INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

THANHCONG SECURITIES COMPANY

CONTENTS

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GENERAL INFORMATION

Corporate information

Thanhcong Securities Company (hereinafter referred to as "the Company") was established and has been operating under:

- The Establishment and Operation License No. 81/UBCK-GP dated 31 January 2008 and the amended License No. 91/GPĐC-UBCK dated 23 July 2026, issued by the State Securities Commission of Vietnam.
- The Business Registration Certificate No. 0305477911, initially registered on 31 January 2008 and 6th amended on 07 August 2026, issued by Ho Chi Minh City Department of Finance.

During its operation course, the Company has been issued the amended Licenses by the State Securities Commission of Vietnam and Ho Chi Minh City Department of Finance, regarding the changes in Company's name, head office's address, legal representative, charter capital, etc.

Head office as in the Establishment and Operation License:

- Address : Ground, 1st and 2nd Floors, No. 140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City
- Tel. : +84 (028) 3827 0527
- Fax : +84 (028) 3821 8010

The Company's principal business activity is to provide services of securities brokerage, securities investment consultancy, proprietary trading, and securities issuance guarantee.

Board of Directors, Supervisory Board, and Board of Management

The Company's Board of Directors, Supervisory Board, and Board of Management during the period and up to the date of this statement include:

The Board of Directors

Full name	Position	
Ms. Vu Thi Nhu Mai	Chairwoman	Appointed on 20 June 2026
Mr. Nguyen Khanh Linh	Chairman	Resigned on 20 June 2026
Mr. Nguyen Dong Hai	Vice Chairman	Resigned on 20 June 2026
Mr. Nguyen Quoc Viet	Vice Chairman	Resigned on 20 June 2026
Mr. Nguyen Xuan Cuong	Member	Appointed on 20 June 2026
Mr. Tran Bao Toan	Member	Resigned on 20 June 2026
Mr. Pham Tran Hoan	Independent Member	Appointed on 20 June 2026
Ms. Pham Quynh Lan	Independent Member	Appointed on 20 June 2026
Mr. Rainer Frey	Independent Member	Appointed on 20 June 2026
Mr. Dinh Tran Lac Thien	Independent Member	Resigned on 20 June 2026

The Supervisory Board/Audit Committee

In accordance with the Minutes of the 2026 Annual General Meeting of Shareholders and Resolution No. 21/2026/NQ-HĐQT, from 20 June 2026, the Company transitioned its governance model from the Supervisory Board to the Audit Committee under the authority of the Board of Directors. Details of personnel changes during the period are as follows:

Full name	Position	
Audit Committee		
Mr. Pham Tran Hoan	Chairman	Appointed on 20 June 2026
Ms. Pham Quynh Lan	Member	Appointed on 20 June 2026

Full name	Position	
Supervisory Board		
Ms. Tran Thi Nhan	Head of the Board	Resigned on 20 June 2026
Ms. Truong Thi Hong Nhan	Member	Resigned on 20 June 2026
Mr. Nguyen Trung Hieu	Member	Resigned on 20 June 2026

The Board of Management

Full name	Position	
Mr. Nguyen Xuan Cuong	General Director	Appointed on 20 June 2026
Mr. Nguyen Duc Hieu	General Director	Resigned on 20 June 2026
Mr. Trinh Tan Luc	Deputy General Director	Appointed on 03 February 2020
Ms. Pham Viet Lan Anh	Chief Financial Officer	Resigned on 26 June 2026
Ms. Nguyen Thi Khanh Hoa	Chief Accountant	Appointed on 26 June 2026
Ms. Nguyen Thi Phuong Thao	Chief Accountant	Resigned on 26 June 2026

Legal Representatives

The Company's legal representatives during the period and up to the date of this statement are as follows:

Full name	Position	Effective date
Ms. Vu Thi Nhu Mai	Chairwoman	From 02 July 2026
Mr. Nguyen Khanh Linh	Chairman	Until 02 July 2026
Mr. Nguyen Xuan Cuong	General Director	From 02 July 2026
Mr. Nguyen Duc Hieu	General Director	Until 02 July 2026

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of Thanhcong Securities Company (hereinafter referred to as "the Company") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the interim financial position, the interim financial performance, the interim cash flows and the interim changes in owner's equity of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation and presentation of the Interim Financial Statements.

Statement of the Board of Management

In the Board of Management's opinion, the accompanying Interim Financial Statements give a true and fair view of the interim financial position of the Company as at 30 June 2026 and of its interim financial performance, interim cash flows and interim changes in owner's equity for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the current Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, Circulars providing accounting guidance applicable to securities companies and other regulatory requirements on preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN CHỨNG KHOÁN THÀNH CÔNG

Nguyen Xuan Cuong
General Director

Date: 14 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

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No. 1.1285/26/TC-AC

REPORT ON THE INTERIM FINANCIAL INFORMATION REVIEW

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT THANHCONG SECURITIES COMPANY

We have reviewed the accompanying Interim Financial Statements of Thanhcong Securities Company (hereinafter referred to as "the Company"), which were prepared on 14 August 2026 (from page 06 to page 48), comprising the Interim Statement of Financial Position as at 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement and the Interim Statement of Changes in Owner's Equity for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the prevailing Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, Circulars providing accounting guidance applicable to securities companies as well as other regulatory requirements on preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Company's Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express conclusions on the Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by 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.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements have not given a true and fair view, in all material respects, of the interim financial position of Thanhcong Securities Company as at 30 June 2026 and of its interim financial performance, interim cash flows and interim changes in owner's equity for the first 6 months of the fiscal year ending 31 December 2026, in conformity with prevailing Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, Circulars providing accounting guidance applicable to securities companies and other regulatory requirements on preparation and presentation of the Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C

Tran Thi Thuy Quyen
Partner
Audit Practice Registration Certificate No. 1539-2023-008-1
Authorized Signatory

Ho Chi Minh City, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As at 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
	ASSETS				
A.	**CURRENT ASSETS**	**100**		**2.343.412.556.797**	**2.579.403.322.870**
I.	**Financial assets**	**110**		**2.339.454.723.745**	**2.575.835.505.734**
1.	Cash and cash equivalents	111	VI.1	396.899.824.699	158.554.306.248
1.1.	*Cash*	*111.1*		*216.899.824.699*	*3.515.265.152*
1.2.	*Cash equivalents*	*111.2*		*180.000.000.000*	*155.039.041.096*
2.	Financial assets at fair value through profit and loss (FVTPL)	112	VI.3a,e	271.456.132.797	-
3.	Held-to-maturity investments (HTM)	113	VI.3c	1.021.600.000.000	1.031.600.000.000
4.	Loans	114	VI.3d	581.547.927.540	815.365.194.522
5.	Available-for-sale financial assets (AFS)	115	VI.3b,e	32.664.440.000	528.999.782.500
6.	Receivables	117		34.360.047.969	35.936.029.345
6.1.	*Receivables from disposal of financial assets*	*117.1*	*VI.4*	-	*13.040.560.000*
6.2.	*Receivables and accruals from dividends and interest on financial assets*	*117.2*	*VI.4*	*34.360.047.969*	*22.895.469.345*
6.2.1.	*Receivables from due dividends and interest*	*117.3*		*6.312.869.342*	*10.080.684.515*
6.2.2.	*Accruals for undue dividends and interest*	*117.4*		*28.047.178.627*	*12.814.784.830*
7.	Advances to suppliers	118	VI.4	86.000.000	1.031.234.400
8.	Receivables from services provided by the Company	119	VI.4	85.316.676	209.724.751
9.	Other receivables	122	VI.4	2.586.389.347	5.970.589.251
10.	Provisions for impairment of receivables	129	VI.4	(1.831.355.283)	(1.831.355.283)
II.	**Other current assets**	**130**		**3.957.833.052**	**3.567.817.136**
1.	Advances	131		20.826.886	29.841.686
2.	Short-term prepaid expenses	133	VI.5a	3.937.006.166	3.537.975.450
B.	**NON-CURRENT ASSETS**	**200**		**70.907.524.257**	**328.041.664.774**
I.	**Non-current financial assets**	**210**		**27.211.800.000**	**285.012.095.048**
1.	Investments	212		27.211.800.000	290.678.050.000
1.1.	*Investments in subsidiaries*	*212.2*	*VI.3f*	-	*249.000.000.000*
1.2.	*Other long-term investments*	*212.4*	*VI.3g*	*27.211.800.000*	*41.678.050.000*
2.	Provisions for impairment of non-current financial assets	213	VI.3f,h	-	(5.665.954.952)
II.	**Fixed assets**	**220**		**16.815.929.147**	**18.153.234.787**
1.	Tangible fixed assets	221	VI.6	5.876.331.140	5.614.527.395
	- Historical cost	*222*		*16.106.781.998*	*24.635.321.517*
	- Accumulated depreciation	*223a*		*(10.230.450.858)*	*(19.020.794.122)*
2.	Intangible fixed assets	227	VI.7	10.939.598.007	12.538.707.392
	- Initial cost	*228*		*26.855.826.000*	*44.774.324.894*
	- Accumulated amortization	*229a*		*(15.916.227.993)*	*(32.235.617.502)*
III.	**Other non-current assets**	**250**		**26.879.795.110**	**24.876.334.939**
1.	Long-term pledges, collateral, deposits	251	VI.8	1.142.900.000	1.142.900.000
2.	Long-term prepaid expenses	252	VI.5b	1.137.983.517	1.644.501.093
3.	Deposits to the Settlement Assistance Fund	254	VI.9	14.566.996.919	12.066.996.919

Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
4.	Other non-current assets	255	VI.10	10.031.914.674	10.021.936.927
TOTAL ASSETS		**270**		**2.414.320.081.054**	**2.907.444.987.644**
C.	**LIABILITIES**	**300**		**1.093.387.947.343**	**1.599.403.085.939**
I.	**Current liabilities**	**310**		**1.090.901.832.226**	**1.597.924.595.942**
1.	Short-term borrowings and financial lease liabilities	311		886.096.000.000	1.580.000.000.000
1.1.	*Short-term borrowings*	*312*	*VI.11*	*886.096.000.000*	*1.580.000.000.000*
2.	Payables for securities trading activities	318		425.040.001	3.290.320.647
3.	Short-term trade payables	320	VI.12	196.659.581.340	4.166.944.589
4.	Taxes and other obligations to the State Budget	322	VI.13	5.005.482.272	1.464.069.277
5.	Payables to employees	323		1.640.375.068	22.482.449
6.	Short-term accrued expenses	325	VI.14	814.048.196	8.719.917.483
7.	Other short-term payables	329		261.305.349	260.861.497
II.	**Non-current liabilities**	**340**		**2.486.115.117**	**1.478.489.997**
1.	Deferred income tax liability	356	VI.15	2.486.115.117	1.478.489.997
D.	**OWNER'S EQUITY**	**400**		**1.320.932.133.711**	**1.308.041.901.705**
I.	**Owner's equity**	**410**		**1.320.932.133.711**	**1.308.041.901.705**
1.	Owner's capital	411		1.156.126.290.000	1.156.126.290.000
1.1.	*Contributed capital*	*411.1*	*VI.16*	*1.156.209.640.000*	*1.156.209.640.000*
a	*Ordinary shares with voting rights*	*411.1a*		*1.156.209.640.000*	*1.156.209.640.000*
1.2	*Share premiums*	*411.2*	*VI.16*	*(83.350.000)*	*(83.350.000)*
2.	Differences on asset revaluation at the fair value	412		(11.912.080.000)	(473.435.965)
3.	Retained profit	417		176.717.923.711	152.389.047.670
3.1.	*Realized profit after tax*	*417.1*		*164.298.048.134*	*145.007.297.690*
3.2.	*Unrealized profit after tax*	*417.2*		*12.419.875.577*	*7.381.749.980*
TOTAL LIABILITIES AND OWNER'S EQUITY		**440**		**2.414.320.081.054**	**2.907.444.987.644**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

