

VIET NAM FINANCIAL INVESTMENT
SECURITIES CORPORATION
FINANCIAL STATEMENTS
for the period from 01/01/2026 to 30/06/2026
(Reviewed)



CONTENTS

	Page
Report of the Board of General Director	02-03
Auditor's Report on interim financial information	04-05
Reviewed Financial Statements	
Financial position Statement	06-09
Income Statement	10-11
Cash flows Statement	12-14
Changes in owner's equity Statement	15
Notes to Financial Statements	16-38

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

REPORT OF THE BOARD OF GENERAL DIRECTOR

The Board of General Directors of Viet Nam Financial Investment Securities Corporation (the “Company”) presents its report and the Company’s Financial statements for the period from 01/01/2026 to 30/06/2026.

Company

Viet Nam Financial Investment Securities Corporation, was established and operated under the Establishment and Operation License No. 88/UBCK-GP dated 11/01/2008 and the adjusted licenses issued by the State Securities Commission.

Business registration certificate

No. 0102614143, first registered on 11/01/2008, registered for the 9th change on 04/05/2026 issued by the Department of Finance of Hanoi City.

Head office

8th Floor, Block B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi City, Vietnam.

Board of Management

The Board of Management in the period and to the reporting date are:

Mr. Nguyen Phuc Long	Chairman	
Mr. Duong Quang Trung	Vice Chairman	Dismissal on 18/06/2026
	Member	Appointed on 18/06/2026
Mr. Ho Ngoc Hai	Vice Chairman	Appointed on 18/06/2026
	Member	Appointed on 15/04/2026
Mrs. Dao Thi Thanh	Member	
Mr. Nguyen Xuan Bieu	Member	Dismissal on 15/04/2026
Mr. Nguen Viet Viet	Member	

Board of General Director

The Board of General Directors in the period and to the reporting date are:

Mr. Duong Quang Trung	General Director
Mrs. Pham Hong Nhung	Vice General Director

Board of Supervisors

The members of the Board of Supervision in the period and to the reporting date are:

Mrs. Pham Thi Tu Anh	Head
Mrs. Nguyen Thi Kim Oanh	Member
Mrs. Vu Thi Thanh Hai	Member

Legal representation

Mr. Duong Quang Trung	General Director
Mr. Nguyen Phuc Long	Chairman of the Board of Management

Auditor

Vietnam Auditing and Valuation Company Limited (AVA).

Responsibilities of The Board of General Director for Financial statements

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

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;

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

We, the Board of General Directors, confirm that Financial statements at as 30/06/2026 prepared by us, give at true and fair view of the financial position, its operation result, its cash flows and changes in owner's equity for the accounting period ended at the same day accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

Other commitments

The Board of General Director commits that the Company does not violate disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market; and Circular No. 68/2024/TT-BTC dated September 18, 2024, issued by the Ministry of Finance, amending and supplementing certain provisions of the circulars regulating securities trading on the trading system, clearing and settlement of securities transactions, operations of securities companies, and information disclosure in the securities market.

Ha Noi, 12/08/2026

On behalf of the Board of General Directors

General Director



Duong Quang Trung



No.: 603/BCKT-TC/AVA

AUDITOR'S REPORT INTERIM FINANCIAL INFORMATION REVIEW

**To: Shareholders, the Board of Directors and Board of General Director
Viet Nam Financial Investment Securities Corporation**

We have reviewed the Financial statements of Viet Nam Financial Investment Securities Corporation, prepared on 12/08/2026, as set out on pages 06 to 38, including Financial position Statement as at 30/06/2026, Income Statement, Cash flows Statement, Changes in owner's equity Statement for the period from 01/01/2026 to 30/06/2026 and Notes to financial statements.

Board of General Director's Responsibility

The Board of General Director is responsible for the preparation of financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the preparation of 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 the accompanying interim Financial statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on the results of our review, we found no problems that we believe that the accompanying interim Financial statements does not give a true and fair view, in all material respects, of the financial position of Viet Nam Financial Investment Securities Corporation as at 30/06/2026, and the results of its operations, cash flows, and changes in equity of the entity for the 06 month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim financial statements.

Other Matter

The financial statements of Vietnam Financial Investment Securities Joint Stock Company for the accounting period from 01/01/2025 to 30/06/2025 have been reviewed and for the fiscal year ended 31/12/2025 have been audited by auditors and other auditing firms. The auditor gave a full acceptance opinion on these financial statements as of 14/08/2025 and as at 30/03/2026.

VIETNAM AUDITING AND VALUATION COMPANY LIMITED



~~Ngo Quang Tien~~
Vice General Director
Registration certificate
0448-2023-126-1
Ha Noi, 12/08/2026

Form B01 - CTCK

FINANCIAL POSITION STATEMENT

As at 30/06/2026

Unit: VND

Item	Code	Description	30/06/2026	01/01/2026
A SHORT-TERM ASSETS				
(100=110+130)	100		341.757.046.385	216.271.558.522
I Financial assets	110		280.428.055.854	155.917.747.914
1 Cash and cash equivalents	111	V.1.1	14.606.158.791	239.990.328
1.1 Cash	111.1		14.606.158.791	239.990.328
2 Fair value through profit or loss financial assets (FVTPL).	112	V.1.3.(1)	86.236.000.000	92.935.000.000
3 Held to maturity investments (HTM)	113	V.1.3.(2)	130.000.000.000	-
4 Loans	114	V.1.3.(3)	1.561.559.461	64.178.359
5 Receivables	117	V.1.4	41.835.311.496	55.338.813.050
5.1 Receivables from sale of financial assets	117.1	V.1.4	38.914.018.545	42.934.018.545
5.2 Receivables and accruals of dividends, interest from financial assets	117.2	V.1.4	2.921.292.951	12.404.794.505
5.3 Accrued dividends and interest not due to be received yet	117.4		2.921.292.951	12.404.794.505
6 Receivables from services provided by securities companies	119	V.1.4	61.771.080.378	63.368.442.021
7 Other receivables	122	V.1.4	9.491.074.055	9.044.452.483
8 Provision for impairment of receivables (*)	129	V.1.5	(65.073.128.327)	(65.073.128.327)
II Other current assets	130		61.328.990.531	60.353.810.608
1 Short-term prepaid expenses	133	V.1.6	1.280.990.531	305.810.608
2 Short-term pledges, mortgages or deposits	134	V.1.7	60.048.000.000	60.048.000.000
B LONG-TERM ASSETS				
(200=210+220+230+240+250-260)	200		20.973.075.333	149.612.290.719
I Long-term financial assets	210		-	130.000.000.000
1 Investments	212		-	130.000.000.000
1.1 Held to maturity investments	212.1	V.1.3.(2)	-	130.000.000.000
II Fixed assets	220		9.059.259.285	9.055.406.717
1 Tangible fixed assets	221	V.1.8	3.881.674.508	3.552.572.040
Original cost	222		7.505.402.700	6.749.564.700
Accumulated depreciation (*)	223a		(3.623.728.192)	(3.196.992.660)
2 Intangible fixed assets	227	V.1.9	5.177.584.777	5.502.834.677
Original cost	228		9.905.813.450	9.839.813.450
Accumulated depreciation (*)	229a		(4.728.228.673)	(4.336.978.773)
III Other long-term assets	250		11.913.816.048	10.556.884.002
1 Long-term pledges, mortgages or deposits	251	V.1.7	380.067.000	188.454.000
2 Long-term prepaid expenses	252	V.1.6	284.014.284	458.495.238
3 Deferred income tax assets	253	V.1.16	4.402.200.000	3.062.400.000
4 Payments to the Payment Support Fund	254	V.1.10	6.847.534.764	6.847.534.764
TOTAL ASSETS				
(270=100+200)	270		362.730.121.718	365.883.849.241

