

VIETNAM FINANCIAL
INVESTMENT SECURITIES
CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness

No: 136/2025/CV-VISC

Hà Nội, ngày 19 tháng 07 năm 2025

REGULAR DISCLOSURE OF FINANCIAL STATEMENTS

To: State Securities Commission of Vietnam
Vietnam Exchange
Hanoi Stock Exchange
Hochiminh Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, Vietnam Financial Investment Securities Corporation (VISC) hereby discloses the Financial Statements for to the Hanoi Stock Exchange as follows:

1. Organization Name: **VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION**

- Stock Code: VIG Mã chứng khoán: VIG
- Address: 1st Floor & 8th Floor, Block B, Song Da Building, Pham Hung Street, My Dinh 1 Ward, Nam Tu Liem District, Hanoi City
Địa chỉ: Tầng 1 & tầng 8, Khối B Toà nhà Sông Đà, Đường Phạm Hùng, Phường Mỹ Đình 1, Quận Nam Từ Liêm, TP Hà Nội
- Tel: +84 243514 9999
- Email: info@visc.com.vn Website: visc.com.vn

2. Disclosed Information:

- Financial Statements for the second quarter of 2025
 - ☒ Separate Financial Statements (for listed companies without subsidiaries or those without superior-level accounting units but with dependent units);
 - ☐ Consolidated Financial Statements (for listed companies with subsidiaries);
 - ☐ Aggregated Financial Statements (for listed companies with dependent accounting units operating under a separate accounting system)

- Cases requiring explanation:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (for audited financial statements in 2024):

☐ Yes

☐ No

Explanation document in case of "Yes":

☐ Yes

☐ No



+ After-tax profit in the reporting period differs by 5% or more before and after the audit, or there is a transition from loss to profit or vice versa

☐ Yes

☐ No

Explanation document in case of "Yes"

☐ Yes

☐ No

+ After-tax corporate income profit in the income statement changes by 10% or more compared to the same period last year

☒ Yes

☐ No

Explanation document in case of "Yes"

☒ Yes

☐ No

+ After-tax profit in the reporting period is a loss, transitioning from profit in the same period last year to a loss or vice versa

☐ Yes

☐ No

Explanation document in case of "Yes"

☐ Yes

☐ No

This information has been published on the company's website on 19/07/2025 at the link: <https://visc.com.vn/vi/news/quan-he-co-dong-3132.spp>

3. Report on transactions with a value of 35% or more of Total Assets in 2024: No

We commit that the disclosed information is truthful and bear full responsibility before the law for the disclosed content.

Attachments:

- Financial Statements for the second quarter of 2024
- Explanation document

**Representative of the Organization
GENERAL DIRECTOR**

(Signature, full name, position, and seal)



Dương Quang Trung

FINANCIAL STATEMENTS

VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

**Financial Statements
For the 2nd Quarter 2025**



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STATEMENT OF FINANCIAL POSITION
As at 30th June 2025

Unit: VND

CODE	ASSETS	NOTE	30/06/2025	01/01/2025
100	A. CURRENT ASSETS		200,660,531,257	225,243,355,119
110	I. Financial Assets (110=111-129)		199,306,678,179	224,634,599,519
111	1. Cash and cash equivalents	3	54,222,853,160	50,189,300,073
111.1	1.1. Cash		50,222,853,160	10,189,300,073
111.2	1.2. Cash equivalents		4,000,000,000	40,000,000,000
112	2. Financial assets at fair value through profit and loss (FVTPL)	4	91,469,000,000	111,247,000,000
114	4. Loans	5	-	-
117	7. Receivables	6	46,348,689,778	56,306,634,983
117.1	7.1. Receivables from disposal of financial assets		38,914,018,545	38,914,018,545
117.2	7.2. Receivables from and accruals for dividend and interest income		7,434,671,233	17,392,616,438
118	8. Prepayments to suppliers		-	-
119	9. Receivables from services provided by the Company	6	62,921,080,378	62,473,718,735
122	12. Other receivables	6	9,418,183,190	9,491,074,055
129	13. Provision for impairment of receivables		(65,073,128,327)	(65,073,128,327)
130	II. Short-term accounts receivable		1,353,853,078	608,755,600
131	1. Advances		72,763,933	28,455,704
133	3. Short-term prepaid expenses		1,219,589,145	560,299,896
134	4. Short-term mortgages	7	61,500,000	20,000,000
136	5. Taxes and other receivables from State budget	8	-	-
200	B. NON- CURRENT ASSETS		147,208,742,097	148,119,490,839
210	I. Long-term financial assets		130,000,000,000	130,000,000,000
212	1. Held-to-maturity investments (HTM)		130,000,000,000	130,000,000,000
212	2. Investments in subsidiaries		130,000,000,000	130,000,000,000
213	3. Investments in joint ventures and associates		-	-
220	II. Fixed assets		9,677,316,492	10,429,798,267
221	1. Tangible fixed assets	9	3,820,931,815	4,219,863,590
222	- Cost		6,618,992,700	6,618,992,700
223a	- Accumulated depreciation		(2,798,060,885)	(2,399,129,110)
227	3. Intangible fixed assets	10	5,856,384,677	6,209,934,677
228	- Cost		9,839,813,450	9,839,813,450
229a	- Accumulated amortization		(3,983,428,773)	(3,629,878,773)
250	V. Other long-term assets		7,531,425,605	7,689,692,572
251	1. Long-term mortgages	7	164,954,000	164,954,000
252	2. Long-term prepaid expenses		518,936,841	677,203,808
253	3. Deferred income tax assets		-	-
254	4. Deposits to Settlement Assistance Fund	11	6,847,534,764	6,847,534,764
270	TOTAL ASSETS		347,869,273,354	373,362,845,958