OFF-INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

As at 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A.	**ASSETS OF THE COMPANY AND ASSETS IN TRUST**				
1.	Treated doubtful debts	004		33.363.940.829	33.363.940.829
2.	Outstanding shares	006		115.620.964	115.620.964
3.	Financial assets listed/registered to Viet Nam Securities Depository and Clearing Corporation (VSDC) of the Company	008		91.771.400.000	22.676.000.000
4.	Financial assets custodied at VSDC but not yet traded of the Company	009		10.000.000	10.000.000
5.	Financial assets awaiting settlement	010		200.000.000.000	-
B.	**ASSETS OF AND LIABILITIES TO INVESTORS**				
1.	Financial assets listed/registered to VSDC of the investors	021	VII.1	2.978.157.180.000	2.404.219.510.000
a.	*Unrestricted financial assets*	*021.1*		*2.850.776.050.000*	*2.253.488.020.000*
b.	*Restricted financial assets*	*021.2*		*1.355.500.000*	*7.005.320.000*
c.	*Blocked or temporarily held financial assets*	*021.4*		*105.853.570.000*	*102.733.570.000*
d.	*Financial assets awaiting settlement*	*021.5*		*20.172.060.000*	*40.992.600.000*
2.	Financial assets custodied at VSDC but not yet traded of the investors	022		43.837.100.000	15.541.290.000
a.	*Financial assets custodied at VSDC but not yet traded, unrestricted from transfer*	*022.1*		*1.760.030.000*	*1.760.130.000*
b.	*Financial assets custodied at VSDC but not yet traded, restricted from transfer*	*022.2*		*42.077.070.000*	*13.781.160.000*
3.	Financial assets awaiting settlement of the investors	023		20.464.640.000	30.367.860.000
4.	Financial assets to be entitled to rights of the investors	025		8.100.000	-
5.	Investors' deposits	026	VII.2	84.621.620.668	128.115.327.915
5.1.	*Investors' deposits for securities trading activities managed by the Company*	*027*		*30.821.053.128*	*68.443.987.580*
	Investors' deposits at VSDC	*027.1*		*928.242.520*	*1.043.398.289*
5.2.	*Customers' collective deposits for securities transactions*	*028*		*49.254.884.450*	*59.670.230.400*
5.3.	*Clearing and settlement deposits for securities transactions*	*029*		*4.541.011.850*	-
5.4.	*Deposits of securities issuers*	*030*		*4.671.240*	*1.109.935*
6.	Payables to the investors relating to their deposits for securities trading activities managed by the Company	031	VII.3	30.821.053.128	68.443.987.580
6.1.	*Payables to local investors relating to their deposits for securities trading activities managed by the Company*	*031.1*		*29.234.079.368*	*66.965.625.255*
6.2.	*Payables to overseas investors relating to their deposits for securities trading activities managed by the Company*	*031.2*		*1.586.973.760*	*1.478.362.325*
7.	Dividends, principal and bond interest payable	035	VII.3	4.671.240	1.109.935

Approved 14 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN THÀNH CÔNG

Preparer	Chief Accountant	Legal Representative
Do Thi Thanh Hoa	**Nguyen Thi Khanh Hoa**	**Nguyen Xuan Cuong**
Preparer	**Chief Accountant**	**Legal Representative**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year	
				Current year	Previous year
I.	**OPERATING INCOME**				
1.1.	Gains from financial assets at fair value through profit or loss (FVTPL)	01		41.892.252.834	41.228.498.684
a.	*Gains from disposals of FVTPL financial assets*	*01.1*	*VIII.1*	*36.054.639.234*	*41.228.498.684*
b.	*Gains from revaluation of FVTPL financial assets*	*01.2*	*VIII.2*	*5.837.613.600*	*-*
1.2.	Interest from HTM investments	02	VIII.3	32.282.545.393	23.492.102.734
1.3.	Interest income from loans and receivables	03	VIII.3	42.252.473.039	40.262.083.334
1.4.	Interest from AFS financial assets	04	VIII.3	2.506.800.000	6.150.910.000
1.5.	Brokerage service income	06	VIII.4	12.244.364.364	13.731.902.588
1.6.	Income from securities investment consultancy	08	VIII.4	-	120.000.000
1.7.	Depository service income	09	VIII.4	379.906.469	462.429.995
1.8.	Other operating income	11	VIII.4	533.769.255	615.313.875
Total operating income		**20**		**132.092.111.354**	**126.063.241.210**
II.	**OPERATING EXPENSES**				
2.1.	Losses from financial assets at fair value through profit or loss (FVTPL)	21		56.952.437.910	881.883.683
a.	*Losses from disposals of FVTPL financial assets*	*21.1*	*VIII.1*	*56.152.949.907*	*881.883.683*
b.	*Losses from revaluation of FVTPL financial assets*	*21.2*	*VIII.2*	*799.488.003*	*-*
2.2.	Losses and recognition of fair value changes on AFS financial assets upon reclassification	23	VIII.5	(9.059.818.338)	-
2.3.	Provisions for diminution in value and impairment of financial assets and doubtful receivables, and borrowing costs of loans	24		-	1.525.535.051
2.4.	Proprietary trading expenses	26		2.029.877.263	1.786.534.581
2.5.	Brokerage expenses	27	VIII.6	16.453.073.509	16.279.871.908
2.6.	Depository service expenses	30		551.038.116	437.867.411
Total operating expenses		**40**		**66.926.608.460**	**20.911.692.634**
III.	**FINANCIAL INCOME**				
3.1.	Dividend income and interest income from demand	42	VIII.7	34.746.154.537	250.504.852
3.2.	Proceeds from disposal, liquidation of investments in subsidiaries, associates and joint ventures	43	VIII.7	3.675.000.000	-
Total financial income		**50**		**38.421.154.537**	**250.504.852**
IV.	**FINANCIAL EXPENSES**				
4.1.	Interest expenses	52	VIII.8	43.313.975.498	46.526.663.029
4.2.	Expenses on disposal, liquidation of investments in subsidiaries, associates and joint ventures	53	VIII.8	4.000.000.000	-
4.3.	Provisions for diminution in value of long-term financial investments	54	VIII.8	(5.665.954.952)	(4.075.773.625)
4.4.	Other financial expenses	55	VIII.8	-	293.500.002
Total financial expenses		**60**		**41.648.020.546**	**42.744.389.406**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

Interim Income Statement (cont.)

	ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Previous year
V.	**GENERAL AND ADMINISTRATIVE EXPENSES**	**62**	**VIII.9**	**22.341.808.630**	**16.731.901.020**
VI.	**OPERATING RESULTS**	**70**		**39.596.828.255**	**45.925.763.002**
VII.	**OTHER INCOME AND EXPENSES**				
7.1.	Other income	71		11.518.875	36.575
7.2.	Other expenses	72	VIII.10	339.078.710	1.624.529.771
Total other income		**80**		**(327.559.835)**	**(1.624.493.196)**
VIII.	**TOTAL ACCOUNTING PROFIT BEFORE TAX**	**90**		**39.269.268.420**	**44.301.269.806**
8.1.	Realized profit	91		33.223.517.703	44.301.269.806
8.2.	Unrealized profit	92		6.045.750.717	-
IX.	**CORPORATE INCOME TAX**	**100**		**4.940.392.379**	**7.970.163.343**
9.1.	Current corporate income tax	100.1	VI.13	3.932.767.259	7.970.163.343
9.2.	Deferred corporate income tax	100.2	VIII.11	1.007.625.120	
X.	**ACCOUNTING PROFIT AFTER TAX**	**200**		**34.328.876.041**	**36.331.106.463**
XI.	**OTHER COMPREHENSIVE PROFIT/(LOSS) AFTER TAX**	**300**		**(11.438.644.035)**	**(16.684.244.444)**
11.1.	Gain/(loss) from revaluation of AFS financial assets	301		(11.438.644.035)	(16.684.244.444)
TOTAL COMPREHENSIVE INCOME		**400**		**(11.438.644.035)**	**(16.684.244.444)**
XII.	**NET EARNINGS PER COMMON SHARE**	**500**			
12.1.	Basic earnings per share (VND/1 share)	501	VIII.12 a,b	297	314

Approved 14 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN THÀNH CÔNG

Do Thi Thanh Hoa	**Nguyen Thi Khanh Hoa**	**Nguyen Xuan Cuong**
Preparer	**Chief Accountant**	**Legal Representative**

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Previous year
I.	**Cash flows from operating activities**				
1.	**Profit/loss before tax**	**01**		**39.269.268.420**	**44.301.269.806**
2.	**Adjustments for:**	**02**		**14.555.972.101**	**27.863.299.630**
-	Depreciation/amortization of fixed assets	03	VI.6, 7	3.198.463.286	3.009.704.282
-	Interest expenses	06	VIII.8	43.313.975.498	48.052.198.080
-	Profit/loss from investing activities	07	VIII.3, 7, 8,10	(3.909.288.056)	(12.911.677.563)
-	Accruals for interest	08	VIII.3	(28.047.178.627)	(10.286.925.169)
3.	**Add non-cash expenses**	**10**		**(13.926.285.287)**	**(4.075.773.625)**
-	Loss from revaluation of financial assets at FVTPL	11	VIII.2	799.488.003	-
-	Losses and recognition of fair value changes on AFS financial assets upon reclassification	14	VI.3e	(9.059.818.338)	-
-	Provisions for diminution in value of long-term financial investments	16	VI.3h	(5.665.954.952)	(4.075.773.625)
4	**Minus non-cash income**	**18**		**(5.837.613.600)**	-
-	Gain from revaluation of financial assets at FVTPL	19	VI.3e	(5.837.613.600)	-
5.	***Operating profit/loss before movements in working capital***	**30**		**633.348.588.051**	**(444.549.372.938)**
-	Increase/(decrease) of financial assets at FVTPL			(266.418.007.200)	-
-	Increase/(decrease) of HTM investments	32		10.000.000.000	(418.164.547.173)
-	Increase/(decrease) of loans	33		233.817.266.982	116.138.266.445
-	Increase/(decrease) of AFS financial assets	34		493.956.516.803	(68.957.314.644)
-	(-) Increase, (+) decrease of receivables from disposal of financial assets	35		13.040.560.000	(42.746.320.000)
-	(-) Increase, (+) decrease of receivables and accruals from dividends and interest on financial assets	36		16.582.600.003	7.200.104.245
-	(-) Increase, (+) decrease of receivables for services provided by the Company	37		124.408.075	273.728.616
-	(-) Increase, (+) decrease of other receivables	39		4.058.991.548	54.430.361.109
-	Increase/(decrease) of other assets	40		(1.555.728.547)	(3.809.860.666)
-	Increase/(decrease) of accrued expenses (excluding interest expenses)	41		(4.899.232.550)	(1.229.663.095)
-	Increase/(decrease) of prepaid expenses	42		107.486.860	1.926.816.859
-	(-) Corporate income tax paid	43		-	(8.047.784.185)
-	(-) Interest paid	44		(46.320.612.235)	(49.294.212.352)
-	Increase/(decrease) of trade payables	45		192.492.636.751	(31.979.620.271)
-	Increase/(decrease) of taxes and other obligations to the State Budget (excluding corporate income tax paid)	47		(10.391.354.264)	(195.381.662)
-	Increase/(decrease) of payables to employees	48		1.617.892.619	(227.388.696)
-	Increase/(decrease) of other payables	50		(2.864.836.794)	133.442.532
	Net cash flows generated from/(used in) operating activities	**60**		**667.409.929.685**	**(376.460.577.127)**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets, investment properties and other assets	61	VI.6, 7	(2.537.028.000)	(6.279.940.000)
2. Investments in subsidiaries, associates, joint ventures and other investments	64	VI.3g,3f VIII.7,8	263.141.250.000	-
3. Dividends, profits received from long-term financial investments	65	VIII.3	4.235.366.766	13.205.177.565
Net cash flows generated from investing activities	**70**		**264.839.588.766**	**6.925.237.565**
III. Cash flows from financing activities				
1. Borrowing principal	73		1.848.242.000.000	2.337.842.767.703
1.1. Other borrowings	*73.2*	*VI.11*	*1.848.242.000.000*	*2.337.842.767.703*
2. Repayment for borrowing principal	74		(2.542.146.000.000)	(1.927.842.767.703)
2.1. Repayment for other borrowing principals	*74.3*	*VI.11*	*(2.542.146.000.000)*	*(1.927.842.767.703)*
Net cash flows generated from/(used in) financing activities	**80**		**(693.904.000.000)**	**410.000.000.000**
IV. Net cash flows during the period	**90**		**238.345.518.451**	**40.464.660.438**
V. Beginning cash and cash equivalents	**101**	**VI.1**	**158.554.306.248**	**186.636.557.215**
- Cash	101.1		3.515.265.152	8.636.557.215
- Cash equivalents	101.2		155.039.041.096	178.000.000.000
VI. Ending cash and cash equivalents	**103**	**VI.1**	**396.899.824.699**	**227.101.217.653**
- Cash	103.1		216.899.824.699	32.101.217.653
- Cash equivalents	103.2		180.000.000.000	195.000.000.000