FINANCIAL POSITION STATEMENT

As at 30/06/2026

(Continuous)

Unit: VND

Item	Code	Code	30/06/2026	01/01/2026
C LIABILITIES				
(300=310+340)	300		9.334.649.354	8.816.082.282
I Short-term liabilities	310		9.334.649.354	8.816.082.282
1 Short-term borrowings and finance lease liabilities	311	V.1.11	2.200.000.000	-
1.1 Short-term borrowings	312		2.200.000.000	-
2 Short-term trade payables	320	V.1.12	104.927.414	361.416.165
3 Taxes and other payables to government budget	322	V.1.13	2.266.430.396	3.525.949.787
4 Payables to employees	323		590.312.489	763.682.959
5 Short-term accrued expenses	325	V.1.14	17.350.684	-
6 Other short-term payments	329	V.1.15	4.155.628.371	4.165.033.371
D OWNER'S EQUITY				
(400=410+420)	400		353.395.472.364	357.067.766.959
I Owner's equity	410		353.395.472.364	357.067.766.959
1 Owner's investment capital	411		465.958.850.000	465.958.850.000
1.1 Contributed capital	411.1		451.333.000.000	451.333.000.000
Ordinary shares with voting rights	411.1a		451.333.000.000	451.333.000.000
1.2 Capital surplus	411.2		14.625.850.000	14.625.850.000
2 Reserve fund for additional charter capital	414		1.813.981.917	1.813.981.917
3 Financial reserve fund and operational risk	415		1.813.981.917	1.813.981.917
4 Undistributed profit	417	V.1.17	(116.191.341.470)	(112.519.046.875)
4.1 Realized profit after tax	417.1		(104.759.541.470)	(106.446.446.875)
4.2 Unrealized profit	417.2		(11.431.800.000)	(6.072.600.000)
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	440		362.730.121.718	365.883.849.241

FINANCIAL POSITION STATEMENT

As at 30/06/2026

(Continuous)

INDICATORS OUTSIDE THE FINANCIAL STATEMENT

Item	Code	Description	30/06/2026	01/01/2026
A		ASSETS OF SECURITIES COMPANIES AND ASSETS MANAGED BY COMMITMENT		
1	005	Foreign currencies of all kinds	67	70
2	006	Outstanding shares	45.133.300	45.133.300
3	008	Financial assets listed/registered for trading at VSD of securities companies	31.900.000.000	31.900.000.000
4	012	Financial assets not deposited at VSD of securities companies	21.225.000.000	21.225.000.000
B		ASSETS AND PAYABLES ON ASSETS MANAGED BY COMMITMENTS TO CUSTOMERS		
1	021	Financial assets listed/registered for trading at VSD of Investors	851.494.480.000	1.174.458.900.000
1.1	021.1	Freely transferable financial assets	851.483.430.000	1.174.336.130.000
1.2	021.4	Blocked, temporarily held financial assets	8.770.000	8.770.000
1.3	021.5	Financial assets awaiting payment	2.280.000	114.000.000
2	022	Financial assets deposited at VSD and not yet traded of Investors	1.038.470.000	111.010.000
2.1	022.1	Financial assets deposited at VSD and not yet traded, freely transferable	1.038.470.000	111.010.000

FINANCIAL POSITION STATEMENT

As at 30/06/2026

(Continuous)

INDICATORS OUTSIDE THE FINANCIAL STATEMENT

Item	Code	Description	30/06/2026	01/01/2026
3 Customer deposits	026	V.1.18.(7)	2.168.539.129	5.631.928.047
3.1 Investors' deposits for securities trading under the method managed by securities companies	027		234.382.791	2.819.165.817
3.2 Deposits for clearing and settlement of securities trading	029		1.934.156.338	2.812.762.230
Deposits for clearing and settlement of securities trading of domestic investors	029.1		1.933.858.432	2.812.464.623
Deposits for clearing and settlement of securities trading of foreign investors	029.2		297.906	297.607
4 Payables to investors for securities trading deposits under the method managed by securities companies	031	V.1.18.(8)	2.168.539.129	5.631.928.047
4.1 Payables to domestic investors for securities trading deposits under the method managed by securities companies	031.1		2.142.804.915	5.631.928.047
4.2 Payables to foreign investors for securities trading deposits under the method managed by securities companies	031.2		25.734.214	-

Ha Noi, 12/08/2026

Prepared/ Chief Accountant

General Director



Cao Mai Chi



Duong Quang Trung

INCOME STATEMENT

The period from 01/01/2026 to 30/06/2026

Unit: VND

Item	Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I OPERATING INCOME				
1.1 Gains from Fair value through profit or loss financial assets (FVTPL)	01		319.000.000	-
Differences from revaluation of FVTPL financial assets	01.2	V.2.1.(1)	319.000.000	-
1.2 Gains from held to maturity investments (HTM)	02	V.2.1.(2)	5.801.917.800	6.506.712.325
1.3 Gains from loans and receivables	03	V.2.1.(2)	11.056.866	-
1.4 Revenue from securities brokerage	06	V.2.1.(3)	231.661.486	1.003.946.213
1.5 Revenue from securities investment consultancy	08		-	150.000.000
1.6 Revenue from securities custody	09		149.703.207	184.250.213
1.7 Other operating income	11	V.2.1.(6)	2.280.000.000	455.664.641
Total operating revenue (20=01→11)	20		8.793.339.359	8.300.573.392
II OPERATING EXPENSES				
2.1 Losses on Fair value through profit or loss financial assets (FVTPL)	21		7.018.000.000	19.778.000.000
Decrease differences from revaluation of FVTPL financial assets	21.2	V.2.1.(1)	7.018.000.000	19.778.000.000
2.2 Securities brokerage expenses	27	V.2.2	935.098.707	1.460.776.718
2.3 Securities custody expenses	30	V.2.2	151.975.632	169.445.383
2.4 Other expenses	32	V.2.2	27.776.970	354.551.654
Total operating expenses (40=21→32)	40		8.132.851.309	21.762.773.755
III REVENUE FROM FINANCIAL ACTIVITIES				
3.1 Revenue, accruals of dividend, interest on non-fixed deposits arising during the period	42		226.846.531	592.217.475
Total revenue from financial operation (50=41→44)	50	V.2.3	226.846.531	592.217.475
IV FINANCIAL EXPENSES				
4.1 Loss from realized and unrealized exchange rate differences	51		-	18.794
4.2 Interest expense	52		17.350.684	-
Total financial expenses (60=51→55)	60	V.2.4	17.350.684	18.794

INCOME STATEMENT

The period from 01/01/2026 to 30/06/2026

(Continuous)

Unit: VND

Item	Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
V SECURITIES COMPANY MANAGEMENT EXPENSES	62	V.2.5	5.071.223.979	5.764.448.139
VI OPERATING RESULT (70=20+50-40-60-61-62)	70		(4.201.240.082)	(18.634.449.821)
VII OTHER INCOME AND OTHER EXPENSES				
7.1 Other income	71	V.2.6	300.400	2.043.802
7.2 Other expenses	72	V.2.7	311.542.850	836.302.179
Total other operating results (80=71-72)	80		(311.242.450)	(834.258.377)
VIII TOTAL ACCOUNTING PROFIT BEFORE TAX (90=70+80)	90		(4.512.482.532)	(19.468.708.198)
8.1 Realized profit	91		2.186.517.468	309.291.802
8.2 Unrealized profit	92		(6.699.000.000)	(19.778.000.000)
IX CORPORATE INCOME TAX EXPENSE	100	V.2.8	(840.187.936)	229.118.796
9.1 Current corporate income tax expenses	100.1		499.612.064	229.118.796
9.2 Deferred corporate income tax expenses	100.2		(1.339.800.000)	-
X ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX (200=90- 100)	200		(3.672.294.596)	(19.697.826.994)
XI NET INCOME PER COMMON SHARE	500			
11.1 Basic earnings per share (VND/ 1 share)	501	V.2.9	(81)	(436)

