Ward Ho Chi Minh City, Vietnam
District 1 Branch	Room 1003A, 10th Floor 81-83-83B-85 Ham Nghi Street, Ben Thanh Ward Ho Chi Minh City, Vietnam
District 3 Branch	4th Floor 458 Nguyen Thi Minh Khai Street, Ban Co Ward Ho Chi Minh City, Vietnam
Tan Binh Branch	Park Legend Building 251 Hoang Van Thu Street, Tan Son Hoa Ward Ho Chi Minh City, Vietnam
Thanh Xuan Branch	5th Floor, Office C, Taisei Square Hanoi Building No. 289 Khuat Duy Tien Street, Dai Mo Ward Hanoi, Vietnam
Hai Phong Branch	2nd Floor, 18 Tran Hung Dao Building Hong Bang Ward, Hai Phong City, Vietnam
Auditor	KPMG Limited Vietnam

Phu Hung Securities Corporation
Statement of the Board of Management

The Board of Management of Phu Hung Securities Corporation ("the Company") presents this statement and the accompanying interim financial statements of the Company for the three-month and nine-month periods ended 30 September 2026.

The Company's Board of Management is responsible for the preparation and true and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies, Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210 and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of Management:

(a) the interim financial statements set out on pages 6 to 75 give a true and fair view of the financial position of the Company as at 30 September 2026, and of its results of operations for the three-month and nine-month periods ended 30 September 2026 and its cash flows for the nine-month period ended 30 September 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular 210, Circular 334 and the relevant statutory requirements applicable to interim financial reporting; and

(b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of Management has, on the date of this statement, authorised the accompanying interim financial statements for issue.

S.G.P: 122 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHÚ HƯNG
P. TÂN MỸ - T.P HỒ CHÍ MINH

On behalf of the Board of Management

Mr. Chen Chia Ken
General Director

Ho Chi Minh City, 3 November 2026

KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To the Shareholders
Phu Hung Securities Corporation

We have reviewed the accompanying interim financial statements of Phu Hung Securities Corporation ("the Company"), which comprise the statement of financial position as at 30 September 2026, the statement of income for the three-month and nine-month periods ended 30 September 2026, the statements of cash flows and changes in equity for the nine-month period ended 30 September 2026 and the explanatory notes thereto which were authorised for issue by the Company's Board of Management on 3 November 2026, as set out on pages 6 to 75.

Management's Responsibility

The Company's Board of Management is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies, Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210 and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review engagements No. 2410 – *Review of interim financial information performed by the independent auditor of the entity.*

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

KPMG Limited Branch, a branch of KPMG Limited, a Vietnamese one member limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Phu Hung Securities Corporation as at 30 September 2026 and of its results of operations for the three-month and nine-month periods ended 30 September 2026 and its cash flows for the nine-month period ended 30 September 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies, Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210 and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited Branch
Vietnam
Review Report No.: 26-01-00404-26-3

M.S.C.N: 0100112042-001-C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
KPMG
THÀNH PHỐ HỒ CHÍ MINH

Pham Thi Hoang Anh
Practicing Auditor Registration
Certificate No. 3434-2022-007-1
Deputy General Director

Pham Huy Cuong
Practicing Auditor Registration
Certificate No. 2675-2024-007-1

Ho Chi Minh City, 3 November 2026

Phu Hung Securities Corporation
Statement of financial position as at 30 September 2026

Form B01a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	30/9/2026 VND	31/12/2025 VND (Reclassified)
	ASSETS				
A	**CURRENT ASSETS (100 = 110 + 130)**	**100**		**5,400,515,022,612**	**5,270,896,578,783**
I	**Financial assets**	**110**		**5,330,259,858,887**	**5,012,652,874,830**
1	Cash and cash equivalents	111	6	156,680,024,702	72,550,682,358
1.1	*Cash*	*111.1*		*156,680,024,702*	*72,550,682,358*
2	Financial assets at fair value through profit or loss ("FVTPL")	112	8(a)	220,680,829,872	195,121,674,698
3	Held-to-maturity investments	113	8(b)	788,000,000,000	552,500,000,000
4	Loans receivable	114	8(c)	4,053,758,592,353	4,119,776,448,820
6	Allowance for diminution in value of financial assets	116	12(a)	(47,534,983,549)	(47,534,983,549)
7	Receivables	117	9	101,573,632,221	86,440,418,793
7.2	*Dividend and interest receivables from financial assets*	*117.2*		*101,573,632,221*	*86,440,418,793*
8	Prepayments to suppliers	118		713,748,400	1,059,710,460
9	Receivables from services rendered	119	10	52,201,347,483	28,033,051,679
12	Other receivables	122	11	12,542,625,414	12,984,636,386
13	Allowance for doubtful debts	129	12(b)	(8,355,958,009)	(8,278,764,815)
II	**Other current assets**	**130**		**70,255,163,725**	**258,243,703,953**
1	Advances	131		165,000,000	55,000,000
3	Short-term prepaid expenses	133	13(a)	7,890,427,725	3,758,779,919
7	Other current assets	137	14	62,199,736,000	254,429,924,034

Form B01a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	30/9/2026 VND	31/12/2025 VND (Reclassified)
B	**LONG-TERM ASSETS (200 = 210 + 220 + 250)**	**200**		**531,014,913,510**	**313,318,299,005**
I	**Long-term financial assets**	**210**		**467,107,100,000**	**250,000,000,000**
2	Investments	212		467,107,100,000	250,000,000,000
2.1	*Held-to-maturity investments*	*212.1*	*8(b)*	*350,000,000,000*	*250,000,000,000*
2.4	*Other long-term investments*	*212.4*	*15*	*117,107,100,000*	-
II	**Fixed assets**	**220**		**15,492,830,833**	**18,388,546,565**
1	Tangible fixed assets	221	16	6,162,794,773	6,440,334,654
	Cost	*222*		*47,855,853,441*	*46,785,200,055*
	Accumulated depreciation	*223a*		*(41,693,058,668)*	*(40,344,865,401)*
3	Intangible fixed assets	227	17	9,330,036,060	11,948,211,911
	Cost	*228*		*37,978,295,300*	*37,144,216,400*
	Accumulated amortisation	*229a*		*(28,648,259,240)*	*(25,196,004,489)*
V	**Other long-term assets**	**250**		**48,414,982,677**	**44,929,752,440**
1	Long-term deposits	251	18	5,647,765,018	4,622,592,556
2	Long-term prepaid expenses	252	13(b)	3,137,957,708	3,291,999,354
3	Deferred tax assets	253	19	9,514,423,137	6,915,420,854
4	Deposits at Payment Support Fund	254	20	20,000,000,000	20,000,000,000
5	Other long-term assets	255	21	10,114,836,814	10,099,739,676
	TOTAL ASSETS (270 = 100 + 200)	**270**		**5,931,529,936,122**	**5,584,214,877,788**

Form B01a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	30/9/2026 VND	31/12/2025 VND (Reclassified)
C	**LIABILITIES (300 = 310 + 340)**	**300**		**3,823,285,486,558**	**3,443,797,647,541**
I	**Current liabilities**	**310**		**3,820,724,760,958**	**3,441,493,060,874**
1	Short-term borrowings and finance lease liabilities	311		3,042,910,000,000	2,871,519,000,000
1.1	*Short-term borrowings*	*312*	*22*	*3,042,910,000,000*	*2,871,519,000,000*
6	Accounts payable for securities trading activities	318	23	213,967,740,410	514,054,779,270
8	Accounts payable to suppliers	320		61,171,382	61,171,382
9	Advances from customers	321		100,000,000	50,000,000
10	Taxes payable to State Treasury	322	24	13,904,759,967	17,707,277,161
12	Employees' benefits payable	324		373,541,253	373,518,753
13	Accrued expenses	325	25	39,917,412,732	33,756,354,711
15	Unearned revenue	327		47,549,689	21,346,529
17	Other payables	329	26	509,442,585,525	3,949,613,068
II	**Long-term liabilities**	**340**		**2,560,725,600**	**2,304,586,667**
12	Provisions – long-term	354		2,560,725,600	2,304,586,667
D	**EQUITY (400 = 410)**	**400**		**2,108,244,449,564**	**2,140,417,230,247**
I	**Owners' equity**	**410**		**2,108,244,449,564**	**2,140,417,230,247**
1	Share capital	411	27	2,000,097,005,000	2,000,097,005,000
1.1	*Share capital*	*411.1*		*2,000,098,190,000*	*2,000,098,190,000*
1.5	*Treasury shares*	*411.5*		*(1,185,000)*	*(1,185,000)*
4	Reserve to supplement charter capital	414		12,064,998,139	12,064,998,139
7	Retained profits	417		96,082,446,425	128,255,227,108
7.1	*Realised profits*	*417.1*		*87,139,931,738*	*107,545,300,381*
7.2	*Unrealised profits*	*417.2*		*8,942,514,687*	*20,709,926,727*
	TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**5,931,529,936,122**	**5,584,214,877,788**

Form B01a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

OFF-STATEMENT OF FINANCIAL POSITION ITEMS

		Code	30/9/2026 VND	31/12/2025 VND
A.	**THE COMPANY'S ASSETS AND LIABILITES**			
6	Shares in circulation (quantity of securities)	006	200,009,329	200,009,329
7	Treasury shares (quantity of securities)	007	490	490
8	Listed/registered financial assets at Vietnam Securities Depository and Clearing Corporation ("VSDC") of the Company	008	321,704,990,000	283,156,800,000
9	The Company's financial assets custodied at VSDC but not yet traded	009	246,430,000	-
10	The Company's financial assets in transit	010	4,715,570,000	2,588,000,000
13	The Company's right to receive financial assets	013	494,540,000	68,000,000
14	Covered warrant issued by the Company (quantity)	014	51,808,600	69,739,900
B.	**ASSETS AND LIABILITIES RELATING TO ASSETS MANAGED BY THE COMPANY**			
1	Investors' listed/registered financial assets at VSDC	021	10,359,054,028,000	10,092,973,790,600
a	*Freely traded financial assets*	*021.1*	*9,939,942,380,000*	*9,748,536,890,600*
b	*Financial assets restricted on transfer*	*021.2*	*3,303,730,000*	*2,781,130,000*
c	*Pledged financial assets*	*021.3*	*122,000,000,000*	*112,492,040,000*
d	*Blocked financial assets*	*021.4*	*198,736,450,000*	*144,308,600,000*
e	*Financial assets awaiting settlement*	*021.5*	*95,071,468,000*	*84,855,130,000*
2	Investors' financial assets custodied at VSDC but not yet traded	022	*507,883,090,000*	310,260,600,000
a	*Freely traded financial assets custodied at VSDC but not yet traded*	*022.1*	*132,883,090,000*	*39,670,600,000*
b	*Financial assets custodied at VSDC but not yet traded and restricted on transfer*	*022.2*	*270,000,000,000*	*270,590,000,000*
d	*Financial assets custodied at VSDC but not yet traded, blocked and temporarily held on transfer*	*022.4*	*105,000,000,000*	-
3	Investors' financial assets in transit	023	64,800,852,000	140,097,790,000
6	Investors' rights to receive financial assets	025	240,575,400,000	64,323,660,000
7	Investors' deposits	026	598,451,084,743	698,800,681,634
7.1	Investors' cash deposits managed by the Company for securities transactions	027	224,364,344,342	341,263,173,146
7.2	Investors' margin deposits at VSDC	027.1	374,086,740,401	357,537,508,488

Form B01a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	30/9/2026 VND	31/12/2025 VND
8	Payables to investors for cash deposits managed by the Company for securities transactions	031	224,364,344,342	341,263,173,146
8.1	Payables to domestic investors for cash deposits managed by the Company for securities transactions	031.1	220,392,791,576	337,175,798,186
8.2	Payables to foreign investors for cash deposits managed by the Company for securities transactions	031.2	3,971,552,766	4,087,374,960