CASH FLOWS OF BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
I. Cash flows of brokerage and trust activities of customers				
1. Cash receipts from disposal of brokerage securities of customers	01		4.536.020.946.095	5.131.899.713.260
2. Cash payments for acquisition of brokerage securities of customers	02		(4.048.989.184.554)	(5.182.440.707.080)
3. Cash receipts for settlement of customers' securities transactions	07		(469.214.115.249)	176.501.545.992
Investors' deposits at VSDC	07.1		(115.155.769)	1.849.776.249
4. Cash payments for custody fees of customers	11		(61.199.770.075)	(59.344.639.011)
5. Cash receipts from securities issuers	14		47.541.481.025	54.452.736.952
6. Cash payments to securities issuers	15		(47.537.908.720)	(54.452.736.952)
Increase of net cash flows during the period	**20**		**(43.493.707.247)**	**68.465.689.410**

Interim Cash Flow Statement (cont.)

	ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
II.	**Customers' beginning cash and cash equivalents**	**30**	**VII.2**	**128.115.327.915**	**120.926.934.731**
	Beginning cash in banks:	31		128.115.327.915	120.926.934.731
-	Investors' deposits managed by the Company for securities trading activities	32		68.443.987.580	66.340.180.896
	Investors' deposits at VSDC	32.1		1.043.398.289	159.067.000
-	Customers' collective deposits for securities transactions	33		59.670.230.400	54.585.643.900
-	Deposits of securities issuers	35		1.109.935	1.109.935
III.	**Customers' ending cash and cash equivalents**	**40**	**VII.2**	**84.621.620.668**	**189.392.624.141**
-	Ending cash in banks:	41		84.621.620.668	189.392.624.141
-	Investors' deposits managed by the Company for securities trading activities	42		30.821.053.128	102.525.287.156
	Investors' deposits at VSDC	42.1		928.242.520	2.008.843.249
-	Customers' collective deposits for securities trading activities	43		49.254.884.450	86.866.227.050
-	Clearing and settlement deposits for securities transactions	44		4.541.011.850	-
-	Deposits of securities issuers	45		4.671.240	1.109.935

Approved on 14 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN THÀNH CÔNG

Do Thi Thanh Hoa	Nguyen Thi Khanh Hoa	Nguyen Xuan Cuong
Preparer	**Chief Accountant**	**Legal Representative**

INTERIM STATEMENT OF CHANGES IN OWNER'S EQUITY
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Note	Beginning balance		Changes during the period				Ending balance	
				First 6 months of 2025		First 6 months of 2026			
		01/01/2025	01/01/2026	Increase	Decrease	Increase	Decrease (*)	30/06/2025	30/06/2026
I. Changes in owner's equity									
1. Owner's capital	VI.16	1.156.126.290.000	1.156.126.290.000	-	-	-	-	1.156.126.290.000	1.156.126.290.000
1.1 Ordinary shares with voting rights		1.156.209.640.000	1.156.209.640.000	-	-	-	-	1.156.209.640.000	1.156.209.640.000
1.2 Share premiums		(83.350.000)	(83.350.000)	-	-	-	-	(83.350.000)	(83.350.000)
2. Differences on asset revaluation at the fair value		(147.259.799.227)	(473.435.965)	42.135.256.621	58.819.501.065	43.345.079.446	54.783.723.481	(163.944.043.671)	(11.912.080.000)
3. Retained profit		159.465.637.730	152.389.047.670	38.222.822.550	1.954.373.799	43.236.663.474	18.907.787.433	195.734.086.481	176.717.923.711
3.1 Realized profit after tax		*152.083.887.750*	*145.007.297.690*	*38.222.822.550*	*1.954.373.799*	*37.499.272.365*	*18.208.521.921*	*188.352.336.501*	*164.298.048.134*
3.2 Unrealized profit after tax		*7.381.749.980*	*7.381.749.980*	-	-	*5.737.391.109*	*699.265.512*	*7.381.749.980*	*12.419.875.577*
Total		**1.168.332.128.503**	**1.308.041.901.705**	**80.358.079.171**	**60.773.874.864**	**86.581.742.920**	**73.691.510.914**	**1.187.916.332.810**	**1.320.932.133.711**
II. Other comprehensive income									
1. Gain/loss from revaluation of AFS financial assets	VI.3e	(147.259.799.227)	(473.435.965)	42.135.256.621	58.819.501.065	43.345.079.446	54.783.723.481	(163.944.043.671)	(11.912.080.000)
Total		**(147.259.799.227)**	**(473.435.965)**	**42.135.256.621**	**58.819.501.065**	**43.345.079.446**	**54.783.723.481**	**(163.944.043.671)**	**(11.912.080.000)**

(*) In which, the expense funded from retained profit for Corporate Social Responsibility (CSR) activities was approved by the 2026 Annual General Meeting of Shareholders under Proposal No. 02, amounting to VND 10.000.000.000.

Approved on 14 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN THÀNH CÔNG

Do Thi Thanh Hoa	**Nguyen Thi Khanh Hoa**	**Nguyen Xuan Cuong**
Preparer	**Chief Accountant**	**Legal Representative**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Establishment and Operation License

Thanhcong Securities Company was established and has been operating under:

- The Establishment and Operation License No. 81/UBCK-GP dated 31 January 2008 and the amended License No. 91/GPĐC-UBCK dated 23 July 2026, issued by the State Securities Commission of Vietnam.
- The Business Registration Certificate No. 0305477911, initially registered on 31 January 2008 and 6th amended on 07 August 2026, issued by Ho Chi Minh City Department of Finance.

2. Address as in the Establishment and Operation License

Ground, 1st and 2nd Floors, No. 140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City.

3. Charter

The Company's 14th amended Charter was issued on 20 June 2026.

4. Business highlights

- Capital:
  As at 30 June 2026, total charter capital is VND 1.156.209.640.000, owner's equity is VND 1.320.932.133.711, and total assets are VND 2.414.320.081.054.

- Objectives:
  The Company's principal business activity is to provide services of securities brokerage, proprietary trading, securities issuance guarantee, and securities investment consultancy.

- Investment restrictions:
  The Company complies with the investment restriction requirements set out in Article 28, Circular No. 121/2020/TT-BTC dated 31 December 2020 (hereinafter referred to as "Circular 121") of the Ministry of Finance stipulating the operations of securities companies, as amended and supplemented by Clause 3, Article 3, Circular No. 68/2024/TT-BTC dated 18 September 2024 (hereinafter referred to as "Circular 68"), as detailed below:
  - The Company is not entitled to purchase and contribute capital to buy real estate except for use as its head office, branches and transaction offices in direct service to the business operations of the Company.
  - The Company is entitled to purchase and invest in real estate for use as its head office, branches and transaction offices in direct service to the business operations and fixed assets provided that the carrying value of fixed assets and real estate does not exceed 50% of the total asset value of the Company.
  - The Company is not entitled to use more than 70% of the equity to buy corporate bonds. The Company obtaining licenses for the proprietary trading of securities may redeem listed bonds according to relevant regulations on bond redemption.
  - The Company may not directly implement or entrust the implementation to other organizations and individuals:

- ✓ Investing in shares or contributed capital of the company owning more than 50% of the Company's charter capital, except for odd-lot shares at the client's request;
- ✓ Investing, together with persons concerned, in 5% or more of another securities company's charter capital;
- ✓ Investing more than 20% of the total number of shares and treasury certificates in circulation of a listed company;
- ✓ Investing more than 15% of the total number of shares and treasury certificates in circulation of an unlisted company, not applicable to member fund certificates, exchange-traded fund certificates and open-end fund certificates;
- ✓ Investing or contributing more than 10% of the total contributed capital of a limited liability company or business project;
- ✓ Investing or contributing capital more than 15% of equity in an organization or business project.
- ✓ Investing more than 70% of equity in shares, share capital and business projects, including more than 20% of equity which is invested in unlisted shares, share capital and business projects.

- The Company has been established and has acquired a fund management company as its subsidiary. In this case, the Company is not required to comply with the following provisions:
  - ✓ Investing more than 20% of the total number of shares and treasury certificates in circulation of a listed company;
  - ✓ Investing more than 15% of the total number of shares and treasury certificates in circulation of an unlisted company, not applicable to member fund certificates, exchange-traded fund certificates and open-end fund certificates;
  - ✓ Investing or contributing capital more than 10% of the total contributed capital of a limited liability company or business project.

  Additionally, the Company expected to establish and acquire a fund management company as its subsidiary must meet the following conditions:
  - ✓ The equity, after capital contribution for establishment and acquisition of fund management company, must be at least equal to the legal capital for the business operations the Company is performing;
  - ✓ The ratio of liquid capital after capital contribution for the establishment or acquisition of fund management company must reach at least 180%;
  - ✓ The Company after capital contribution for the establishment or acquisition of fund management company must ensure compliance with the following provisions on borrowing restrictions as stipulated in Article 26, Circular 121 and on investment restrictions as stipulated in Clause 3, Article 28 and Point e, Clause 4, Article 28, Circular 121 with details as follows:

    Borrowing restrictions:
    - + Ratio of total debt to equity of the Company shall not exceed 5 times. Value of total debt shall not include customers' deposit for securities transaction, bonus and welfare fund, provision for severance allowances, and provision for compensation to investors;
    - + The Company's current liabilities are equal to current assets maximally;
    - + The Company offering bonds for sale shall comply with regulations of the Law on Securities, the Decree elaborating on the implementation of several articles of the Law on Securities, laws on issuance of corporate bonds, and must comply with the ratio prescribed above.