Prepared/ Chief Accountant



Cao Mai Chi

Ha Noi, 12/08/2026

General Director



Duong Quang Trung

CASH FLOW STATEMENT

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

Item	Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I Cash flows from operating activities				
1 Profit before Corporate Income Tax	01		(4.512.482.532)	(19.468.708.198)
2 Adjustments for	02		(5.204.485.081)	(1.623.297.340)
Depreciation of fixed assets	03		817.985.432	752.481.775
Interest expenses	06		17.350.684	-
Gains, losses on investing activities	07		(226.846.531)	(592.217.475)
Estimated interest collection	08		(5.812.974.666)	(1.783.561.640)
3 Increase in non-cash expenses	10		7.018.000.000	19.778.000.000
Losses from revaluation of Fair value through profit or loss financial assets (FVTPL)	11		7.018.000.000	19.778.000.000
4 Decrease in non-cash revenues	18		(319.000.000)	-
Gains from revaluation of Fair value through profit or loss financial assets (FVTPL)	19		(319.000.000)	-
5 Operating profit before changes in working capital	30		15.779.127.545	4.760.341.150
(Increase), decrease in Fair value through profit or loss financial assets (FVTPL)	31		-	19.778.000.000
(Increase), decrease in Loans	33		(1.497.381.102)	-
(Increase), decrease in receivables from sale of financial assets	35		4.020.000.000	-
(Increase), decrease in receivables and accrued dividends, interest on financial assets	36		15.296.476.220	(9.136.027.399)
(Increase), decrease in receivables from services provided by securities companies	37		1.597.361.643	(447.361.643)
(Increase), decrease other receivables	39		(446.621.572)	72.890.865
(Increase), decrease decrease other assets	40		-	(80.808.229)
(Increase), decrease prepaid expenses	42		(800.698.969)	(501.022.286)
(-) Corporate income tax paid	43		(1.704.041.302)	(3.927.441.835)
Increase (decrease) in payables to suppliers	45		(256.488.750)	(1.210.114)
Increase (decrease) in Taxes and other payables to government budget (excluding already paid corporate income tax)	47		(55.090.153)	(1.001.346.270)
Increase (decrease) in payables to employees	48		(173.370.470)	(276.415.202)
Increase (decrease) in other payables	50		(9.405.000)	281.083.263
Other payments on operating activities	52		(191.613.000)	-
Net cash flows from operating activities	60		12.761.159.932	3.446.335.612

CASH FLOW STATEMENT

(Indirect method)

The period from 01/01/2026 to 30/06/2026

(Continuous)

Unit: VND

Item	Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
II Cash flows from investing activities				
1 Purchase or construction of fixed assets, investment properties and other assets	61		(821.838.000)	-
2 Proceeds from dividends and profits distributed from long-term financial investments	65		226.846.531	592.217.475
Net cash flows from investing activities	70		(594.991.469)	592.217.475
III Cash flows from financial activities				
1 Original loan	73		2.200.000.000	-
1.1. Other loan	73.2		2.200.000.000	-
Net cash flows from financial activities	80		4.400.000.000	-
IV Net increase/decrease in cash during the pe	90		16.566.168.463	4.038.553.087
V Cash and cash equivalents at the beginning of the period	101		239.990.328	50.189.300.073
Cash	101.1		239.990.328	10.189.300.073
Cash equivalents	101.2		-	40.000.000.000
VI Cash and cash equivalents at the end of the period	103	V.1.1	16.806.158.791	54.227.853.160
Cash	103.1		14.606.158.791	50.227.853.160
Cash equivalents	103.2		-	4.000.000.000

CASH FLOW STATEMENT

(Indirect method)

The period from 01/01/2026 to 30/06/2026

(Continuous)

CASH FLOWS FROM CUSTOMERS' BROKERAGE AND TRUST ACTIVITIES

Item	Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I		Cash flows from brokerage and trust activities of customers		
1		Proceeds from selling brokered securities to customers	196.707.723.853	257.240.444.200
2		Purchase brokerage securities for customers	(196.732.495.797)	(290.607.710.520)
		Proceeds from selling trust securities of customers	-	-
		Expenditures for selling trust securities of customers	-	-
3		Deposit receipt for payment of customers' securities trading	178.291.040.886	305.987.613.624
4		Expenditures for payment of customers' securities trading	(181.729.657.860)	(294.438.634.714)
5		Proceeds from securities issuers	-	581.090.000
6		Payments to securities issuers	-	(581.090.000)
		Net increase/decrease in cash during the pe	(3.463.388.918)	(21.818.287.410)
II		Cash and cash equivalents of customers at the beginning of the period	683.564.954	22.501.852.364
		Bank deposits at the beginning of the period	683.564.954	22.501.852.364
		Investors' deposits for securities trading under the method managed by securities companies	257.438.675	4.512.039.628
		Securities trading aggregate deposits for customers		17.989.812.736
		Deposits for clearing and settlement of securities trading	426.126.279	-
III		Cash and cash equivalents of customers at the end of the period	(2.779.823.964)	683.564.954
		Bank deposits at the end of the period	2.168.539.129	683.564.954
		Investors' deposits for securities trading under the method managed by securities companies	234.382.791	257.438.675
		Deposits for clearing and settlement of securities trading	1.934.156.338	426.126.279

Prepared/ Chief Accountant



Cao Mai Chi



General Director

Duong Quang Trung

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements
for the period from 01/01/2026 to 30/06/2026

Form B04 - CTCK

CHANGES IN OWNER'S EQUITY STATEMENT

The period from 01/01/2026 to 30/06/2026

Unit: VND

Item	Description	01/01/2025	01/01/2026	01/01/2025 to 30/06/2025		01/01/2026 to 30/06/2026		30/06/2025	30/06/2026
				Increase	Decrease	Increase	Decrease		
I	Changes in owner's equity								
1	Owner's investment capital	465.958.850.000	465.958.850.000	-	-	-	-	465.958.850.000	465.958.850.000
1.1	Ordinary shares with voting rights	451.333.000.000	451.333.000.000	-	-	-	-	451.333.000.000	451.333.000.000
1.2	Capital surplus	14.625.850.000	14.625.850.000	-	-	-	-	14.625.850.000	14.625.850.000
2	Reserve fund for additional charter capital	1.813.981.917	1.813.981.917	-	-	-	-	1.813.981.917	1.813.981.917
3	Financial reserve fund and operational risk	1.813.981.917	1.813.981.917	-	-	-	-	1.813.981.917	1.813.981.917
4	Undistributed profit	(112.780.305.161)	(112.519.046.875)	80.173.006	19.778.000.000	1.686.905.405	5.359.200.000	(132.478.132.155)	(116.191.341.470)
4.1	Realized profit after tax	(118.957.305.161)	(106.446.446.875)	80.173.006	-	1.686.905.405	-	(118.877.132.155)	(104.759.541.470)
4.2	Unrealized profit	6.177.000.000	(6.072.600.000)	-	19.778.000.000	-	5.359.200.000	(13.601.000.000)	(11.431.800.000)
Total		356.806.508.673	357.067.766.959	80.173.006	19.778.000.000	1.686.905.405	5.359.200.000	337.108.681.679	353.395.472.364

Prepared/ Chief Accountant

[Signature]

Cao Mai Chi

Hà Nội, 12/08/2026

General Director



Dương Quang Trung

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background**1. License to establish and operate the Company**

Viet Nam Financial Investment Securities Corporation, was established and operated under the Establishment and Operation License No. 88/UBCK-GP dated 11/01/2008 and the adjusted licenses issued by the State Securities Commission.