STATEMENT OF FINANCIAL POSITION

As at 30th June 2025

Unit: VND

CODE	CAPITAL	NOTE	30/06/2025	01/01/2025
300	C. LIABILITIES		11,353,343,863	16,556,337,285
310	I. Current liabilities		11,353,343,863	16,556,337,285
311	1. Short-term loans and debts	12	-	-
312	1.1. Short-term loans		-	-
313	1.2. Short-term debts		-	-
314	2. Short-term loans from Financial assets		-	-
315	3. Convertible bonds		-	-
316	4. Issued bonds		-	-
317	5. Loans from Settlement Assistance Fund		-	-
318	6. Payables for securities transaction activities		-	-
319	7. Payables for error from Financial assets transaction		-	-
320	8. Trade payables		379,209,202	380,419,316
321	9. Advances from customers		-	-
322	10. Tax payables and statutory obligations	13	91,784,185	5,020,572,291
323	11. Payables to employees		718,268,254	994,683,456
324	12. Employee benefits		-	-
325	13. Accrued expenses	14	-	-
326	14. Inter-company payables		-	-
327	15. Short-term unearned revenue		-	-
328	16. Short-term deposits, collateral received		-	-
329	17. Other short-term payables	15	10,164,082,222	10,160,662,222
330	18. Provision for payables		-	-
331	19. Bonus and welfare fund		-	-
400	D. OWNER'S EQUITY		336,515,929,491	356,806,508,673
410	I. Owner's equity	16	336,515,929,491	356,806,508,673
411	1. Contributed legal capital		465,958,850,000	465,958,850,000
411.1	1.1. Contributed legal capital		451,333,000,000	451,333,000,000
411.2	1.2. Share Premium		14,625,850,000	14,625,850,000
412	2. Asset revaluation differences		-	-
413	3. Foreign exchange differences		-	-
414	4. Charter capital supplementary reserve fund		1,813,981,917	1,813,981,917
415	5. Operational risk and financial reserve fund		1,813,981,917	1,813,981,917
416	6. Other funds belonging to owners' equity		-	-
417	7. Undistributed earnings		(133,070,884,343)	(112,780,305,161)
420	II. Non-business funds and other funds		-	-
440	TOTAL LIABILITIES AND OWNER'S EQ		347,869,273,354	373,362,845,958

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

As at 30th June 2025

CODE	ITEMS	NOTE	30/06/2025	01/01/2025
A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER				
005	5. Foreign currencies (USD)		69.50	82.71
006	6. Quantity of outstanding shares in circulation		45,133,300	451,333,000
008	8. Financial assets listed/registered at the VSD of the Company		31,900,000,000	31,900,000,000
008.1	a. Unrestricted financial assets	17	31,900,000,000	31,900,000,000
012	12. The Company's financial assets which are not deposited at the VSD	18	24,225,000,000	24,225,000,000
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
021	1. Financial assets listed/registered at the VSD of investors	19	929,835,920,000	843,664,230,000
021.1	a. Unrestricted financial assets		920,902,300,000	843,043,370,000
021.2	b. Restricted financial assets		-	-
021.3	c. Mortgage financial assets		-	-
021.4	d. Mortgage financial assets		8,770,000	8,770,000
021.5	e. Financial assets awaiting settlement		8,924,850,000	612,090,000
021.6	f. Financial assets awaiting for loans		-	-
022	2. Non-traded financial assets deposited at the VSD of		256,820,000	7,093,710,000
022.1	a. Unrestricted and non-traded financial assets deposited a		256,820,000	7,093,710,000
022.2	b. Restricted and non-traded financial assets deposited at 1		-	-
023	3. Awaiting financial assets of investors		35,000,000	6,735,000,000
024	4. Financial assets correct trading errors of investors			
025	5. Entitled financial assets of investors			
026	6. Investors' deposits		683,564,954	22,501,852,364
027	6.1. Investors' deposits for securities trading		257,438,675	4,512,039,628
027.1	a. Tiền gửi của NĐT về GDCK - CTCK quản lý		257,438,675	4,512,039,628
027.2	b. Tiền gửi của NĐT về GDCK - NHTM quản lý		-	-
029	6.3. Investors' deposits for securities transaction clearing and settlement		426,126,279	17,989,812,736
029.1	a. Domestic investors' deposits		425,828,972	17,989,812,736
029.2	b. Foreign investors' deposits		297,307	-
030	6.4. Deposits of securities issuers		-	-
031	7. Payables to investors - Investors' deposits for securities trading activities managed by		683,564,954	22,501,852,364
035	8. Payables for dividend, principal and interest from bond		-	-