    Investment restrictions:
    - + The total investment in corporate bonds by the Company does not exceed 70% of its equity. The Company obtaining licenses for the proprietary trading of securities may redeem listed bonds according to relevant regulations on bond redemption:

  + The Company may not directly implement or entrust the implementation to other organizations and individuals to invest or contribute more than 15% of equity in an organization or business project.
- In the event that the Company's investments exceed the limits due to the fulfilment of guaranteed commitments, mergers, acquisitions, or fluctuations in the assets, equity of the Company or of the contributing organizations, the Company must take the necessary measures to comply with the investment limits specified in Clauses 2, 3, and 4; Article 28; Circular 121 within a maximum period of 1 year.
- In cases where the Company complies with the provisions of Clause 2, Article 9a, Circular No. 120/2020/TT-BTC on the execution of share purchase transactions without requiring sufficient funds when placing orders by foreign investors who are organizations, leading to exceeding the investment limits specified in Clause 4, Article 28, Circular 121, the Company shall not continue to accept orders to purchase shares without sufficient funds from foreign investors who are organizations until the investment limits are met and must apply the necessary measures within a maximum period of 1 year to comply with the investment limits.

On 03 February 2026, the Ministry of Finance issued Circular No. 08/2026/TT-BTC ("Circular 08") amending and supplementing several related circulars on the management of securities companies' operations, whereby Article 14 of Circular 08 adds Clauses 8 and 9 after Clause 7, Article 28, Circular 121, which was supplemented by Clause 3, Article 3, Circular 68 on the following amendments:

- In cases where the Company implements in accordance with Clause 9, Article 16, Circular 121 on the execution of share purchase transactions without requiring sufficient funds when placing orders by foreign investors who are organizations, resulting in exceeding the investment limits specified in Points a, c, d, đ, e, and g, Clause 4, Article 28, Circular 121, the Company shall not accept orders to purchase shares without sufficient funds from foreign investors who are organizations, shall not sign or execute agreements to transfer ownership of shares that have not been paid for until the investment limits are met, and must apply the necessary measures within a maximum period of 1 year to comply with the investment limits.
- In implementing the provisions of Clause 9, Article 16, Circular 121, the Company is required to ensure compliance with Point b, Clause 4, Article 28, Circular 121.

The Company has complied with the investment restriction requirements supplemented by Circular 08 since 03 February 2026.

- Structure:
- The Company invests in the following subsidiaries:

Subsidiary	Address	Principal business activities	As at 30/6/2026 Percentage of equity	As at 30/6/2026 Percentage of benefit	As at 30/6/2026 Percentage of voting right	As at 31/12/2025 Percentage of equity	As at 31/12/2025 Percentage of benefit	As at 31/12/2025 Percentage of voting right
Thanh Cong Asset Management Company Limited (TCAM)	No. 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City	Managing securities investment fund, securities portfolio, providing consultancy on securities investment	0%	0%	0%	100%	100%	100%
Thanhcong Investment Fund (TCIF)	No. 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City	Investing in securities or other investment assets, including real estate	0%	0%	0%	98%	98%	98%

- The Company has no associates and affiliates.

5. Headcount

As at the reporting date, the Company's headcount is 58 (headcount at the beginning of the year: 56).

II. FISCAL YEAR AND ACCOUNTING CURRENCY UNIT

1. Fiscal year

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and Circulars providing accounting guidance applicable to securities companies, including Circular No. 210/2014/TT–BTC dated 30 December 2014 of the Ministry of Finance, Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance regarding the amendment, supplement and replacement of Appendices 02 and 04 of Circular No. 210/2014/TT–BTC dated 30 December 2014, Circular No. 23/2018/TT-BTC dated 12 March 2018 of the Ministry of Finance guiding accounting for covered warrants of securities companies being issuers and relevant statutory requirements on preparation and presentation of the Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and Circulars on the accounting guidance applicable to securities companies and relevant statutory requirements on preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention

The Interim Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Cash and cash equivalents

Cash includes cash in bank for the Company's operations and clearing and settlement deposits for securities transactions of domestic investors – Government. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment, that are readily convertible to a known amount of cash and subject to insignificant risk of change in value at the reporting date.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented at off-interim statement of financial position items.

3. Financial assets at fair value through profit or loss (FVTPL)

Financial assets recognized at fair value through profit or loss are financial assets which satisfy either of the following conditions:

- A financial asset is classified as held for trading if:
  - It is acquired or incurred principally for the purpose of reselling/redeeming it in the near term;

  - There is evidence of a recent actual pattern of short-term profit-making; or
  - It is a derivative (except derivative that is a financial guarantee contract or effective hedging instrument).
- Upon initial recognition, a financial asset is designated by the entity as fair value through profit and loss as it meets one of the following criteria:
  - The designation eliminates or significantly reduces the inconsistent treatment that would otherwise arise from measuring the asset or recognizing gains or losses on a different basis; or
  - The financial asset is part of a group of financial assets which are managed and their management performance is evaluated on a fair value basis, in accordance with the Company's risk management or investment strategy.

Financial assets at fair value through profit or loss are initially recorded at costs (acquisition costs exclusive of transaction costs arising from acquisition of these financial assets) and subsequently recorded at fair value.

The positive difference due to revaluation of financial assets at FVTPL as compared to previous year is recognized into the item "Gains from revaluation of financial assets at FVTPL" in the Interim Income Statement. The negative difference due to revaluation of financial assets at FVTPL as compared to the previous year is recognized into the item "Losses from revaluation of financial assets at FVTPL" in the Interim Income Statement.

The acquisition costs of financial assets at FVTPL are recognized to transaction costs in the Interim Income Statement when incurred.

4. AFS financial assets

Available-for-sale financial assets are non-derivative financial assets classified as available for sale; or not classified as loans and receivables, held-to-maturity investments, financial assets at fair value through profit or loss.

Available-for-sale financial assets are initially recognized at cost (including the acquisition cost and other transaction costs). After initial recognition, these financial assets are recorded at fair value in the Company's Interim Statement of Financial Position; unless financial assets are equity instruments without listed price in the market and investments with value cannot be measured reliably, they are kept being recognized at cost.

Differences from revaluation of AFS financial assets at fair value compared to the previous year are presented in item "Gains/(losses) from revaluation of AFS financial assets" under "Other comprehensive income" in the Interim Income Statement.

At the date of the Interim Statement of Financial Position, the Company also assesses whether there is objective evidence that AFS financial assets are impaired. In case of equity instruments, the impairment evidence includes a significant or prolonged decrease in the fair value of the investment lower than its original cost; in which "significant" refers to the assessment of difference compared to the original cost of the investment and "prolonged" refers to the period during which the fair value is lower than its original cost. When an impairment is identified, the entire accumulated loss relating to the impaired AFS financial assets recognized in item "Differences on asset revaluation at the fair value" under equity is reclassified and recognized in item "Losses and recognition of fair value changes on AFS financial assets upon reclassification" in the Interim Income Statement. The impairment loss is measured as a difference between the cost and the fair value at the time of assessment.

5. HTM investments

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

- Financial assets classified as FVTPL financial assets at initial recognition;
- Financial assets classified as AFS financial assets;
- Financial assets qualifying conditions to be classified as loans and receivables.

HTM financial assets are initially recorded at costs (inclusive of acquisition costs plus (+) transaction costs arising directly from acquisition of these assets, such as brokerage fee, trading fee, issuance agent fee and bank charges). After initial recognition, HTM financial assets are subsequently measured at amortized cost using effective interest rate method.

Amortized cost of HTM is the amount at which the financial asset is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or irrecoverability (if any).

The effective interest rate method is a method of calculating the allocated cost on interest income or interest expense in the year of a financial asset or a group of HTM financial assets.

Effective interest rate is the rate that exactly discounts estimated future cash payments or receipt through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset and the financial liability.

HTM investments are subject to an assessment of impairment at the date of the Interim Statement of Financial Position. Provision is made for an HTM investment when there is any objective evidence that the investment is unrecoverable or there is uncertainty of recoverability, resulting from one or more events that have occurred after the initial recognition of the investment and that event has an impact on the estimated future cash flows of the investment that can be reliably estimated. Evidence of impairment may include a drop in the market value/fair value (if any) of the investment, indications that the debtors or a group of debtors are experiencing significant financial difficultly, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults. When there is any evidence of impairment, provision for an HTM investment is determined as the negative difference between its fair value and amortized cost at the assessment date. Any increase/decrease in the balance of provision is recognized in the Interim Income Statement under "Provisions for diminution in value and impairment of financial assets and doubtful receivables, and borrowing costs of loans".

6. Loans

Loans are non-derivative financial assets with fixed or identifiable payments in compliance with current legal regulations applicable to securities businesses. Loans are initially recognized at cost. After initial recognition, loans are subsequently measured at amortized cost using effective interest rate method.

Commitments on loans include:

- Margin Trading Contract;
- Securities Sale Advance Contract.
- Other Financial Asset Lending Contract.

Loans are assessed for impairment as at the reporting date. Provisions for loans are made on the basis of estimated loss arising, which is the difference between market value of collateralized securities and the balances of these loans. Any increase/decrease in the balance of provision is recognized in the Interim Income Statement under "Provisions for diminution in value and impairment of financial assets and doubtful receivables, and borrowing costs of loans".

7. Derecognition of financial assets

Financial assets (or part of a group of similar financial assets) shall be derecognized if:

- The rights to receive cash flows from financial assets have expired; or
- The Company has transferred its rights to receive cash flows from financial assets or has assumed an obligation the received cash flows in full without material delay to a third party through pass-through arrangement; and
    - The Company has transferred transfers most of risks and benefits incident to assets, or
    - The Company has neither transferred nor retained most risks and benefits incident to assets but the control of assets has been transferred.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

8. Reclassification of financial assets

The Company is required to reclassify financial assets to their applicable categories if their purpose or ability to hold has changed, consequently:

- Non-derivative financial assets at FVTPL that are not required to be classified as FVTPL at initial recognition may be reclassified as loans and receivables in limited circumstances or cash and cash equivalents if meeting certain criteria for reclassification. Gains and losses from revaluation of financial assets at FVTPL arising before the reclassification are not reversed.
- If the change in intention/ability to hold a financial asset results in it being inappropriately reclassified as a HTM asset, that asset must be reclassified into AFS group and re-measured at fair value. Difference between its carrying value and its fair value is recognized in the item "Differences on asset revaluation at the fair value" under equity.

9. Market value/fair value of financial assets

Financial asset impairment is assessed as at the date of the Interim Statement of Financial Position.

For financial assets with listed prices or determinable market prices, the market value/fair value is determined at the fair value as at the date of the Interim Statement of Financial Position. Any difference between the carrying value and the fair value is recognized in accordance with the regulations applicable to each financial asset.

Market value/fair value of securities is determined on the following basis:

- For securities listed on Hanoi Stock Exchange and Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the most recent trading date prior to the date of the Interim Statement of Financial Position.
- For unlisted securities but registered for trading on UPCom, their market prices are the closing price at the most recent day prior to the reporting date, as published by the Stock Exchange.

- For delisted securities or suspended trading securities, their prices are the carrying value and financial performance of securities issuers as at the date of the Interim Financial Statements.
- For securities which do not have reference prices from the above sources, the impairment is determined based on the financial performance and carrying value of securities issuers as at the date of the Interim Financial Statements.

10. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as receivables from disposal of financial assets, receivables and accruals from dividends, interest on financial assets, accruals for undue dividends and interest, receivables from services provided by the Company, and other receivables is made according to the following principles:

- Receivables from disposal of financial assets, receivables and accruals from dividends and interest on financial assets, accruals for undue dividends and interest, receivables from services provided by the Company represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions between the Company and customers who are independent to the Company.

Allowance is made for each doubtful debt on the basis of the estimated loss.

Increases/(decreases) in the allowance for doubtful debts to be made as at the reporting date are recorded into item "General and administrative expenses" on the Interim Income Statement.

11. Prepaid expenses

Prepaid expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These prepaid expenses are allocated into operation costs of the relevant accounting periods.

In the Interim Statement of Financial Position, prepaid expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term prepaid expenses shall not be re-classified as short-term when preparing the Interim Financial Statements.