Business registration certificate No. 0102614143, first registered on 11/01/2008, registered for the 9th change on 04/05/2026 issued by the Department of Finance of Hanoi City.

Business activities

- Stock brokerage;
- Securities trading;
- Securities investment consulting;

2. Company contact address

8th Floor, Block B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi City, Vietnam.

3. Company Charter

The Company's Charter was amended and approved on 23/03/2023.

4. Main characteristics of the Company's operations

- Capital scale: The Company's charter capital is 451,333,000,000 VND.
- Investment restrictions of securities companies: Applicable according to Circular 121/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance regulating the activities of securities companies.
- Securities Company structure:
 - + List of affiliated units with dependent accounting:
 - Vietnam Financial Investment Securities Joint Stock Company - Hanoi Branch, address at 8th Floor, Block B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi City, Vietnam.
 - + Total number of employees: As of 30/06/2026, the Company has 26 people (as of 01/01/2026, there are 23 people).

II. Accounting period and accounting monetary unit**1. Accounting period**

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

2. Accounting monetary unit

Monetary unit used in accounting is Viet Nam Dong (National symbol is “đ”; International symbol is “VND”).

III. Accounting standards and Accounting system**1. Accounting System**

The Company applies the Accounting Regime issued according to Circular No. 210/2014/TT-BTC dated December 30, 2014 of the Minister of Finance on Accounting Instructions applicable to Securities Companies, Circular No. 334/2016/TT-BTC dated December 27, 2006 of the Minister of Finance on Amending, Supplementing and Replacing Appendices 02 and 04 of the Circular, 210/2014/TT-BTC dated December 30, 2014.

2. Announcement on compliance with Vietnamese standards and accounting system

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

IV. Accounting policies**1. Recognition of cash and cash equivalents****Record capital in cash**

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

Deposits of the Company for investment in securities trading (presented in expenses other than the statement of financial position (off-balance sheet).

2. Principles and methods of accounting for financial assets recorded through profit and loss, held to maturity investments, loans and receivables, available for sale financial assets, financial liabilities**(a) Principles of financial asset classification****Fair value through profit or loss financial assets (FVTPL)**

Financial assets are classified according to FVTPL when those financial assets are held for the purpose of buying and selling in the financial market through research and analysis activities with the expectation of profit.

Fair value through profit or loss financial assets (FVTPL) is a financial asset that meets one of the following conditions:

(i) Financial assets are classified as held for trading. A financial asset is classified as held for trading if:

- Purchased or created primarily for the purpose of resale/repurchase in the short term;
- There is evidence of trading for the purpose of short-term profit; or
- It is a derivative instrument (except for derivatives designated as a financial guarantee contract or an effective hedging instrument).

(ii) At the initial recognition, it is determined that this financial asset is classified in the group measured through profit or loss. This classification can only be made when the conditions in section (i) are met, or when this classification will present the financial asset information more appropriately for one of the following reasons:

- It eliminates or significantly reduces inconsistencies in recognition or measurement that may arise from valuing assets or recognizing profits or losses on different bases; or
- A group of financial assets is managed, and its performance is evaluated on a fair value basis in accordance with the Company's risk management policy or investment strategy.

Fair value through profit or loss financial assets (FVTPL) are recorded at actual purchase price (excluding purchase costs such as brokerage fees, transaction fees, and bank fees).

Purchase costs of Fair value through profit or loss financial assets (FVTPL) are recorded as transaction expenses for financial asset purchases in the Income Statement as soon as they are incurred.

At the end of the accounting period, Fair value through profit or loss financial assets (FVTPL) in the financial asset portfolio must be revalued at market price or fair value (in cases where no market price is available).

Decreases in value due to the revaluation of Fair value through profit or loss financial assets (FVTPL) are reflected in the line item "Decrease in revaluation of FVTPL financial assets." Increases in value due to the revaluation of FVTPL financial assets are reflected in the line item "Increase in revaluation of FVTPL financial assets." The increase or decrease in value from revaluation of FVTPL financial assets determines the unrealized profit or loss for the accounting period.

When selling Fair value through profit or loss financial assets, the "Purchase price" of FVTPL financial assets in the sold financial asset portfolio is determined using either the weighted average method at the time of sale or the weighted average at the end of the trading day.

When selling financial assets that are not classified as FVTPL financial assets, the Company reclassifies these financial assets as financial assets recognized through profit or loss. The treatment of revaluation differences currently tracked in the Statement of Financial Position under the item "Revaluation differences of assets at fair value" will be recorded in the Income Statement on the reclassification date of the sold financial assets.

For Fair value through profit or loss financial assets (FVTPL) upon maturity (if any), they must be reclassified as receivables and provisioned as doubtful debts (if applicable).

Held to maturity financial assets (HTM)

Are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the positive intention and ability to hold to maturity, except:

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

Held to maturity financial assets (HTM) are initially measured at cost, including transaction costs directly incurred from purchasing these financial assets.

After initial recognition, held to maturity (HTM) financial assets are determined at amortized cost using the effective interest rate method.

The amortized cost of HTM financial assets is determined by the initial recognized value of the financial asset, minus principal repayments, plus or minus the cumulative amortization of the difference between the initial recognized value and the maturity value using the effective interest method, and minus any impairment allowances or uncollectible amounts (if applicable).

The effective interest method is a method of calculating the amortized cost of interest income or interest expense for the relevant period of a financial asset or a group of held to maturity financial assets (HTM).

The effective interest rate is the rate that exactly discounts the estimated future cash flows to be paid or received over the expected life of the financial instrument, or a shorter period if applicable, to the net present carrying amount of the financial asset or financial liability.

At the end of the accounting period, held to maturity (HTM) investments are evaluated and recognized for potential impairment at the time of preparing the Statement of Financial Position. Provisions for impairment of HTM investments are recorded in the Income Statement.

Loans

Are non-derivative financial assets with fixed or determinable payments and not listed on a stock exchange.

Types of loan commitments made:

- Margin trading contract;
- Contract for advance payment of securities.

After initial recognition, loans are determined at amortized cost using the effective interest rate method, except for: loans for financial assets recorded at fair value through profit/loss; financial liabilities arising from the transfer of a financial asset that does not qualify for derecognition or where appropriate under the relevant continuing provisions; financial guarantee contracts.

As of the financial statement date, if there is any evidence of impairment in the loan financial asset group, the Company will recognize an impairment provision in the Income Statement.

Available for sale financial assets (AFS)

Are non-collateral financial assets that are determined to be available for sale or are not classified as:

- Loans and accounts receivable;
- Held to maturity investments;
- Fair value through profit or loss financial assets.

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

When selling available for sale financial assets AFS must reclassify them to the FVTPL financial asset group.

Available for sale financial assets AFS are initially recorded at cost (purchase price plus transaction costs directly arising from the purchase of the financial assets). After initial recognition, Available for sale financial assets AFS are recorded at fair value.

At the end of the accounting period, the Company re-evaluates the value of Available for sale financial assets AFS in the Securities Company's Financial asset list at market price or fair value (in case there is no market price).

The difference due to the revaluation of available for sale financial assets (AFS) at fair value compared to the previous year is reflected in the item "Gains/(Losses) from the revaluation of available for sale financial assets" under Other Comprehensive Income in the Income Statement.

All gains or losses arising from an available for sale financial asset (AFS) when measured at fair value shall be recognized directly in equity (Other Comprehensive Income) through recognition in the Statement of Changes in Equity, except for impairment losses on available for sale financial assets. Such recognition shall continue until the financial asset is derecognized. At the time of derecognition, any previously accumulated gains or losses reflected in equity shall be recognized in the Income Statement as reclassification adjustments. However, interest income calculated using the effective interest method shall be recognized in profit or loss (in accordance with the Revenue Standard). Dividends received from "available for sale" equity instruments shall be recognized in profit or loss when the entity's right to receive the dividend is established (in accordance with the Revenue Standard).