3 November 2026

Prepared by:	Reviewed by:	Approved by:
Ms. Le Thi No	Ms. Do Thi Ai Vy	Mr. Chen Chia Ken
Accountant	*Chief Accountant*	*General Director*

Phu Hung Securities Corporation
Statement of income for the three-month and nine-month periods ended 30 September 2026

Form B02a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Three-month period ended		Nine-month period ended	
				30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
I	**OPERATING INCOME**						
1.1	Gains from financial assets at fair value through profit or loss ("FVTPL")	01		13,551,147,033	20,062,205,131	58,246,872,281	26,420,733,994
a	*Gains from sales of financial assets at FVTPL*	*01.1*	*29*	*16,530,626,799*	*7,086,843,737*	*64,557,455,776*	*13,574,448,455*
b	*Unrealised gains from revaluation of financial assets at FVTPL*	*01.2*		*(2,009,011,247)*	*11,295,333,903*	*(6,190,882,242)*	*10,800,326,048*
c	*Dividend and interest income from financial assets at FVTPL*	*01.3*		*551,530,000*	*232,700,000*	*1,652,141,800*	*598,632,000*
d	*Decrease in revaluation of covered warrants payables*	*01.4*		*(1,521,998,519)*	*1,447,327,491*	*(1,771,843,053)*	*1,447,327,491*
1.2	Interest income from held-to-maturity investments	02	30	21,046,602,724	13,620,172,590	50,094,793,956	38,153,952,313
1.3	Interest income from loans and receivables	03	31	101,869,803,613	89,785,598,805	298,519,022,671	242,120,106,724
1.6	Revenue from securities brokerage	06		27,286,223,625	61,291,836,772	102,749,560,846	125,525,130,390
1.9	Revenue from securities custody	09		875,948,826	818,963,721	2,557,047,746	4,066,214,050
1.10	Revenue from advisory services	10		242,181,818	181,818,182	242,181,818	236,363,637
1.11	Other operating income	11		3,672,725,920	1,482,125,520	8,566,678,079	2,361,289,324
	Total operating income	**20**		**168,544,633,559**	**187,242,720,721**	**520,976,157,397**	**438,883,790,432**

The accompanying notes are an integral part of these interim financial statements

Form B02a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Three-month period ended 30/9/2026 VND	Three-month period ended 30/9/2025 VND	Nine-month period ended 30/9/2026 VND	Nine-month period ended 30/9/2025 VND
II	**OPERATING EXPENSES**						
2.1	Losses from financial assets at FVTPL	21		13,919,921,071	7,235,511,478	53,737,701,207	14,555,893,139
a	*Losses from sales of financial assets at FVTPL*	*21.1*	*29*	*12,710,727,671*	*5,698,382,724*	*49,933,014,462*	*13,260,536,096*
b	*Unrealised loss from revaluation of financial assets at FVTPL*	*21.2*		*1,299,812,262*	*1,535,044,651*	*4,261,364,591*	*1,293,272,940*
d.	*Increase in revaluation of covered warrants payables*	*21.4*		*(90,618,862)*	*2,084,103*	*(456,677,846)*	*2,084,103*
2.6	Expenses for securities trading and investments	26		924,792,018	1,968,472,661	4,070,998,484	4,975,422,012
2.7	Expenses for securities brokerage	27	32	36,616,742,526	56,995,934,497	117,542,263,603	131,110,579,727
2.10	Expenses for securities custody	30		1,016,275,301	1,020,282,820	3,011,055,428	4,487,494,884
2.11	Expenses for advisory services	31		129,439,764	349,201,219	487,476,812	1,187,200,960
2.12	Other operating expenses	32	12(b)	(100,380,476)	(157,132,802)	77,193,194	(230,752,000)
	Total operating expenses	**40**		**52,506,790,204**	**67,412,269,873**	**178,926,688,728**	**156,085,838,722**

The accompanying notes are an integral part of these interim financial statements

Phu Hung Securities Corporation
Statement of income for the three-month and nine-month periods ended 30 September 2026 (continued)

Form B02a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Three-month period ended 30/9/2026 VND	Three-month period ended 30/9/2025 VND	Nine-month period ended 30/9/2026 VND	Nine-month period ended 30/9/2025 VND
III	**FINANCIAL INCOME**						
3.1	Realised and unrealised foreign exchange gains	41		17,740,000,000	20,476,975,970	58,910,000,000	38,472,971,660
3.2	Dividend and interest income from bank deposits	42		513,531,908	477,424,746	1,415,669,572	1,270,633,085
	Total financial income	**50**		**18,253,531,908**	**20,954,400,716**	**60,325,669,572**	**39,743,604,745**
IV	**FINANCIAL EXPENSES**						
4.1	Realised and unrealised foreign exchange losses	51		27,994,906,416	20,622,478,727	126,355,584,016	44,813,591,562
4.2	Interest expense	52	33	60,798,083,821	41,288,025,361	162,431,947,216	104,900,602,490
	Total financial expenses	**60**		**88,792,990,237**	**61,910,504,088**	**288,787,531,232**	**149,714,194,052**
VI	**GENERAL AND ADMINISTRATION EXPENSES**	**62**	**34**	**26,956,942,139**	**27,259,066,736**	**79,037,314,339**	**83,000,446,935**
VII	**RESULTS FROM OPERATING ACTIVITIES (70 = 20 + 50 – 40 – 60 – 62)**	**70**		**18,541,442,887**	**51,615,280,740**	**34,550,292,670**	**89,826,915,468**

The accompanying notes are an integral part of these interim financial statements

Form B02a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Three-month period ended		Nine-month period ended	
				30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
VIII	**OTHER INCOME AND OTHER EXPENSES**						
8.1	Other income	71		110,591,493	111,279,780	139,722,745	263,688,135
8.2	Other expenses	72		-	202,861,246	3,586,655	327,580,382
	Results from other activities (80 = 71 –72)	**80**		**110,591,493**	**(91,581,466)**	**136,136,090**	**(63,892,247)**
IX	**ACCOUNTING PROFIT BEFORE TAX (90 = 70 + 80)**	**90**		**18,652,034,380**	**51,523,699,274**	**34,686,428,760**	**89,763,023,221**
9.1	Realised profit before tax	91		23,392,237,546	37,078,190,664	46,453,840,800	77,202,726,725
9.2	Unrealised (loss)/profit before tax	92		(4,740,203,166)	14,445,508,610	(11,767,412,040)	12,560,296,496
X	**INCOME TAX EXPENSE**	**100**		**3,672,184,528**	**10,327,730,087**	**6,856,410,743**	**18,081,575,682**
10.1	Income tax expense - current	100.1	35	4,711,285,848	7,510,955,049	9,455,413,026	16,179,429,531
10.2	Income tax (benefit)/expense - deferred	100.2	35	(1,039,101,320)	2,816,775,038	(2,599,002,283)	1,902,146,151
XI	**NET PROFIT AFTER TAX (200 = 90 - 100) (CARRIED FORWARD TO THE NEXT PAGE)**	**200**		**14,979,849,852**	**41,195,969,187**	**27,830,018,017**	**71,681,447,539**

The accompanying notes are an integral part of these interim financial statements

Form B02a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Three-month period ended		Nine-month period ended	
				30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
XI	**NET PROFIT AFTER TAX (200 = 90 - 100) (BROUGHT FORWARD FROM THE PREVIOUS PAGE)**	**200**		**14,979,849,852**	**41,195,969,187**	**27,830,018,017**	**71,681,447,539**
XII	**OTHER COMPREHENSIVE INCOME**	**300**		-	-	-	-
XIII	**EARNINGS PER SHARE**	**500**					
13.1	Basic earnings per share	501	36	71	206	136	358

3 November 2026

Prepared by:	Reviewed by:	Approved by:
Ms. Le Thi No	Ms. Do Thi Ai Vy	Mr. Chen Chia Ken
Accountant	*Chief Accountant*	*General Director*

The accompanying notes are an integral part of these interim financial statements

Phu Hung Securities Corporation
Statement of cash flows for the nine-month period ended 30 September 2026
(Indirect method)

Form B03b – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Nine-month period ended 30/9/2026 VND	30/9/2025 VND (Reclassified)
I	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1	**Profit before tax**	**01**	**34,686,428,760**	**89,763,023,221**
2	**Adjustments for**	**02**	**81,671,136,548**	**43,953,271,594**
	Depreciation and amortisation of fixed assets	03	6,225,284,392	8,310,318,683
	Allowances and provisions	04	333,332,127	(40,837,956)
	Unrealised foreign exchange gains	05	-	(1,608,000,000)
	Interest expense	06	162,431,947,216	104,900,602,490
	(Gains)/losses from investing activities	07	(2,277,778)	104,930,871
	Accrued interest income	08	(87,317,149,409)	(67,713,742,494)
3	**Changes in non-monetary expenses**	**10**	**3,804,686,745**	**1,295,357,043**
	Revaluation losses from financial assets and financial liabilities at FVTPL	11	3,804,686,745	1,295,357,043
4	**Change in non-monetary income**	**18**	**7,962,725,295**	**(12,247,653,539)**
	Revaluation gains from financial assets and financial liabilities at FVTPL	19	7,962,725,295	(12,247,653,539)
5	**Operating profit before changes in working capital (30 = 01 + 02 + 10 + 18)**	**30**	**128,124,977,348**	**122,763,998,319**
	Increase in financial assets at FVTPL	31	(36,011,402,007)	(76,169,073,447)
	Increase in held-to-maturity investments	32	(335,500,000,000)	(214,500,000,000)
	Decrease/(increase) in loans receivable	33	66,017,856,467	(1,242,799,817,059)
	Decrease in dividend and interest receivables from financial assets	36	72,183,935,981	45,961,729,359
	Increase in receivables from services rendered	37	(24,168,295,804)	(1,679,186,302)
	Decrease in other receivables	39	442,010,972	1,064,732,947
	Decrease/(increase) in other assets	40	191,079,918,434	(201,135,262,493)
	(Decrease)/increase in accrued expenses	41	(5,997,318,782)	8,448,318,576
	(Increase)/decrease in prepaid expenses	42	(3,977,606,160)	5,208,534,157
	Corporate income tax paid	43	(9,774,109,998)	(6,608,874,873)
	Interest paid	44	(150,273,570,413)	(100,005,621,817)
	Increase in accounts payable	45	345,962,060	257,761,599
	Increase/(decrease) in employees' benefits payables	46	22,500	(12,846,022)
	(Decrease)/increase in taxes payable to State Treasury	47	(3,483,820,222)	6,876,716,714
	(Decrease)/increase in other payables	50	(301,337,846,050)	264,505,395,884
	Net cash flows from operating activities	**60**	**(412,329,285,674)**	**(1,387,823,494,458)**

The accompanying notes are an integral part of these interim financial statements

Phu Hung Securities Corporation
Statement of cash flows for the nine-month period ended 30 September 2026
(Indirect method – continued)

Form B03b – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

	Code	Nine-month period ended 30/9/2026 VND	30/9/2025 VND (Reclassified)
II CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets	61	(3,329,568,660)	(37,383,000)
Proceeds from disposals of fixed assets	62	2,277,778	4,872,944
Payments for investments in other entities	63	(117,107,100,000)	-
Net cash flows from investing activities	**70**	**(120,434,390,882)**	**(32,510,056)**
III CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issuance of shares	71	500,000,000,000	-
Proceeds from short-term borrowings	73	16,704,641,000,000	12,916,707,000,000
Payments to settle loan principals	74	(16,533,250,000,000)	(11,364,802,000,000)
Dividends paid to shareholders	76	(54,497,981,100)	(18,165,672,500)
Net cash flows from financing activities	**80**	**616,893,018,900**	**1,533,739,327,500**
Net cash flows during the period	**90**	**84,129,342,344**	**145,883,322,986**
Cash and cash equivalents at the beginning of the period (Reclassified)	**101**	**72,550,682,358**	**128,430,103,044**
Cash and cash equivalents at the end of the period (Note 6)	**103**	**156,680,024,702**	**274,313,426,030**
▪ *Cash*	*103.1*	*156,680,024,702*	*274,313,426,030*