The Company allocates prepaid expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating prepaid expenses are as follows:

Expenses of tools

Expenses of tools put into use are allocated into costs on a straight-line basis over the maximum period of 3 years.

Office rental, office repairing and renovating expenses, telecommunications and line charges

These expenses are allocated into costs on a straight-line basis over the valid term of contract for the maximum period of 3 years.

12. Operating leased assets

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

13. Tangible fixed assets

Tangible fixed assets are presented at historical cost minus any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repair and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation years applied are as follows:

Fixed assets	Years
Machinery and equipment	5 - 8
Office equipment	6 - 8

14. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful lives and amortization methods are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Company's intangible fixed asset mainly includes software. Costs of software include all the expenses paid by the Company until the date the software is put into use. The software is amortized on a straight-line basis from 3 to 8 years.

15. Payables for securities trading activities, payables and accrued expenses

Payables for securities trading activities, payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as payables for securities trading activities, trade payables, accrued expenses and other payables is made on the basis of following principles:

- Payables for securities trading activities represent payables to the Stock Exchange, Viet Nam Securities Depository and Clearing Corporation, and payables to the Company's issuing agents.
- Trade payables represent payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation and accounting records; and accrual of operation expenses.
- Other payables represent payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Interim Statement of Financial Position on the basis of their remaining term as at the reporting date.

16. Owner's equity

Owner's capital

The owner's capital is recorded into the charter capital according to historical costs.

Share premiums

Share premiums represent the excess of the issuance price over the par value of shares upon the Company's share issuance, together with related adjustments in accordance with regulations.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

Retained profits

Retained profits include realized and unrealized profit.

Unrealized profit of the accounting period is the difference between total gain and loss arising from revaluation of financial assets at FVTPL or other financial assets charged into item financial assets in the Interim Income Statement.

Realized profit of the accounting period is the difference between total revenue, income and total expenses in the Interim Income Statement of the Company, except for gain or loss arising from revaluation of financial assets recognized in unrealized profit.

Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as Vietnamese legal regulations.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of profit such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

17. Recognition of revenue and income

Revenue shall be recognized when the Company's ability for receiving economic benefits can be measured reliably. The revenue shall be measured at the fair value of the amounts received or shall probably receive after deducting revenue deductions (if any). Revenue shall be recognized when all of the following conditions are satisfied:

Revenue from securities brokerage service

When the contract outcome can be measured reliably, the revenue shall be recognized by reference to the stage of completion. In case the outcome of the contracts cannot be estimated reliably, the revenue is recognized only to extent of the expenses recognized which are recoverable.

Income from securities trading

Income from securities trading is determined by the difference between the selling price and average costs of securities.

Interest income

Interest income is recognized on the accrual basis (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Dividends are recognized when the Company's right to receive the dividend payment is established, except for stock dividends, which are only recorded by updating and tracking the number of shares held without being recognized as revenue.

Revenue from other services

Where the contract outcome can be measured reliably, the revenue is recognized by reference to the stage of completion.

Where the outcome of the contracts cannot be reliably measured, the revenue is recognized only to extent of the expenses recognized which are recoverable.

Other income

Other income includes income from irregular activities other than income-generated activities, i.e. proceeds from liquidation and disposal of fixed assets; fines paid by customers for their contract violations; collected insurance compensation; collected debt which had been written off and included into the previous period's expenses; payables which are now recorded as income increase as the owners no longer exist; collected tax amounts which now are reduced and refunded; other receivables recorded as other income as regulated at Vietnamese Accounting Standard No. 14 – Revenue and other income.

18. Calculation method of costs of securities trading

The Company applies mobile average method to calculate costs of equity securities sold.

19. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

20. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses, non-taxable income and losses brought forward.

Current income tax is determined based on taxable income for the period and the applicable current income tax rate. Corporate income tax is recognized in the Income Statement in the period in which it arises. Provisionally paid taxes are recorded as a deduction from corporate income tax payable. At the end of the period, the Company determines its corporate income tax liability under current tax laws and recognizes the difference between the final tax payable and the amounts provisionally paid.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expenses.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax assets to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Interim Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

21. Related party

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The parent company, subsidiaries, joint ventures, associates, and other fellow subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by the key management personnel or major shareholders of the Company and entities that share the key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

22. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing an individual product or service or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business segment. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:
- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Interim Financial Statements of the Company.

23. Nil balances
Items or balances required by Circulars No. 210/2014/TT-BTC dated 30 December 2014 and No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance that are not shown in these Financial Statements indicate nil balance.

V. FINANCIAL RISK MANAGEMENT

Risk management is integral to the whole business of the Company. The Company has a system of control in place to achieve an acceptable balance between the cost of risks occurring and the cost of managing the risks. The Board of Management continually monitors the Company's risk management process to ensure that an appropriate balance between risk and control is achieved.

The Company is exposed to the following financial risks: credit risk, liquidity risk and market risk. The Board of Management is responsible for setting policies and controls to minimize financial risks as well as to monitor the implementation of such policies and controls.

1. Credit risk
Credit risk is the risk that one contractual party will cause a financial loss for the Company by its failure to pay for its obligations.

Credit risk of the Company mainly arises from its cash in bank, financial assets, receivables and other assets.

Cash in bank
The Company's deposits are primarily in the well-known banks in Vietnam. Credit risk to bank deposits is managed by the Company's risk management department. Maximum credit risk to items in the Interim Statement of Financial Position is their carrying values. The Company realizes the credit risk level arising from cash in bank is low.

Financial assets
The Company controls credit risk involving investments into financial assets by its control policies, processes and procedures. The Company only invests in shares, bonds and fund certificates of entities whose financial position is good, stable and they own major brands in Vietnam. The Company recognizes that credit risk to financial assets is low.

Receivables

The Company's receivables include receivables from disposal of financial assets; receivables and accruals from dividends and interest on financial assets; loans and other receivables.

The Company controls credit risk involving receivables for loans by its control policies, processes and procedures associated with margin loans and securities sale advance to customers. The Company only accepts margin loans for securities permitted for margin trading under the Margin Lending Regulation. Credit limit is controlled on the basis of collateral value and trust in customer's transactions.

The Company controls credit risk involving other receivables by its relevant control policies, processes and procedures. Credit quality of customers is measured on the basis of the Board of Management's assessment.

The Company regularly monitors unrecovered receivables. For major customers, the Company regularly reviews credit quality devaluation. The Company seeks to maintain strict control over outstanding receivables to minimize credit risk. On this basis and that the receivables are related to many different subjects, credit risk is not focused on any significant subject.

Apart from receivables for doubtful debts of which the allowances have been made as presented in Note No. VI.4, all of financial assets of the Company are not overdue and devaluated.

2. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities.

The Company's liquidity risks mainly arise from the differences in maturity dates of financial assets and financial liabilities.

The Company controls liquidity risk by regularly following up the current payment requests as well as estimated payment requests in the future to maintain an appropriate amount of cash, supervising the cash flows actually arisen in comparison with estimation to minimize the effects of the changes in cash flows to the Company.

The term of payments to financial liabilities based on contract payment term is 1 year or less.

The Board of Management believes that the risk level associated with payments to financial liabilities is low. The Company has sufficient capacity to settle all financial obligations when they are due from its operating cash flows and from the amounts receivable from mature financial assets.

3. Market risk

Market risk is the risk that the fair value or cash flows in the future of a financial instrument will fluctuate due to changes in market prices.

Market risks exposed to the operations of the Company include foreign currency risk, interest rate risk and securities price risk.

Foreign currency risk

Foreign currency risk is the risk that the fair value or cash flows of a financial instrument will fluctuate due to changes in exchange rates.

The Board of Management believes that the effects due to fluctuations in exchange rates on profit before tax and owner's equity of the Company are unremarkable.

Interest rate risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's interest rate risk substantially relates to cash, borrowings and short-term deposits. These investments are mainly short-term in nature, and they are not held by the Company for speculative purposes.

The Company controls the interest rate risk by analyzing the competitive structure of the market to obtain relevant interest policies, which are favorable for its purposes within its risk management limits.

Sensitivity analysis is not performed for the interest rate risk since bank deposits are primarily at fixed rate.

Securities price risk
The securities held by the Company may be affected by the risks in values in the future of these securities. The Company manages the risks in prices of securities by setting investment limits and diversifying its investment portfolio.

Impacts on changes in securities prices are timely recognized in the Company's Financial Statements for each period.

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash in bank for the Company's operation	20.803.824.699	3.515.265.152
Clearing and settlement deposits for securities transactions	196.096.000.000	-
Cash equivalents (bank deposits with principal maturity of 3 months or less)	180.000.000.000	155.039.041.096
Total	**396.899.824.699**	**158.554.306.248**

2. Value and volume of securities transactions during the period

	Volume of transactions during the period	Value of transactions during the period
The Company	***64.905.716***	***4.167.149.332.978***
Shares and fund certificates	29.126.138	819.273.859.884
Bonds	25.400.000	3.230.255.910.000
Other securities	10.379.578	117.619.563.094
The investors	***453.640.918***	***8.551.979.720.719***
Shares and fund certificates	444.994.177	8.532.250.334.610
Bonds	18.741	7.082.478.109
Other securities	8.628.000	12.646.908.000
Total	**518.546.634**	**12.719.129.053.697**

3. Financial assets

3a. Financial assets at fair value through profit or loss (FVTPL)

	Ending balance		Beginning balance	
	Costs	Fair value	Costs	Fair value
Listed shares	***60.322.007.200***	***66.159.620.800***	-	-
YEG	60.322.007.200	66.159.620.800	-	-
Unlisted shares	***10.700.000***	-	***10.700.000***	-
TRI	10.700.000	-	10.700.000	-
Fund certificates	***10.000.000.000***	***9.200.511.997***	-	-
KDEF	10.000.000.000	9.200.511.997	-	-
Government bonds	***196.096.000.000***	***196.096.000.000***	-	-
TD2530010	101.104.000.000	101.104.000.000	-	-
TD2535026	94.992.000.000	94.992.000.000	-	-
Total	**266.428.707.200**	**271.456.132.797**	**10.700.000**	**-**

3b. AFS financial assets

	Ending balance		Beginning balance	
	Costs	Fair value	Costs	Fair value
BBT (i)	33.056.520.000	22.224.440.000	33.056.520.000	23.718.520.000
MKP	11.520.000.000	10.440.000.000	-	-
CTG	-	-	86.686.207.873	95.214.333.500
HPG	-	-	102.454.050.605	103.945.776.000
KDH	-	-	77.314.773.849	75.740.490.000
TCGF (ii)	-	-	47.000.000.000	56.605.437.000
Other shares	-	-	192.021.484.476	173.775.226.000
Total	**44.576.520.000**	**32.664.440.000**	**538.533.036.803**	**528.999.782.500**

(i) Securities code of Bong Bach Tuyet Joint Stock Company (a related party)
(ii) Fund certificate of Thanh Cong Growth Fund (TCGF) (a related party).

All AFS financial assets have been used as additional collateral for the Company's borrowings from Indovina Bank Limited (see Note No. VI.11).

3c. HTM investments

	Ending balance	Beginning balance
Deposits with the term of over 3 to 12 months at Banks:		
Vietcombank (ii)	115.800.000.000	115.800.000.000
TPBank	70.000.000.000	70.000.000.000
VRB (i)	140.000.000.000	140.000.000.000
VietinBank	100.800.000.000	100.800.000.000
Indovina Bank Limited (i)	445.000.000.000	445.000.000.000
VCBNeo	150.000.000.000	150.000.000.000
NCB	-	10.000.000.000
Total	**1.021.600.000.000**	**1.031.600.000.000**

(i) The Company's term deposits at VRB and Indovina Bank Limited for the respective amounts of VND 140.000.000.000 and VND 445.000.000.000 have been used as collateral for the Company's borrowings from these banks (see Note No. VI.11).