Chief Accountant



Vu Huyen Tram

Hanoi, 19th July 2025

General Director



Dương Quang Trung

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 30 June 2025

Unit: VND

CODE	ITEMS	NOTE	SECOND QUARTER		ACCUMULATION	
			2025	2024	Year 2025	Year 2024
20	I. OPERATING INCOME					
01	1.1. Gain from financial assets at fair value through profit and loss (FVTPL)		3,508,621,239	17,552,916,886	7,478,655,586	30,723,143,090
02	1.2. Gain from held-to-maturity (HTM) investments			3,509,000,000		10,643,000,000
03	1.3. Gain from loans and receivables		2,660,136,983	3,889,315,064	5,684,794,519	7,778,630,132
04	1.4. Gain from available-for-sale (AFS) financial assets			59,635,084		183,235,366
06	1.6. Revenue from underwriting and issuance agent			7,885,000,000		7,885,000,000
07	1.7. Revenue from underwriting and issuance agent service		491,409,219	1,084,463,376	1,003,946,213	2,127,746,198
08	1.8. Revenue from securities investment advisory					
09	1.9. Revenue from securities custodian services					
10	1.10. Revenue from financial advisory services		115,524,510	147,745,131	184,250,213	212,556,126
11	1.11. Revenue from other operating		241,550,527	977,758,231	605,664,641	1,892,975,268
40	II. OPERATING EXPENSES		17,172,022,756	1,152,672,954	21,762,773,755	2,362,129,140
21	2.1. Loss from financial assets at fair value through profit and loss (FVTPL)		16,269,000,000		19,778,000,000	
21.2	b. Loss from revaluation of financial assets at FVTPL		16,269,000,000		19,778,000,000	
23	2.3. Expenses from loans and receivables			58,577,125	23,797,591	85,444,443
26	2.6. Expenses for proprietary trading activities					
27	2.7. Expenses for brokerage services			970,941,027	1,460,776,718	1,981,588,756
29	2.9. Expenses for securities investment advisory services		703,015,216			6,760,227
30	2.10. Expenses for securities custodian services		85,009,031		169,445,383	
31	2.11. Expenses for financial advisory services			107,355,157		238,851,853
32	2.12. Expenses for other operating		114,998,509	15,799,645	330,754,063	49,483,861
33	Including: Cost of correcting stock transaction errors					

VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION
Floor 1 & 8, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi

FINANCIAL STATEMENTS
2nd Quarter of 2025

50	III. FINANCIAL INCOME	118,126,498	699,154,758	592,217,475	1,431,918,290
42	3.2. Non-fixed dividend and interest income				
	phát sinh trong kỳ	118,126,498	208,627,361	592,217,475	450,863,496
44	3.4. Other income for investments		490,527,397		981,054,794
60	IV. Financial Expenses	18,794		18,794	
62	VI. General and administrative Expenses	3,089,157,645	2,834,477,871	5,764,401,318	5,126,352,047
70	VII. Operating Profit	(16,634,451,458)	14,264,920,819	(19,456,320,806)	24,666,580,193
80	VIII. Other Income and expenses	(782,214,467)	(29,986,426)	(834,258,377)	(49,664,626)
71	8.1. Other income	1,520,396	6,265,640	2,043,802	6,922,319
72	8.2. Other expenses	783,734,863	36,252,066	836,302,179	56,586,945
90	TOTAL PROFIT BEFORE TAX	(17,416,665,925)	14,234,934,393	(20,290,579,183)	24,616,915,567
91	Realized Profit	(1,147,665,925)	10,725,934,393	(512,579,183)	13,973,915,567
92	Unrealized Profit	(16,269,000,000)	3,509,000,000	(19,778,000,000)	10,643,000,000
100	Corporate Income Tax expenses		2,145,186,879		2,794,783,113
100.1	Current corporate income tax expenses		2,145,186,879		2,794,783,113
100.2	Deferred corporate income tax expenses				
200	PROFIT AFTER TAX	(17,416,665,925)	12,089,747,514	(20,290,579,183)	21,822,132,454
500	EAMINGS PER SHARE (VND/SHARE)		268	(450)	484

Chief Accountant



Vũ Huyền Trâm

Hà Nội, 19th July 2025

General Director



Đường Quang Trung

STATEMENT OF CASH FLOWS

(Under indirect method)

2nd Quarter of 2025

Code	ITEMS	Note	ACCUMULATION	
			Year 2025 VND	Year 2024 VND
	I.			
	Cash flow from operating activities			
01	1. Profit before tax		(20,290,579,183)	24,616,915,567
02	2. Adjustments for		(16,365,400,036)	(7,479,807,645)
03	Depreciation and amortisation		752,481,775	(11,141,373,117)
04	Provisions		0	(50,009,870)
06	Interest expense		(18,794)	0
07	Gains/losses from investing activities		(19,778,000,000)	2,745,000,000
08	Interest income		2,660,136,983	966,575,342
18	4. Adjustments for			
30	5. Profit from operating activities before changes in working capital		40,689,532,306	(90,671,686,290)
	Increase (decrease) in financial assets recorded through profit and loss		19,778,000,000	(59,945,000,000)
	Increase (decrease) held-to-maturity investments (HTM)		0	(130,000,000,000)
33	(Increase) decrease loans		0	128,328,908
	Increase (decrease) financial assets available for sale AFS		0	0
35	(-) Increase, (+) decrease receivables from sale of financial assets		0	36,750,000,000
36	(Increase) decrease accounts receivable and accrued dividends		0	(1,651,369,865)
37	(Increase) Decrease in receivables from securities company services		(447,361,643)	1,403,419,866
39	(Increase) Decrease in other receivables		72,890,865	3,866,617,598
40	Increase (decrease) other assets		(85,808,229)	80,034,087,786
41	Increase (decrease) Payable expenses, excluding loan interest		40,000,000	40,000,000
42	Increase (decrease) prepaid costs		(158,266,967)	73,710,892
43	Increase (decrease) CIT paid		(314,290,000)	0
44	Increase (decrease) Loan interest paid			
45	Increase (decrease) payable to the seller		(1,210,114)	(35,281,425)
46	(Increase) or decrease deductions for employee benefits		0	58,285,272
47	Increase (decrease) taxes payable to the state		(4,928,788,106)	8,559,009
48	Increase (decrease) in payments to employees		(276,415,202)	2,960,408
50	Increase (decrease) in other payables		26,235,944,985	(20,386,802,469)
51	Other revenues from business activities		(4,878,517)	(560,641,352)
52	Other expenses from business activities		779,715,234	(458,560,918)
60	Net Cash flow from operating activities		4,033,553,087	(73,534,578,368)