At the date of the statement of financial position, the Company also evaluates whether there is objective evidence that available for sale financial assets AFS are impaired. Increases or decreases in the reserve account balance are recorded in the Income Statement under the item "Provision expenses for financial assets, handling of losses on doubtful receivables and impairment losses on financial assets and borrowing costs of loans".

(b) Principles for revaluation of financial assets

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

- The market value of securities listed on the Hanoi Stock Exchange (HNX) and Ho Chi Minh City Stock Exchange (HOSE) is the closing price on the most recent trading day up to the valuation date.
For securities of companies that are not yet listed on the stock market but have registered for trading on the Unlisted Public Company Market (UPCoM), the market value is determined as the average reference price over the 30 most recent consecutive trading days before the annual financial statement reporting date, as announced by the Stock Exchange.
- For listed securities that are delisted, suspended, or have ceased trading from the sixth trading day onward, the actual value of the securities is their book value as of the most recent financial statement date.
- For unlisted securities and securities not registered for trading on the Unlisted Public Company Market (UPCoM), the securities' value used as a basis for revaluation is the price obtained from reference information sources that the Company considers to reflect the market value of these securities.

Securities without reference prices from the above sources will be assessed for potential and extent of impairment based on a review of the issuer's financial condition and book value as of the valuation date.

The Company makes provisions for devaluation of investments made at the end of the year specifically as follows:

- Provisions are made for held to maturity (HTM) investments when there is objective evidence indicating a potential inability to recover or uncertainty in recovering the investment, arising from one or more loss events that negatively affect the expected future cash flows. When there is evidence of impairment, the provision amount is determined based on the difference between the amortized cost and the fair value at the valuation date.
- Provisions for loans are made based on estimated losses, calculated as the difference between the market value of the securities used as collateral for the loan and the outstanding loan balance.

- Provision for other long-term investments: If the investment is in listed shares or if the fair value of the investment can be reliably determined, the provision is made based on the market value of the shares. If the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements at the time the provision is made by the investee.

3. Principles for recording tangible fixed assets and intangible fixed assets

Tangible fixed assets and intangible fixed assets are recorded at their initial value. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

- | | |
|---|---------------|
| - Machine, equipment | 03 - 10 years |
| - Management Equipment | 03 - 08 years |
| - Management software, stock trading software | 05 - 10 years |

4. Principles for recording and presenting short-term and long-term deposits and deposits

Short-term and long-term deposits and deposits reflect the Company's deposits and deposits in cash with subjects in the Company's operations in accordance with current relevant legal regulations. Deposits and deposits are not part of the Company's assets. The Company must have separate management responsibilities from the Company's cash assets.

5. Principles and methods of accounting for short-term and long-term receivables

5.1. Principles and methods of accounting for financial assets receivables

Receivable are monitored in detail by maturity receivable, objects to be recovered and the type of original currency receivables, and other factors under the management of the Company.

(a) Receivables from sale of financial assets

Reflects the entire value receivable when selling financial assets in the Company's financial asset portfolio (not through the Stock Exchange), including the maturity value of financial assets or liquidation of these financial assets.

(b) Receivable and accrual of dividends and interest on financial assets

Reflects all receivables and accrual of dividends and interest from financial assets in the Company's financial asset portfolio.

5.2. Principles and methods of accounting for other receivables

Other receivables include non-commercial receivables, not related to purchase and sale transactions of goods and services.

6. Principles and methods of accounting for short-term and long-term liabilities

Liabilities are tracked by payment term, payable object, payable currency and other factors according to the Company's management needs.

6.1. Principles and methods of accounting for securities trading activities

Reflects the payment status of fees for business activities and securities services to the Stock Exchange and Vietnam Securities Depository Center (VSD), payable to the Company's securities issuance agent.

6.2. Principles and methods of accounting for taxes and amounts payable to the State

Current and prior year tax assets and liabilities are determined by the expected amounts payable to (or recoverable from) the tax authorities, based on the tax rates and tax laws effective as of the end of the accounting period.

6.3. Principles and methods of accounting for short-term and long-term payable expenses

The Company's payable expenses include prepayments for securities transaction costs, custody services, transmission lines and other payable expenses.

Accrued expenses are expenses that have not yet occurred but are recorded in the production and business expenses for the period to ensure that when these expenses are incurred, they do not cause sudden fluctuations in production and business costs. This approach aligns with the matching principle between revenue and expenses. When these expenses actually occur, if there is a discrepancy with the accrued amount, accounting will adjust by recording an additional expense or reducing the expense corresponding to the difference.

The accrual of expenses into production and business costs during the period is calculated rigorously, with reasonable and reliable evidence for the expenses to be accrued. This ensures that the accrued expenses recorded in this account align with the actual expenses incurred.

6.4. Accounting principles and methods for recording payables and other payables

Other payables include amounts payable that are non-commercial in nature and not related to transactions involving the purchase, sale, or provision of goods and services.

7. Accounting principles and methods for recording equity of securities companies**7.1. Principles for recording owner's investment capital**

Owner's equity is recognized based on the actual capital contributed by the owner.

7.2. Principles for recording securities company profits

Undistributed profits include realized and unrealized profits.

(a) Principles for recording realized profits

Realized profit of the accounting period is the difference between total revenue and income and total expenses included in the Company's performance report, in addition to profits and losses due to revaluation of financial assets that have been recorded in unrealized profits.

(b) Principles for recording unrealized profits

Unrealized profit of the accounting period is the difference between the total value of reassessed profits and losses of Fair value through profit or loss financial assets or other financial assets included in the profit and loss report of the Income Statement under the Company's financial asset portfolio.

7.3. Principles of profit distribution of securities companies

The Company's undistributed realized profits accumulated as of the end of the previous year are the basis for distributing profits to owners. Unrealized profits as of the end of the previous year do not form the basis of distribution to owners.

The amount of profit used for distribution to owners must be minus the amount of accumulated realized losses from the beginning of this period and the amount of unrealized losses accumulated up to the time of distributing profits to owners. The distribution of the Company's profits to owners must be clear, transparent and in accordance with the provisions of the Law on Enterprises, Securities and other current laws relevant to securities companies, Charter of securities companies, and Resolutions of the General Meeting of Shareholders. Realized profits are distributed to capital contributing members or shareholders after deducting tax obligations calculated on the income received.

8. Accounting principles and methods for recording securities company revenues and income

Revenue from service provision

When the outcome of a transaction involving the rendering of services can be estimated reliable, revenue associate with the transaction shall be recognised by reference to the stage of completion of the transaction at the end of reporting period. The outcome of a transaction can be estimated reliable when all the following conditions are satisfied:

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliable.

The stage of the completion of the transaction may be determined by surveys of work completed methods.

Income from securities trading

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

Income arising from self-trading financial assets FVTPL, HTM, and loans includes: loan interest arising from loans in accordance with the provisions of the Securities Law; Dividends and profits arising from stocks and bond interests; Interest arising from fixed deposits.

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

9. Principles for recording financial revenue and financial operating expenses

Financial revenue includes:

- Revenue from bank deposit interest is not fixed
- Other investment revenues

Financial operating costs include:

- Interest expense
- Other financial costs (remittance fees, ...)

10. Principles for recording securities company management costs

Expenses are recognized when they have the potential to reduce economic benefits at the time they arise or can be determined with certainty, regardless of whether they have been paid or not.

11. Current principles and methods for recording corporate income tax expenses

Current corporate income tax expense

Current corporate income tax expense is the amount of corporate income tax payable counted on taxable income in the period and prevailing tax rate.

Deferred income tax expense

Deferred corporate income tax expense is the amount of corporate income tax that will have to be paid in the future arising

- Record deferred income tax payable during the year;
- Reversal of deferred tax assets recognized from previous years.