3d. Loans

	Ending balance		Beginning balance	
	Costs	**Fair value**	**Costs**	**Fair value**
Principal of margin loans	560.280.031.085	560.280.031.085	787.775.424.435	787.775.424.435
Principal of securities sale advance	21.267.896.455	21.267.896.455	27.589.770.087	27.589.770.087
Total	**581.547.927.540**	**581.547.927.540**	**815.365.194.522**	**815.365.194.522**

Asset right arising from margin trading account contracts between the Company and its customers related to the Company's margin lending activities has been used as additional collateral for the Company's borrowings from Indovina Bank Limited (see Note No. VI.11).

3e. Changes in investments by group due to revaluation at ending market value

As at 30 June 2026:

No.	Financial assets	Acquisition price	Market value or ending value	Difference due to revaluation		Revaluated value
				Increase	**Decrease**	
I.	Financial assets at fair value through profit or loss (FVTPL)	266.428.707.200	271.456.132.797	5.837.613.600	810.188.003	271.456.132.797
1.	*Listed shares*	*60.322.007.200*	*66.159.620.800*	*5.837.613.600*	-	*66.159.620.800*
2.	*Delisted shares*	*10.700.000*	-	-	*10.700.000*	-
3.	*Government bonds*	*196.096.000.000*	*196.096.000.000*	-	-	*196.096.000.000*
4.	*Fund certificates*	*10.000.000.000*	*9.200.511.997*	-	*799.488.003*	*9.200.511.997*
II.	AFS financial assets	44.576.520.000	32.664.440.000	-	11.912.080.000	32.664.440.000
	Total	**311.005.227.200**	**304.120.572.797**	**5.837.613.600**	**12.722.268.003**	**304.120.572.797**

As at 31 December 2025:

No.	Financial assets	Acquisition price	Market value or ending value	Difference due to revaluation		Revaluated value
				Increase	**Decrease (i)**	
I.	Financial assets at fair value through profit or loss (FVTPL)	10.700.000	-	-	10.700.000	-
1.	*Delisted shares*	*10.700.000*	-	-	*10.700.000*	-
II.	AFS financial assets	538.533.036.803	528.999.782.500	9.605.437.000	19.138.691.303	528.999.782.500
	Total	**538.543.736.803**	**528.999.782.500**	**9.605.437.000**	**19.149.391.303**	**528.999.782.500**

(i) In which, the impairment loss on HTP shares, amounting to VND 9.059.818.338, is recognized in the Interim Income Statement under the item "Losses and recognition of fair value changes on AFS financial assets upon reclassification" (see Note No. VIII.5).

3f. Investments in subsidiaries

	Ending balance		Beginning balance	
	Costs	**Provisions**	**Costs**	**Provisions**
Thanh Cong Asset Management Company Limited (i)	-	-	200.000.000.000	(5.665.954.952)
Thanhcong Investment Fund (ii)	-	-	49.000.000.000	-
Total	**-**	**-**	**249.000.000.000**	**(5.665.954.952)**

(i) On 23 April 2026, the Company completed the transfer of its entire capital contribution in Thanh Cong Asset Management Company Limited (TCAM) to SGI Holdings Investment JSC.

(ii) On 18 May 2026, the Company transferred its entire capital contribution in Thanhcong Investment Fund (TCIF) to Thanh Cong Asset Management Company Limited (TCAM).

Transactions with subsidiaries

Transactions with subsidiaries from the beginning of the year to the transfer date are as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Thanh Cong Asset Management Company Limited (a subsidiary until 23 April 2026)		
Brokerage service income	223.668.267	254.322.024
Depository service income	5.974.480	5.723.362
Thanhcong Investment Fund (a subsidiary until 18 May 2026)		
Receipt of profit distribution	34.569.500.000	-
Brokerage service income	2.754.000	10.284.000

3g. *Other long-term investments*

	Ending balance	**Beginning balance**
Seoul Metal Vietnam Joint Stock Company (i)	27.211.800.000	27.211.800.000
Iris Land Joint Stock Company (ii)	-	4.406.250.000
TQ Landscape Joint Stock Company (iii)	-	10.060.000.000
Total	**27.211.800.000**	**41.678.050.000**

(i) The Company held 358.050 shares, equivalent to 2,13% of the charter capital of Seoul Metal Vietnam Joint Stock Company.

(ii) On 31 March 2026, the Company transferred its entire shares in Iris Land Joint Stock Company and TQ Landscape Joint Stock Company at transfer prices equivalent to the costs.

3h. *Provisions for impairment of non-current financial assets*

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Beginning balance	5.665.954.952	46.393.479.728
Reversal of provisions during the period	(5.665.954.952)	(4.075.773.625)
Ending balance	-	**42.317.706.103**

4. Receivables

	Ending balance	**Beginning balance**
Receivables from disposal of financial assets	-	***13.040.560.000***
Receivables and accruals from dividends and interest on investments	***34.360.047.969***	***22.895.469.345***
Receivables for dividends - common shares	-	-
Receivables from interest on margin activities	6.312.869.342	10.080.684.515
Accruals for deposit interest	28.047.178.627	12.814.784.830
Advances to suppliers	***86.000.000***	***1.031.234.400***

	Ending balance	Beginning balance
Receivables from services provided by the Company	***85.316.676***	***209.724.751***
Receivables for securities brokerage commission	73.778.730	114.102.876
Receivables for personal income tax on securities transfer of the investors	11.537.946	95.621.875
Other receivables	***2.586.389.347***	***5.970.589.251***
Receivables from Mr. Doan Quang Sang (i)	1.758.671.133	1.758.671.133
Other receivables	72.978.650	72.784.189
Receivables for investment entrustment to Thanh Cong Asset Management Company Limited (ii)	-	4.139.133.929
Receivables for liquidation of fixed assets to SGI Holdings Investment JSC	754.739.564	-
Provisions for impairment of receivables	***(1.831.355.283)***	***(1.831.355.283)***
Total	**35.286.398.709**	**41.316.222.464**

(i) This is the receivables from Mr. Doan Quang Sang - a Company's shareholder, equivalent to the value of 400.000 shares in association to the lawsuit between the Company and Mr. Nguyen Thanh Chung.

Mr. Doan Quang Sang provided authorization related to all rights and obligations associated to 200.000 shares (equivalent to VND 2.000.000.000) which were currently under his name to the Company's legal representative.

On 04 August 2021, the People's Court of Ho Chi Minh City released the Judgment No. 1145/2020/KDTM-ST accepting of all claims of the Company, forcing Mr. Doan Quang Sang to pay the amount of VND 6.469.120.000, including the principal of VND 4.000.000.000 and remainders of VND 2.469.120.000. On 17 February 2021, Ho Chi Minh City Civil Judgment Enforcement Department also released Decision No. 1586/QĐ-CTHADS for judgment enforcement.

As to 30 June 2026, the Company has received a part of the foresaid amount. The Company fully appropriated 100% of value of the remainders.

(ii) This is the investment entrustment to Thanh Cong Asset Management Company Limited under the Investment Entrustment Contract No. 01/2023/HDUT/TC02PS2S-TCAM dated 25 September 2023. Accordingly, Thanh Cong Asset Management Company Limited shall take the role as the lead to contact customers, representing the asset owners for the investment portfolio. As at 31 May 2026, the Company had fully collected the proceeds from this investment entrustment.

There was no movement in the provisions for impairment of receivables during the period.

5. Prepaid expenses

5a. Short-term prepaid expenses

	Ending balance	Beginning balance
Tools	-	14.735.520
Office rental	165.240.000	968.760.000
Telecommunications and line charges	3.250.391.678	1.928.150.339
Other short-term prepaid expenses	521.374.488	626.329.591
Total	**3.937.006.166**	**3.537.975.450**

5b. Long-term prepaid expenses

	Ending balance	Beginning balance
Tools, office stationery	2.497.092	176.355.603
Office repairing and renovating expenses	1.024.674.265	1.437.341.992
Telecommunications and line charges, maintenance expenses	99.270.410	14.645.048
Other long-term prepaid expenses	11.541.750	16.158.450
Total	**1.137.983.517**	**1.644.501.093**

6. Tangible fixed assets

	Machinery and equipment	Office equipment	Total
Historical costs			
Beginning balance	23.882.075.490	753.246.027	24.635.321.517
Acquisition during the period	2.350.728.000	-	2.350.728.000
Liquidation, disposal	(10.571.238.619)	(308.028.900)	(10.879.267.519)
Ending balance	**15.661.564.871**	**445.217.127**	**16.106.781.998**
In which:			
Assets fully depreciated but still in use	2.801.446.371	170.000.000	2.971.446.371
Depreciation			
Beginning balance	18.532.113.326	488.680.796	19.020.794.122
Depreciation during the period	1.369.876.268	43.177.633	1.413.053.901
Liquidation, disposal	(10.034.328.243)	(169.068.922)	(10.203.397.165)
Ending balance	**9.867.661.351**	**362.789.507**	**10.230.450.858**
Carrying value			
Beginning balance	5.349.962.164	264.565.231	5.614.527.395
Ending balance	**5.793.903.520**	**82.427.620**	**5.876.331.140**

7. Intangible fixed assets

	Software	Website service	Total
Initial costs			
Beginning balance	44.189.024.894	585.300.000	44.774.324.894
Acquisition during the period	186.300.000	-	186.300.000
Liquidation, disposal	(17.639.498.894)	(465.300.000)	(18.104.798.894)
Ending balance	**26.735.826.000**	**120.000.000**	**26.855.826.000**
In which:			
Assets fully amortized but still in use	1.038.612.000	120.000.000	1.158.612.000
Amortization			
Beginning balance	31.650.317.502	585.300.000	32.235.617.502
Amortization during the period	1.785.409.385	-	1.785.409.385
Liquidation, disposal	(17.639.498.894)	(465.300.000)	(18.104.798.894)
Ending balance	**15.796.227.993**	**120.000.000**	**15.916.227.993**
Carrying value			
Beginning balance	12.538.707.392	-	12.538.707.392
Ending balance	**10.939.598.007**	**-**	**10.939.598.007**

8. Long-term pledges, collateral, and deposits

	Ending balance	Beginning balance
Deposits for office rental	1.080.000.000	1.080.000.000
Deposits for taxi charges	23.000.000	23.000.000
Other deposits	39.900.000	39.900.000
Total	**1.142.900.000**	**1.142.900.000**

9. Deposits to the Settlement Assistance Fund

Deposits to the Settlement Assistance Fund reflect the deposits at Viet Nam Securities Depository and Clearing Corporation (VSDC).

According to the Regulations on management and utilization of the Settlement Assistance Fund, the Company is required to deposit an initial amount of VND 120.000.000 at VSDC and an additional annual contribution of 0,01% of total value of brokered shares, fund certificates, warrants, and corporate bonds (excluding privately placed corporate bonds) traded on the Stock Exchanges and settled of the preceding year, but not exceeding VND 2.500.000.000/year.

Changes in deposits to the Settlement Assistance Fund are as follows:

	Ending balance	Beginning balance
Beginning payments	120.000.000	120.000.000
Additional payments	12.086.601.975	10.094.484.043
Periodically allocated interest	2.360.394.944	1.852.512.876
Total	**14.566.996.919**	**12.066.996.919**

10. Other non-current assets

Other non-current assets are the contributions to the Derivative Clearing Fund during the period.