STATEMENT OF CASH FLOWS

(Under indirect method)

2nd Quarter of 2025

Code	ITEMS	Note	ACCUMULATION	
			Year 2025 VND	Year 2024 VND
	II. Cash flows from investing activities			
61	1. Purchase of fixed assets and other long-term assets		0	4,764,789,400
	Dividends and profits are distributed from long-term financial investments		0	160,491,305
65	5		0	
70	<i>Net cash flows from investing activities</i>		0	4,925,280,705
	III Cash flows from financing activities			
71	1. Receipts from stocks issuing and capital contribution from equity owners		0	-
72	2. Payment of capital contributions to owners, repurchase of issued shares			
73	3. Long-term and short-term borrowings received		0	-
73.1	3.1 Loan from Payment Support Fund		0	-
73.2	3.2 Other loan		0	-
74	4 Money paid to repay loan principal		0	-
75	5 Payment for financial lease debt			
76	6. Dividends and profits paid to owners		0	-
80	<i>Net Cash flows from financing activities</i>		0	-
	IV. Net decrease/increase in cash and cash equivalents		4,033,553,087	(68,609,297,663)
90				
101	V. Cash and cash equivalents at beginning of the year		50,189,300,073	112,205,039,750
103	Cash and cash equivalents at the end of year	4	54,222,853,160	43,595,742,087

STATEMENT OF CASH FLOWS

(Under indirect method)

2nd Quarter of 2025

Code	ITEMS	Note	ACCUMULATION	
			Year 2025	Year 2024
			VND	VND

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

Code	ITEMS	Note	ACCUMULATION	
			Year 2024	Year 2023
			VND	VND
I. Cash flows from brokerage and trust activities of the investors				
01	1 Cash receipts from disposal of brokerage securities of customers		257,240,444,200	724,935,289,970
02	2 Cash payments for acquisition of brokerage securities of customers		(290,607,710,520)	(571,147,487,600)
05	7 Cash receipts for settlement of securities transaction of customers		305,987,613,624	298,680,136,706
06	8 Cash payments for settlement of securities transaction of customers		(294,438,634,714)	(458,392,498,652)
13	13 Cash payments for securities trading errors			
14	14 Cash from securities issuers		581,090,000	7,121,144,715
15	15 Cash payment for securities issuers		(581,090,000)	(7,121,144,715)
20	Net increase/decrease in cash during the period		(21,818,287,410)	(5,924,559,576)
30	II. Cash and cash equivalents of investors at the beginning of period		22,501,852,364	14,935,303,257
31	Cash at bank		22,501,852,364	14,935,303,257
36	Cash equivalent			
37	Effect of exchange rate fluctuations			
III. Cash and cash equivalents of investors at the end of period				
40			683,564,954	9,010,743,681

Preparer /Chief Accountant



Vũ Huyền Trâm

Hanoi, 19th July 2025

General Director



Đường Quang Trung

STATEMENT OF CHANGES IN OWNERS' EQUITY

For the period ended 30 June 2025

ITEMS	Beginning balance		Increase		Decrease		Ending balance	
	Year 2025	Year 2024	Year 2025	Year 2024	Year 2025	Year 2024	Year 2025	Year 2024
	VND		VND		VND		VND	
I Changes in owners' equity								
1 Contributed legal capital	465,958,850,000	465,958,850,000					465,958,850,000	465,958,850,000
1.1 Legal capital	135,000,000,000	135,000,000,000					135,000,000,000	135,000,000,000
1.2 Additional capital	316,333,000,000	316,333,000,000					316,333,000,000	316,333,000,000
1.3 Share Premium	14,625,850,000	14,625,850,000					14,625,850,000	14,625,850,000
Conversion options on								
1.4 convertible bonds								
1.5 Other equity's resources								
2 Treasury stocks								
Charter capital supplementary								
3 reserve fund								
Operational risk and financial								
4 reserve fund	1,813,981,917	1,813,981,917					1,813,981,917	1,813,981,917
5 Asset revaluation differences								
6 Foreign exchange differences								
7 Fund of development investment								
8 Undistributed earnings	(112,780,305,161)	(133,573,468,978)	0	21,822,132,454	(20,290,579,183)	(133,070,884,344)	(111,751,336,525)	(111,751,336,525)
TOTAL	356,806,508,673	336,013,344,856	0	21,822,132,454	(20,290,579,183)	0	336,515,929,491	357,835,477,309

