

**CÔNG TY
CỔ PHẦN
CHỨNG
KHOÁN
ARTEX**

Digitally signed by
CÔNG TY CỔ PHẦN
CHỨNG KHOÁN ARTEX
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l=Phường Từ Liêm,
cn=CÔNG TY CỔ PHẦN
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ARTEX SECURITIES JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of ARTEX Securities Joint Stock Company (hereinafter referred to as the "Company") presents this report along with the reviewed interim financial statements for the period from 01 January 2026 to 30 June 2026 attached hereto.

BOARD OF MANAGEMENT

The Board of Management comprises: Board of Directors, Board of General Directors and Board of Supervisors of the Company during the period from 1 January 2026 to 30 June 2026 and up to the date of this report are as follows:

Board of Directors

Mr. Trinh Huy Linh	Chairman
Ms. Pham Tu Anh	Member
Ms. Phung Thi Thu Thao	Member
Mr. Trinh Thanh Long	Member

Board of General Directors

Mr. Trinh Thanh Long	General Director
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Board of Supervisors

Mr. Nguyen Quang Trung	Head of the Board of Supervisors
Mr. Le Trong Quang	Member
Mr. Nguyen Dang Vu	Member

Chief Accountant

Mr. Vu Quang Hai	Chief Accountant
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Legal Representative

The legal representative of the Company as of the date of this report is Mr. Trinh Huy Linh – Chairman. Mr. Trinh Thanh Long, the General Director, was authorized by the Chairman to sign this report and the accompanying financial statements in accordance with the Power of Attorney No. 12/GUQ-ARTEX dated 23 July 2025.

SIGNIFICANT EVENTS

The Company's Board of Management confirms that, apart from the information presented in Note 36 – Notes to the interim Financial Statements, no other significant events have occurred with a material impact requiring adjustment or disclosure in the accompanying interim Financial Statements for the period from 1 January 2026 to 30 June 2026..

AUDITORS

The accompanying interim financial statements for the period from 1 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited.

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management of the Company is responsible for preparing the interim financial statements for the period from 1 January 2026 to 30 June 2026, which give a true and fair view of the financial position of the Company and of its results of operations, changes in equity, and cash flows of the Company during the period. In preparing those financial statements, the Board of Management 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 principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern; and
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the financial statements and to mitigate the risks of material misstatement due to fraud or error.

The Board of Management confirms that the Company has complied with the above requirements in preparing the financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and relevant legal regulations in Vietnam. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of Management,



Trình Thanh Long
General Director

Hanoi, 13 August 2026

No.: 890/2026/UHY-BCSX

REVIEW REPORT ON THE INTERIM FINANCIAL INFORMATION

*Regarding the financial statements of ARTEX Securities Joint Stock Company
For the period from 1 January 2026 to 30 June 2026*

**To: Shareholders, Board of Directors and Board of General Directors
ARTEX Securities Joint Stock Company**

We have reviewed the accompanying interim financial statements of ARTEX Securities Joint Stock Company (hereinafter referred to as the "Company"), prepared on 13 August 2026, as set out on pages 6 to 36, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income, the interim statement of cash flows, the interim statement of changes in equity for the period from 1 January 2026 to 30 June 2026, and the notes to the interim financial statements.

The Board of Management's responsibility

The Board of Management of the Company is responsible for preparing and presenting the financial statements for the period from 01 January 2026 to 30 June 2026 in a true and fair view in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of the financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the 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.

Basis for qualified conclusion

As at 30 June 2026, the Company made a 100% provision for other receivable debts outstanding since 2022, which comprise the remaining deposit for the purchase of shares in Unicap Fund Management Joint Stock Company amounting to VND 63.5 billion, and shortage of assets awaiting resolution representing a term deposit at Vietnam Maritime Commercial Joint Stock Bank (MSB) which has been temporarily withheld by MSB without providing a full explanation to the Company for such withholding amounting to VND 467,155,415,291; as well as a provision for margin loans secured by GAB stock with a value of VND 99,411,857,455. However, we were unable to obtain sufficient and appropriate evidence to evaluate the existence of the above-mentioned other receivables and margin loans that have been fully provided for as at 30 June 2026 and 1 January 2026.

REVIEW REPORT ON THE INTERIM FINANCIAL INFORMATION (CONT'D)

Basis for qualified conclusion (cont'd)

As at 30 June 2026, the Company's financial assets measured at fair value through profit or loss (FVTPL) largely comprise shares of companies that have been delisted, suspended from trading, or have had their public company status revoked, as well as shares of companies for which we have not, to date, obtained the financial statements for the first six months of 2026, amounting to VND 9,183,894,019. Although the Company has remeasured these financial assets on a prudent basis, based on the records and documents we have obtained, we still do not have sufficient basis to determine the fair value of this FVTPL balance.

Qualified conclusion

Based on our review, except for the matter described in the "Basis for qualified conclusion" section, 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 interim financial position of ARTEX Securities Joint Stock Company as at 30 June 2026, and of its interim results of operations, its interim cash flows, and its interim changes in equity for the period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System applicable to securities companies, and relevant legal regulations on the preparation and presentation of interim financial statements.

Emphasis of matter

We draw attention to Note 35 of the Notes to the interim financial statements: As at 30 June 2026, the Company's accumulated losses amounted to VND 901,295,663,733, and its operations have also been constrained. The Company's Board of Management is currently focusing significant resources on resolving these issues to enable the Company to resume normal operations. The Company's current financial position is considered sufficient to meet its liabilities as they fall due, together with the expectation of lifting the control status and restoring securities trading activities in 2026. Accordingly, the accompanying interim financial statements have been prepared on a going concern basis, which is considered appropriate.

Our qualified conclusion is not modified in respect of this matter.



Pham Gia Dat

Deputy General Director

Auditor's Practicing Certificate

No: 0798-2023-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Hanoi, 13 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

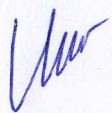
As at 30 June 2026

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	100		74,101,213,922	48,677,312,184
FINANCIAL ASSETS	110		70,203,421,078	45,451,734,877
Cash and cash equivalents	111	5	39,450,886,590	35,759,015,268
<i>Cash</i>	<i>111.1</i>		<i>39,450,886,590</i>	<i>35,759,015,268</i>
Financial assets at Fair value through profit or loss	112	7	9,197,033,036	9,197,228,836
Loan receivables	114	8	114,411,857,455	114,411,857,455
Provision for devaluation of financial assets and collateral	116	9	(99,411,857,455)	(114,411,857,455)
Advances to suppliers	118	10	250,387,500	125,965,278
Receivables from services provided by the securities company	119	10	30,047,071,756	29,529,965,390
Other receivables	122	10	536,744,704,555	531,326,222,464
Provision for devaluation of receivables	129	11	(560,486,662,359)	(560,486,662,359)
Other short-term assets	130		3,897,792,844	3,225,577,307
Advances to employees	131		95,000,000	-
Short-term prepaid expenses	133	12	397,481,165	120,635,270
Pledge, mortgage, short-term deposit, short-term collateral	134	13	148,381,818	148,381,818
Taxes and other receivables from the State budget	136	18	3,256,929,861	2,956,560,219
NON CURRENT ASSETS	200		19,604,240,445	51,000,691,256
Fixed assets	220		376,131,104	32,148,099,007
Tangible fixed assets	221	16	376,131,104	12,171,194,376
- <i>Historical cost</i>	<i>222</i>		<i>16,767,590,175</i>	<i>29,091,090,175</i>
- <i>Accumulated depreciation</i>	<i>223a</i>		<i>(16,391,459,071)</i>	<i>(16,919,895,799)</i>
Intangible fixed assets	227	14	-	19,976,904,631
- <i>Historical cost</i>	<i>228</i>		<i>25,014,519,948</i>	<i>46,069,083,106</i>
- <i>Accumulated amortization</i>	<i>229a</i>		<i>(25,014,519,948)</i>	<i>(26,092,178,475)</i>
Other long-term assets	250		19,228,109,341	18,852,592,249
Long-term prepaid expenses	252	12	992,040,664	618,524,510
Deposits to the Settlement Support Fund	254	15	18,236,068,677	18,234,067,739
TOTAL ASSETS	270		93,705,454,367	99,678,003,440