12. Other accounting principles and policies**Related parties**

Enterprises and individuals that directly or indirectly through one or more intermediaries, have control on or are under control of the Company, or are under common control with the Company, including parent companies, subsidiaries and associates are related parties. Associates and individuals that directly or indirectly hold voting right of the Company and have a significant impact on the Company, key management personnel including Board of Directors and employees of the Company, closed family members of these individuals or these associates or companies associated with these individuals are also considered as related parties.

In considering each relationship of related parties, it is necessary to pay attention to the nature of the relationship, not only its legal form.

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

V. Additional information for financial reports
1. Notes to financial position statement

1.1. Cash and cash equivalents	Unit: VND	
	30/06/2026	01/01/2026
Cash at the fund	33.372.319	5.900.857
Banl Bank deposits for securities activities	14.565.735.890	227.045.916
Deposits for clearing and settlement of securities transactions	7.050.582	7.043.555
	14.606.158.791	239.990.328

1.2. Value of transaction volume performed during the period		
	Quantity	Value
Of Investors		
Stocks	11.539.464	166.502.593.030
	11.539.464	166.502.593.030

1.3. Types of financial assets
(1) Fair value through profit or loss financial assets (FVTPL)

	30/06/2026		01/01/2026	
	Original price	Fair value	Original price	Fair value
Listed stocks	26.232.447.374	20.416.000.000	26.232.447.374	27.115.000.000
TIG	26.232.447.374	20.416.000.000	26.232.447.374	27.115.000.000
Unlisted stocks	65.820.000.000	65.820.000.000	65.820.000.000	65.820.000.000
Sakura Real Estate Joint Stock Company	31.500.000.000	31.500.000.000	31.500.000.000	31.500.000.000
Thang Long Phu Tho Investment Joint Stock Company	34.320.000.000	34.320.000.000	34.320.000.000	34.320.000.000
	92.052.447.374	86.236.000.000	92.052.447.374	92.935.000.000

The fair value of investments in unlisted stocks is estimated at the cost of the investment as there are no specific guidelines on determining the fair value of these securities.

(2) Investments held to maturity (HTM)

	30/06/2026	01/01/2026
Short-term		
Unlisted bonds		
HDE Distribution Joint Stock Company	45.000.000.000	-
Capital Import and Export Trading Joint Stock Company	40.000.000.000	-
Ha Thanh Trading - Production - Investment Joint Stock Company	45.000.000.000	-
	130.000.000.000	-
Long-term		
Unlisted bonds		
HDE Distribution Joint Stock Company	-	45.000.000.000
Capital Import and Export Trading Joint Stock Company	-	40.000.000.000
Ha Thanh Trading - Production - Investment Joint Stock Company	-	45.000.000.000
	-	130.000.000.000

Bond investment with the corresponding symbols HDECH23225001, HTMCH23225001 and TDECH23225001. The term of the bonds is from 06/03/2023 to 06/03/2027. Interest rate 9%/year. No collateral. Interest is paid periodically for 01 year/time from the date of issuance.

(3) Loans and receivables

	30/06/2026		01/01/2026	
	Original price	Fair value	Original price	Fair value
Loans for margin trading	1.466.849.764	1.466.849.764		
Loans for advance on sales proceeds of customers	94.709.697	94.709.697	64.178.359	64.178.359
	1.561.559.461	1.561.559.461	64.178.359	64.178.359

(4) Fluctuations in group investments due to revaluation at market price or book value (for investments without market value) at the end of the period

Appendix No. 01

1.4. Receivables	30/06/2026	01/01/2026
(1) Receivables from sale of financial assets		
Doan Thi Cat Linh (i)	19.300.000.000	19.300.000.000
Nguyen Quoc Khanh (ii)	16.255.000.000	16.255.000.000
Nguyen Thi Thu Thuy	-	4.020.000.000
Nguyen Thi Nhu Hoa (*)	3.359.018.545	3.359.018.545
(2) Receivable and accrual of dividends and interest on investments		
Bond interest receivables	2.916.986.296	12.404.794.505
Margin Receivables		
Margin loan interest receivable	4.306.655	-
	41.835.311.496	55.338.813.050

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

- (i) Receivables under the Transfer Contract dated 26/12/2024 on the transfer of 3,000,000 shares of Tig Holdings Joint Stock Company. The total transfer value is 30,300,000,000 VND. The transfer amount will be paid before 26/03/2027. The payment was secured by 1,749,755 TIG shares.
- (ii) Receivables under the Transfer Contract dated 27/12/2024 on the transfer of 1,800,000 shares of Ha Thanh Real Estate Investment Joint Stock Company. The total transfer value is 18,180,000,000 VND. The transfer amount will be paid before 27/03/2027. The payment was secured by 1,255,135 TIG shares.

(4) Receivables from services provided by securities companies

Loc Xuan Gold Joint Stock Company - Business Cooperation Contract (*)	45.299.876.762	45.299.876.762
Personal receivables for business cooperation contracts (*)	10.304.130.875	10.304.130.875
Kim Lan Financial Investment Joint Stock Company	5.343.372.741	6.493.372.741
Overdue sales advance (*)	823.700.000	823.700.000
Other service receivables	-	447.361.643
	61.771.080.378	63.368.442.021

(5) Other receivables

Loc Xuan Gold Joint Stock Company - Profit from business cooperation cc	2.503.689.290	2.503.689.290
Personal receivables on business cooperation contract interest (*)	2.011.212.883	2.011.212.883
Other receivables	4.976.171.882	4.529.550.310
	9.491.074.055	9.044.452.483

(*) The receivables have set aside 100% provision for bad debts.

1.5. Provision for impairment of receivables
Appendix No. 02.
1.6. Prepaid expenses
Short-term

Cost of renting server reservations, renting offices	712.267.767	224.422.000
Other	568.722.764	81.388.608

1.280.990.531 **305.810.608**

Long-term

Instruments and tools	138.342.540	-
Office repair costs	24.224.031	112.824.858
Other	121.447.713	345.670.380

284.014.284 **458.495.238**

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

1.7. Assets pledged or mortgaged	30/06/2026	01/01/2026
Short-term		
Deposit to buy a commercial floor as the Company's headquarters (*)	60.000.000.000	60.000.000.000
Other Deposits	48.000.000	48.000.000
	60.048.000.000	60.048.000.000
Long-term		
Office Rental Deposit and Other Deposit	380.067.000	188.454.000
	380.067.000	188.454.000

(*) The deposit according to the agreement dated 28/11/2025 with Hoa Anh Dao Real Estate Joint Stock Company on the deposit to receive the right to sign a contract for the purchase and sale of the commercial floor in Tower B - Mixed Commercial, Service, Office, Hotel, Apartment and Residential Building for Sale - King Palace at 108 Nguyen Trai, Thanh Xuan Ward, Hanoi. The deposit period is 9 months from the date the agreement is signed.