Chief Accountant



Vũ Huyền Trâm



NOTES TO THE FINANCIAL STATEMENTS*For the period ended 30 June 2025***1 . BACKGROUND****1.1 . Forms of Ownership**

Viet Nam Financial Investment Securities Corporation established and operating under Establishment Operation License No. 88/UBCK-GP dated 11 January 2008 issued by the State Securities Commission. The Establishment and Operation License was amended several times and issued on No. 242/UBCK-GP dated 16/06/2009; No. 355/UBCK-GP dated 11/10/2010; No. 22/GPĐC-UBCK date 30/03/2011; No. 42/GPĐC-UBCK dated 30/9/2013; No. 55/GPĐC-UBCK dated 01/07/2022; No. 74/GPĐC-UBCK dated 08/08/2022; No. 32/GPĐC-UBCK dated 28/04/2023 and The Establishment and Operation License was amended on No. 89/GPĐC-UBCK dated 08/11/2023 by the State Securities Commission.

The Company's head office is located at Floor 1 & 8, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi

Company's Legal capital under business License VND 451.333.000.000 , Contributed Legal capital as at 31 December 2024: VND 451,333,000,000 Equivalent to 45,133,300 shares with the price of VND 10,000 per share.

The Company's shares were officially listed on the Hanoi Securities Trading Center (now known as the Hanoi Stock Exchange)/ Ho Chi Minh Stock Exchange from 01 December 2009 with trading code VIG

The Company's member entities are as follows:

<u>Name of member entities</u>	<u>Place of establishment and operation</u>
Hanoi Branch	Floor 8, Tower B, Song Da Building, Pham Hung Street, My Dinh Ward, Nam Tu Liem District, Hanoi
Ha Thanh Branch	Floor 4, Hà Thành Plaza, 102 Thái Thịnh street, Quận Đống District, Hà Nội City

The total number of employees of the Company as at 31 December 2024 is: 23 people.

1.2 . Business field

The Company's business activities include: securities brokerage; principal trading; securities investment advisory and depository services.

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1.3 . Board of Management and Board of Supervision

Board of Management.

Mr Nguyễn Phúc Long	Chairman (Appointed on 29 March 2022)
Mr Dương Quang Trung	Vice Chairman (Appointed on 29 March 2022)
Mr Nguyễn Việt Việt	Member (Appointed on 29 March 2022)
Mr Nguyễn Xuân Biều	Member (Appointed on 29 March 2022)
Ms Đào Thị Thanh	Member (Appointed on 17 January 2022)

Board of Supervision

Ms Phạm Thị Tú Anh	Head of control Department (Appointed 31 March 2022)
Ms Nguyễn Thị Kim Oanh	Member (Appointed 29 March 2022)
Ms Vũ Thị Thanh Hải	Member (Appointed 29 March 2022)

Accounting system and accounting policy

1.4 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

1.5 . Accounting Standards and Accounting system

Accounting System

The Company applies the accounting system applicable to securities companies issued by the Ministry of Finance in accordance with Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210"), providing guidance on accounting systems applicable to securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") amending, supplementing and replacing Appendices No. 02 and No. 04 of Circular No. 210. These Circulars provide regulations related to accounting documents, accounting account system as well as methods of preparation and presentation of financial statements applicable to securities companies.

Circular No. 210/2014/TT-BTC dated 30 December 2014 was effect from 01 January 2016 and Circular No. 334/2016/TT-BTC dated 27 December 2016 was effect from 2016. Particularly, the fair value regulations take effect from January 1, 2017.

Announcement on compliance with Vietnamese standards and accounting system

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

Form of accounting record

The Company is applying accounting record by computer.

1.6 . Cash and cash equivalents

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

Deposits for clearing payment for securities transactions are amounts ready for clearing and settlement of the Company and investors at T + x at the request of the Vietnam Securities Depository Center (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented at the non-financial statements (Off - statement of financial accounts).

1.7 . Financial assets and Financial liabilities

a) Initial recognition

Financial assets

Financial assets of the Company including cash and cash equivalents, financial assets at fair value through profit and loss (FVTPL), held-to-maturity investments (HTM), loans, available for sale financial assets (AFS) and receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets, except financial assets at fair value through profit and loss (FVTPL) are identified by purchasing price/issuing cost.

Financial liabilities

Financial liabilities of the Company including loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

b) Classification principles

Financial assets at fair value through profit and loss (FVTPL): financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. The other financial assets are not classified to FVTPL when they are sold, they must be reclassified to FVTPL.

Financial assets FVTPL is a debt instrument at maturity which must be recognized as receivables and provision as doubtful debts (if any).

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

- Non-derivative financial assets have been classified as at fair value through profit / loss (FVTPL);
- Non-derivative financial assets have been classified as available for sale (AFS) by the Company;
- Non-derivative financial assets satisfy the definition of loans and receivables.

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

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

After initial recognition, loans are measured at amortized cost using the real interest rate method, except for loans to financial assets recognized at fair value through profit or loss; Financial liabilities arising from the transfer a financial asset that are not eligible for discontinuance or when applicable in accordance with the continued relevant regulations; financial guarantee contracts.

Available for sale financial assets (AFS): are the non-derivative financial assets that are determined as available for sale or are not classified as:

- Loans or Receivables;
- Held to maturity investments;
- Financial assets at fair value through profit and loss (FVTPL).