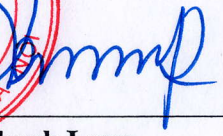
INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
LIABILITIES	300		3,468,538,537	4,359,942,391
Current liabilities	310		3,468,538,537	4,359,942,391
Payable to securities transaction activities	318	17	1,094,329,376	1,051,871,459
Short-term trade payables	320		164,389,596	880,531,675
Short-term advances from customers	321		70,000,000	70,000,000
Taxes and other payables to the State budget	322	18	89,886,942	46,581,878
Payables to employees	323		542,260,654	471,631,247
Employee benefit contributions	324		42,257,540	93,019,885
Short-term accrued expenses	325		256,000,000	512,441,818
Other short-term payables	329		296,743,092	296,743,092
Bonus and welfare fund	331		912,671,337	937,121,337
OWNER'S EQUITY	400		90,236,915,830	95,318,061,049
Owner's equity	410	19	90,236,915,830	95,318,061,049
Share capital	411		969,530,383,997	969,530,383,997
Contributed capital	411.1		969,225,090,000	969,225,090,000
- Ordinary shares with voting rights	411.1a		969,225,090,000	969,225,090,000
Share premium	411.2		(219,330,000)	(219,330,000)
Other owners' equity	411.4		524,623,997	524,623,997
Reserve for share capital supplementation	414		10,724,210,951	10,724,210,951
Business restructuring fund	415		11,263,566,694	11,263,566,694
Other equity funds	416		14,417,921	14,417,921
Retained earnings	417		(901,295,663,733)	(896,214,518,514)
- Realized profits	417.1		(641,445,685,605)	(636,364,736,186)
- Unrealized profits	417.2		(259,849,978,128)	(259,849,782,328)
TOTAL LIABILITIES AND OWNER'S EQUITY	440		93,705,454,367	99,678,003,440


Vu Quang Hai
Preparer


Vu Quang Hai
Chief Accountant


Trinh Thanh Long
General Director
Hanoi, 13 August 2026



ITEMS OUTSIDE THE INTERIM STATEMENT OF FINANCIAL POSITION

ITEMS	Code	Note	30/06/2026 VND	01/01/2026 VND
Assets of the Securities Company and Managed Assets				
Outstanding Shares	006		96,922,509	96,922,509
Listed/Registered Financial Assets at VSD of the Securities Company	008	20	3,560,000	2,540,000
Deposited Financial Assets at VSD and Not Yet Traded of the Securities Company	009	21	-	101,913,380,000
Undeposited Financial Assets at VSD of the Securities Company	012	22	140,962,410,000	39,050,530,000
Assets and Payables Related to Managed Assets Committed to Customers				
Listed/Registered Financial Assets at VSD of Investors	021	23	121,991,130,000	171,471,250,000
Freely Transferable Financial Assets	021.1		121,833,280,000	163,360,400,000
Restricted Transfer Financial Assets	021.2		107,850,000	107,850,000
Pledged Financial Assets	021.3		-	8,000,000,000
Financial Assets Awaiting Settlement	021.5		50,000,000	3,000,000
Deposited Financial Assets at VSD and Not Yet Traded of Investors	022	24	2,662,890,000	1,133,236,390,000
Deposited Financial Assets at VSD and Not Yet Traded, Freely Transferable Financial assets deposited at VSD and not yet traded, blocked, or temporarily held	022.1		676,800,000	1,133,232,390,000
	022.4		1,986,090,000	4,000,000
Customer Deposits	026	25	10,684,576,932	11,171,146,012
Investor Deposits for Securities Transactions Managed by the Securities Company	027		8,217,701,799	6,980,017,724
Clearing and Settlement Deposits for Securities Transactions	029		2,466,875,133	4,191,128,288
Clearing and Settlement Deposits for Domestic Investor Securities Transactions	029.1		2,466,875,133	4,191,128,288
Payables to Investors for Securities Transaction Deposits Managed by the Securities Company	031	26	10,684,507,431	11,167,889,805
Payables to Domestic Investors for Securities Transaction Deposits Managed by the Securities Company	031.1		10,684,507,431	11,167,889,805
Payables for Dividends, Principal, and Interest on Bonds	035		51,712,184	14,290,640


Vu Quang Hai
Preparer


Vu Quang Hai
Chief Accountant


Trịnh Thanh Long
General Director
Hanoi, 13 August 2026

INTERIM INCOME STATEMENT

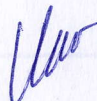
For the period from 01 January 2026 to 30 June 2026

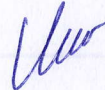
ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the period	
			Current period VND	Previous period VND
Gain from fair value through profit or loss financial assets (FVTPL)	01		44,200	168,000
<i>Gain from revaluation of FVTPL financial assets</i>	01.2		44,200	168,000
Interest from loans and receivables	03	27	-	9,786,301
Stock brokerage revenue	06		322,438,560	18,821,834
Revenue from securities depository activities	09		87,094,419	72,362,636
Other operating income	11		480,000,000	-
Total operating revenue	20		889,577,179	101,138,771
Operating expenses				
Loss from fair value through profit or loss financial assets (FVTPL)	21		240,000	(7,999,805,600)
<i>Loss from sale of FVTPL financial assets</i>	21.1		-	3,151,020,408
<i>Loss from revaluation of FVTPL financial assets</i>	21.2		240,000	(11,150,826,008)
Provisioning costs for financial assets, handling losses from bad debts, impairment losses on financial assets, and borrowing costs for loans	24		(15,000,000,000)	-
Securities brokerage expenses	27	28	1,429,598,652	1,380,843,737
Securities depository expenses	30	28	95,165,599	243,159,362
Total operating expenses	40		(13,474,995,749)	(6,375,802,501)
Financial revenue				
Revenue, accrued dividend and interest on demand deposits	42	29	794,485,588	53,815,948
Total financial revenue	50		794,485,588	53,815,948
Administration expenses	62	30	4,239,599,846	7,132,790,474
Operating profit	70		10,919,458,670	(602,033,254)