The accompanying notes are an integral part of these interim financial statements

Phu Hung Securities Corporation
Statement of cash flows for the nine-month period ended 30 September 2026
(Indirect method – continued)

Form B03b – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

CASH FLOWS OF CUSTOMERS FROM BROKERAGE AND ENTRUSTMENT ACTIVITIES

	Code	Nine-month period ended 30/9/2026 VND	30/9/2025 VND
Cash flows of customers from brokerage and entrustment activities			
Proceeds from sales of securities brokered by the Company	01	29,406,640,950,646	32,669,013,385,590
Payments for purchases of securities brokered by the Company	02	(30,015,531,421,680)	(34,432,898,521,174)
Receipts of deposits for settling securities transactions of customers	07	42,358,956,372,704	44,002,362,258,659
Investors' margin deposits at VSDC	*07.1*	*16,549,231,913*	*(12,854,384,362)*
Payments to settle securities transactions of customers	08	(41,864,918,479,148)	(42,184,403,816,563)
Payments for custody fee of customers' securities	11	(2,046,251,326)	(1,671,355,116)
Net cash flows during the period	**20**	**(100,349,596,891)**	**39,547,567,034**
Cash and cash equivalents of customers at the beginning of the period	**30**	**698,800,681,634**	**710,651,908,994**
Cash in banks at the beginning of the period	31	698,800,681,634	710,651,908,994
▪ *Cash deposits for securities transactions of customers managed by the Company*	32	*698,800,681,634*	*710,651,908,994*
In which: customers' margin deposits at VSDC		*357,537,508,488*	*414,574,109,218*
Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)	**40**	**598,451,084,743**	**750,199,476,028**
Cash in banks at the end of the period	41	598,451,084,743	750,199,476,028
▪ *Cash deposits for securities transactions of customers managed by the Company*	*42*	*598,451,084,743*	*750,199,476,028*
In which: customers' margin deposits at VSDC		*374,086,740,401*	*401,719,724,856*

3 November 2026

Prepared by:	Reviewed by:	Approved by:
Ms. Le Thi No	Ms. Do Thi Ai Vy	Mr. Chen Chia Ken
Accountant	*Chief Accountant*	*General Director*

The accompanying notes are an integral part of these interim financial statements

Phu Hung Securities Corporation
Statement of changes in equity for the nine-month period ended 30 September 2026

Form B04a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

	Opening balance as at		Movements during the nine-month period ended				Closing balance as at	
	1/1/2025	1/1/2026	30/9/2025		30/9/2026		30/9/2025	30/9/2026
			Increase	(Decrease)	Increase	(Decrease)		
	VND	VND	VND	VND	VND	VND	VND	VND
Share capital	2,000,098,190,000	2,000,098,190,000	-	-	-	-	2,000,098,190,000	2,000,098,190,000
Treasury shares	(1,185,000)	(1,185,000)	-	-	-	-	(1,185,000)	(1,185,000)
Reserve to supplement charter capital	12,064,998,139	12,064,998,139	-	-	-	-	12,064,998,139	12,064,998,139
Retained profits	54,935,807,608	128,255,227,108	71,681,447,539	(20,000,932,900)	39,597,430,057	(71,770,210,740)	106,616,322,247	96,082,446,425
In which:								
Realised profits	*47,619,965,451*	*107,545,300,381*	*59,121,151,043*	-	*39,597,430,057*	-	*106,741,116,494*	*147,142,730,438*
Dividend distribution (Note 28)	-	-	-	*(20,000,932,900)*	-	*(60,002,798,700)*	*(20,000,932,900)*	*(60,002,798,700)*
Unrealised profit/(loss)	*7,315,842,157*	*20,709,926,727*	*12,560,296,496*	-	-	*(11,767,412,040)*	*19,876,138,653*	*8,942,514,687*
Total	**2,067,097,810,747**	**2,140,417,230,247**	**71,681,447,539**	**(20,000,932,900)**	**39,597,430,057**	**(71,770,210,740)**	**2,118,778,325,386**	**2,108,244,449,564**

3 November 2026

Prepared by:	Reviewed by:	Approved by:
Ms. Le Thi No	Ms. Do Thi Ai Vy	Mr. Chen Chia Ken
Accountant	*Chief Accountant*	*General Director*

The accompanying notes are an integral part of these interim financial statements

Form B09a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

These notes form an integral part of and should be read in conjunction with the accompanying interim financial statements.

1. Reporting entity

(a) Establishment

Phu Hung Securities Corporation ("the Company") is a joint stock company established in Vietnam under Establishment and Operation Licence No. 122/GP-UBCK dated 20 January 2016 issued by the State Securities Commission of Vietnam. The Establishment and Operation Licence has been amended many times, and the most recent of which was Establishment and Operation Licence for securities business No. 106/GPDC-UBCK dated 17 September 2026 issued by the State Securities Commission of Vietnam.

The Company was established on the basis of combining Phu Hung Securities Corporation ("PHS") – established under Establishment and Operation Licence for securities business No. 23/UBCK-GPHDKD dated 1 December 2006 and An Thanh Securities Joint Stock Company ("ATS"). Accordingly, the Company took over all of the assets, liabilities, rights and obligations of PHS and ATS as at 19 January 2016 and PHS and ATS ceased their operations from 20 January 2016. Assets and liabilities of PHS and ATS as at 19 January 2016 were transferred to the Company at book value and the net asset (total assets – total liabilities) of PHS and ATS as at 30 September 2015 formed the charter capital of the Company at that date.

The Company's shares are registered for trading on the Unlisted Public Company Market ("UPCOM") with the code PHS in accordance with Decision No. 475/QD-SGDHN issued by Hanoi Stock Exchange on 19 July 2019.

(b) The Company's charter capital

As at 30 September 2026 and 31 December 2025, the Company's charter capital was VND2,000,098,190,000.

(c) Principal activities

The principal activities of the Company are to carry out securities brokerage, securities trading, margin lending, securities investment advisory, securities custody and securities underwriting activities.

(d) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(e) Number of employees

As at 30 September 2026, the Company had 235 employees (31/12/2025: 274 employees).

2. Basis of preparation

(a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies, Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210 and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows and financial assets at fair value through profit or loss as described in Note 4(d), are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. These interim financial statements are prepared for the three-month and nine-month periods ended 30 September 2026.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Adoption of new guidance on Accounting System for Enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, unless Circular 99 stipulates otherwise. The significant changes to the Company's accounting policies and the effects on the interim financial statements, if any, are disclosed in Notes 4(a) and 4(b).

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these interim financial statements.

Except as presented in Notes 4(a) and 4(b) to the interim financial statements, the accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at actual rates of exchange ruling at the transaction dates.

All foreign exchange differences are recorded in the statement of income.

Before 1 January 2026

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions at the end of the accounting period.

From 1 January 2026

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company maintains the demand deposit accounts.

The change in this accounting policy does not have any material effect on the interim financial statements of the Company for the three-month and nine-month periods ended 30 September 2026.

(b) Cash and cash equivalents

Cash comprises cash on hand, cash in banks and cash deposits for securities transactions clearing and settlement of securities transaction. Cash deposits for securities transactions, securities transactions clearing and settlement of the customers are separated from the Company's accounts.

Before 1 January 2026

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

From 1 January 2026

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. Cash equivalents exclude cash and cash equivalents restricted for use, which were pledged with banks as security for loans granted to the Company.

(c) Financial assets and financial liabilities

(i) Recognition

Financial assets and financial liabilities are recognised in statement of financial position when the Company becomes a party to the contractual provisions of the financial assets and financial liabilities.

(ii) Classification and measurement

- Financial assets at fair value through profit or loss ("FVTPL"): see Note 4(d);
- Held-to-maturity investments: see Note 4(e);
- Loans receivable and accounts receivable: see Note 4(f) and Note 4(g); and
- Available-for-sale investments: see Note 4(i).

Except for covered warrant payables which are classified as financial liabilities at FVTPL as described in Note 4(h), the Company classifies all of its financial liabilities as financial liabilities measured at amortised cost.

(iii) Derecognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or when it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Company derecognises a financial liability when its contractual obligations are discharged, cancelled or expired.

(iv) Offsetting

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when and only when the Company has a legal right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

(d) Financial assets at FVTPL

A financial asset at fair value through profit or loss is a financial asset that meets either of the following conditions:

- It is considered by management as held for trading. A financial asset is considered as held for trading if:
  - it is acquired principally for the purpose of selling it in the near term;
  - there is evidence of a recent pattern of short-term profit-taking; or
  - a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).
- Upon initial recognition, it is designated by the Company as at fair value through profit or loss.

Financial assets at FVTPL are initially recognised at cost which include purchase price only. Any transaction costs are charged to the statement of income in the period in which the costs are incurred. Subsequent to initial recognition they are measured at market price or fair value (when market price is not available) with changes in market price or fair value being recognised in profit or loss in the statement of income.

For listed securities, the market prices are the closing prices of securities from the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange at the latest trading date prior to the end of the accounting period.

For securities registered for trading in Unlisted Public Company Market ("UPCOM"), the market prices are the closing prices of securities from UPCOM at the latest trading date prior to the end of the accounting period.

For securities which are unlisted and not yet registered for trading, the market price is the average price of the transaction prices at the latest trading date prior to the end of the accounting period but within one month from the end of the accounting period provided by three securities companies which are not related to the Company. In case there are no transaction prices within this period, no allowance is required.

For delisted securities and securities for which trading has been suspended or cancelled from the sixth day onward, the fair value is the book value at the latest balance sheet date.

Investments in equity instruments are stated at cost if there are no market prices and their fair values cannot be determined reliably.

(e) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the Company has the positive intention and ability to hold to maturity, other than:

- those that the Company on initial recognition designates as at fair value through profit or loss;
- those that the Company on initial recognition designates as available-for-sale; and
- those that meet the definition of loans receivable and accounts receivable.

Held-to-maturity investments which comprise term deposits at banks and unlisted bonds are stated at cost. Subsequent to initial recognition, these are stated at amortised costs less allowance for held-to-maturity investments. Any discount or premium are amortised on a straight-line basis over the term of the investments.

(f) Loans receivable

Loans receivable are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Loans receivable comprise margin loans and advances to customers for the proceeds from selling securities and are stated at cost less allowance for doubtful debts. Allowance for doubtful debts is determined based on the negative difference between the market price or fair value of the collateral and the gross carrying amount of underlying loan receivables at the end of the accounting period.

(g) Accounts receivable

Receivables from sales of financial assets and services rendered and other receivables are stated at cost less allowance for doubtful debts.

Allowance for doubtful debts is made based on the overdue status of debts or expected losses on undue debts which may occur when an economic organisation is bankrupted or liquidated; or debtor is missing, running away, being prosecuted, in prison, under a trial or pending execution of sentences or deceased.

The allowance for doubtful debts based on overdue status is made by reference to overdue status as follows:

Overdue status	*Allowance rate*
From 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 over	100%

For overdue debts, the Company's management also assesses the expected recovery of the debts in determining the allowance.

Allowance for doubtful debts based on the expected losses of undue debts is determined by the Company's management after giving consideration to the recovery of these debts.

(h) Covered warrants

Covered warrants gives its holder the right to buy (call warrant) or sell (put warrant) underlying securities to issuing organisations at a predetermined price, on or before a predetermined date, or to receive the difference between the exercise price and the underlying securities price at the exercise date.

The Company accounts for covered warrants in accordance with the guidance of Circular No. 23/2018/TT-BTC issued by the Ministry of Finance on 12 March 2018, details as follows:

- When issuing covered warrants to investors, the Company recognises an increase in covered warrants payables. The number of warrants allowed to issue are monitored in the off-statement of financial position items.
- Covered warrants are initially recognised at cost and subsequently measured at market value.
- Cost of issuance of covered warrants are recognised as expense when incurred.
- Covered warrants are derecognised upon:
  - reaching maturity;
  - delisted or terminated following Stock Exchange's decision; and
  - completion of sale or transfer process.