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

Financial liabilities recognized through profit or loss: are financial liabilities that meet one of the following conditions:

- Financial liabilities are classified by The Board of Management into the holding group for
- At the time of initial recognition, the Company classified financial liabilities into groups that recognized through profit or loss.

Financial liabilities recognized by amortized value: financial liabilities are not classified as financial liabilities recognized through profit or loss.

c) Revalue financial asset principles

Revaluation of financial assets FTVPL and AFS at market value or fair value is according to the method of valuation in accordance with the law. In case, there is no market prices at the most recent trading date, the Company uses fair value to revalue its financial assets. The fair value is determined on the base of respect for the principle, method or model of valuation theory of financial assets approved by the Board of Management.

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

- For securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the revaluation;
- For unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM), their market prices are determined as average reference in the last 30 consecutive trading days before the time of re-evaluation announced by the Stock Exchange./ are their closing prices on the trading day preceding the date of setting up the revaluation.
- For delisted securities and suspended trading securities from the sixth day afterward, their prices are the book value at the latest financial report date.
- For unlisted securities and securities unregistered for trading on the Unlisted Public Company Market (UPCom), the stock prices as the basis for re-evaluation are the prices collected from sources. reference information that the Board of Management considers that this price represents the market price of these securities.

The difference in increase/decrease dues to revalue FVTPL are recorded according to the principle of non-offset and presented in the Statement of Comprehensive Income on 02 items: the item "Loss from financial assets at fair value through profit and loss (FVTPL)" - details "Loss from revaluation of financial assets at FVTPL" (if the assessment decreases) and the item "Gain from financial assets at fair value through profit and loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).

The difference in increase/decrease dues to revalue AFS are recognized directly in equity of the Statements of Financial Position on the item "Asset revaluation differences".

Held-to-maturity financial assets are subjected to an assessment for impairment at the financial statements date. Provision is made for these investments when there is any objective evidence that the investment is irrecoverable or there is uncertainty of recoverability as a result of one or more loss events that affected adversely on estimated future cash flows of HTM investmets. Objective evidence of impairment may include a drop in the market value/fair value (if any) of the impaired debt,

that the debtor or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the possibility 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 repayment conditions, economic conditions that

When there is any evidence of impairment, provision is made on the basis of the difference between the amortized value and the fair value at the assessment date. Any increase or decrease in the balance of provision is recognized in the income statement under "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

Loans are made provision of impairment at the Statement of Financial Position date. Provision for loans is made on the basis of the estimated loss, calculated as the difference between the market value of the security used as collateral for the loan and the balance of the loan. Increases and decreases of provision are recognized in the Statement of Comprehensive Income on the "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

1.8 . Long-term investment

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year based on the [Separate] Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.

1.8 . Short-term and long-term deposits received

Deposits received are recording amounts enterprises received deposits related to business to be performed in compliance with regulations of law in force. Deposits received are not under assets of the Company, the Company has to manage separately from monetary assets of the Company.

1.10 . Short-term and long-term receivables

Receivables from disposal of financial assets: reflects the total value of receivables from the sale of financial assets in the Company's financial asset portfolio (not through the Stock Exchanges), including the maturity value of the financial assets or liquidation value of these financial assets.

Receivables from and accruals for dividend and interest income: reflecting receivables from and accruals for dividend and interest income belonging to the Company's financial asset list.

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Receivables of services rendered by the Company: reflecting receivables of the Company with the Stock Exchange, the Vietnam Securities Depository (VSD), the Investors are clients of the Company, with Securities issuing organizations or underwriters of securities and receivables from securities trading activities.

Provision for impairment of receivables: The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

The level of provision for doubtful receivables is determined according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 8 August 2019 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on 7 April 2022. Accordingly, the provision rates for overdue receivables are as follows:

Overdue period	Provision rate
From over six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years and above	100%

Fixed assets, Finance lease fixed assets and Investment properties

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

- Machinery, equipment	03 - 08 year
- Transportation equipment	06 - 10 year
- Office equipment and furniture	03 - 08 year
- Other fixed assets	02 - 08 year
- Land use rights	20 - 50 year
- Management software	02 - 08 year

1.11 . Prepaid expenses

Prepaid expenses only related to present fiscal year are recognised as short-term prepaid expenses and are recorded into operating costs.

Prepaid expenses incurred during the year but related to business operations of several years are recorded as long-term prepaid expenses and are amortised to the income statement in several years.

1.12 . Short-term and long-term payables

Payables is presented according to term of payables, details for every entity, details for each type of currency and the other factors due to the management of the Company.

Loans: reflects the situation of bond issuance and bond payment; reflect the temporary borrowings and repayment the loans of the Company to the Bank, Vietnam Securities Depository Center, Settlement Assistance Fund or other borrowers in accordance with the regulations on lending activities applicable to securities companies.

Payables for securities transaction activities: reflect the payment situation about Fees for securities trading activities, Securities services for the Stock Exchange, Vietnam Securities Depository (VSD), payable to the Securities release agent.

Payables to a securities issuing organization: reflecting the Securities Issuing Organization payable's receipt and payment of disposing underwriting securities by The Company in the primary or secondary issuing company Primary or secondary securities, including the circumstance which the issued company disposed securities through agents.

