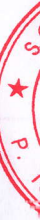


**ARTEX SECURITIES JOINT STOCK COMPANY**

**STATEMENT OF FINANCIAL**

**Third quarter of 2025**



**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu  
Liem Ward, Hanoi

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**The Report includes**

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**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi

**STATEMENT OF FINANCIAL**

For the accounting period ending September 30, 2025

**STATEMENT OF FINANCIAL POSITION**

As at 30 September 2025

From No. B01a - CTCK

Unit: VND

Items	Code	Notes	Ending balance	Opening balance
<b>ASSETS</b>				
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>49,507,034,712</b>	<b>84,172,738,968</b>
<b>I. FINANCIAL ASSETS</b>	<b>110</b>		<b>46,101,878,161</b>	<b>79,787,949,569</b>
1. Cash and cash equivalents	111		36,434,867,574	69,180,275,214
1.1. Cash	111.1	A.7.2	26,434,867,574	69,180,275,214
1.2. Cash equivalents	111.2		10,000,000,000	-
2. Financial assets at Fair value through profit or loss (FVTPL)	112	A.7.3.1	9,197,377,536	9,197,336,236
4. Loan receivables	114	A.7.3.3	114,411,857,455	114,411,857,455
6. Provision for devaluation of financial assets and collateral	116		(114,411,857,455)	(114,411,857,455)
7. Short-term receivables	117		-	-
7.2. Receivables and accrued dividends, interest on financial assets	117.2		-	-
8. Prepayment to supplier	118		190,287,500	711,919,019
9. Receivables from services provided by the securities company	119		29,439,434,446	29,414,601,830
12. Other receivables	122	A.7.4	531,326,573,464	531,326,222,464
13. Provision for devaluation of receivables (*)	129	A.7.5	(560,486,662,359)	(560,042,405,194)
<b>II. Other short-term assets</b>	<b>130</b>		<b>3,405,156,551</b>	<b>4,384,789,399</b>
1. Advances to employees	131		10,000,000	680,000,000
2. Other current assets	132		-	-
3. Short-term prepayment	133	A.7.6	290,214,514	342,715,125
4. Pledge, mortgage, short-term deposit, short-term collateral	134	A.7.7	148,381,818	405,514,055
6. Taxes and other receivables from the State	136		2,956,560,219	2,956,560,219
<b>B. NON CURRENT ASSETS</b>	<b>200</b>		<b>51,307,840,300</b>	<b>52,199,741,658</b>
<b>II. Fixed assets</b>	<b>220</b>		<b>32,399,719,012</b>	<b>32,844,094,986</b>
1. Tangible fixed assets	221	A.7.8	12,296,369,385	12,441,827,094
- Historical cost	222		29,091,090,175	28,909,900,175
- Accumulated depreciation (*)	223a		(16,794,720,790)	(16,468,073,081)
3. Intangible fixed assets	227	A.7.9	20,103,349,627	20,402,267,892
- Historical cost	228		46,069,083,106	46,069,083,106
- Accumulated amortization (*)	229a		(25,965,733,479)	(25,666,815,214)
<b>V. Other long-term assets</b>	<b>250</b>		<b>18,908,121,288</b>	<b>19,355,646,672</b>
2. Long-term prepayment	252		674,053,549	34,796,772
4. Deposits to the Settlement Support Fund	254	A.7.10	18,234,067,739	19,320,849,900
2. Other long-term assets	255		-	-
<b>VI. Provision for long-term asset impairment</b>	<b>260</b>		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>100,814,875,012</b>	<b>136,372,480,626</b>