According to Circular No. 58/2021/TT-BTC dated 12 July 2021 providing guidelines for some articles of Decree No. 158/2020/NĐ-CP dated 31 December 2020 on derivative securities and derivative securities market, the Company is required to contribute an initial minimum amount of VND 10.000.000.000 to the Derivative Clearing Fund at Viet Nam Securities Depository and Clearing Corporation as a direct clearing member. Every month, this corporation revaluates the scale of the Clearing Fund and determines the contribution obligations of each member on the basis of transaction volume, fluctuation in market prices, financial obligations, risk levels, and other criteria.

The contribution amount of each clearing member which is determined in the periodical revaluation shall not be lower than the initial minimum contribution amount as prescribed.

In case the sum of contribution amounts made to the clearing fund is higher than the required contribution amount, the clearing member is entitled to withdraw the gap amount.

In case the sum of contribution amounts made to the clearing fund is lower than the required contribution amount, the clearing member is obliged to make additional contribution to cover the gap.

11. Short-term borrowings

Details of movements in short-term borrowings during the period are as follows:

	Beginning balance	Borrowing amount during the period	Amount repaid during the period	Ending balance
VRB – Ho Chi Minh City Branch [(i)]	200.000.000.000	396.096.000.000	(400.000.000.000)	196.096.000.000
Vietcombank - Ho Chi Minh City Branch	341.500.000.000	403.346.000.000	(744.846.000.000)	-
Indovina Bank Limited [(ii)]	890.000.000.000	890.000.000.000	(1.090.000.000.000)	690.000.000.000
TPBank	100.000.000.000	100.000.000.000	(200.000.000.000)	-
Borrowings from other individuals	48.500.000.000	-	(48.500.000.000)	-
BIDV	-	58.800.000.000	(58.800.000.000)	-
Total	**1.580.000.000.000**	**1.848.242.000.000**	**(2.542.146.000.000)**	**886.096.000.000**

(i) The borrowing from VRB – Ho Chi Minh City Branch is to pay for acquisition of investment bonds. The borrowing term is 3 months for each disbursement. This borrowing is secured by the Company's deposit contracts at this bank (see Note No. VI.3c).

(ii) The borrowing from Indovina Bank Limited is to pay for acquisition of Government bonds/Government-guaranteed bonds. The borrowing term is 6 months. This borrowing is secured by the Company's deposit contracts at this bank, together with additional collateral comprising AFS financial assets and the asset right arising from margin trading account contracts between the Company and its customers related to the Company's margin lending activities (see Notes No. VI.3b, c, d). The total minimum value of the collateral is VND 500.000.000.000.

Simultaneously, under Resolution No. 01 dated 20 June 2026, the General Meeting of Shareholders also approved the issuance plan for non-convertible corporate bonds without warrants, with a maximum aggregate issuance value of VND 500.000.000.000. The issuance timeframe is expected to be within 12 months from the approval date of this plan by the General Meeting of Shareholders.

12. Short-term trade payables

	Ending balance	Beginning balance
Payables for acquisition of financial assets	196.096.000.000	4.113.190.000
Other suppliers	563.581.340	53.754.589
Total	**196.659.581.340**	**4.166.944.589**

13. Taxes and other obligations to the State Budget

	Ending balance	Beginning balance
VAT on local sales	104.061.192	43.083.318
Employees' personal income tax	621.133.229	257.091.570
Investors' personal income tax	347.435.126	1.159.681.616
Corporate income tax	3.932.767.259	-
Other taxes	85.466	4.212.773
Total	**5.005.482.272**	**1.464.069.277**

Corporate income tax

The Company has to pay corporate income tax at the rate of 20% on assessable income.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	39.269.268.420	44.301.269.806
Increases/(decreases) of accounting profit to determine taxable income:		
Increases	1.450.359.578	1.866.657.067
- Board of Directors' remuneration	*132.040.809*	-
- Non-deductible expenses	*518.830.766*	*1.866.657.067*
- Decrease from revaluation of financial assets at FVTPL	*799.488.003*	-
Decreases	(9.214.078.810)	(166.200.159)
- Accrued expenses for previous years	*(3.376.465.210)*	*(166.200.159)*
- Increase from revaluation of financial assets at FVTPL	*(5.837.613.600)*	-
Taxable income	31.505.549.188	46.001.726.714
Dividends received during the year	(2.506.800.000)	(6.150.910.000)
Loss carryforward	(9.334.912.895)	-
Assessable income	19.663.836.293	39.850.816.714
Corporate income tax rate	20%	20%
Corporate income tax payable	**3.932.767.259**	**7.970.163.343**

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes
The Company has declared and paid these taxes in line with the prevailing regulations.

14. Short-term accrued expenses

	Ending balance	Beginning balance
Expenses for external services	81.600.000	88.800.000
Interest expenses	732.448.196	3.739.084.933
Other administration expenses	-	4.892.032.550
Total	**814.048.196**	**8.719.917.483**

15. Deferred income tax liabilities

Deferred income tax liabilities are related to unrealized gain from revaluation of increase/(decrease) of financial assets.

The corporate income tax rate used for determining deferred income tax liabilities is 20%.

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	1.478.489.997	1.478.489.997
Increase during the period	1.007.625.120	-
Ending balance	**2.486.115.117**	**1.478.489.997**

16. Owner's capital

	Ending balance	Beginning balance
Issuance approved and fully contributed		
Number of shares	115.620.964	115.620.964
Par value (VND/share)	10.000	10.000
Value (VND)	**1.156.209.640.000**	**1.156.209.640.000**
Share premiums	(83.350.000)	(83.350.000)
Total	**1.156.126.290.000**	**1.156.126.290.000**

The Company only issues one type of common share that is not entitled to fixed yields. The shareholders holding common shares are entitled to receive dividends upon declaration and are entitled to one vote per share at the shareholders' meetings of the Company. All shares enjoy the same right to inherit the Company's net assets.

According to Resolutions No. 2 and No. 3 dated 20 June 2026 of the 2026 Annual General Meeting of Shareholders, the plan to increase charter capital from VND 1.156.209.640.000 to an expected amount of VND 2.312.419.280.000 was approved. Under this plan, the Company will make a public offering of 57.810.482 additional shares to existing shareholders and a private placement of 57.810.482 shares to professional securities investors, corresponding to charter capital increases of VND 578.104.820.000 and VND 578.104.820.000, respectively, at par value. The expected offering price for both types of shares is VND 10.000 per share. On 14 July 2026, the Company's Board of Directors issued Resolution No. 44/2026/NQ-HĐQT approving the registration dossier for the additional public offering of shares to existing shareholders for submission to the State Securities Commission of Vietnam to execute the charter capital increase plan.

List of the Company's shareholders is as follows:

	Ending balance	Beginning balance
Saigon 3 Capital Investment Company Limited	625.000.000.000	633.510.590.000
Saigon 3 Jean Co., Ltd.	-	34.350.000.000
Other shareholders	531.209.640.000	488.349.050.000
Total	**1.156.209.640.000**	**1.156.209.640.000**

VII. ADDITIONAL INFORMATION ON THE OFF-INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

1. Financial assets listed/registered to VSDC of investors

	Ending balance	Beginning balance
Unrestricted financial assets	2.850.776.050.000	2.253.488.020.000
Restricted financial assets	1.355.500.000	7.005.320.000
Blocked or temporarily held financial assets	105.853.570.000	102.733.570.000
Financial assets awaiting settlement	20.172.060.000	40.992.600.000
Total	**2.978.157.180.000**	**2.404.219.510.000**

2. Investors' deposits

	Ending balance	Beginning balance
Investors' deposits for securities trading activities managed by the Company	***30.821.053.128***	***68.443.987.580***
Local investors' deposits	29.234.079.368	66.965.625.255
In which, investors' deposits at VSDC	*928.242.520*	*1.043.398.289*
Overseas investors' deposits	1.586.973.760	1.478.362.325
Investors' collective deposits for securities trading activities	***49.254.884.450***	***59.670.230.400***
Clearing and settlement deposits for securities transactions	***4.541.011.850***	-
Deposits of securities issuers	***4.671.240***	***1.109.935***
Total	**84.621.620.668**	**128.115.327.915**

3. Payables to the investors for their deposits for securities trading activities managed by the Company

	Ending balance	Beginning balance
Payables to the investors for their deposits for securities trading activities managed by the Company	***30.821.053.128***	***68.443.987.580***
Local investors	29.234.079.368	66.965.625.255
Overseas investors	1.586.973.760	1.478.362.325
Dividends, bond principal and interest payable	***4.671.240***	***1.109.935***
Total	**30.825.724.368**	**68.445.097.515**

VIII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Gain/(loss) from disposal of FVTPL financial assets

Investment portfolio	Number	Value	The weighted average cost to the end of the transaction date	Gain/(loss) from disposal of securities during current period	Gain/(loss) from disposal of securities during previous period
Gain					
Listed shares	8.352.378	315.310.495.346	287.200.419.206	28.110.076.140	41.228.438.684
Others	4.700.000	54.944.563.094	47.000.000.000	7.944.563.094	60.000
Total	**13.052.378**	**370.255.058.440**	**334.200.419.206**	**36.054.639.234**	**41.228.498.684**
Loss					
Listed shares	10.313.720	273.717.547.514	329.679.907.421	(55.962.359.907)	(728.263.683)
Listed bonds	11.700.000	1.516.984.660.000	1.517.175.250.000	(190.590.000)	(153.620.000)
Total	**22.013.720**	**1.790.702.207.514**	**1.846.855.157.421**	**(56.152.949.907)**	**(881.883.683)**

2. Gain/(loss) from revaluation of FVTPL financial assets

No.	Financial asset portfolio	Carrying acquisition value	Fair value	Ending difference	Beginning difference	Net difference due to adjustment of accounting books during the period	Gain	Loss
1.	*Listed shares*							
	YEG	60.322.007.200	66.159.620.800	5.837.613.600	-	5.837.613.600	5.837.613.600	-
2.	*Delisted shares*							
	TRI	10.700.000	-	(10.700.000)	(10.700.000)	-	-	-
3.	*Fund certificates*							
	KDEF	10.000.000.000	9.200.511.997	(799.488.003)	-	(799.488.003)	-	(799.488.003)
4.	*Government bonds*							
	TD2530010	101.104.000.000	101.104.000.000	-	-	-	-	-
	TD2535026	94.992.000.000	94.992.000.000	-	-	-	-	-
	Total	**266.428.707.200**	**271.456.132.797**	**5.027.425.597**	**(10.700.000)**	**5.038.125.597**	**5.837.613.600**	**(799.488.003)**

3. Dividends, interest from disposal of FVTPL financial assets, loans, HTM, AFS financial assets

	Accumulated from the beginning of the year	
	Current year	**Previous year**
From HTM financial assets	32.282.545.393	23.492.102.734
Actual interest	*4.235.366.766*	*13.205.177.565*
Accrued interest	*28.047.178.627*	*10.286.925.169*
From loans and receivables	42.252.473.039	40.262.083.334
Interest from Margin lending	*37.774.719.364*	*36.576.790.480*
Interest from securities sale advances to customers	*1.687.890.829*	*1.917.683.191*
Fee on extension of Margin activity	*2.789.862.846*	*1.767.609.663*
From AFS financial assets	2.506.800.000	6.150.910.000
Dividends	*2.506.800.000*	*6.150.910.000*
Total	**77.041.818.432**	**69.905.096.068**

4. Revenue other than income from financial assets

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Brokerage service income	12.244.364.364	13.731.902.588
Income from securities investment consultancy	-	120.000.000
Depository service income	379.906.469	462.429.995
Other income	533.769.255	615.313.875
Total	**13.158.040.088**	**14.929.646.458**

5. Losses and recognition of fair value changes on AFS financial assets upon reclassification

Impairment loss on reclassified AFS securities (see Note No. VI.3e).