1.13 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

1.14 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Undistributed profits of the Company include realized profits and unrealized profits. Accumulated realized profit of the Company at the end of the previous period is the basis for distributing profit to the owner. Accumulated unrealized profit at the end of the previous period is not the basis for distribution to the owner.

Realised profit during the period is the net difference between total revenue and income, and total expenses in the statement of comprehensive income of the Company. The profit is used to allocate for the owner will not contains losses realized at the beginning and losses not yet realized until distributing of interest to the owners. The distribution of the Company's profits to the owner must be transparent and in accordance with the securities law and other relevant laws applicable to the securities company, Charter of the securities company, Resolution of the General Meeting of Shareholders. Profits have distributed income to capital contributing members or shareholders after subtracting the tax liabilities to be calculated on the income they are entitled to.

1.15 . Revenue*Rendering of services*

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of a transaction may be determined by surveys of work completed method

Income from securities trading

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

Income from an increasing revalue of FVTPL proprietary financial assets at fair value. Income from revaluation financial asset in FVTPL proprietary financial assets are unrealized income.

Income derived from FVTPL, HTM, loans including: loan interest arising on loans in accordance with the Law on Securities; Dividends, dividends distributed from stock, bond interest; Interest derived from fixed deposits.

Dividends and dividends arising from financial assets belonging to the Company's portfolio: FVTPL, HTM, and AFS are recognized when the Company is entitled to receive dividends from the ownership of the shares already established.

1.16 . Operating expenses and general and administrative expenses

Costs are recognized into operating costs when it may decrease economic benefits at the generating time or it may be determined in a certain way, no distinction it was paid or not.

1.17 . Financial income, financial expense*Financial income*

- Exchange income difference;
- Income from interest is recognized in the Statement of Comprehensive Income on accrual basis;
- Dividends, profit is distributed from subsidiaries, joint ventures and associates;
- Other financial income from investment;
- Bonus shares or dividends paid by stocks: No earnings are recognized when the rights to receive bonus shares or stock dividend is established.

Financial expenses

- Exchange expenses;
- Interest expenses;
- Loss from disposal the investment in subsidiaries, joint ventures and associates;
- Provision for devaluation of long-term investments;
- Other financial expenses (transfer fees, ...)

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1.18 . Taxation

Current corporate income tax expenses

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

2 . VALUE OF SECURITIES TRANSACTION THIS YEAR

	Volume of securities transaction this period VND	Volume of securities transaction this period VND
Securities company	-	-
- Share		
Investors	25,612,089	223,699,915,890
- Share	25,612,089	223,699,915,890
	<u>25,612,089</u>	<u>223,699,915,890</u>

3 . CASH AND CASH EQUIVALENTS

	30/06/2025 VND	01/01/2025 VND
Cash on hand	20,336,960,340	44,500,594
Cash at bank	29,878,196,750	10,137,111,080
Cash at bank for securities transaction	7,696,070	7,688,399
Cash equivalents	4,000,000,000	40,000,000,000
	<u>54,222,853,160</u>	<u>50,189,300,073</u>

4 . FINANCIAL ASSETS

a) Financial assets at fair value through profit and loss (FVTPL)

	30/06/2025		01/01/2025	
	Book value VND	Fair value VND	Book value VND	Fair value VND
Listed securities	26,232,447,374	22,649,000,000	26,232,447,374	42,427,000,000
Unlisted securities	68,820,000,000	68,820,000,000	68,820,000,000	68,820,000,000
Bonds	130,000,000,000	130,000,000,000	130,000,000,000	130,000,000,000
Other investment	-	-	-	-
	<u>225,052,447,374</u>	<u>221,469,000,000</u>	<u>225,052,447,374</u>	<u>241,247,000,000</u>

c) Loans

	30/06/2025 VND	01/01/2025 VND
Prepaid of selling securities operation	-	-
	<u>0</u>	<u>0</u>

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5 . RECEIVABLES

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Receivables from disposal of financial assets	46,348,689,778	56,306,634,983
Receivables from services provided by the Company	62,921,080,378	62,473,718,735
- <i>Receivables from old contracts</i>	46,753,189,097	46,753,189,097
- <i>Receivables from services</i>	7,317,072,741	6,869,711,098
- <i>Receivables from other services</i>	8,850,818,540	8,850,818,540
Other receivables	9,418,183,190	9,491,074,055
- <i>Receivables from interest of old contracts</i>	2,503,689,290	2,503,689,290
- <i>Receivables from employee's contracts</i>	2,011,212,883	2,011,212,883
- <i>Other</i>	4,903,281,017	4,976,171,882
	<u>118,687,953,346</u>	<u>128,271,427,773</u>

6 . DEPOSITS, COLLATERALS AND PLEDGES
a) Short-term deposits

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Deposits for contract of HNX	48,000,000	20,000,000
Other Deposits	-	-
	<u>48,000,000</u>	<u>20,000,000</u>

b) Long term deposits

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Other Deposits	164,954,000	164,954,000
	<u>164,954,000</u>	<u>164,954,000</u>

TAX AND TAX RECEIVABLE

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Corporate income tax	-	-
	<u>0</u>	<u>0</u>