(i) Other long-term investments

Other long-term investments comprise equity investments in other entities and are initially recognised at cost which includes purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value.

An allowance is made for diminution in investment value if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been impaired. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(j) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repairs and maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has 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 expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

Leasehold improvements	5 years
Office equipment	3 – 7 years
Motor vehicles	3 – 4 years
Fixtures and fittings	5 years

(k) Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over period ranging from 3 to 7 years.

(l) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(m) Long-term prepaid expenses

Long-term prepaid expenses comprise of tools and instruments which include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulations. Cost of tools and instruments are amortised on a straight-line basis over a period ranging from 2 to 3 years.

(n) Trade and other payables

Trade and other payables are stated at their cost.

(o) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more ("the eligible employees") voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee's compensation at termination. Provision for severance allowance has been provided based on employees' years of service and their average salary for the six-month period prior to the end of the accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by PHS, ATS and the Company are excluded.

(p) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised as expense/income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(q) Share capital

(i) Ordinary shares

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from share premium.

(ii) Repurchase and reissue of ordinary shares (treasury shares)

Treasury shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the Company issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan, or repurchased odd-lots of shares as requested by the shareholders. In all other cases, when shares recognised as equity are repurchased, their par value amount is recognised as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium.

(r) Statutory reserves

On 17 December 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC ("Circular 114") to abolish Circular No. 146/2014/TT-BTC ("Circular 146") dated 6 October 2014 issued by the Ministry of Finance to provide guidance on the financial regime for securities companies, fund management companies. Circular 114 is effective from 1 February 2022. Consequently, the Company has ceased to allocate realised profit to statutory reserves since 2022. According to Circular 114:

- The balance of reserve to supplement charter capital that has been provided for under Circular 146 would be used to supplement charter capital as promulgated under Securities Law No. 54/2019/QH14 and other legal regulations.
- The balance of financial reserve that has been provided for could be used to supplement charter capital or distributed in accordance with the shareholders' decision as promulgated under Securities Law No. 54/2019/QH14 and other legal regulations.

On 20 April 2023, the Company's General Meeting of Shareholders approved to transfer the outstanding balance of financial reserve to retained profits. As of the date of issuance of these interim financial statements, the Company has not yet made any decision regarding the outstanding balance of reserve to supplement charter capital.

(s) Revenue

(i) Gains from sales of financial assets

Gains from sales of financial assets is recognised in the statement of income upon receipt of the order matching reports of securities transactions from Vietnam Securities Depository and Clearing Corporation ("VSDC") (for listed securities) and completion of the agreement on transfer of assets (for unlisted securities).

(ii) Dividend and interest income from financial assets

Dividend income is recognised in the statement of income when the Company's right to receive dividends is established. Share dividends are not recognised as income.

Interest income is recognised in the statement of income on a time proportion basis with reference to the principal outstanding and the applicable interest rate. Interest income also includes amortisation of discounts, premiums, interest received in advance or differences between the value at initial recognition and par value at maturity date.

(iii) Revenue from securities brokerage activities

Revenue from securities brokerage activities is recognised in the statement of income when the securities transactions of the customer have been processed.

(iv) Revenue from securities custody activities

Revenue from securities custody activities is recognised in the statement of income when the service is rendered.

(v) Revenue from securities investment advisory and financial advisory activities

Revenue from securities investment advisory and financial advisory activities is recognised in the statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to work performed.

(t) Interest expense

Interest expense is recognised as an expense in the statement of income on an accrual basis.

(u) Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense.

(v) Earnings per share

The Company presents basic and diluted earnings per share ("EPS") for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding for the effect of all dilutive potential ordinary shares.

(w) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company's primary format for segment reporting is based on business segments.

(x) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies refer to the investors and their ultimate parent company and their subsidiaries and associates.

(y) Nil balances

Items or balances required by Circular 334 issued by the Ministry of Finance that are not shown in these interim financial statements indicate nil balances.

(z) Comparative information

Comparative information in these interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these interim financial statements is not intended to present the Company's financial position, results of operations or cash flows for the prior period.

5. Financial instruments

(a) Financial risk management

(i) Overview

The Company has exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk.

The Board of Directors oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

(ii) Risk management framework

The Board of Management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Management has established the Risk Management Committee ("RMC"), which is responsible for developing and monitoring the Company's risk management policies. The RMC reports regularly to the Board of Management on its activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Inspection Committee is assisted in its oversight role by Internal Audit. Internal Audit undertakes both regular and ad-hoc reviews of risk management controls and procedures, the results of which are reported to the Inspection Committee.

(b) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

To manage the level of credit risk, the Company attempts to deal with counterparties of good credit standing, and when appropriate, obtains collaterals. The management has established a credit policy under which each new customer is analysed individually for credit worthiness before the standard terms and conditions are offered.

Concentrations of credit risk that arise from groups of counterparties when they have similar economic characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. The major concentrations of credit risk arise from type of customer in relation to the Company's advances to customers for proceeds from selling securities and margin loans.

Collaterals

The amount and type of collateral required depends on an assessment of the credit risk of the counterparty. Guidelines are implemented regarding the acceptability of types of collateral and valuation parameters. The main types of collateral obtained are listed securities and cash deposited at the Company. Management monitors the market value of collateral, requests additional collateral in accordance with the underlying agreement, and monitors the market value of collateral obtained during its review of the adequacy of the allowance for doubtful debts.

Exposure to credit risk

Not considering collaterals, the Company's maximum exposure to credit risk at the end of the accounting period was as follows:

	30/9/2026 VND	31/12/2025 VND (Reclassified)
Cash in banks and cash equivalents (i)	156,675,988,447	72,546,646,103
Held-to-maturity investments – short-term(i)	788,000,000,000	552,500,000,000
Loans receivable – gross (ii)	4,053,758,592,353	4,119,776,448,820
Receivables (ii)	101,573,632,221	86,440,418,793
Receivables from services rendered (ii)	52,201,347,483	28,033,051,679
Other receivables – gross (ii)	12,542,625,414	12,984,636,386
Other current assets (iii)	62,199,736,000	254,429,924,034
Held-to-maturity investments – long-term (i)	350,000,000,000	250,000,000,000
Long-term deposits	5,647,765,018	4,622,592,556
Deposits at Payment Support Fund	20,000,000,000	20,000,000,000
Other long-term assets	10,114,836,814	10,099,739,676
	5,612,714,523,750	5,411,433,458,047

(i) Cash in banks, cash equivalents and held-to-maturity investments

Cash in banks, cash equivalents and held-to-maturity investments of the Company are mainly held with well-known financial institutions. The management of the Company does not foresee any significant credit risk from these deposits and does not expect that these financial institutions may default and cause losses to the Company.

(ii) Loans receivable and other receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. In response to the risk, credit limit is established for each customer, which represents the maximum open amount. The limit is reviewed annually. Customers with balances that are overdue are requested to settle the balances before further credit is granted. Customers are obliged to ensure their margin ratio is not lower than the maintenance margin ratio regulated by the Company. In case a customer's margin ratio drops below the maintenance margin ratio, the Company requires the customer to supplement additional collateral in an agreed period. If the customer does not supplement addition collateral, the Company will implement handling measures in accordance with the contract. The main types of collateral obtained are cash deposits and securities. The management of the Company monitors the market value of collateral and requests additional collateral in accordance with the underlying agreement and monitors the market price of collateral obtained during its review of the adequacy of the allowance for doubtful debts.

Loans receivable and other receivables that are neither past due nor impaired mainly relate to a wide range of customers for whom there was no recent history of default. The management of the Company believes that those receivables are of high credit quality.

An aging analysis of impaired financial assets was as follows:

	30/9/2026 VND	31/12/2025 VND
Advances to customers for securities trading activities being overdue more than 3 years	11,478,219,862	11,548,588,345
Margin loans being overdue more than 3 years	52,377,478,549	52,377,478,549
	63,855,698,411	63,926,066,894

Fair value of collaterals for impaired financial assets were as follows:

	30/9/2026 VND	31/12/2025 VND
Customers' cash deposits	22,393,403	-
Listed or registered securities on	3,099,868,450	3,269,823,530
▪ *Ho Chi Minh City Stock Exchange*	*5,386,750*	*7,160,030*
▪ *UPCOM*	*3,094,481,700*	*3,262,663,500*
Delisted securities transferrable on OTC market (*)	4,842,495,000	-
Blocked securities (*)	-	4,842,495,000
	7,964,756,853	8,112,318,530

(*) As at 30 September 2026, blocked securities with a carrying amount of VND4,842,495,000 had been unblocked and became transferable on the OTC market. No transactions in these securities occurred during the accounting period.

An aging analysis of financial assets that were past due but not impaired was as follows:

	30/9/2026 VND	31/12/2025 VND
Advances to customers for securities trading activities being overdue of more than 3 years	387,848,991	400,979,417
Margin loans being overdue from 1 to 2 years	-	5,694,219
	387,848,991	406,673,636

(iii) Other current assets

Included in current assets as at 30 September 2026 and 31 December 2025, are margin deposits for derivative securities transactions placed on demand with the Vietnam Securities Depository and Clearing Corporation ("VSDC") and cash equivalents restricted for use.

(c) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The financial liabilities with fixed or determinable payments have the following contractual maturities including the estimated interest payments were as follows:

As at 30 September 2026	Carrying amount VND	Contractual cash flows VND	Within 1 year VND
Short-term borrowings	3,042,910,000,000	3,092,346,986,663	3,092,346,986,663
Accounts payable for securities trading activities	213,967,740,410	213,967,740,410	213,967,740,410
Accounts payable to suppliers	61,171,382	61,171,382	61,171,382
Accrued expenses	31,462,558,385	31,462,558,385	31,462,558,385
Other payables	509,442,585,525	509,442,585,525	509,442,585,525
	3,797,844,055,702	3,847,281,042,365	3,847,281,042,365

As at 31 December 2025	Carrying amount VND	Contractual cash flows VND	Within 1 year VND
Short-term borrowings	2,871,519,000,000	2,924,363,118,920	2,924,363,118,920
Accounts payable for securities trading activities	514,054,779,270	514,054,779,270	514,054,779,270
Accounts payable to suppliers	61,171,382	61,171,382	61,171,382
Accrued expenses	17,034,729,873	17,034,729,873	17,034,729,873
Other payables	3,949,613,068	3,949,613,068	3,949,613,068
	3,406,619,293,593	3,459,463,412,513	3,459,463,412,513

The Company manages its ability to meet the expected operational expenses and servicing its debts by investing its cash surpluses in cash equivalents and short-term deposits at banks.

(d) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company's results of operations or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

(i) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Company is exposed to currency risk on borrowings that are denominated in a currency other than the accounting currency of the Company, which is VND. The currency in which these transactions primarily are denominated is United States Dollars ("USD").

Exposure to currency risk

The Company had the following net monetary asset/(liability) position exposed to currency risk:

	30/9/2026		31/12/2025	
	USD	VND equivalent	USD	VND equivalent
Short-term borrowings	(102,000,000)	(2,666,910,000,000)	(94,000,000)	(2,467,519,000,000)
Currency swap contracts	27,000,000	705,985,000,000	94,000,000	2,467,519,000,000
Cross currency swap contracts	75,000,000	1,960,925,000,000	-	-
Net currency position	-	-	-	-

(ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

At the end of the accounting period, the interest rate profile of the Company's interest-bearing financial instruments was as follows:

	Carrying amount	
	30/9/2026 VND	31/12/2025 VND (Reclassified)
Fixed rate instruments		
Cash in banks and cash equivalents	156,675,988,447	72,546,646,103
Held-to-maturity investments – short-term	788,000,000,000	552,500,000,000
Loans receivable – net	4,006,223,608,804	4,072,241,465,271
Other current assets	62,199,736,000	254,429,924,034
Held-to-maturity investments – long-term	350,000,000,000	250,000,000,000
Deposits at Payment Support Fund	20,000,000,000	20,000,000,000
Other long-term assets	10,114,836,814	10,099,739,676
Short-term borrowings	(3,042,910,000,000)	(2,871,519,000,000)
	2,350,304,170,065	2,360,298,775,084

(iii) Equity price risk

Equity price risk is the risk that the market values of equities decrease as a result of changes in the values of individual securities. The equity price risk exposure arises from the Company's financial assets at FVTPL.