6. Securities brokerage expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Brokerage securities transaction expenses	3.350.198.645	3.655.781.931
Staff costs	5.737.714.742	6.665.862.730
Expenses of tools	34.246.248	34.246.248
Depreciation and amortization	3.141.058.512	2.769.141.699
Expenses for external services	4.116.203.468	3.085.199.795
Other expenses	73.651.894	69.639.505
Total	**16.453.073.509**	**16.279.871.908**

7. Unfixed revenue, dividends, bank deposit interest

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Bank deposit interest	176.654.537	250.504.852
Profit received	34.569.500.000	-
Transfer revenue	3.675.000.000	-
Total	**38.421.154.537**	**250.504.852**

8. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Interest expenses	43.313.975.498	46.526.663.029
Reversal of provisions for diminution in value of long-term financial investments	(5.665.954.952)	(4.075.773.625)
Loss on transfer of investment in subsidiary	4.000.000.000	-
Other financial expenses	-	293.500.002
Total	**41.648.020.546**	**42.744.389.406**

9. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Staff costs	16.218.188.030	12.013.576.033
Office stationery	17.220.492	36.588.822
Expenses of tools	133.160.352	240.648.554
Depreciation/(amortization) of fixed assets	57.404.774	240.562.583
Taxes, fees and legal fees	-	3.000.000
Expenses for external services	1.984.228.535	2.056.503.735
Other expenses	3.931.606.447	2.141.021.293
Total	**22.341.808.630**	**16.731.901.020**

10. Other expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Thanhcong's Charity Fund	238.000.000	1.598.532.868
Support expenses	100.000.000	-
Loss on liquidation and disposal of fixed assets	1.078.710	-
Tax fines and tax collected in arrears	-	25.996.903
Total	**339.078.710**	**1.624.529.771**

11. Deferred corporate income tax

Deferred corporate income tax arises from taxable temporary differences due to the revaluation of financial assets at fair value through profit or loss (FVTPL) as at the reporting date (See Note VI.15).

12. Earnings per share

12a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Accounting profit after corporate income tax	34.328.876.041	36.331.106.463
Increases/(decreases) in other accounting profit used to determine profit distributed to ordinary equity holders	-	-
Profit used to calculate basic/diluted earnings per share	34.328.876.041	36.331.106.463
The average number of ordinary shares outstanding during the period	115.620.964	115.620.964
Basic/diluted earnings per share	**297**	**314**

12b. Other information

There is no transaction over the common share or potential common share from the reporting date until the date of these Interim Financial Statements.

IX. ADDITIONAL INFORMATION ON THE INTERIM STATEMENT OF CHANGES IN OWNER'S EQUITY

1. Dividends proposed or disclosed after the date of the Interim Financial Statements, but before the date of the Interim Financial Statements' issuing approval

None.

2. Unrecognized accumulated values of dividends of preferred shares

None.

3. Income and expenses, gains or losses directly recorded into source of capital

None.

X. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

The Company's key management personnel include the Board of Directors and the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no service provisions and no other transactions with the key management personnel and their related individuals.

Remuneration of the key management personnel and the Supervisory Board

The remuneration of the key management personnel includes salary and bonus with the details as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Board of Directors and Management		
Mr. Nguyen Dong Hai	2.286.614.314	798.916.667
Mr. Nguyen Duc Hieu	2.088.414.522	1.138.684.096
Mr. Trinh Tan Luc	1.146.646.396	559.187.565
Mr. Nguyen Khanh Linh	1.490.546.109	350.000.000
Mr. Nguyen Quoc Viet	1.074.687.909	350.000.000
Ms. Pham Viet Lan Anh	1.060.805.469	524.324.386
Mr. Phan Minh Trung	58.404.444	-
Ms. Vu Thi Nhu Mai	9.545.455	-
Ms. Pham Quynh Lan	9.545.455	-
Mr. Rainer Frey	9.545.455	-
Mr. Pham Tran Hoan	9.545.455	-
Mr. Nguyen Xuan Cuong	47.886.364	-

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Supervisory Board		
Mr. Nguyen Trung Hieu	341.424.464	288.792.443
Ms. Truong Thi Hong Nhan	15.000.000	-
Ms. Tran Thi Nhan	30.000.000	-

1b. Transactions and balances with other related parties

Other related parties	**Relationship**
SGI Holdings Investment JSC	Ultimate Holding Company
Saigon 3 Capital Investment Company Limited	Parent Company
Thanh Cong Asset Management Company Limited	Subsidiary until 23 April 2026, thereafter a fellow group company
Thanhcong Investment Fund	Subsidiary until 18 May 2026, thereafter a fellow group fund
Saigon 3 Garment Joint Stock Company	Fellow group company
Saigon 3 Jean Co., Ltd	Fellow group company
Saigon Leather Joint Stock Company	Fellow group company
Bong Bach Tuyet Joint Stock Company	Subsidiary of Saigon 3 Capital Investment Company Limited
Bach Tuyet Kotton Company Limited	Subsidiary of Bong Bach Tuyet Joint Stock Company
Ho Chi Minh City Medical Import Export Joint Stock Company	Fellow group company
Thanh Cong Growth Fund	Fellow group fund
Sao Mai Viet Investment and Development Joint Stock Company	Having the same key management personnel
Kyoritsu Maintenance Vietnam Company Limited	Having the same key management personnel
Sapa Capital Ltd	Having the same key management personnel
Petroland and Victory Capital	Having the same key management personnel

Transactions with other related parties

Apart from transactions with the subsidiaries presented in Note No. VI.3f, the Company also has the following transactions with other related parties:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Thanh Cong Asset Management Company Limited (after 23 April 2026)		
Brokerage service income	215.009.598	254.322.024
Depository service income	1.775.155	5.723.362
Receipts from transfer	52.675.000.000	-
Transaction costs	192.305.971	-
Thanhcong Investment Fund (after 18 May 2026)		
Brokerage service income	3.374.400	10.284.000
Saigon 3 Capital Investment Company Limited		
Depository service income	89.233.351	-
Brokerage service income	16.595.650	-

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Saigon 3 Jean Co., Ltd.		
Depository service income	5.626.530	7.316.550
Brokerage service income	66.982.500	-
SGI Holdings Investment JSC		
Expenses on capital transfer	4.000.000.000	-
Brokerage service income	-	43.539.000
Depository service income	4.634.536	-
Proceeds from liquidation	686.126.876	-
Thanh Cong Growth Fund		
Brokerage service income	-	5.852.226
Saigon Leather Joint Stock Company		
Expenses for external services	-	1.579.224

Receivables from and payables to other related parties

As at the reporting date, the Company's balances with other related parties are as follows:

	Ending balance	**Beginning balance**
SGI Holdings Investment JSC		
Receivables from liquidation of fixed assets	754.739.564	-
Total receivables from related parties	**754.739.564**	**-**
Saigon 3 Garment Joint Stock Company		
Payables to investors for their deposits for securities trading managed by the Company	348	348
Saigon Leather Joint Stock Company		
Payables to investors for their deposits for securities trading managed by the Company	5.440	5.440
Saigon 3 Jean Co., Ltd.		
Payables to investors for their deposits for securities trading managed by the Company	525.657	7.031.993
Saigon 3 Capital Investment Company Limited		
Payables to investors for their deposits for securities trading managed by the Company	30.915.260	-
SGI Holdings Investment JSC		
Payables to investors for their deposits for securities trading managed by the Company	-	4.634.161
Bong Bach Tuyet Joint Stock Company		
Payables to investors for their deposits for securities trading managed by the Company	1.237	1.237

	Ending balance	Beginning balance
Thanh Cong Asset Management Company Limited		
Payables to investors for their deposits for securities trading managed by the Company	8.514.113	1.597.489
Total payables to related parties	**39.962.055**	**13.270.668**

2. Operating leased commitment

The total minimum lease payments in the future for non-cancellable lease agreements (exclusive of VAT) are classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	4.500.918.000	2.300.072.727
More than 1 year to 5 years	18.843.854.400	7.380.000.000
More than 5 years	392.580.300	-
Total	**23.737.352.700**	**9.680.072.727**

In July 2026, the Company early terminated the office lease for 2nd Floor, No. 6 Ho Tung Mau Street, Saigon Ward, Ho Chi Minh City.

Simultaneously, the Company entered into a new lease for the office at No. 140 Nguyen Van Thu Street, Tan Dinh Ward, Ho Chi Minh City. The lease expires on 31 July 2031, with the leasing rates and management fees (inclusive of value added tax) for each period specified as follows:

- From 01 August 2026 to 31 July 2027 (the first year): VND 434.626.500 per month;
- From 01 August 2027 to 31 July 2031 (from the second year onwards): the leasing rate and management fee will be adjusted upwards by a maximum of 5% per annum as agreed.

3. Segment information

The Company's Board of Management has considered, evaluated and decided not to prepare segment reports and present such information as the principal business activity of the Company is to provide services of securities brokerage, proprietary trading, securities issuance guarantee and securities investment consultancy. The operation results are presented on the operating income and operating expenses in the Interim Income Statement. Geographically, the Company only operates in the territory of Vietnam. For the above-mentioned reasons, the Board of Management has evaluated and believed that no preparation and presentation of the segment reporting in the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 is in compliance with the Vietnam Accounting Standard No. 28 – "Segment reporting" and the current business operation of the Company.

4. Comparable information

The Company additionally calculated basic earnings per share for the previous period because this item in the previous period was calculated and presented in the Consolidated Interim Financial Statements only, not in the Interim Financial Statements.

The impact of this adjustment on the comparative figures in the Company's Interim Financial Statements is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures
NET EARNINGS PER COMMON SHARE	500	-	314	314
Basic earnings per share (VND/1 share)	501	-	314	314

5. Subsequent events

On 02 July 2026, the Company completed the acquisition of 6.100.000 UNI shares in Sao Mai Viet Investment and Development Joint Stock Company at an acquisition price of VND 7.000 per share, with a total transaction value of VND 42.700.000.000. Following this transaction, the Company increased its ownership interest at Sao Mai Viet Investment and Development Joint Stock Company from 0% to 14,31% of the charter capital, , becoming a major shareholder of this company. This investment constitutes a related party transaction, as Ms. Vu Thi Nhu Mai – Chairwoman of Thanhcong Securities Company – concurrently holds the position of a BOD Member and General Director of Sao Mai Viet Investment and Development Joint Stock Company.

As at the approval date of these Interim Financial Statements, the market price of the "financial assets at fair value through profit or loss (FVTPL)" has declined compared to the fair value applied as at 30 June 2026. In accordance with applicable regulations, the Company will continue to monitor market developments, evaluate, and recognize the fair value of this investment at the required reporting dates in subsequent accounting periods.

On 06 July 2026, the Board of Directors of the Company passed Resolution No. 41/2026/NQ-HDQT regarding the transfer of all 1.867.600 shares held in Bong Bach Tuyet Joint Stock Company (representing 9,53% of its charter capital) to SGI Holdings Investment JSC, which is the Parent Company of the Company. The transaction is expected to be executed via put-through mode with a total transaction value (at par value) of VND 18.676.000.000. Upon completion of the transaction, the Company expects to hold no remaining shares in Bong Bach Tuyet Joint Stock Company.

Other than the event presented in Note No. VI.16 and the above-mentioned events, there are no other material subsequent events which require adjustments or disclosures in the Interim Financial Statements.

Approved on 14 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN THÀNH CÔNG

Do Thi Thanh Hoa	Nguyen Thi Khanh Hoa	Nguyen Xuan Cuong
Preparer	Chief Accountant	Legal Representative