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8 . TANGIBLE FIXED ASSETS

	Machinery and equipment	Transporta- tions	Tools	Total
	VND	VND	VND	VND
Original cost				
As at 01/01/2025	6,405,317,700		213,675,000	6,618,992,700
Purchase	-		-	-
As at 31/3/2025	6,405,317,700		213,675,000	6,618,992,700
Depreciation				
As at 01/01/2025	2,185,454,110		213,675,000	2,399,129,110
Depreciation in period	398,931,775		0	398,931,775
Transfer to properties	0		0	0
As at 31/3/2025	2,584,385,885		213,675,000	2,798,060,885
Net carrying amount				
As at 01/01/2025	4,219,863,590		0	4,219,863,590
As at 31/3/2025	3,820,931,815		0	3,820,931,815

9 . INTANGIBLE FIXED ASSETS

Intangible fixed assets of Company are transaction software with original price as at 01/01/2025 VND 9.839.813.450 and as at 30/06/2025 VND 9.839.813.450. Accumulated depreciation value as at 01/01/2025 was VND 3,629,878,773 and for the period ending at 30/6/2025 are VND 353,550,000

10 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2025	01/01/2025
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	3,553,177,877	3,553,177,877
Accrued interest	3,174,356,887	2,858,148,546
Closing balance	6,847,534,764	6,531,326,423

11 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2025	01/01/2025
	VND	VND
Value added tax	10,000,000	5,454,545
Business income tax	-	3,927,441,835
Personal income tax	81,784,185	1,087,675,911
	91,784,185	5,020,572,291

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12 . OTHER PAYABLES

	30/06/2025	01/01/2025
	VND	VND
Dividends must be paid to shareholders	104,625,000	104,625,000
Others	10,059,457,222	10,056,037,222
	10,164,082,222	10,160,662,222

13 . OWNER'S EQUITY
a) Increase and decrease in owner's equity

	Percentage (%)	30/06/2025 VND	Percentage (%)	01/01/2025 VND
Major shareholder		0	0%	0
Other shareholders	100%	451,333,000,000	100%	451,333,000,000
	1	451,333,000,000	100%	451,333,000,000

b) Undistributed earnings

	30/06/2025 VND	01/01/2025 VND
Realized earnings	(133,070,884,343)	(112,780,305,161)
Unrealized earnings		
	(133,070,884,343)	(112,780,305,161)

c) Stock

	30/06/2025	01/01/2025
Quantity of Authorized issuing stocks	45,133,300	45,133,300
Quantity of issued stocks	45,133,300	45,133,300
- Common Stock	45,133,300	45,133,300
Quantity of circulation stocks	45,133,300	45,133,300
- Common Stock	45,133,300	45,133,300
Par value per stock (VND)	10,000	10,000

14 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY

	30/06/2025 VND	01/01/2025 VND
Unrestricted financial assets	22,649,000,000	26,232,447,374
	22,649,000,000	26,232,447,374

15 . THE COMPANY'S NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD

	30/06/2025 VND	01/01/2025 VND
Unrestricted and non-traded financial assets deposited at the VSD	68,820,000,000	68,820,000,000
	68,820,000,000	68,820,000,000

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16 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS

	30/06/2025	01/01/2025
	VND	VND
Unrestricted financial assets	920,902,300,000	843,043,370,000
Restricted financial assets	0	0
Financial assets awaiting settlement	8,924,850,000	612,090,000
	929,827,150,000	843,655,460,000

17 . AWAITING FINANCIAL ASSETS OF INVESTORS

	30/06/2025	01/01/2025
	VND	VND
Awaiting financial assets of investors	35,000,000	2,907,000,000
	35,000,000	2,907,000,000

18 . CASH OF INVESTORS

	30/06/2025	01/01/2025
	VND	VND
Investors' deposits managed by the Company	257,735,982	4,512,039,628
1. Domestic investors	257,438,675	4,512,039,628
2. Foreign investors	297,307	0
Investors' deposits for securities transaction clearing and settlement	425,828,972	17,989,812,736
1. Domestic investors	425,828,972	17,989,812,736
2. Foreign investors	0	0
	683,564,954	22,501,852,364

19 . GENERAL AND ADMINISTRATIVE EXPENSES

	Year 2025	Year 2024
	VND	VND
Labor expenses	1,377,024,600	1,419,193,300
Office supplies expenses	33,473,822	68,447,104
Depreciation and amortisation	376,240,888	381,881,638
Tax, fees and charge	0	0
Provision expenses/reversal of provision	0	0
Expenses from external services	1,092,050,965	851,086,880
Other expenses	210,367,370	113,868,949
	3,089,157,645	2,834,477,871

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20 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>Year 2025</u>	<u>Year 2024</u>
	VND	VND
Total profit before tax	(20,290,579,183)	24,616,915,567
Increase	0	0
Decrease	19,778,000,000	(10,643,000,000)
Carry forward losses from previous years	0	0
Taxable income	(512,579,183)	13,973,915,567
Current corporate income tax expense (tax rate 20%)	0	0

21 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	<u>Year 2025</u>	<u>Year 2024</u>
	VND	VND
Undistributed earnings	(20,290,579,183)	21,822,132,454
Profit distributed for common stocks	(20,290,579,183)	21,822,132,454
Average circulated common stocks in the period	45,133,300	45,133,300
Basic earnings per share	(450)	484

22 . COMPARATIVE FIGURES

The comparative figures are figures in the Financial Statements for the fiscal year ended as at 31 December 2024, which was audited by UHY auditing Company Limited.

Preparer/Chief Accountant


Vũ Huyền Trâm

Hà Nội, 19th July 2025

General Director


Dương Quang Trung