**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi

**STATEMENT OF FINANCIAL**
**Statement of financial position (Continued)**

Items	Code	Note	Ending balance	Opening balance
<b>RESOURCES</b>				
<b>C. LIABILITIES</b>	<b>300</b>		<b>3,260,774,277</b>	<b>4,833,380,144</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>3,260,774,277</b>	<b>4,833,380,144</b>
6. Payable to securities transaction activities	318	A.7.11	1,051,943,340	1,098,166,452
7. Payables for transaction errors of financial assets	319		-	-
8. Short-term trade payables	320	A.7.12	115,073,575	1,245,472,526
9. Short-term advances from customers	321		70,000,000	110,000,000
10. Taxes and other payables to the State Budget	322	A.7.13	85,095,474	57,185,494
11. Payables to employees	323		475,899,943	743,841,416
12. Employee benefit contributions	324		98,046,885	84,653,885
13. Short-term accrual expenses	325	A.7.14	150,850,631	280,195,942
17. Other short-term payables	329	A.7.15	276,743,092	276,743,092
19. Bonus and welfare fund	331		937,121,337	937,121,337
<b>II. Long-term liabilities</b>	<b>340</b>		<b>-</b>	<b>-</b>
12. Long-term payable provisions	354			
<b>D. OWNERS' EQUITY</b>	<b>400</b>		<b>97,554,100,735</b>	<b>131,539,100,482</b>
<b>I. Owners' equity</b>	<b>410</b>	A.7.16	<b>97,554,100,735</b>	<b>131,539,100,482</b>
1. Owners' equity	411		969,530,383,997	969,530,383,997
1.1. Owners' equity	411.1		969,225,090,000	969,225,090,000
a. Ordinary shares with voting rights	411.1a		969,225,090,000	969,225,090,000
1.2. Share premium	411.2		(219,330,000)	(219,330,000)
1.4. Other owners' equity	411.4		524,623,997	524,623,997
4. Investment and development fund	414		10,724,210,951	10,724,210,951
5. Business restructuring fund	415		11,263,566,694	11,263,566,694
6. Other equity funds	416		14,417,921	14,417,921
7. Retained earnings	417		(893,978,478,828)	(859,993,479,081)
7.1. Accumulated retained earnings brought forward	417.1		(634,128,845,200)	(572,266,253,133)
7.2. Retained earnings for the current year	417.2		(259,849,633,628)	(287,727,225,948)
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>100,814,875,012</b>	<b>136,372,480,626</b>



**ARTEX SECURITIES JOINT STOCK COMPANY**  
1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi  
**STATEMENT OF FINANCIAL**  
**Statement of financial position (Continued)**

**OFF - STATEMENT OF FINANCIAL POSITION ACCOUNTS**

Unit: VND

ITEMS	Code	Note	Ending balance	Opening balance
<b>A. Assets of the Securities Company and Managed Assets</b>				
6. Outstanding Shares	006		96,922,509	96,922,509
8. Listed/Registered Financial Assets at VSD of the Securities Company	008	A.7.17	20,805,560,000	20,805,560,000
9. Deposited Financial Assets at VSD and Not Yet Traded of the Securities Company	009	A.7.18	81,110,820,000	81,110,820,000
12. Undeposited Financial Assets at VSD of the Securities Company	012	A.7.19	39,050,050,000	49,050,050,000
<b>B. Assets and Payables Related to Managed Assets Committed to Customers</b>				
<b>1. Listed/Registered Financial Assets at VSD of Investors</b>	<b>021</b>	<b>A.7.20</b>	<b>1,248,364,650,000</b>	<b>1,271,361,110,000</b>
a. Freely Transferable Financial Assets	021.1		1,240,256,800,000	314,101,130,000
b. Restricted Transfer Financial Assets	021.2		107,850,000	4,041,000,000
c. Pledged Financial Assets	021.3		8,000,000,000	8,000,000,000
d. Blocked or Temporarily Held Financial Assets	021.4		-	944,068,980,000
e. Financial Assets Awaiting Settlement	021.5		-	1,150,000,000
f. Financial assets pending for lending	021.6		-	-
<b>2. Deposited Financial Assets at VSD and Not Yet Traded of Investors</b>	<b>022</b>	<b>A.7.21</b>	<b>31,187,460,000</b>	<b>27,750,680,000</b>
a. Deposited Financial Assets at VSD and Not Yet Traded, Freely Transferable	022.1		31,187,460,000	27,750,680,000
b. Deposited Financial Assets at VSD and Not Yet Traded, Restricted Transfer	022.2		214,630,000	-
<b>7. Customer Deposits</b>	<b>026</b>	<b>A.7.22</b>	<b>11,352,790,429</b>	<b>20,546,914,970</b>
7.1. Investor Deposits for Securities Transactions Managed by the Securities Company	027		6,480,476,782	17,886,424,258
Margin deposits of investors at VSD	027.1		-	-
7.3. Clearing and Settlement Deposits for Securities Transactions	029		4,872,313,647	2,660,490,712
a. Clearing and Settlement Deposits for Domestic Investor Securities Transactions	029.1		4,872,313,647	2,660,490,712
<b>8. Payables to Investors for Securities Transaction Deposits Managed by the Securities Company</b>	<b>031</b>	<b>A.7.23</b>	<b>11,352,777,897</b>	<b>20,545,933,086</b>
8.1. Payables to Domestic Investors for Securities Transaction Deposits Managed by the Securities Company	031.1		11,352,777,897	20,545,933,086
9. Payable to the securities issuing organization	032		-	-
<b>12. Payables for Dividends, Principal, and Interest on Bonds</b>	<b>035</b>		<b>14,290,640</b>	<b>14,290,640</b>