INTERIM INCOME STATEMENT (CONT'D)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the period	
			Current period	Previous period
			VND	VND
Other income	71		378,440	50,000
Other expenses	72	31	16,000,982,329	42,471,521,663
Other profit	80		(16,000,603,889)	(42,471,471,663)
Profit before tax	90		(5,081,145,219)	(43,073,504,917)
Realized profits	91		(5,080,949,419)	(54,224,498,925)
Unrealized profits	92		(195,800)	11,150,994,008
Profit/(Loss) after tax	200		(5,081,145,219)	(43,073,504,917)
Net income per share	500		(52)	(444)
Earnings per share (VND/share)	501	32	(52)	(444)


 Vu Quang Hai
 Preparer


 Vu Quang Hai
 Chief Accountant


 Trinh Thanh Long
 General Director
 Hanoi, 13 August 2026

INTERIM CASH FLOW STATEMENT

(Under the direct method)

For the period from 01 January 2026 to 30 June 2026

Items	Code	Note	Accumulated from the beginning of the year to the end of the period	
			Current period	Previous period
			VND	VND
Cash flows from operating activities				
Cash received from selling financial assets	02		-	8,000,000,000
Dividends received	04		-	393,401,194
Interest received	05		266,207,873	59,516,138
Payments to service providers for the	07		(142,533,230)	(587,634,625)
Payments to employees	08		(2,633,001,776)	(3,647,484,423)
Taxes paid related to the operations of the	09		(674,055,326)	(409,455,552)
Other cash received from operating activities	11		1,447,206,441	5,367,647,749
Other cash paid for operating activities	12		(4,771,952,660)	(51,141,152,755)
Net cash flows from operating activities	20		(6,508,128,678)	(41,965,162,274)
Cash flows from investing activities:				
Cash received from the disposal of fixed assets, investment properties, and other assets	22		10,200,000,000	-
Net cash flows from investing activities	30		10,200,000,000	-
Net Increase/Decrease in cash during the period	50		3,691,871,322	(41,965,162,274)
Cash and cash equivalents at the beginning of the year	60	5	35,759,015,268	69,180,275,214
Cash and cash equivalents at the end of the period	70	5	39,450,886,590	27,215,112,940

INTERIM CASH FLOW STATEMENT (CONT'D)

(Under the direct method)

For the period from 01 January 2026 to 30 June 2026

CASH FLOW FROM BROKERAGE AND CLIENT TRUST ACTIVITIES

Items	Code	Note	Accumulated from the beginning of the year to the end of the period	
			Current period VND	Previous period VND
Cash flows from customer brokerage and entrustment activities				
Cash receipts from sale of brokerage	01		16,066,401,640	10,552,063,879
Cash payments for acquisition of brokerage	02		(17,729,816,631)	(22,570,966,152)
Cash receipts for settlement of securities transactions of customers	07		1,054,543,498	3,220,270,000
Payment of securities custody fees for customers	09		(64,501,666)	(85,097,974)
Cash receipts from securities issuers	12		196,448,375	398,218,047
Cash payments for securities issuers	13		(9,644,296)	(182,350,000)
Net increase/decrease in cash during the period	20		(486,569,080)	(8,667,862,200)
Cash and cash equivalent of investors at the beginning of year	30		11,171,146,012	20,546,914,970
Cash at banks at the beginning of the year:	31		11,171,146,012	20,546,914,970
- Investors' deposits managed by the Company for securities trading activities	32		6,980,017,724	17,886,424,258
In which:				
- Clearing and settlement deposits for securities transactions	33		4,191,128,288	2,660,490,712
Cash and cash equivalent of investors at the end of period	40		10,684,576,932	11,879,052,770
Cash at banks at the end of the period:	41		10,684,576,932	11,879,052,770
- Investors' deposits managed by the Company for securities trading activities	42		8,217,701,799	6,324,131,131
In which:				
- Aggregate deposits for securities transactions for customers	44		2,466,875,133	5,554,921,639


Vu Quang Hai
Preparer


Vu Quang Hai
Chief Accountant


Trinh Thanh Long
General Director
Hanoi, 13 August 2026

INTERIM STATEMENT OF CHANGES IN EQUITY
For the period from 01 January 2026 to 30 June 2026

Items	Beginning balance		Increase/Decrease		Current period		Ending balance	
	As at 01/01/2025	As at 01/01/2026	Previous period		Increase		As at 30/06/2025	As at 30/06/2026
	VND	VND	Increase	Decrease	VND	VND	VND	VND
A	1	2	3	4	5	6	7	8
Changes in Owner's Equity	131,539,100,482	131,539,100,482	-	(43,073,504,917)	-	(5,081,145,219)	88,465,595,565	90,236,915,830
Owner's Equity	969,530,383,997	969,530,383,997	-	-	-	-	969,530,383,997	969,530,383,997
- Ordinary shares with Voting Rights	969,225,090,000	969,225,090,000	-	-	-	-	969,225,090,000	969,225,090,000
- Share premium	(219,330,000)	(219,330,000)	-	-	-	-	(219,330,000)	(219,330,000)
Other owner's equity	524,623,997	524,623,997	-	-	-	-	524,623,997	524,623,997
Reserve fund for charter capital	10,724,210,951	10,724,210,951	-	-	-	-	10,724,210,951	10,724,210,951
Operational risk and financial reserve fund	11,263,566,694	11,263,566,694	-	-	-	-	11,263,566,694	11,263,566,694
Other owner's equity funds	14,417,921	14,417,921	-	-	-	-	14,417,921	14,417,921
Undistributed profit	(859,993,479,081)	(896,214,518,514)	-	(43,073,504,917)	-	(5,081,145,219)	(903,066,983,998)	(901,295,663,733)
- Realized profit	(572,266,253,133)	(636,364,736,186)	-	(53,775,137,512)	-	(5,080,949,419)	(626,041,390,645)	(641,445,685,605)
- Unrealized profit	(287,727,225,948)	(259,849,782,328)	-	10,701,632,595	-	(195,800)	(277,025,593,353)	(259,849,978,128)
Total	131,539,100,482	95,318,061,049	-	(43,073,504,917)	-	(5,081,145,219)	88,465,595,565	90,236,915,830

Vu Quang Hai

Vu Quang Hai
Preparer

Vu Quang Hai

Vu Quang Hai
Chief Accountant



Trinh Thanh Long

General Director

Hanoi, 13 August 2026

1. GENERAL INFORMATION

1.1. STRUCTURE OF OWNERSHIP

ARTEX Securities Joint Stock Company ("the Company") was established and operates under Decision No. 85/UBCK-GP dated 3 March 2008, and subsequent amended licenses issued by the State Securities Commission. The most recent Business Registration Certificate No. 0102669368 was issued by the Hanoi Department of Finance on 25 July 2025. The Company's charter capital is VND 969,225,090,000.

The number of employees as at 30 June 2026 is 21 members (as at 01 January 2026 was 21).

The Company's head office is located at: 1st floor, FLC Landmark Tower, Le Duc Tho Street, Tu Liem Ward, Hanoi.

1.2 BUSINESS LINES

Business activities

The Company's principal business activities include: Stock brokerage; Securities investment advisory; Securities trading.