1.8. Increase or decrease in tangible fixed assets

Items	Machinery, Equipment	Office equipment and furniture	Total
Original cost			
As at 01/01/2026	6.535.889.700	213.675.000	6.749.564.700
Purchase in the period	755.838.000	-	755.838.000
As at 30/06/2026	7.291.727.700	213.675.000	7.505.402.700
Accumulated			
As at 01/01/2026	2.983.317.660	213.675.000	3.196.992.660
Depreciation in period	426.735.532	-	426.735.532
As at 30/06/2026	3.410.053.192	213.675.000	3.623.728.192
Net carrying amount			
As at 01/01/2026	3.552.572.040	-	3.552.572.040
As at 30/06/2026	3.881.674.508	-	3.881.674.508

Original cost of fully depreciated fixed assets still in use at the end of the period. 256.489.300

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

1.9. Increase or decrease in Intangible fixed assets

Items	Software
Original cost	
As at 01/01/2026	9.839.813.450
Purchase in the period	66.000.000
As at 30/06/2026	9.905.813.450
Accumulated	
As at 01/01/2026	4.336.978.773
Depreciation in period	391.249.900
As at 30/06/2026	4.728.228.673
Net carrying amount	
As at 01/01/2026	5.502.834.677
As at 30/06/2026	5.177.584.777
Original cost of fully depreciated fixed assets still in use at the end of the period.	2.768.813.450

1.10. Payments to the Payment Support Fund

	30/06/2026	01/01/2026
Initial deposit	120.000.000	120.000.000
Additional payment	3.553.177.877	3.553.177.877
Profit distributed during the year	3.174.356.887	3.174.356.887
	6.847.534.764	6.847.534.764

1.11. Short-term borrowings

	30/06/2026	Decrease	Increase	01/01/2026
Null Solution Co., Ltd.	2.000.000.000	-	2.000.000.000	-
Nguyen Thi Huan	200.000.000	-	200.000.000	-
	2.200.000.000	-	2.200.000.000	-

1.12. Trade payables

	30/06/2026	01/01/2026
Short-term		
Lotte HPT Vietnam Hi-Tech Co., Ltd.	-	265.162.500
Other	104.927.414	96.253.665
	104.927.414	361.416.165

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

	30/06/2026	01/01/2026
1.13. Taxes and other payables to government budget		
Corporate Income Tax	2.199.612.064	3.404.041.302
Personal income tax	66.818.332	121.908.485
	2.266.430.396	3.525.949.787
1.14. Accrued expenses		
Short-term		
Cost of capital	17.350.684	-
	17.350.684	-
1.15. Other payments		
Short-term		
Hanoi Agricultural Investment and Development Company Limited -	4.051.003.371	4.051.003.371
Interest payable	104.625.000	104.625.000
Dividends must be paid to shareholders	-	9.405.000
Other payables		
	4.155.628.371	4.165.033.371
1.16. Deferred income tax assets and Deferred income tax payables		
(1) Deferred income tax assets		
Deferred income tax assets related to deductible temporary differences	4.402.200.000	3.062.400.000
	4.402.200.000	3.062.400.000
1.17. Undistributed profit		
Undistributed realized profits	(104.759.541.470)	(106.446.446.875)
Unrealized profits	(11.431.800.000)	(6.072.600.000)
	(116.191.341.470)	(112.519.046.875)
1.18. Notes to indicators outside the Financial position Statement		
(1) Foreign currencies		
USD	67	70
	67	70

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

	30/06/2026	01/01/2026
(2) Outstanding stocks		
Types circulated for 1 year or more (quantity)	45.133.300	45.133.300
	45.133.300	45.133.300
(3) Financial assets listed/registered for trading of securities companies		
Financial assets are freely transferable	31.900.000.000	31.900.000.000
	31.900.000.000	31.900.000.000
(4) Financial assets not deposited at VSD of securities companies		
Financial assets have not been listed/traded and not registered with VSD	21.225.000.000	21.225.000.000
	21.225.000.000	21.225.000.000
(5) Financial assets listed/registered for trading at VSD of Investors		
Financial assets are freely transferable	851.483.430.000	1.174.336.130.000
Tài sản tài chính phong tỏa, tạm giữ	8.770.000	8.770.000
Financial assets awaiting payment	2.280.000	114.000.000
	851.494.480.000	1.174.458.900.000
(6) Financial assets deposited at VSD and not yet traded of Investors		
Financial assets have been deposited at VSD and have not yet been traded and are freely transferable	1.038.470.000	111.010.000
	1.038.470.000	111.010.000
(7) Investors' deposits		
Investors' deposits for securities trading under the method managed by securities companies	234.382.791	2.819.165.817
Deposits for clearing and settlement of securities trading	1.934.156.338	2.812.762.230
	2.168.539.129	5.631.928.047
(8) Payables to investors		
Investor deposits for securities trading deposits are managed by the securities company		
Of domestic investors	2.142.804.915	5.631.928.047
Of foreign investors	25.734.214	-
	2.168.539.129	5.631.928.047

2. Notes to Income Statement

Unit: VND

2.1. Income

(1) Differences in revaluation of financial assets

Appendix No. 03

(2) Dividends and interest arising from financial assets (FVTPL, Loans, HTM, AFS)

01/01/2026 to
30/06/202601/01/2025 to
30/06/2025

From HTM Financial Assets

5.801.917.800

6.506.712.325

From loans

11.056.866

-

5.812.974.666

6.506.712.325

(3) Revenue from securities brokerage operations

01/01/2026 to
30/06/202601/01/2025 to
30/06/2025

Listed stock broker

231.661.486

1.003.946.213

231.661.486

1.003.946.213

(4) Revenue from securities investment consultancy

01/01/2026 to
30/06/202601/01/2025 to
30/06/2025

Securities Investment Consulting

150.000.000

150.000.000

(5) Revenue from securities depository operations

01/01/2026 to
30/06/202601/01/2025 to
30/06/2025

Securities depository services

149.703.207

184.250.213

149.703.207

184.250.213

(6) Revenue other than income from financial assets

01/01/2026 to
30/06/202601/01/2025 to
30/06/2025

Other revenue

2.280.000.000

455.664.641

2.280.000.000

455.664.641

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

2.2. Operational expenses of providing services	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Securities brokerage expenses	935.098.707	1.460.776.718
Securities custody expenses	151.975.632	169.445.383
Other expenses	27.776.970	354.551.654
	1.114.851.309	1.984.773.755
2.3. Financial incomes	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interest from demand deposits	226.846.531	592.217.475
	226.846.531	592.217.475
2.4. Financial expenses	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Unrealized exchange rate loss	-	18.794
Interest expense	17.350.684	-
	17.350.684	18.794
2.5. Securities company management expenses	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Management Staff Expenses	2.603.494.728	2.625.092.700
Material Cost Management	66.031.827	12.657.249
Cost of tools, tools and supplies	-	70.962.663
Fixed asset depreciation expense	817.985.432	752.481.775
Taxes, fees and charges	100.000	69.820.000
Purchased services expenses	1.389.634.121	1.888.375.419
Other cash expenses	193.977.871	345.058.333
	5.071.223.979	5.764.448.139
2.6. Other income	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Other income	300.400	2.043.802
	300.400	2.043.802

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

2.7. Other expense	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Invalid expenses	311.542.850	745.334.863
Other expenses	-	90.967.316
	311.542.850	836.302.179
2.8. Corporate income tax expenses	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
(1) Corporate income tax expenses		
Total accounting profit before corporate income tax	(4.512.482.532)	(19.468.708.198)
Increase adjustments	7.010.542.850	20.614.302.179
Reduce adjustment ()	-	-
Taxable income	2.498.060.318	1.145.593.981
Corporate income tax expense calculated on the taxable income for the current year	499.612.064	229.118.796
Corporate income tax expenses	499.612.064	229.118.796
(2) Deferred corporate income tax expenses		
Total unrealized accounting profit before corporate income tax	(6.699.000.000)	(19.778.000.000)
Deferred tax income	(1.339.800.000)	-
Deferred corporate income tax expenses	(1.339.800.000)	-
(3) Total corporate income tax expenses	(840.187.936)	229.118.796
2.9. Earnings per Share	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Profit after tax	(3.672.294.596)	(19.697.826.994)
Distributed profit for shareholders	(3.672.294.596)	(19.697.826.994)
Average quantity of authorized issuing stocks	45.133.300	45.133.300
Earnings per Share	(81)	(436)

3. Other information

Unit: VND

3.1. Events after the reporting period

There have been no material events occurring after the reporting date that require adjustment to or disclosure in these Financial Statements.