Preparer

Vu Quang Hai

Chief Accountant

Vu Quang Hai



Hanoi, 1st October 2025

General Director

Trinh Thanh Long

**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi

**STATEMENT OF FINANCIAL**

For the accounting period ending September 30, 2025

**STATEMENT OF COMPREHENSIVE INCOME**

Third quarter of 2025

From No. B02- CTCK

Note: VND

ITEMS	Code	Note	Quarter 3 of 2025	Quarter 3 of 2024	Accumulated from beginning of the year to Quarter 3 of 2025	Accumulated from beginning of the year to Quarter 3 of 2024
<b>I. OPERATING INCOME</b>						
1.1. Gain from fair value through profit or loss financial assets (FVTPL)	01	B.7.25	68,400	38,689,296	236,400	139,557,325
a. Gain from sale of FVTPL financial assets	01.1		-	4,695,554	-	36,736,553
b. Gain from revaluation of FVTPL financial assets	01.2		68,400	33,921,242	236,400	100,926,243
c. Dividends and interest arising from FVTPL financial assets	01.3		-	72,500	-	1,894,529
1.2. Interest from held-to-maturity investments (HTM)	02		35,292,139	-	45,078,440	-
1.3. Interest from loans and receivables	03	B.7.25	-	-	-	4,596,264
1.6. Stock brokerage revenue	06		109,063,415	33,910,933	127,885,249	131,635,825
1.9. Revenue from securities depository activities	09		34,862,137	33,360,788	107,224,773	102,644,695
1.8. Revenue from financial consulting activities	10		-	157,954,545	-	381,590,908
1.11. Other operating income	11		-	-	-	-
<b>Total operating revenue</b>	<b>20</b>		<b>179,286,091</b>	<b>263,915,562</b>	<b>280,424,862</b>	<b>760,025,017</b>
<b>II. OPERATING EXPENSES</b>						
2.1. Loss from fair value through profit or loss financial assets (FVTPL)	21		(11,999,999,300)	36,788,516	(19,999,804,900)	261,703,828
a. Loss from sale of FVTPL financial assets	21.1		4,726,530,612	32,984,312	7,877,551,020	76,932,729
b. Loss from revaluation of FVTPL financial assets	21.2		(16,726,529,912)	3,804,204	(27,877,355,920)	184,771,099
2.7. Securities brokerage expenses	27		517,500,202	1,246,643,511	1,898,343,939	4,485,772,139
2.10. Securities depository expenses	30		77,995,579	114,308,863	321,154,941	370,390,435
2.11. Financial advisory expenses	31		-	-	-	-
2.12. Other operating expenses	32		-	-	-	-
<b>Total operating expenses</b>	<b>40</b>		<b>(11,404,503,519)</b>	<b>1,397,740,890</b>	<b>(17,780,306,020)</b>	<b>5,117,866,402</b>



**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi

**STATEMENT OF FINANCIAL**

For the accounting period ending September 30, 2025

**STATEMENT OF COMPREHENSIVE INCOME**

Third quarter of 2025

From No. B02- CTCK

Note: VND

ITEMS	Code	Note	Quarter 3 of 2025	Quarter 3 of 2024	Accumulated from beginning of the year to Quarter 3 of 2025	Accumulated from beginning of the year to Quarter 3 of 2024
<b>III. FINANCIAL INCOME</b>						
3.2. Revenue, accrued dividend and interest on demand deposits	42	B.7.26	9,223,058	42,050,915	63,039,006	133,882,886
<b>Total financial revenue</b>	50		9,223,058	42,050,915	63,039,006	133,882,886
<b>VI. ADMINISTRATION EXPENSES</b>	62	B.7.27	2,497,756,102	3,912,372,385	9,630,546,576	12,352,641,372
<b>VII. OPERATING PROFIT</b>	70		9,095,256,566	(5,004,146,798)	8,493,223,312	(16,576,599,871)
<b>VIII. OTHER INCOME AND OTHER EXPENSES</b>						
8.1. Other income	71	B.7.28	50,000	112,016	100,000	112,016
8.2. Other expenses	72	B.7.29	6,801,396	-	42,478,323,059	1,091,500,000
<b>Other profit</b>	80		(6,751,396)	112,016	(42,478,223,059)	(1,091,387,984)
<b>IX. TOTAL PROFIT BEFORE TAX (90=70 + 80)</b>	90		9,088,505,170	(5,004,034,782)	(33,984,999,747)	(17,667,987,855)
9.1. Realized profits	91		(7,638,093,142)	(5,034,151,820)	(61,862,592,067)	(17,584,142,999)
9.2. Unrealized profits	92		16,726,598,312	30,117,038	27,877,592,320	(83,844,856)
<b>X. CORPORATE INCOME TAX EXPENSES</b>	100		-	-	-	-
10.1. Current corporate income tax expenses	100.1	B.7.30	-	-	-	-
10.2. Deferred corporate income tax expenses	100.2		-	-	-	-
<b>XI. PROFIT/(LOSS) AFTER TAX (200 = 90 - 100)</b>	200		9,088,505,170	(5,004,034,782)	(33,984,999,747)	(17,667,987,855)
<b>XIII. NET INCOME PER SHARE</b>	500		94	(52)	(351)	(182)
13.1. Earnings per share (VND/share)	501	B.7.31	94	(52)	(351)	(182)