Investment restrictions

The Company's investment portfolio and investment restrictions are consistent with the investment objectives and policies clearly stated in the Company's Charter of Operations and current securities laws:

1. Securities companies are not allowed to purchase or contribute capital to purchase real estate except for use as headquarters, branches, and transaction offices to directly serve the professional activities of the securities company.
2. Securities companies purchase and invest in real estate according to the provisions of Clause 1 of this Article and fixed assets according to the principle that the remaining value of fixed assets and real estate must not exceed 50% of the price. total assets of the securities company.
3. The total investment value in corporate bonds of a securities company must not exceed 70% of equity. Securities companies licensed to conduct securities self-trading operations are allowed to re-buy and sell listed bonds according to relevant regulations on bond re-trading transactions.
4. Securities companies are not allowed to directly or entrust other organizations or individuals to:
 - a) Invest in stocks or capital contributions of companies that own more than 50% of the charter capital of the securities company, except in the case of buying odd-lot shares at the request of the customer;
 - b) Together with related persons, invest 5% or more of the charter capital of another securities company;
 - c) Investing more than 20% of the total outstanding shares and fund certificates of a listed organization;
 - d) Investing more than 15% of the total number of outstanding shares and fund certificates of an unlisted organization. This regulation does not apply to member fund certificates, exchange-traded funds and open funds;
 - đ) Invest or contribute capital in excess of 10% of the total capital contribution of a limited liability company or business project;
 - e) Invest or contribute more than 15% of equity to an organization or business project;
 - g) Invest more than 70% of equity in stocks, capital contributions and business projects, of which no more than 20% of equity is invested in unlisted stocks, capital contributions and business projects.

1. GENERAL INFORMATION (CONT'D)

1.2 BUSINESS LINES (CONT'D)

Normal production and business cycle: The Company's normal production and business cycle is carried out within a period of no more than 12 months.

2. BASIS OF FINANCIAL STATEMENT AND FINANCIAL YEAR

Basis of financial statement

The accompanying financial statements are presented in Vietnamese Dong (VND) based on historical cost principles, except for financial assets recognized through profit/loss (FVTPL) which are initially recognized at market value or fair value (in the absence of market value) in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Securities Companies, accounting guidelines applicable to Securities Companies, and relevant legal regulations on the preparation and presentation of financial statements.

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

Financial year

The financial year of the Company begins on 1 January and ends on 31 December of the calendar year.

These financial statements have been prepared for the period from 01 January 2026 to 30 June 2026.

Accounting currency

The unit used in accounting is Vietnamese Dong "VND" and is presented in the financial statements in Vietnamese Dong.

3. ADOPTION OF ACCOUNTING STANDARDS AND SYSTEMS

ADOPTION OF ACCOUNTING STANDARDS

The accompanying financial statements are presented in Vietnamese Dong (VND), prepared on the historical cost basis and in accordance with the Vietnamese Accounting Standards applicable to securities companies, as promulgated under Circular No. 210/2014/TT-BTC dated 30 December 2014, and Circular No. 334/2016/TT-BTC dated 27 December 2016, which amend, supplement, and replace Appendices 02 and 04 of Circular No. 210/2014/TT-BTC dated 30 December 2014, issued by the Ministry of Finance providing accounting guidelines for securities companies.

The selection of figures and information to be disclosed in the Notes to the financial statements is based on the materiality principle as stipulated in Vietnamese Accounting Standard No. 21, "Presentation of financial statements".

ACCOUNTING METHOD APPLIED

The Company applies the accounting method of the General Journal using computer-based software.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

Accounting estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Accounting System for Securities Companies, accounting guidance applicable to securities companies, and relevant legal regulations on the preparation and presentation of financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities and assets, and the disclosure of contingent liabilities and assets at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual operating results may differ from these estimates and assumptions.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less, which are highly liquid, readily convertible to cash, and subject to an insignificant risk of changes in value.

Investor deposits for securities transactions

Investor deposits for securities transactions represent funds entrusted by securities investors at designated banks to execute securities transactions. These amounts are disclosed under items outside the statement of financial position in the financial statements.

Investor margin deposits at VSD

Investor margin deposits at the Vietnam Securities Depository (VSD) represent funds deposited by investors to facilitate derivatives transactions. These amounts are also disclosed under items outside the statement of financial position in the financial statements.

Fair value through profit/loss (FVTPL)

Financial assets classified as FVTPL must meet one of the following conditions:

(i) Held for trading. Financial assets are classified as held for trading if they meet any of the following criteria:

- Purchased or created primarily for the purpose of resale or repurchase in the short term;
- Evidence exists that the instrument is being traded for short-term profit-taking; or
- Financial derivatives (except for financial derivatives designated as a financial guarantee contract or an effective hedging instrument).

(ii) At initial recognition, financial assets may be more appropriately presented if classified as FVTPL for one of the following reasons:

- Classifying financial assets as FVTPL eliminates or significantly reduces inconsistency in the recognition or measurement of financial assets based on different bases.
- The financial asset is part of a group of financial assets managed, and the performance is evaluated based on fair value, in line with the Company's risk management policy or investment strategy.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

For financial assets recognized through profit or loss (FVTPL) under the securities company's financial asset portfolio: The basis for recording increases or decreases in quantity and value of FVTPL securities purchased in the securities company's financial asset portfolio is calculated at the date T+0.

At the end of the accounting period, the value of FVTPL financial assets under the securities company's financial asset portfolio must be reassessed based on market value or fair value (in the absence of market value).

- For listed/traded FVTPL financial assets, the market value is determined as the closing price on the most recent trading day at the end of the financial reporting period.
- For unlisted/untraded or delisted/suspended FVTPL financial assets, where the Company is unable to obtain market prices, such assets are recorded at their carrying amounts based on the investees' financial statements. Where the financial statements of the investees are not available, the Company fully provides for these investments at 100% of their value on a prudent basis.

The cost of these financial assets recognized through profit/loss is determined using the weighted average method.

The transaction costs for purchasing FVTPL financial assets are recorded as trading expenses in the income statement as they arise.

Held-to-maturity financial assets (HTM)

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

- Financial assets that, upon initial recognition, are designated as at fair value through profit or loss;
- Financial assets that are designated as available for sale;
- Financial assets that meet the definition of loans and receivables.

HTM financial assets are initially recognized at cost and subsequently measured at amortized cost, less any impairment allowances for HTM financial assets.

Loans

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

- Assets that the Company intends to sell immediately or will sell in the near future are classified as held for trading, as well as those that, at the time of initial recognition, were classified by the Company as measured at fair value through profit or loss (FVTPL);
- Assets that the Company classified as available-for-sale at the time of initial recognition; or
- Assets for which the holder may not recover most of the initial investment value, not due to credit deterioration, and are classified as available-for-sale.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The loans provided include margin trading contracts and advance payment contracts for securities sales. The loans are initially recognized at cost and continue to be recognized thereafter at cost less any provision for impairment of the loans.

Provision for impairment of financial assets and collateral assets

At the end of the accounting period, the Company must evaluate provisions for impairment of financial assets and collateral assets securing the securities company's loans according to securities law regulations.

Receivables and provision for impairment of receivables

All receivables and dividends, interest receivables from the Company's financial assets portfolio arising during the year are monitored under the "Receivables and accrued dividends, interest on financial assets" item in the statement of financial position.