The Company's financial assets at FVTPL are affected by market risk arising from the uncertainty of the fluctuation of the future market price of these securities. The Company's equity price risk is managed by the management who seeks to monitor the risk through a careful selection of securities within specified limits.

At the end of the accounting period, the financial instruments exposed to the equity price risk of the Company were as follows:

	Carrying amount/Fair value	
	30/9/2026 VND	31/12/2025 VND
Financial assets at FVTPL		
▪ Listed shares	115,208,014,848	120,679,032,998
▪ Fund certificates	102,480,378,606	74,399,780,282
▪ Shares registered for trading on UPCOM	2,949,575,000	27,814,891
▪ Unlisted shares	42,861,418	15,046,527
	220,680,829,872	195,121,674,698
Financial liabilities at FVTPL		
▪ Covered warrant payables	(1,640,351,000)	(9,504,754,000)

As at 30 September 2026, if equity prices increase/decrease by 7% with all other variables being held constant, the Company's net profit would have increased/decreased by VND12,266 million (31/12/2025: if equity prices increase/decrease by 14% with all other variables being held constant, the Company's net profit would have increased/decreased by VND20,789 million).

(e) Fair value

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction on the measurement date.

(f) Fair value (continued)

The fair values of financial assets and liabilities, together with the carrying amounts shown in the statement of financial position were as follows:

	30/9/2026		31/12/2025	
	Carrying amount VND	Fair value VND	Carrying amount VND (Reclassified)	Fair value VND (Reclassified)
Financial assets				
Categorised as financial assets at FVTPL:				
▪ Financial assets at fair value through profit or loss	220,680,829,872	220,680,829,872	195,121,674,698	195,121,674,698
- *Listed shares*	*115,208,014,848*	*115,208,014,848*	*120,679,032,998*	*120,679,032,998*
- *Fund certificates*	*102,480,378,606*	*102,480,378,606*	*74,399,780,282*	*74,399,780,282*
- *Shares registered for trading on UPCOM*	*2,949,575,000*	*2,949,575,000*	*27,814,891*	*27,814,891*
- *Unlisted shares*	*42,861,418*	*42,861,418*	*15,046,527*	*15,046,527*
Categorised as held-to-maturity investments:				
▪ Term deposits at banks	788,000,000,000	788,000,000,000	552,500,000,000	552,500,000,000
▪ Bonds issued by credit institutions	350,000,000,000	(*)	250,000,000,000	(*)
Categorised as available-for-sale investments:				
▪ Other long-term investments	117,107,100,000	(*)	-	-
Categorised as loans and receivables:				
▪ Cash and cash equivalents	156,680,024,702	156,680,024,702	72,550,682,358	72,550,682,358
▪ Loans receivable – net	4,006,223,608,804	(*)	4,072,241,465,271	(*)
▪ Receivables	101,573,632,221	(*)	86,440,418,793	(*)
▪ Receivables from services rendered	52,201,347,483	(*)	28,033,051,679	(*)
▪ Other receivables - net	4,186,667,405	(*)	4,705,871,571	(*)
▪ Other current assets	62,199,736,000	(*)	254,429,924,034	(*)
▪ Long-term deposits	5,647,765,018	(*)	4,622,592,556	(*)
▪ Deposits at Payment Support Fund	20,000,000,000	(*)	20,000,000,000	(*)
▪ Other long-term assets	10,114,836,814	(*)	10,099,739,676	(*)

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	30/9/2026		31/12/2025	
	Carrying amount VND	Fair value VND	Carrying amount VND	Fair value VND
Financial liabilities				
Categorised as financial liabilities at FVTPL:				
▪ Covered warrant payables	(1,640,351,000)	(1,640,351,000)	(9,504,754,000)	(9,504,754,000)
Categorised as financial liabilities measured at amortised cost:				
▪ Short-term borrowings	(3,042,910,000,000)	(*)	(2,871,519,000,000)	(*)
▪ Accounts payable for securities trading activities	(213,967,740,410)	(*)	(514,054,779,270)	(*)
▪ Accounts payable to suppliers	(61,171,382)	(*)	(61,171,382)	(*)
▪ Accrued expenses	(31,462,558,385)	(*)	(17,034,729,873)	(*)
▪ Other payables	(509,442,585,525)	(*)	(3,949,613,068)	(*)

(*) The Company has not determined fair values of these financial instruments for disclosure in the interim financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and accounting guidance for securities companies. The fair values of these financial instruments may differ from their carrying amounts.

6. Cash and cash equivalents

	30/9/2026 VND	31/12/2025 VND (Reclassified)
Cash on hand	4,036,255	4,036,255
Cash in banks	156,675,988,447	72,546,646,103
Cash and cash equivalents in the statement of cash flows	156,680,024,702	72,550,682,358

7. Volume and value of securities transactions during the period

	Nine-month period ended 30/9/2026		Nine-month period ended 30/9/2025	
	Volume of transactions	Value of transactions VND	Volume of transactions	Value of transactions VND
a) The Company				
Shares	69,625,419	2,621,716,846,200	16,543,409	604,181,151,200
Bonds	7,960,000	825,786,700,000	8,980,000	957,831,620,000
Other securities	88,816,200	88,399,430,000	43,122,400	78,775,168,000
b) Investors/customers				
Shares	2,856,989,262	66,492,878,448,844	3,476,673,269	75,781,003,105,864
Bonds	578,526	60,438,970,382	528,981	56,175,092,820
Other securities	44,941,388	88,746,019,740	24,349,617	58,076,090,010
	3,068,910,795	70,177,966,415,166	3,570,197,676	77,536,042,227,894

8. Financial assets

(a) Financial assets at fair value through profit or loss

	30/9/2026		31/12/2025	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Listed shares	116,283,638,926	115,208,014,848	117,804,220,211	120,679,032,998
Fund certificates	93,336,266,095	102,480,378,606	58,783,422,803	74,399,780,282
Shares registered for trading on UPCOM	2,979,140,000	2,949,575,000	27,814,891	27,814,891
Unlisted shares	42,861,418	42,861,418	15,046,527	15,046,527
	212,641,906,439	220,680,829,872	176,630,504,432	195,121,674,698

Fair values of financial assets at FVTPL at the end of the accounting period were as follows:

	30/9/2026			Revaluation difference as at 30/9/2026		
	Quantity	Cost VND (1)	Fair value VND (2)	Revaluation gains VND (3) = (2) – (1)	Revaluation losses VND (4) = (1) – (2)	Revaluation value VND (5) = (1) + (3) - (4)
Listed shares						
HPG	513,900	10,943,222,580	10,355,085,000	-	588,137,580	10,355,085,000
FPT	157,540	10,189,725,559	9,925,020,000	-	264,705,559	9,925,020,000
VIC	37,700	8,741,993,921	8,591,830,000	-	150,163,921	8,591,830,000
MWG	92,137	6,638,201,788	6,670,718,800	42,666,391	10,149,379	6,670,718,800
VNM	98,999	5,924,833,770	5,880,540,600	33,030,000	77,323,170	5,880,540,600
Others	2,334,753	73,845,661,308	73,784,820,448	2,311,117,686	2,371,958,546	73,784,820,448
	3,235,029	116,283,638,926	115,208,014,848	2,386,814,077	3,462,438,155	115,208,014,848
UPCOM						
Others	146,250	2,979,140,000	2,949,575,000	365,975,000	395,540,000	2,949,575,000
Unlisted shares						
Others	1,821	42,861,418	42,861,418	-	-	42,861,418
Fund certificates						
PHVSF	4,821,109	50,000,000,000	61,393,110,606	11,393,110,606	-	61,393,110,606
FUEPHVNS	4,334,100	43,336,266,095	41,087,268,000	-	2,248,998,095	41,087,268,000
	9,155,209	93,336,266,095	102,480,378,606	11,393,110,606	2,248,998,095	102,480,378,606
	12,538,309	212,641,906,439	220,680,829,872	14,145,899,683	6,106,976,250	220,680,829,872

Form B09a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

	Quantity	31/12/2025 Cost VND (1)	Fair value VND (2)	Revaluation differences as at 31/12/2025 Revaluation gains VND (3) = (2) – (1)	Revaluation losses VND (4) = (1) – (2)	Revaluation value VND (5) = (1) + (3) – (4)
Listed shares						
HPG	712,700	19,304,831,748	18,815,280,000	1,106,000	490,657,748	18,815,280,000
MWG	134,700	10,571,008,801	11,907,480,000	1,336,471,199	-	11,907,480,000
TPB	584,210	10,041,480,332	9,989,991,000	-	51,489,332	9,989,991,000
FPT	91,800	8,769,535,725	8,794,440,000	37,794,639	12,890,364	8,794,440,000
VIC	47,400	7,552,038,984	8,039,040,000	487,001,016	-	8,039,040,000
Others	1,714,095	61,565,324,621	63,132,801,998	2,858,051,592	1,290,574,215	63,132,801,998
	3,284,905	117,804,220,211	120,679,032,998	4,720,424,446	1,845,611,659	120,679,032,998
UPCOM						
Others	735	27,814,891	27,814,891	-	-	27,814,891
Unlisted shares						
Others	1,086	15,046,527	15,046,527	-	-	15,046,527
Fund certificates						
E1VFVN30	127,400	3,803,407,863	4,597,866,000	794,458,137	-	4,597,866,000
FUEVFVND	132,800	4,980,014,940	5,086,240,000	106,225,060	-	5,086,240,000
PHVSF	4,821,109	50,000,000,000	64,715,674,282	14,715,674,282	-	64,715,674,282
	5,081,309	58,783,422,803	74,399,780,282	15,616,357,479	-	74,399,780,282
	8,368,035	176,630,504,432	195,121,674,698	20,336,781,925	1,845,611,659	195,121,674,698

8. Financial assets (continued)

(b) Held-to-maturity investments

	30/9/2026		31/12/2025	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Held-to-maturity investments - short-term (i)				
▪ Term deposits at banks with original terms to maturity of more than 3 months to 1 year	738,000,000,000	738,000,000,000	446,500,000,000	446,500,000,000
▪ Term deposits at banks with original terms to maturity of more than 1 year and remaining term less than 1 year	50,000,000,000	50,000,000,000	106,000,000,000	106,000,000,000
	788,000,000,000	788,000,000,000	552,500,000,000	552,500,000,000
Held-to-maturity investments - long-term				
▪ Bonds issued by credit institutions with original terms to maturity of more than 5 years (ii)	350,000,000,000	(*)	250,000,000,000	(*)

(i) As at 30 September 2026, term deposits at banks amounting to VND708,000,000,000 were pledged with banks as security for loans granted to the Company (31/12/2025: VND522,500,000,000) (Note 22(i)).

(ii) As at 30 September 2026, bonds with par value of VND350,000,000,000 were pledged with banks as security for loans granted to the Company (31/12/2025: VND150,000,000,000) (Note 22(ii)).

(c) Loans receivable

	30/9/2026		31/12/2025	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Margin loans	3,987,970,842,435	(*)	3,991,452,169,554	(*)
Advances to customers for proceeds from selling securities	65,787,749,918	(*)	128,324,279,266	(*)
	4,053,758,592,353		4,119,776,448,820	

(*) The Company has not determined the fair values of these financial instruments for disclosure in the interim financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and other accounting guidances for securities companies. The fair values of these financial instruments may differ from their carrying amounts.