3.2. Information on related parties

(a) Information on related parties

Related parties	Relationship
Thang Long Investment Group Joint Stock Company (TIG)	Having the same key management personnel
Sakura Real Estate Joint Stock Company	Having the same key management personnel
Thang Long Phu Tho Investment Joint Stock Company	Having the same key management personnel
Nguyen Phuc Long	Chairman of the Board of Directors
Ho Ngoc Hai	Vice Chairman of the Board of Directors
Dao Thi Thanh	Member of the Board of Directors
Nguyen Xuan Bieu	Member of the Board of Directors
Nguyen Viet Viet	Member of the Board of Directors
Duong Quang Trung	General Director
Pham Hong Nhung	Deputy General Director
Pham Thi Tu Anh	Head of the Supervisory Board
Nguyen Thi Kim Oanh	Member of the Supervisory Board
Vu Thi Thanh Hai	Member of the Supervisory Board

(b) Transact mainly with related parties

Transactions with other related parties

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income of members of the Board of Directors, the Board of Directors	773.800.000	974.330.000
	90.000.000	90.000.000
Nguyen Phuc Long	18.000.000	18.000.000
Duong Quang Trung	18.000.000	18.000.000
Dao Thi Thanh	18.000.000	18.000.000
Ho Ngoc Hai	6.000.000	-
Nguyen Xuan Bieu	12.000.000	18.000.000
Nguyen Viet Viet	18.000.000	18.000.000
	641.800.000	842.330.000
Duong Quang Trung	305.200.000	334.165.000
Pham Hong Nhung	336.600.000	508.165.000
	42.000.000	42.000.000
Pham Thi Tu Anh	18.000.000	18.000.000
Nguyen Thi Kim Oanh	12.000.000	12.000.000
Vu Thi Thanh Hai	12.000.000	12.000.000

(c) Balances with related parties at the end of the accounting period	30/06/2026	01/01/2026
Financial assets recognized through profit/loss (FVTPL)		
Listed shares of ThangLong Investment Group Joint Stock Company (TIG)	20.416.000.000	27.115.000.000
Unlisted shares of Sakura Real Estate Joint Stock Company	31.500.000.000	31.500.000.000
Unlisted shares of Thang Long Phu Tho Investment Joint Stock Company	34.320.000.000	34.320.000.000
Short-term pledges, mortgages, deposits and collateral deposits		
Sakura Real Estate Joint Stock Company	60.000.000.000	60.000.000.000

3.3. Present assets, revenue, and business results by segment

The Company does not prepare segment statements because of not satisfying 1 in 3 conditions about preparing segment statements upon business field or geographical area required in Circular No. 20/2006/TT-BTC dated on 26 March 2006 of Ministry of Finance guiding performance of accounting standards promulgated under Decision No. 12/2005/QĐ-BTC dated on 15 February 2005 of Ministry of Finance.

3.4. Comparative information

Comparative data is the data on the reviewed Financial Statements for the accounting period from 01/01/2025 to 30/06/2025 and the audited Financial Statements for the fiscal year ended 31/12/2025.

Prepared/ Chief Accountant



Cao Mai Chi

Ha Noi, 12/08/2026

General Director



Duong Quang Trung



VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,

Tu Liem Ward, Hanoi City, Vietnam

Financial Statements

for the period from 01/01/2026 to 30/06/2026

Appendix No. 01

1.3. Types of financial assets

(4) Fluctuations in group investments due to revaluation at market price or book value (for investments without market value) at the end of the period

Types of financial assets	30/06/2026				01/01/2026			
	Original price	Increase difference	Decrease difference	Revaluation Value	Original price	Increase difference	Decrease difference	Revaluation Value
FVTPL	92.052.447.374	-	5.816.447.374	20.416.000.000	92.052.447.374	882.552.626	-	92.935.000.000
Listed stocks	26.232.447.374	-	5.816.447.374	20.416.000.000	26.232.447.374	882.552.626	-	27.115.000.000
TIG	26.232.447.374	-	5.816.447.374	20.416.000.000	26.232.447.374	882.552.626	-	27.115.000.000
Unlisted stocks	65.820.000.000	-	-	-	65.820.000.000	-	-	65.820.000.000
Sakura Real Estate Joint Stock Company	31.500.000.000	-	-	-	31.500.000.000	-	-	31.500.000.000
Thang Long Phu Tho Investment Joint Stock Company	34.320.000.000	-	-	-	34.320.000.000	-	-	34.320.000.000
HTM	130.000.000.000	-	-	-	130.000.000.000	-	-	130.000.000.000
Unlisted bonds	-	-	-	-	-	-	-	-
HDE Distribution Joint Stock Company	45.000.000.000	-	-	-	45.000.000.000	-	-	45.000.000.000
Capital import and export Trading Joint Stock Company	40.000.000.000	-	-	-	40.000.000.000	-	-	40.000.000.000
Production - Investment	45.000.000.000	-	-	-	45.000.000.000	-	-	45.000.000.000
Loans	1.561.559.461	-	-	1.561.559.461	64.178.359	-	-	64.178.359
Margin trading	1.466.849.764	-	-	1.466.849.764	-	-	-	-
Advance customers	94.709.697	-	-	94.709.697	64.178.359	-	-	64.178.359
	223.614.006.835	-	5.816.447.374	21.977.559.461	222.116.625.733	882.552.626	-	222.999.178.359

VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

8th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements
for the period from 01/01/2026 to 30/06/2026

Appendix No. 02

1.5. Provision for impairment of receivables

	Value of bad receivables 30/06/2026	Provision	Refund/ Processing	Value of bad receivables 01/01/2026
Allowance for doubtful receivables from the sale of financial assets	3.359.018.545	-	-	3.359.018.545
Nguyen Thi Nhu Hoa	3.359.018.545	-	-	3.359.018.545
Allowance for receivables from services provided by	56.427.707.637	-	-	56.427.707.637
Loc Xuan Gold Joint Stock Company - Business Cooperation Contract	45.299.876.762	-	-	45.299.876.762
Personal receivables for business cooperation contracts	10.304.130.875	-	-	10.304.130.875
Overdue sales advance	823.700.000	-	-	823.700.000
Provision for other bad debts	5.286.402.145	-	-	5.286.402.145
Loc Xuan Gold Joint Stock Company - Profit from business cooperation contracts	2.503.689.290	-	-	2.503.689.290
Personal receivables on business cooperation contract interest (*)	2.011.212.883	-	-	2.011.212.883
Other receivables	771.499.972	-	-	771.499.972
	65.073.128.327	-	-	65.073.128.327

VIET NAM FINANCIAL INVESTMENT SECURITIES CORPORATION

18th Floor, Block B, Song Da Building, Pham Hung Street,
Tu Liem Ward, Hanoi City, Vietnam

Financial Statements
for the period from 01/01/2026 to 30/06/2026

Appendix No. 03

2.1. Income

(1) Differences in revaluation of financial assets

List of financial assets	Purchase value according to accounting books	Market Price or Fair Value	30/06/2026		01/01/2026		Difference in accounting adjustment this period
			Differences revaluated this period	Differences revaluated previous period			
FVTPL	57.732.447.374	51.916.000.000	(5.816.447.374)	882.552.626			(6.699.000.000)
Listed stocks	26.232.447.374	20.416.000.000	(5.816.447.374)	882.552.626			(6.699.000.000)
Unlisted stocks	31.500.000.000	31.500.000.000	-	-			-
HTM	130.000.000.000	130.000.000.000	-	-			-
Unlisted bonds	130.000.000.000	130.000.000.000	-	-			-
Loans and receivables	1.561.559.461	1.561.559.461	-	-			-
Loans	1.561.559.461	1.561.559.461	-	-			-
	189.294.006.835	183.477.559.461	(5.816.447.374)	882.552.626			(6.699.000.000)