Receivables are recorded at the carrying amounts of trade receivables and other receivables, together with provision for impairment of receivables. Provision for impairment is made for receivables that are overdue for more than six months, or where debtors are unlikely to settle due to liquidation, bankruptcy or similar difficulties.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises the purchase price and all directly attributable costs incurred in bringing the assets to their working condition for their intended use.

The cost of self-constructed tangible fixed assets comprises construction costs, actual production costs incurred, together with installation and commissioning costs (where applicable).

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives (in years) as follows:

	Useful lives (years)
Buildings, structures	10 - 50
Machine equipment	02 - 15
Transportation, transmission	06 - 10
Office equipment	03 - 10
Other fixed asset	03 - 05

Intangible fixed assets and amortization

Intangible fixed assets comprise software programs used for business operations. Amortization is calculated on a straight-line basis over a period ranging from 3 to 5 years.

Payment for the Settlement Support Fund

This refers to the amount the Company contributes to the Vietnam Securities Depository (VSD) with an initial fixed contribution of VND 120 million. The annual contribution is determined at 0.01% of the value of listed securities brokerage transactions and securities registered for trading at stock exchanges, settled through the custodian member of the previous year, but not exceeding VND 2.5 billion per year.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Payables for securities trading activities

This includes the amounts payable to institutions providing buying and selling services for the Company's or clients' financial assets through the Stock Exchange and the Company as a member; or to the agents participating in the issuance of securities for the issuer in relation to the Company's securities underwriting activities.

Owners' equity

Owners' equity is recorded based on the actual capital contributions of the shareholders. Undistributed post-tax profits, after setting aside funds as required by law and the Company's Charter, will be distributed according to the resolution of the General Meeting of Shareholders.

Revenue

Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. In cases where the service transaction involves multiple periods, revenue is recognized in the period based on the result of the work completed as of the reporting date of that period.

Service revenue is recognized when all the following conditions are met:

- *Revenue can be measured reliably;*
- *It is probable that the economic benefits associated with the transaction will flow to the entity;*
- *The stage of completion of the transaction at the statement of financial position date can be measured reliably;*
- *The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.*

Of which:

• ***Revenue from securities brokerage activities:***

This is the transaction fee that the Company earns from securities brokerage activities for investors, recognized when the brokerage service is completed.

• ***Interest from financial assets at fair value through profit or loss (FVTPL):***

Interest from financial assets at fair value through profit or loss includes the differences between selling prices and cost prices based on the quantity of FVTPL financial assets sold; income from dividends, profit sharing from stocks, bond interest, and interest from fixed deposits in the FVTPL financial assets portfolio; and the increase in revaluation of FVTPL financial assets.

• ***Interest from held-to-maturity (HTM) investments:***

Interest arising from the HTM financial assets portfolio that the Company receives (bond interest, interest from term deposits).

• ***Interest from loans and receivables:***

Interest from loans arising from loans in accordance with legal regulations.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

• *Revenue from financial advisory services:*

Revenue arising from providing financial advisory services to customers in accordance with legal regulations. Revenue from financial advisory activities is recognized in the Income Statement when the service is completed and the customer accepts payment.

• *Revenue from securities custody services:*

Revenue from securities custody services for the Company's investors is recognized in the Income Statement as the custody fee collected from investors with securities deposited in custody, determined at the end of each month, and the shareholder register management fee.

Financial income

Financial income is recognized when all the following conditions are met:

- *It is probable that the economic benefits associated with the transaction will flow to the entity;*
- *Revenue can be measured reliably.*

Management expenses of a securities company

Include salary expenses, office supplies, taxes and fees, outsourced service expenses, and other cash expenses serving the company's management activities.

Taxes

Corporate income tax represents the total value of current tax payable and deferred tax.

The current tax payable is calculated based on the taxable income for the year. Taxable income differs from the net profit presented in the Income Statement because taxable income excludes income or expenses that are taxable or deductible in different periods (including carryforward losses, if any) and excludes non-taxable or non-deductible items.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change periodically, and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.

Other taxes are applied according to the current tax laws in Vietnam.

Related parties

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

In considering the relationships of related parties, the substance of the relationship is given more emphasis than the legal form.

The parties identified as related parties of the Company during the year include: Members of the Board of Directors and the Board of General Directors of the Company. All transactions and balances with related parties during the period are disclosed in Note 34.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

5. CASH AND CASH EQUIVALENTS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Cash on hand	61,121,947	70,121,947
Cash at bank	39,305,213,980	35,404,625,170
Clearing and settlement deposits for	84,550,663	284,268,151
Total	39,450,886,590	35,759,015,268

6. THE VALUE OF STOCK TRADING VOLUME EXECUTED DURING THE PERIOD

	Trading volume executed during the period (Stc)	Total value of trading volume executed during the period
Current period		
Securities company	-	-
- Stocks	-	-
Investors	3,490,666	13,573,397,540
- Stocks	3,490,666	13,573,397,540
	3,490,666	13,573,397,540

7. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT/ LOSS (FVTPL)

Value of financial assets at fair value through profit/ loss (FVTPL)

Items	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
+ <i>Listed shares</i>	2,591,196	774,800	2,591,196	970,600
SJF	834,000	102,000	834,000	102,000
QNC	105,916	37,100	105,916	40,600
MCG	64,500	12,500	64,500	12,000
GGG	499,980	187,200	499,980	244,800
DAG	1,052,000	112,000	1,052,000	112,000
HLA	34,800	1,600	34,800	1,600
Others	-	322,400	-	457,600
+ <i>Non-Listed shares</i>	269,044,419,968	9,196,258,236	269,044,419,968	9,196,258,236
FCA	108,722,448,980	-	108,722,448,980	-
FHH	72,999,000,000	-	72,999,000,000	-
ITASCO	110,000,000	12,364,217	110,000,000	12,364,217
KLF	7,772,814,914	707,088,800	7,772,814,914	707,088,800
GAB	74,838,000,000	7,382,546,719	74,838,000,000	7,382,546,719
HAI	2,972,658,445	390,073,500	2,972,658,445	390,073,500
FLC	1,621,887,743	704,053,000	1,621,887,743	704,053,000
Others	7,609,886	132,000	7,609,886	132,000
Total	269,047,011,164	9,197,033,036	269,047,011,164	9,197,228,836