9. Receivables

	30/9/2026 VND	31/12/2025 VND
Interest receivable from margin loans	67,702,160,313	65,140,513,143
Interest receivable from term deposits at banks	21,232,653,414	17,739,823,459
Interest receivable from bonds	12,637,068,494	3,560,082,191
Dividend receivables	1,750,000	-
	101,573,632,221	86,440,418,793

10. Receivables from services rendered

	30/9/2026 VND	31/12/2025 VND
Receivables from clearing and settlement of securities transactions	49,014,981,350	24,835,081,650
Receivables from securities custody activities	2,811,695,848	2,411,608,729
Receivables from securities brokerage activities	335,996,276	776,523,091
Other receivables	38,674,009	9,838,209
	52,201,347,483	28,033,051,679

11. Other receivables

	30/9/2026 VND	31/12/2025 VND
Advances to customers for securities trading activities	11,866,068,853	11,949,567,762
Others	676,556,561	1,035,068,624
	12,542,625,414	12,984,636,386

12. Allowance for diminution in value of financial assets and doubtful debts

(a) Allowance for diminution in value of financial assets

	As at 30/9/2026 and 31/12/2025		
	Cost VND	Recoverable amount VND	Allowance VND
Margin loans and accrued interest	52,377,478,549	4,842,495,000	47,534,983,549

(b) Allowance for doubtful debts

	As at 30/9/2026		
	Cost VND	Recoverable amount VND	Allowance VND
Advances to customers for securities trading activities	11,478,219,862	3,122,261,853	8,355,958,009

	As at 31/12/2025		
	Cost VND	Recoverable amount VND	Allowance VND
Advances to customers for securities trading activities	11,548,588,345	3,269,823,530	8,278,764,815

Movements of allowance for doubtful debts during the periods were as follows:

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Opening balance	8,456,338,485	8,237,274,543	8,278,764,815	8,310,893,741
Allowance (reversed)/made during the period	(100,380,476)	(157,132,802)	77,193,194	(230,752,000)
Closing balance	8,355,958,009	8,080,141,741	8,355,958,009	8,080,141,741

13. Prepaid expenses

(a) Short-term prepaid expenses

	30/9/2026 VND	31/12/2025 VND
Software and equipment maintenance expenses	1,415,390,614	1,105,819,424
Rental fees	3,303,383,579	38,115,591
Others	3,171,653,532	2,614,844,904
	7,890,427,725	3,758,779,919

(b) Long-term prepaid expenses

	30/9/2026 VND	31/12/2025 VND
Tools and instruments	872,681,961	670,421,793
Software	518,352,269	1,106,850,433
Office renovation	1,460,375,675	875,766,213
Others	286,547,803	638,960,915
	3,137,957,708	3,291,999,354

Movements of long-term prepaid expenses during the period were as follows:

	Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND
Opening balance	3,291,999,354	10,152,079,973
Additions during the period	2,450,299,240	521,932,600
Amortisation during the period	(2,604,340,886)	(5,820,980,811)
Closing balance	3,137,957,708	4,853,031,762

14. Other current assets

	30/9/2026 VND	31/12/2025 VND (Reclassified)
Deposits for derivatives securities trading (i)	14,199,736,000	8,999,901,000
Cash equivalents restricted for use (ii)	48,000,000,000	245,430,023,034
	62,199,736,000	254,429,924,034

(i) According to Decision No. 26/QD-HDTV dated 16 April 2025 issued by Vietnam Securities Depository and Clearing Corporation ("VSDC"), the Company is required to deposit cash or securities for derivatives trading and ensure that the cash deposit ratio at all times is not lower than the minimum ratio prescribed by VSDC.

(ii) Cash equivalents restricted on use represented term deposits at bank amounting to VND48,000,000,000 pledged with banks as security for loans granted to the Company (31/12/2025: VND245,430,023,034) (Note 22).

15. Other long-term investments

	30/9/2026				
	No. of shares held	% of equity owned	Cost VND	Allowance VND	Fair value VND
Phu Hung Life Insurance Corporation	39,035,700	9.9%	117,107,100,000	-	(*)

(*) The Company has not determined the fair value of this investment for disclosure in the interim financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and other accounting guidances for securities companies. The fair value of this investment may differ from its carrying amounts.

16. Tangible fixed assets

Nine-month period ended 30/9/2026	Leasehold improvements VND	Office equipment VND	Motor vehicles VND	Fixtures and fittings VND	Total VND
Cost					
Opening balance	601,182,219	43,415,677,267	2,041,500,000	726,840,569	46,785,200,055
Additions	-	2,381,137,200	-	114,352,560	2,495,489,760
Disposals	-	(1,424,836,374)	-	-	(1,424,836,374)
Closing balance	601,182,219	44,371,978,093	2,041,500,000	841,193,129	47,855,853,441
Accumulated depreciation					
Opening balance	601,182,219	37,153,223,721	2,041,500,000	548,959,461	40,344,865,401
Charge for the period	-	2,695,118,842	-	77,910,799	2,773,029,641
Disposals	-	(1,424,836,374)	-	-	(1,424,836,374)
Closing balance	601,182,219	38,423,506,189	2,041,500,000	626,870,260	41,693,058,668
Net book value					
Opening balance	-	6,262,453,546	-	177,881,108	6,440,334,654
Closing balance	-	5,948,471,904	-	214,322,869	6,162,794,773

16. Tangible fixed assets (continued)

Nine-month period ended 30/9/2025	Leasehold improvements VND	Office equipment VND	Motor vehicles VND	Fixtures and fittings VND	Total VND
Cost					
Opening balance	601,182,219	48,015,620,576	2,265,440,000	929,900,569	51,812,143,364
Additions	-	37,383,000	-	-	37,383,000
Disposals	-	(4,637,326,309)	-	(203,060,000)	(4,840,386,309)
Closing balance	601,182,219	43,415,677,267	2,265,440,000	726,840,569	47,009,140,055
Accumulated depreciation					
Opening balance	601,182,219	36,492,060,931	2,265,440,000	478,576,614	39,837,259,764
Charge for the period	-	4,278,488,052	-	129,954,327	4,408,442,379
Disposals	-	(4,637,326,309)	-	(93,256,185)	(4,730,582,494)
Closing balance	601,182,219	36,133,222,674	2,265,440,000	515,274,756	39,515,119,649
Net book value					
Opening balance	-	11,523,559,645	-	451,323,955	11,974,883,600
Closing balance	-	7,282,454,593	-	211,565,813	7,494,020,406

Included in tangible fixed assets were assets costing VND29,425,957,871 which were fully depreciated as at 30 September 2026, but are still in use (31/12/2025: VND28,111,038,616).

17. Intangible fixed assets

	Software Nine-month period ended 30/9/2026 VND	 30/9/2025 VND
Cost		
Opening balance	37,144,216,400	36,879,716,400
Additions	834,078,900	-
Closing balance	37,978,295,300	36,879,716,400
Accumulated amortisation		
Opening balance	25,196,004,489	20,107,103,665
Charge for the period	3,452,254,751	3,901,876,304
Closing balance	28,648,259,240	24,008,979,969
Net book value		
Opening balance	11,948,211,911	16,772,612,735
Closing balance	9,330,036,060	12,870,736,431

Included in intangible fixed assets were assets costing VND13,703,616,400 which were fully amortised as at 30 September 2026, but are still in use (31/12/2025: VND11,473,416,400).

18. Long-term deposits

	30/9/2026 VND	31/12/2025 VND
Security deposits for office, house and car rentals	5,647,765,018	4,622,592,556

19. Deferred tax assets and liabilities

(a) Recognised deferred tax assets and liabilities

	Tax rate	30/9/2026 VND	31/12/2025 VND
Deferred tax assets:			
Allowance for diminution in value of financial assets	20%	10,514,934,825	10,499,496,186
Long-term provision	20%	512,145,120	460,917,333
Accrued expenses	20%	275,846,129	96,992,680
		11,302,926,074	11,057,406,199
Deferred tax liabilities:			
Gains from revaluation of financial assets at FVTPL	20%	(1,607,784,686)	(3,698,234,053)
Decrease in revaluation of covered warrants payables	20%	(180,718,251)	(443,751,292)
		(1,788,502,937)	(4,141,985,345)
Deferred tax assets - net		9,514,423,137	6,915,420,854

20. Deposits at Payment Support Fund

According to Decision No. 40/QD-HDTV dated 29 April 2025 issued by the VSDC, the Company is required to deposit an initial amount of VND120 million to the Payment Support Fund at the VSDC and make an annual contribution equal to 0.01% of trading value from brokerage activities for securities listed and registered for trading in the Vietnam Stock Exchanges, of the most recent year, the maximum amount of which is VND2.5 billion and shall not exceed VND20 billion on accumulation.

Movements of deposits at Payment Support Fund during the period were as follows:

	Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND
Opening balance	20,000,000,000	19,464,116,068
Interest income incurred during the period	857,465,982	1,156,167,909
Interest income received during the period	(857,465,982)	(620,283,977)
Closing balance	20,000,000,000	20,000,000,000

21. Other long-term assets

	30/9/2026 VND	31/12/2025 VND
Deposit at Clearing Fund for derivatives trading activities	10,114,836,814	10,099,739,676

According to Decision No. 28/QD-HDTV dated 16 April 2025 issued by the VSDC on regulations on management and use of clearing fund for derivative securities activities, the Company is responsible for contributing to the Clearing Fund for derivatives trading activities ("Clearing Fund") in cash or securities. The initial minimum amount of which is VND10 billion for direct clearing members and VND15 billion for general clearing members.

Movements of the deposits at the Clearing Fund during the period were as follows:

	Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND
Opening balance	10,099,739,676	10,079,572,716
Interest income incurred during the period	15,097,138	11,704,040
Closing balance	10,114,836,814	10,091,276,756

22. Short-term borrowings

Description	Original currency	Opening balance as at 1/1/2026 VND	Additions VND	Repayments VND	Closing balance as at 30/9/2026 VND
Short-term borrowings from					
▪ Domestic banks	VND	404,000,000,000	4,508,300,000,000	(4,536,300,000,000)	376,000,000,000
▪ Overseas banks	USD	2,467,519,000,000	12,196,341,000,000	(11,996,950,000,000)	2,666,910,000,000
		2,871,519,000,000	16,704,641,000,000	(16,533,250,000,000)	3,042,910,000,000

As at 30 September 2026, these borrowings were secured by term deposits at banks amounting to VND48,000,000,000 (31/12/2025: VND245,430,023,034) (Note 14(ii)) and VND708,000,000,000 (31/12/2025: VND522,500,000,000) (Note 8(b)(i)), and bonds issued by credit institutions amounted to VND350,000,000,000 (31/12/2025: VND150,000,000,000) (Note 8(b)(ii)).

As at 30 September 2026, these borrowings bored annual interest at rates ranging from 5.1% to 6.5% (31/12/2025: 4.2% to 7.8%).