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

7. FINANCIAL ASSETS (CONT'D)

Table of market price fluctuations of financial assets

Items	As at 30/06/2026					
	Book value	Market value	Revaluation during the period		Accumulated Revaluation last year	Revaluation value
			Increase	Decrease		
	VND	VND	VND	VND	VND	VND
+ Listed stocks	2,591,196	774,800	44,200	240,000	(1,620,596)	774,800
- SJF	834,000	102,000	-	-	(0,732,000)	102,000
- QNC	105,916	37,100	-	3,500	(0,065,316)	37,100
- MCG	64,500	12,500	1,000	0,500	(0,052,500)	12,500
- GGG	499,980	187,200	43,200	100,800	(0,255,180)	187,200
- DAG	1,052,000	112,000	-	-	(0,940,000)	112,000
- HLA	34,800	1,600	-	-	(0,033,200)	1,600
- Others	-	322,400	-	135,200	457,600	322,400
+ Non-listed stocks	269,044,419,968	9,196,258,236	-	-	(259,848,161,732)	9,196,258,236
- FCA	108,722,448,980	-	-	-	(108,722,448,980)	-
- FHH	72,999,000,000	-	-	-	(72,999,000,000)	-
- ITASCO	110,000,000	12,364,217	-	-	(97,635,783)	12,364,217
- KLF	7,772,814,914	707,088,800	-	-	(7,065,726,114)	707,088,800
- GAB	74,838,000,000	7,382,546,719	-	-	(67,455,453,281)	7,382,546,719
- HAI	2,972,658,445	390,073,500	-	-	(2,582,584,945)	390,073,500
- FLC	1,621,887,743	704,053,000	-	-	(917,834,743)	704,053,000
- Others	7,609,886	132,000	-	-	(7,477,886)	-
Total	269,047,011,164	9,197,033,036	44,200	240,000	(259,849,782,328)	9,197,033,036

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

8. LOANS

Items	As at 30/06/2026		As at 01/01/2026	
	Book value VND	Fair value VND	Book value VND	Fair value VND
Account lending receivables				
+ Margin lending for investor trading activities (Margin) (*)	114,411,857,455	15,000,000,000	114,411,857,455	-
Total	114,411,857,455	15,000,000,000	114,411,857,455	-

(*) Including margin loan with stock code GAB with a value of 114,411,857,455 VND, which has been set aside for 100% of the value according to the Resolution of the 2nd extraordinary general meeting of shareholders in 2023 No. 02/2023/NQ-DHĐCĐ-BOS 09 October 2023. As at the date of this report, the Company has recovered VND 15,000,000,000.

9. PROVISIONS FOR DEVALUATION OF FINANCIAL ASSETS AND COLLATERAL

Items	Provision as at 30/06/2026		Provision as at 01/01/2026	Increase/decrease during the period
	Book value	Fair value		
Loan receivables	114,411,857,455	-	114,411,857,455	15,000,000,000
Margin	114,411,857,455	-	114,411,857,455	15,000,000,000

10. RECEIVABLES

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Advances to supplier	250,387,500	125,965,278
Advances to other supplier	250,387,500	125,965,278
Receivables from services provided by securities companies	30,047,071,756	29,529,965,390
Receivables from brokerage activities	204,000	5,748,298
Receivables from corporate financial advisory activities	615,255,000	153,255,000
Receivables from securities custody activities	553,573,408	492,922,744
Receivables from other services	28,878,039,348	28,878,039,348
Other receivables	536,744,704,555	531,326,222,464
Deposit contracts at Maritime Commercial Joint Stock Bank (1)	467,155,415,291	467,155,415,291
Receivables from deposits (2)	63,500,000,000	63,500,000,000
Other receivables	6,089,289,264	670,807,173
Total	567,042,163,811	560,982,153,132

- (1) It is a term deposit at Maritime Commercial Joint Stock Bank (MSB), but MSB itself seized it and has not fully explained the reason to the Company. This amount has been provisioned at 100% of the value in the 2022 financial statements according to the Resolution of the 2nd extraordinary general meeting of shareholders in 2023 No. 02/2023/NQ-ĐHĐCĐ-BOS dated 09 October 2023.
- (2) Deposit under 03 deposit contracts to buy shares of Synergy Fund Management Joint Stock Company - UNICAP with units related to individuals prosecuted under the stock market manipulation case securities of which these individuals are legal representatives (Do Thanh Hanoi Construction and Equipment Joint Stock Company, IMR Investment and Development Company Limited, Tam An Import Export and Trading Investment Company Limited). This amount has been provisioned at 100% of the value in the 2022 financial statements according to the Resolution of the 2nd extraordinary general meeting of shareholders in 2023 No. 02/2023/NQ-ĐHĐCĐ-BOS dated 09 October 2023.

11. PROVISIONS FOR DEVALUATION OF RECEIVABLES

Doubtful receivables must have a provision for doubtful debts	The value of doubtful receivables VND	This period		30/06/2026 VND	01/01/2026 VND
		Provision for the period VND	Reversal amount during the period VND		
1. Provision for services provided by securities companies	29,327,452,395	-	-	29,327,452,395	29,327,452,395
- Ms.Dang Thi Hoan	1,985,767,855	-	-	1,985,767,855	1,985,767,855
- Ms. Dang Thi Hong Ha	1,802,130,395	-	-	1,802,130,395	1,802,130,395
- Ms. Dinh Thi Kim Thuy	1,128,657,078	-	-	1,128,657,078	1,128,657,078
- Mr. Mai Duc Nam	2,392,082,423	-	-	2,392,082,423	2,392,082,423
- Ms. Nguyen Thi Cam Tu	3,245,015,924	-	-	3,245,015,924	3,245,015,924
- Ms. Nguyen Thi Nga	1,744,423,468	-	-	1,744,423,468	1,744,423,468
- Ms. Nguyen Tra My	2,444,898,378	-	-	2,444,898,378	2,444,898,378
- Mr. Nguyen Tuan Anh	3,167,341,425	-	-	3,167,341,425	3,167,341,425
- Mr. Vo Trong Hieu	2,791,041,936	-	-	2,791,041,936	2,791,041,936
- Others	8,626,093,513	-	-	8,626,093,513	8,626,093,513
2. Provision for advances to supplier:	90,287,500	-	-	90,287,500	90,287,500
- Thai Nguyen newspaper	3,000,000	-	-	3,000,000	3,000,000
- OOS softwave joint stock company	20,000,000	-	-	20,000,000	20,000,000
- Viet My Investment and Tourism Company Limited	25,200,000	-	-	25,200,000	25,200,000
- International Management System Integration Company Limited	42,087,500	-	-	42,087,500	42,087,500
3. Provision for other receivables	531,068,922,464	-	-	531,068,922,464	531,068,922,464
- Tam An Trading Investment and Import-Export Company Limited	26,000,000,000	-	-	26,000,000,000	26,000,000,000
- IMR Investment and Development Company Limited	17,500,000,000	-	-	17,500,000,000	17,500,000,000
- Do Thanh Hanoi Materials, Equipment and Construction Joint Stock Company	20,000,000,000	-	-	20,000,000,000	20,000,000,000
- Vietnam Maritime Commercial Joint Stock Bank	467,155,415,291	-	-	467,155,415,291	467,155,415,291
- Others	413,507,173	-	-	413,507,173	413,507,173
Total	560,486,662,359	-	-	560,486,662,359	560,486,662,359

12. PREPAID EXPENSES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Short-term prepaid expenses	397,481,165	120,635,270
Others	397,481,165	120,635,270
Long-term prepaid expenses	992,040,664	618,524,510
Others	992,040,664	618,524,510
Total	1,389,521,829	739,159,780

13. PLEGE, MORTGAGE, DEPOSIT, SHORT-TERM SECURITY DEPOSIT

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Office lease deposit	96,381,818	96,381,818
Others	52,000,000	52,000,000
Total	148,381,818	148,381,818

14. INTANGIBLE FIXED ASSETS

	Land use right VND	Programs, software VND	Other intangible assets VND	Total VND
HISTORICAL COST				
As at 01/01/2026	21,054,563,158	23,579,737,400	1,434,782,548	46,069,083,106
Liquidation, disposal	(21,054,563,158)	-	-	(21,054,563,158)
As at 30/06/2026	-	23,579,737,400	1,434,782,548	25,014,519,948
ACCUMULATED ARMOTIZATION				
As at 01/01/2026	1,077,658,527	23,579,737,400	1,434,782,548	26,092,178,475
Armotization	40,788,708	-	-	40,788,708
Liquidation, disposal	(1,118,447,235)	-	-	(1,118,447,235)
As at 30/06/2026	-	23,579,737,400	1,434,782,548	25,014,519,948
CARRYING AMOUNT				
As at 01/01/2026	19,976,904,631	-	-	19,976,904,631
As at 30/06/2026	-	-	-	-

As at 30 June 2026:

- The total historical cost of intangible fixed assets that have been fully amortized but are still in use is VND 18,120,070,732 (as at 01 January 2026 is VND 18,120,070,732).
- The total historical cost of intangible fixed assets that have been fully amortized, unused is VND 6,894,449,216 (as at 01 January 2025 is VND 6,894,449,216).

15. DERIVATIVE SECURITIES CLEARING FUND

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	13,239,817,198	13,237,816,260
Annual interest allocation	4,876,251,479	4,876,251,479
Total	18,236,068,677	18,234,067,739

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

16. TANGIBLE FIXED ASSETS

	Building, structure	Tools, equipments	Motor vehicle	Office equipment	Total
	VND	VND	VND	VND	VND
HISTORICAL COST					
As at 01/01/2026	12,323,500,000	15,207,706,175	1,442,640,000	117,244,000	29,091,090,175
Liquidation, disposal	(12,323,500,000)	-	-	-	-
As at 30/06/2026	-	15,207,706,175	1,442,640,000	117,244,000	16,767,590,175
ACCUMULATED DEPRECIATION					
As at 01/01/2026	630,767,058	15,061,452,674	1,110,432,067	117,244,000	16,919,895,799
Depreciation	23,874,143	30,198,330	72,132,000	-	126,204,473
Liquidation, disposal	(654,641,201)	-	-	-	(654,641,201)
As at 30/06/2026	-	15,091,651,004	1,182,564,067	117,244,000	16,391,459,071
CARRYING AMOUNT					
As at 01/01/2026	11,692,732,942	145,253,501	332,207,933	-	12,171,194,376
As at 30/06/2026	-	115,055,171	260,075,933	-	376,131,104

As at 30 June 2026:

- The total historical cost of tangible fixed assets that have been fully depreciated but are still in use is VND 11,278,914,116 (as at 01 January 2026 is VND 11,278,914,116).

- The total historical cost of tangible fixed assets that have been fully depreciated and are unused is 3,512,907,659 VND (as at 01 January 2026 is VND 3,512,907,659).

17. PAYABLE FOR SECURITIES TRADING ACTIVITIES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Payables to the securities exchange	74,851	-
Payables to the Vietnam Securities Depository (VSD)	3,519,328	-
Payables to securities purchase	1,036,315,130	1,035,253,500
Payables to collaborator commission	2,707,883	2,327,319
Other payables	51,712,184	14,290,640
Total	1,094,329,376	1,051,871,459

18. TAX AND RECEIVABLES FROM/ PAYABLES TO THE STATE BUDGET

	01/01/2026 VND	Amount payable VND	Amount paid VND	30/06/2026 VND
- VAT tax	6,000,000	48,000,000	198,184,821	(144,184,821)
- Corporation income tax	(2,956,560,219)	-	156,184,821	(3,112,745,040)
- Personal income tax	40,581,878	368,990,748	319,685,684	89,886,942
- Other tax	-	-	-	-
Total	(2,909,978,341)	416,990,748	319,685,684	(3,023,042,919)
<i>In which:</i>				
- Amount payables	46,581,878	-	-	89,886,942
- Amount receivables	2,956,560,219	-	-	3,256,929,861

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

19. OWNERS' EQUITY

Movement in owners' equity

Items	Owner's Equity		Share premium		Other owner's equity		Reserve fund for charter capital		Operational risk and financial reserve fund		Other owner's		Retained earning		Total	
	VND		VND		VND		VND		VND		VND		VND		VND	
01/01/2025	969,225,090,000		(219,330,000)		524,623,997		10,724,210,951		11,263,566,694		14,417,921		(859,993,479,081)		131,539,100,482	
- Loss during the year	-		-		-		-		-		-		(36,221,039,433)		(36,221,039,433)	
31/12/2025	969,225,090,000		(219,330,000)		524,623,997		10,724,210,951		11,263,566,694		14,417,921		(896,214,518,514)		95,318,061,049	
01/01/2026	969,225,090,000		(219,330,000)		524,623,997		10,724,210,951		11,263,566,694		14,417,921		(896,214,518,514)		95,318,061,049	
- Loss during the period	-		-		-		-		-		-		(5,081,145,219)		(5,081,145,219)	
30/06/2026	969,225,090,000		(219,330,000)		524,623,997		10,724,210,951		11,263,566,694		14,417,921		(901,295,663,733)		90,236,915,830	

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

19. OWNERS' EQUITY (CONT'D)

Details of owners' equity

Shareholders	As at 30/06/2026		As at 01/01/2026	
	Contributed capital	Percentage	Contributed capital	Percentage
	VND	%	VND	%
Ms La My Phuong	58,399,000,000	6.03%	58,399,000,000	6.03%
Others shareholders	910,826,090,000	93.97%	910,826,090,000	93.97%
Total	969,225,090,000	100.00%	969,225,090,000	100.00%

Transactions with owners and distributions, dividends and profits

	Current period VND	Previous period VND
- Owner's equity		
+ At the beginning of year	969,225,090,000	969,225,090,000
+ Increase during period	-	-
+ Decrease during period	-	-
+ At the end of period	969,225,090,000	969,225,090,000

The company's stock issuance situation is as follows :

	As at 30/06/2026 Shares	As at 01/01/2026 Shares
- Number of shares registered for issuance	96,922,509	96,922,509
- Number of shares issued to the public	96,922,509	96,922,509
+ Ordinary shares	96,922,509	96,922,509
+ Preferred shares	-	-
- Number of shares outstanding	96,922,509	96,922,509
+ Ordinary shares	96,922,509	96,922,509
+ Preferred shares	-	-
* Par value of shares (VND per share)	10,000	10,000

20. FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING AT VSD OF SECURITIES COMPANIES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Unrestricted financial assets	3,560,000	2,540,000
Total	3,560,000	2,540,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

21. FINANCIAL ASSETS REGISTERED AT VSD AND NOT YET TRADING BY THE COMPANY

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Financial assets registered at VSD and not yet traded, freely transferable	-	101,913,380,000
Total	-	101,913,380,000

22. UNREGISTERED FINANCIAL ASSETS AT VSD

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Unlisted/Unregistered financial assets for trading where the issuing organization has registered securities at VSD but the securities	140,962,410,000	39,050,530,000
Total	140,962,410,000	39,050,530,000

23. FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING AT VSD OF INVESTORS

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Unrestricted financial assets	121,833,280,000	163,360,400,000
Restricted financial assets	107,850,000	107,850,000
Mortgage financial assets	-	8,000,000,000
Blocked financial assets	-	-
Financial assets awaiting for settlement	50,000,000	3,000,000
Total	121,991,130,000	171,471,250,000

24. FINANCIAL ASSETS REGISTERED AT VSD AND NOT YET TRADED BY INVESTORS

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	676,800,000	1,133,232,390,000
Financial assets deposited with VSD and not yet traded, restricted/frozen, or temporarily	1,986,090,000	4,000,000
Total	2,662,890,000	1,133,236,390,000

25. CUSTOMER DEPOSITS

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Investor's deposits for securities trading activities managed by the Company	8,217,701,799	6,980,017,724
Clearing and settlement deposits for securities transactions of investors	2,466,875,133	4,191,128,288
Total	10,684,576,932	11,171,146,012

26. PAYABLES TO INVESTORS FOR SECURITIES TRADING DEPOSITS MANAGED BY SECURITIES COMPANIES

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Payables to investors - Investors' deposit for securities trading activities managed by Securities company	10,684,507,431	11,167,889,805
Total	10,684,507,431	11,167,889,805

27. DIVIDENDS, INTEREST INCOME FROM FVTPL, LOANS, HTM, AFS

	Current period	Previous period
	VND	VND
From loans and receivables (interest income)	-	9,786,301
Total	-	9,786,301

28. OPERATING COSTS OF RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Expenses for securities brokerage activities	1,429,598,652	1,380,843,737
Expenses for securities custodian activities	95,165,599	243,159,362
Total	1,524,764,251	1,624,003,099

29. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest from non-fixed bank deposits	794,485,588	53,815,948
Total	794,485,588	53,815,948

30. MANAGEMENT COSTS OF THE SECURITIES COMPANY

	Current period VND	Previous period VND
Administrative staff expenses	2,943,244,618	2,992,189,151
Statutory Payroll Contributions	137,466,155	145,883,081
Expense for office supplies	-	43,164,396
Expense for office supplies	32,311,902	9,119,960
Taxes, fees, and charges expenses	70,056,113	21,174,835
Depreciation expenses	166,993,181	375,205,106
Taxes, fees, and charges expenses	-	3,000,000
Expense for external and other expenses	889,527,877	3,543,053,945
Total	4,239,599,846	7,132,790,474

31. OTHER EXPENSES

	Current period VND	Previous period VND
Penalty	-	42,471,521,663
Expenses on liquidation of fixed assets	15,986,492,631	-
Other expenses	14,489,698	-
Total	16,000,982,329	42,471,521,663

32. BASIC EARNINGS PER SHARE

	Current period VND	Previous period VND
Profit or loss allocated to shareholders owning common shares (VND)	(5,081,145,219)	(43,073,504,917)
Weighted average number of shares outstanding during the period (Share)	96,922,509	96,922,509
Earning per share (VND/Share)	(52)	(444)

33. DEPARTMENT REPORT INFORMATION

The Company has tracked revenue and expenses by main business segments. However, other expenses in the period cannot be separated. Therefore, the Company does not present reporting information by segment and believes that not presenting this content does not materially affect the presentation of the interim financial statements for the period from 01 January 2026 to 30 June 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The salaries and remuneration of the Board of General Directors and the remuneration of the Board of Directors during the year are as follows:

	Position	Current period VND	Previous period VND
Mr. Trinh Thanh Long	General Director	62,100,000	105,358,160
Mr. Nguyen Thanh Le	General Director (Dismissed on 22/04/2025)	-	297,591,363
	Member of BOD (Dismissed on 22/04/2025)		
Ms. Trinh Huy Linh	Chairman	96,500,000	31,295,454
Ms. Le Thi Truc Quynh	Chairwoman (Dismissed on 22/04/2025)	-	298,181,819
Ms. Pham Tu Anh	Member of BOD	60,000,000	20,863,636
Ms. Phung Thi Thu Thao	Member of BOD	330,000,000	114,750,000
Mr. Trinh Thanh Long	Member of BOD	366,000,000	20,863,636
Mr. Nguyen Thanh Cam	Member of BOD (Dismissed on 22/04/2025)	-	50,318,182

In addition to members of the Board of Directors, the Board of Supervisors, and the Board of General Directors, other related parties with which the Company had transactions during the period include:

No.	Company	Relationship
1	Rosland Joint Stock Company	Related parties of insiders
2	FLCHOMES Real Estate Development and Investment Joint Stock Company	Related parties of insiders
3	HAI Agrochem Joint Stock Company	Related parties of insiders
4	FLC Group Joint Stock Company	Related parties of insiders
5	FLC Mining Investment and Asset Management Joint Stock Company	Related parties of insiders
6	CFS Investment and Import Export Trading Joint Stock Company	Related parties of insiders
7	FLC Stone Mining and Investment Joint Stock Company	Related parties of insiders
8	FLC Faros Construction Joint Stock Company	Related parties of insiders

Balances with related parties

	As at 30/06/2026 VND	As at 01/01/2026 VND
Loans	25,000,508,726	25,000,508,726
- Rosland Joint Stock Company	25,000,508,726	25,000,508,726

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONT'D)

Transactions with related parties

	As at 30/06/2026 VND	As at 01/01/2026 VND
Revenue from rendering of services	420,000,000	-
- HAI Agrochem Joint Stock Company	60,000,000	-
- FLC Mining Investment and Asset Management Joint Stock Company	60,000,000	-
- FLCHomes Real Estate Investment and Business Development Joint Stock Company	60,000,000	-
- CFS Investment and Import Export Trading Joint Stock Company	60,000,000	-
- FLC Stone Mining and Investment Joint Stock Company	60,000,000	-
- FLC Faros Construction Joint Stock Company	60,000,000	-
- FLC Group Joint Stock Company	60,000,000	-

35. GOING CONCERN

As at 30 June 2026, the Company's accumulated losses amounted to VND 901,295,663,733, and its operations were also constrained. The Company's Board of Management is currently focusing significant resources on addressing these matters in order to restore normal operations, and the Company's current financial position continues to ensure its ability to settle its liabilities as they fall due. Together with the removal of the controlled status and the resumption of securities trading activities, the Company's Board of Management affirms that the preparation of these financial statements on a going concern basis is appropriate.

36. OTHER INFORMATION

According to Decision No. 864/QĐ-SGDHN dated 18 August 2023 issued by the Hanoi Stock Exchange, ART shares of ARTEX Securities Joint Stock Company have been suspended from trading effective from 25 August 2023.

On 26 February 2026, the State Securities Commission issued Decision No. 106/QĐ-UBCK on the removal of the Company from controlled status.

On 6 March 2026, the Vietnam Exchange issued Official Letter No. 230/SGDVN-QLTV regarding the resumption of securities trading activities on the listed securities market and the UPCoM market at the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange for ARTEX Securities Joint Stock Company, effective from 10 March 2026.

On 27 July 2026, the Hanoi Stock Exchange issued Decision No. 998/QĐ-SGDHN on maintaining the warning status for ART shares of ARTEX Securities Joint Stock Company.

37. COMPARATIVE FIGURES

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