23. Accounts payable for securities trading activities

	30/9/2026 VND	31/12/2025 VND
Payables related to securities trading activities	191,246,810,610	464,980,950,500
Payables related to clearing and settlement of securities transactions	20,764,828,800	21,917,339,770
Covered warrants payables	1,640,351,000	9,504,754,000
Payables related to exercising of rights	315,750,000	8,289,911,000
Payables related to stocks auction activities	-	9,361,824,000
	213,967,740,410	514,054,779,270

24. Taxes payable to State Treasury

	Opening balance as at 1/1/2026 Payable VND	Incurred VND	Net-off/ paid VND	Closing balance as at 30/9/2026 Payable VND
Corporate income tax	5,029,982,820	9,455,413,026	(9,774,109,998)	4,711,285,848
Personal income tax	9,776,286,000	71,828,683,159	(72,964,531,606)	8,640,437,553
Value added tax	1,368,415	142,646,448	(87,008,604)	57,006,259
Foreign contractor tax	2,899,639,926	15,162,527,507	(17,566,137,126)	496,030,307
	17,707,277,161	96,589,270,140	(100,391,787,334)	13,904,759,967

	Opening balance as at 1/1/2025		Incurred	Net-off/paid	Closing balance as at 30/9/2025
	Receivable VND	Payable VND	VND	VND	Payable VND
Corporate income tax	2,060,047,048	-	16,179,429,531	(6,608,874,873)	7,510,507,610
Personal income tax	-	7,376,295,161	78,294,156,040	(71,836,725,436)	13,833,725,765
Value added tax	-	345,475	121,617,467	(93,510,976)	28,451,966
Foreign contractor tax	-	779,898,798	13,536,117,071	(11,084,890,404)	3,231,125,465
	2,060,047,048	8,156,539,434	108,131,320,109	(89,624,001,689)	24,603,810,806

25. Accrued expenses

	30/9/2026 VND	31/12/2025 VND
Employee costs	8,454,854,347	16,721,624,838
Securities transaction fees	2,360,322,627	4,361,331,554
Interest expense	20,225,756,325	8,067,379,522
Others	8,876,479,433	4,606,018,797
	39,917,412,732	33,756,354,711

26. Other payables

	30/9/2026 VND	31/12/2025 VND
Capital contributions (i)	500,000,000,000	-
Dividend payables	9,435,470,513	3,930,652,913
Other payables	7,115,012	18,960,155
	509,442,585,525	3,949,613,068

(i) On 27 August 2026, the Company submitted to the State Securities Commission of Vietnam the report on the results of its private placement, pursuant to which 50,000,000 shares were successfully issued. On 28 August 2026, the State Securities Commission of Vietnam issued Official Letter No. 8538/UBCK-QLKD acknowledging receipt of the report.

Details of shareholders participating in the private placement and their respective capital contribution were as follows:

	30/9/2026 VND
CX Technology (VN) Corporation	250,000,000,000
Freshfields Capital Corporation	137,960,000,000
New Beam International Inc	104,190,000,000
New Life Service Trading Company Ltd.	7,850,000,000
	500,000,000,000

On 17 September 2026, the State Securities Commission of Vietnam issued Amended Establishment and Securities Operation Licence No. 106/GPDC-UBCK to approve the increase of the Company's charter capital to VND2,500,098,190,000. On 1 October 2026, the Business Registration Office of the Department of Finance of Ho Chi Minh City issued the Amended Enterprise Registration Certificate approving the amendment to the Company's charter capital to VND2,500,098,190,000. Accordingly, the Company recognised a decrease in Other payables and a corresponding increase in Share capital with the amount of VND500,000,000,000.

27. Share capital

The Company's authorised and issued share capital were as follows:

	30/9/2026		31/12/2025	
	Number of shares	VND	Number of shares	VND
Authorised share capital	200,009,819	2,000,098,190,000	200,009,819	2,000,098,190,000
Issued share capital				
Ordinary shares	200,009,819	2,000,098,190,000	200,009,819	2,000,098,190,000
Treasury shares				
Ordinary shares	(490)	(1,185,000)	(490)	(1,185,000)
Shares in circulation				
Ordinary shares	200,009,329	2,000,097,005,000	200,009,329	2,000,097,005,000

28. Dividends

On 16 April 2026, the General Meeting of Shareholders of the Company resolved to distribute dividends amounting to VND60,002,798,700 from the Company's retained profits at as 31 December 2025 (2025: VND20,000,932,900 from the Company's retained profits at as 31 December 2024).

29. Gains/(losses) from sales of financial assets and financial liabilities at FVTPL

Three-month period ended 30/9/2026	Quantity	Average selling price VND	Proceeds VND	Costs VND	Gains/(losses) from sales of securities VND
Future contracts					5,692,180,000
Covered warrants	16,181,000	612	9,908,145,657	6,265,315,000	3,642,830,657
Bonds	2,000,000	103,888	207,775,000,000	207,812,000,000	(37,000,000)
Fund certificates	1,718,200	9,750	16,751,939,000	17,174,343,905	(422,404,905)
Financial assets at FVTPL					
Listed shares and shares registered for trading on UPCOM	10,927,249	37,368	408,325,735,000	413,381,441,624	(5,055,706,624)
	30,826,449	20,851	642,760,819,657	644,633,100,529	3,819,899,128

In which:	
Gains from sales of financial assets at FVTPL	16,530,626,799
Losses from sales of financial assets at FVTPL	(12,710,727,671)

Three-month period ended 30/9/2025	Quantity	Average selling price VND	Proceeds VND	Costs VND	Gains/(losses) from sales of securities VND
Financial assets at FVTPL					
Listed shares and shares registered for trading on UPCOM	4,077,518	40,836	166,507,822,300	164,299,827,139	2,207,995,161
Fund certificates	200	33,330	6,666,000	5,788,760	877,240
Future contracts					(565,990,000)
Bonds	1,800,000	113,672	204,609,600,000	204,604,200,000	5,400,000
Covered warrants	16,207,500	1,589	25,757,231,612	26,017,053,000	(259,821,388)
	22,085,218	17,970	396,881,319,912	394,926,868,899	1,388,461,013

In which:	
Gains from sales of financial assets at FVTPL	7,086,843,737
Losses from sales of financial assets at FVTPL	(5,698,382,724)

Form B09a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

Nine-month period ended 30/9/2026	Quantity	Average selling price VND	Proceeds VND	Costs VND	Gains/(losses) from sales of securities VND
Covered warrants	53,136,000	777	41,279,825,207	30,020,141,200	11,259,684,007
Future contracts					4,782,950,000
Fund certificates	1,978,400	13,216	26,147,360,000	25,957,766,708	189,593,292
Bonds	3,980,000	103,735	412,866,320,000	412,920,380,000	(54,060,000)
Financial assets at FVTPL					
Listed shares and shares registered for trading on UPCOM	35,599,835	37,627	1,339,519,142,750	1,341,072,868,735	(1,553,725,985)
	94,694,235	19,218	1,819,812,647,957	1,809,971,156,643	14,624,441,314

In which:	
Gains from sales of financial assets at FVTPL	64,557,455,776
Losses from sales of financial assets at FVTPL	(49,933,014,462)

Form B09a – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

Nine-month period ended 30/9/2025	Quantity	Average selling price VND	Proceeds VND	Costs VND	Gains/(losses) from sales of securities VND
Financial assets at FVTPL					
Listed shares and shares registered for trading on UPCOM	7,294,183	36,918	269,283,427,300	267,625,050,416	1,658,376,884
Fund certificates	88,700	23,198	2,057,632,000	2,166,655,137	(109,023,137)
Future contracts					(1,530,020,000)
Bonds	4,680,000	106,741	499,549,420,000	498,995,020,000	554,400,000
Covered warrants	16,207,500	1,589	25,757,231,612	26,017,053,000	(259,821,388)
	28,270,383	28,180	796,647,710,912	794,803,778,553	313,912,359

In which:	
Gains from sales of financial assets at FVTPL	13,574,448,455
Losses from sales of financial assets at FVTPL	(13,260,536,096)

30. Interest income from held-to-maturity investments

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Interest income from term deposits and certificates of deposits	14,188,520,529	11,460,063,002	35,320,656,653	34,442,829,026
Interest income from bonds	6,858,082,195	2,160,109,588	14,774,137,303	3,711,123,287
	21,046,602,724	13,620,172,590	50,094,793,956	38,153,952,313

31. Income from loans and receivables

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Interest income from margin loans	100,300,413,286	86,574,605,993	291,993,386,304	235,441,133,911
Interest income from advances to customers for proceeds from selling securities	1,569,390,327	3,210,992,812	6,525,636,367	6,678,972,813
	101,869,803,613	89,785,598,805	298,519,022,671	242,120,106,724

32. Expenses for securities brokerage

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Employee costs and brokerage commissions	23,955,837,307	35,482,456,114	75,697,907,928	80,248,431,349
Securities brokerage fees	6,319,473,856	14,751,653,693	24,157,323,081	28,841,220,842
Rental expenses	2,928,882,602	2,750,905,948	8,510,354,323	9,195,295,456
External services	2,424,513,245	3,017,549,979	6,617,337,518	8,976,247,116
Tools and supplies	136,135,477	408,888,004	511,516,639	1,431,174,091
Depreciation and amortisation	93,813,731	122,333,245	281,302,143	386,018,977
Other expenses	758,086,308	462,147,514	1,766,521,971	2,032,191,896
	36,616,742,526	56,995,934,497	117,542,263,603	131,110,579,727

33. Interest expense

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Interest expense from borrowings	60,531,356,771	40,998,007,094	161,611,979,146	104,044,464,349
Interest expense on customers' deposits for securities trading activities	266,727,050	290,018,267	819,968,070	856,138,141
	60,798,083,821	41,288,025,361	162,431,947,216	104,900,602,490

34. General and administration expenses

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Employee costs	12,642,791,616	12,392,366,623	36,155,081,452	38,824,105,440
External services	7,905,605,425	7,323,449,538	23,250,567,321	22,351,197,904
Rental expenses	2,179,555,994	2,006,469,572	6,330,838,879	5,717,640,767
Depreciation and amortisation	1,926,248,471	2,408,792,559	5,943,982,249	7,924,299,706
Tools and supplies	1,673,323,352	2,049,960,055	4,998,386,123	5,643,242,389
Other expenses	629,417,281	1,078,028,389	2,358,458,315	2,539,960,729
	26,956,942,139	27,259,066,736	79,037,314,339	83,000,446,935

35. Income tax

(a) Recognised in the statement of income

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Current tax expense				
Current period	4,711,285,848	7,510,507,610	9,350,114,609	16,125,961,980
Under provision in prior periods	-	447,439	105,298,417	53,467,551
	4,711,285,848	7,510,955,049	9,455,413,026	16,179,429,531
Deferred tax (benefit)/expense				
Originations and reversals of temporary differences	(1,039,101,320)	2,816,775,038	(2,599,002,283)	1,902,146,151
Income tax expense	3,672,184,528	10,327,730,087	6,856,410,743	18,081,575,682

(b) Reconciliation of effective tax rate

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Accounting profit before tax	18,652,034,380	51,523,699,274	34,686,428,760	89,763,023,221
Tax at the Company's tax rate	3,730,406,876	10,304,739,854	6,937,285,752	17,952,604,644
Non-deductible expenses	52,083,652	48,660,607	144,254,934	174,807,700
Non-taxable income	(110,306,000)	(26,117,813)	(330,428,360)	(99,304,213)
Under provision in prior periods	-	447,439	105,298,417	53,467,551
	3,672,184,528	10,327,730,087	6,856,410,743	18,081,575,682

(c) Applicable tax rates

The Company's income tax rate is 20%. The income tax computation is subjected to the review and approval of the tax authorities.

36. Basic earnings per share

(i) Net profit attributable to ordinary shareholders

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Net profit for the period	14,979,849,852	41,195,969,187	27,830,018,017	71,681,447,539

(ii) Weighted average number of ordinary shares

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Issued ordinary shares at the beginning of the period	200,009,819	200,009,819	200,009,819	200,009,819
Effect of treasury shares held	(490)	(490)	(490)	(490)
Effect of shares issued in the period	11,956,522	-	4,029,304	-
Weighted average number of ordinary shares for the period	211,965,851	200,009,329	204,038,633	200,009,329

(iii) Basic earnings per share

	Three-month period ended		Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND	30/9/2026 VND	30/9/2025 VND
Basic earnings per share	71	206	136	358

The Company did not have any dilutive potential ordinary shares during the period. Accordingly, no diluted earnings per share is presented.

37. Significant balances and transactions with related parties

In addition to related party balances disclosed in Note 26 to the interim financial statements, the Company had the following significant transactions and balances with related parties during the period:

	Transaction value Nine-month period ended	
	30/9/2026 VND	30/9/2025 VND
Major shareholders		
Phu Hung Far East Holding Corporation		
Dividend	27,601,380,000	9,200,460,000
New Beam International Inc		
Share capital contribution	104,190,000,000	-
Dividend	12,503,023,500	4,167,674,500
Securities custody fee	102,399,763	97,377,763
CX Technology (VN) Corporation		
Share capital contribution	250,000,000,000	-
Freshfields Capital Corporation		
Share capital contribution	137,960,000,000	-
Dividend	387,145,800	129,048,600
Securities custody fee	2,102,201	3,170,726
An Thinh Development Limited		
Dividend	5,234,220,000	-
Other related companies		
Vu Thai Investment Consulting Co., Ltd (i)		
Dividend	2,242,024,500	747,341,500
Securities custody fee	18,362,182	18,362,182
Phu Hung Assurance Corporation (ii)		
Insurance expense	58,563,164	59,938,240
Management fee of shareholder books	23,973,611	20,454,546
Dividend	-	313,684,700
Securities custody fee	-	7,485,529
Securities brokerage fee	-	49,870,843
Phu Hung Fund Management Joint Stock Company (iii)		
Service fee	97,263	-
Securities brokerage fee	93,671,955	71,556,577
Phu Hung Life Insurance Corporation (iv)		
Securities custody fee	4,819,597	3,504,163
Management fee of shareholder books	36,186,865	34,090,911

37. Significant balances and transactions with related parties (continued)

	Balance outstanding as at 30/9/2026 VND	31/12/2025 VND
Major shareholders		
An Thinh Development Limited		
Dividend payables	6,978,960,000	1,744,740,000
Receivable from securities custody services	3,087,017	3,087,017
New Beam International Inc		
Receivable from securities custody services	12,377,993	12,377,993
Freshfields Capital Corporation		
Receivable from securities custody services	383,274	383,274
Other related companies		
Vu Thai Investment Consulting Co., Ltd (i)		
Payable for securities trading deposits	2,267,667,001	43,448,503
Phu Hung Assurance Corporation (ii)		
Unearned revenue	21,994,132	9,604,107
Phu Hung Fund Management Joint Stock Company (iii)		
Receivable from securities brokerage activities	-	729,590
Phu Hung Life Insurance Corporation (iv)		
Receivable from securities custody services	141,120	156,800
Payable for securities trading deposits	6,786,983	8,694,217
Unearned revenue	25,555,557	11,742,422
Viet Brand Invest Joint Stock Company (v)		
Payable for securities trading deposits	3,680,427	3,677,637

37. Significant balances and transactions with related parties (continued)

	Transaction value Nine-month period ended	
	30/9/2026 VND	30/09/2025 VND
Compensation to key management personnel		
General Director		
Salaries, bonus and other benefits	1,960,291,596	1,764,600,599
Other members of the Board of Management		
Salaries, bonus and other benefits	2,155,625,000	1,625,391,304
Members of Inspection Committee		
Salaries, bonus and other benefits	720,000,000	720,000,000
Board of Directors' remuneration		
Mr. Nguyen Doan Hung – Member	240,000,000	240,000,000
Mr. Wu, Jin-Jeng – Member	240,000,000	240,000,000
Mr. Chen Chia Ken – Member	240,000,000	240,000,000
Ms. Lin, Hsiu-Chu – Member	240,000,000	240,000,000

(i) Vu Thai Investment Consulting Co., Ltd – Legal representative of Vu Thai Investment Consulting Co., Ltd is a member of the Board of Directors of the Company.

(ii) Phu Hung Assurance Corporation – Deputy General Director of Phu Hung Assurance Corporation is Head of Inspection Committee of the Company.

(iii) Phu Hung Fund Management Joint Stock Company – Chairman of the Board of Directors of Phu Hung Fund Management Joint Stock Company is also the Chairman of the Board of Directors of the Company.

(iv) Phu Hung Life Insurance Corporation – A member of the Board of Directors of Phu Hung Life Insurance Corporation is the Chairman of the Board of Directors of the Company.

(v) Viet Brand Invest Joint Stock Company – An independent member of the Board of Directors of Viet Brand Invest Joint Stock Company is also the member of Inspection Committee of the Company.

38. Segment reporting

(i) Business segments

The Company's business segments comprised securities brokerage, securities trading, treasury activities and other activities.

	Code	Securities brokerage VND	Securities trading VND	Treasury activities VND	Others VND	Total VND
Three-month period ended 30 September 2026						
Revenue from operating activities	01	27,505,820,457	13,551,147,033	144,228,506,385	1,512,691,592	186,798,165,467
Direct expenses	02	36,522,928,795	13,635,519,689	113,823,683,905	1,145,715,065	165,127,847,454
Depreciation and amortisation expenses	03	93,813,731	-	1,926,248,471	-	2,020,062,202
Allowance for diminution of investments	04	-	1,209,193,400	-	-	1,209,193,400
Allowance for doubtful debts	05	-	-	(100,380,476)	-	(100,380,476)
Other income	06	-	-	-	110,591,493	110,591,493
(Loss)/profit before tax (07 = 01 – 02 – 03 – 04 – 05 + 06)	**07**	(9,110,922,069)	(1,293,566,056)	28,578,954,485	477,568,020	18,652,034,380
As at 30 September 2026						
Segment assets		94,561,826,827	220,813,226,963	5,612,985,693,565	3,169,188,767	5,931,529,936,122
Segment liabilities		221,544,109,763	499,107,790	3,099,066,400,305	502,175,868,700	3,823,285,486,558

38. Segment reporting (continued)

(i) Business segments (continued)

	Code	Securities brokerage VND	Securities trading VND	Treasury activities VND	Others VND	Total VND
Three-month period ended 30 September 2025						
Revenue from operating activities	01	61,545,099,456	20,062,205,131	122,926,443,927	2,031,396,953	206,565,145,467
Direct expenses	02	56,873,601,252	7,666,855,385	85,128,802,295	1,369,484,039	151,038,742,971
Depreciation and amortisation expenses	03	122,333,245	-	2,408,792,559	-	2,531,125,804
Allowance for diminution of investments	04	-	1,537,128,754	-	-	1,537,128,754
Allowance for doubtful debts	05	-	-	(157,132,802)	-	(157,132,802)
Other income	06	-	-	-	111,279,780	111,279,780
Other expenses	07	-	-	-	202,861,246	202,861,246
Profit before tax (08 = 01 – 02 – 03 – 04 – 05 + 06 – 07)	**08**	**4,549,164,959**	**10,858,220,992**	**35,545,981,875**	**570,331,448**	**51,523,699,274**
As at 30 September 2025						
Segment assets		45,843,362,959	159,867,530,176	5,619,369,938,020	2,811,962,234	5,827,892,793,389
Segment liabilities		662,485,979,892	401,354,276	3,032,899,182,357	13,327,951,478	3,709,114,468,003

38. Segment reporting (continued)

(i) Business segments (continued)

	Code	Securities brokerage VND	Securities trading VND	Treasury activities VND	Others VND	Total VND
Nine-month period ended 30 September 2026						
Revenue from operating activities	01	103,252,211,903	58,246,872,281	416,533,800,278	3,268,942,507	581,301,826,969
Direct expenses	02	117,260,961,460	54,004,012,946	361,880,863,322	3,498,532,240	536,644,369,968
Depreciation and amortisation expenses	03	281,302,143	-	5,943,982,249	-	6,225,284,392
Allowance for diminution of investments	04	-	3,804,686,745	-	-	3,804,686,745
Allowance for doubtful debts	05	-	-	77,193,194	-	77,193,194
Other income	06	-	-	-	139,722,745	139,722,745
Other expenses	07	-	-	-	3,586,655	3,586,655
(Loss)/profit before tax (08 = 01 – 02 – 03 – 04 – 05 +06 – 07)	**08**	(14,290,051,700)	438,172,590	48,631,761,513	(93,453,643)	34,686,428,760
As at 30 September 2026						
Segment assets		94,561,826,827	220,813,226,963	5,612,985,693,565	3,169,188,767	5,931,529,936,122
Segment liabilities		221,544,109,763	499,107,790	3,099,066,400,305	502,175,868,700	3,823,285,486,558

38. Segment reporting (continued)

(i) Business segments (continued)

	Code	Securities brokerage VND	Securities trading VND	Treasury activities VND	Others VND	Total VND
Nine-month period ended 30 September 2025						
Revenue from operating activities	01	126,387,152,598	26,420,733,994	320,298,971,734	5,520,536,851	478,627,395,177
Direct expenses	02	130,724,560,750	18,235,958,108	224,790,341,281	5,674,695,844	379,425,555,983
Depreciation and amortisation expenses	03	386,018,977	-	7,924,299,706	-	8,310,318,683
Allowance for diminution of investments	04	-	1,295,357,043	-	-	1,295,357,043
Allowance for doubtful debts	05	-	-	(230,752,000)	-	(230,752,000)
Other income	06	-	-	-	263,688,135	263,688,135
Other expenses	07	-	-	-	327,580,382	327,580,382
(Loss)/profit before tax (08 = 01 – 02 – 03 – 04 – 05 + 06 – 07)	**08**	**(4,723,427,129)**	**6,889,418,843**	**87,815,082,747**	**(218,051,240)**	**89,763,023,221**
As at 30 September 2025						
Segment assets		45,843,362,959	159,867,530,176	5,619,369,938,020	2,811,962,234	5,827,892,793,389
Segment liabilities		662,485,979,892	401,354,276	3,032,899,182,357	13,327,951,478	3,709,114,468,003

(ii) Geographical segment

All business activities of the Company are carried out in Vietnam (i.e. one single segment).

39. Lease commitments

The future minimum lease payments under non-cancellable operating leases were as follows:

	30/9/2026 VND	31/12/2025 VND
Within one year	17,004,278,994	16,663,402,904
From two to five years	53,554,726,489	15,050,718,502
	70,559,005,483	31,714,121,406

40. Seasonality or cyclical factors

The Company's result of operations is not significantly affected by seasonality or cyclical factors.

41. Change in accounting estimates

In preparing the interim financial statements, the Board of Management has made several accounting estimates. Actual results may differ from these accounting estimates. There is no significant change in accounting estimates for the three-month and nine-month periods ended 30 September 2026 compared to those made in the most recent annual financial statements or those made in the same interim period in the prior year.

42. Unusual items

There were no unusual items which affect the Company's interim financial statements for the three-month and nine-month periods ended 30 September 2026.

43. Changes in the composition of the Company

There were no changes in the composition of the Company since the end of the most recent annual accounting period which affect the interim financial statements of the Company for the three-month and nine-month periods ended 30 September 2026.

44. Changes in the Company's structure

There were no significant changes in the Company's structure for the three-month and nine-month periods ended 30 September 2026 compared to the latest annual financial statements.

45. Comparative information

As described in Note 3, effective from 1 January 2026, the Company has adopted Circular 99 providing guidance on the Vietnamese Accounting System for Enterprises. As a result, comparative information as at 31 December 2025 and for the nine-month period ended 30 September 2025 has been reclassified to conform with the current period's financial statements presentation. A comparison of the amounts previously reported and as reclassified was as follows:

(a) Statement of financial position

	Code	31/12/2025 VND (as reclassified)	31/12/2025 VND (as previously reported)
Cash and cash equivalents	111	72,550,682,358	317,980,705,392
Other current assets	137	254,429,924,034	8,999,901,000

(b) Statement of cash flows

	Code	Nine-month period ended 30/9/2025 VND (as reclassified)	30/9/2025 VND (as previously reported)
(Increase)/decrease in other assets	40	(201,135,262,493)	2,623,049,230
Cash and cash equivalents at the beginning of the period	101	128,430,103,044	181,971,791,321
Cash and cash equivalents at the end of the period	103	274,313,426,030	531,613,426,030

3 November 2026

Prepared by:	Reviewed by:	Approved by:
Ms. Le Thi No	Ms. Do Thi Ai Vy	Mr. Chen Chia Ken
Accountant	*Chief Accountant*	*General Director*