Preparer

Vu Quang Hai

Chief Accountant

Vu Quang Hai

Hanoi, 1st October 2025

General Director



Trình Thanh Long



**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi

**STATEMENT OF FINANCIAL**

For the accounting period ending September 30, 2025

**STATEMENT OF CASH FLOWS**

(By direct method)

Third quarter of 2025

Unit: VND

ITEMS	Code	Note	Accumulated from beginning of the year to ending	
			Quarter 3 of 2025	Quarter 3 of 2024
<b>I. Cash Flows from Operating Activities</b>				
1. Cash paid for purchasing financial assets	01		(92,003,749,498)	-
2. Cash received from selling financial assets	02		112,402,893,276	56,492,019,981
3. Cash paid to the Settlement Support Fund	03		-	-
4. Dividends received	04		-	1,894,529
5. Interest received	05		1,190,171,691	1,070,401,637
6. Interest paid for the operations of the securities company	06		-	-
7. Payments to service providers for the securities company	07		(6,636,748,202)	(5,739,293,948)
8. Payments to employees	08		(5,159,335,253)	(8,112,076,374)
9. Taxes paid related to the operations of the securities company	09		(339,686,079)	(1,129,084,238)
11. Other cash received from operating activities	11		5,971,953,326	2,370,848,822
12. Other cash paid for operating activities	12		(47,789,716,901)	(3,797,738,235)
<i>Net cash flows from operating activities</i>	20		(32,564,217,640)	41,156,972,174
<b>II. Cash Flows from Investing Activities</b>				
1. Cash paid for purchasing, constructing fixed assets, investment properties, and other assets	21		(181,190,000)	(1,668,903,158)
2. Cash received from the disposal of fixed assets, investment properties, and other assets	22		-	-
<i>Net cash flows from investing activities</i>	30		(181,190,000)	(1,668,903,158)
<b>III. Cash Flows from Financing Activities</b>				
<i>Net cash flows from financing activities</i>	40		-	-
<b>IV. Net Increase/Decrease in Cash during the Year</b>	50		(32,745,407,640)	39,488,069,016
<b>V. Cash and cash equivalents at the beginning of the year</b>	60		69,180,275,214	32,786,219,450
<b>VI. Cash and cash equivalents at the end of the year</b>	70	A.7.2	<u>36,434,867,574</u>	<u>72,274,288,466</u>

**ARTEX SECURITIES JOINT STOCK COMPANY**

1st Floor FLC Landmark Tower Building, Le Duc Tho Street, Tu Liem Ward, Hanoi

**STATEMENT OF FINANCIAL**

For the accounting period ending September 30, 2025

**STATEMENT OF CASH FLOWS (Continue)****CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS**

ITEMS	Code	Note	Unit: VND	
			Accumulated from beginning of the year to ending	
			Quarter 3 of 2025	Quarter 3 of 2024
<b>I. Cash flow for brokerage and entrustment activities of customers</b>				
1. Cash receipts from sale of brokerage securities to customers	01		15,925,867,915	59,500,095,847
2. Cash payments for acquisition of brokerage securities for customers	02		(28,529,082,036)	(118,900,895,152)
7. Cash receipts for settlement of securities transactions of customers	07		3,324,070,000	1,420,620,402
9. Payment of securities custody fees for customers	09		(41,063,267)	(47,371,307)
12. Cash receipts from securities issuers	12		451,557,847	1,345,575,658
13. Cash payments for securities issuers	13		(325,475,000)	(320,766,000)
Net increase/decrease in cash during the year	20		(9,194,124,541)	(57,002,740,552)
<b>II. Cash and cash equivalent of investors at the beginning of year</b>	30		20,546,914,970	78,633,745,505
Cash at banks at the beginning of the year	31		20,546,914,970	78,633,745,505
- Investors' deposits managed by the Company for securities trading activities	32		17,886,424,258	75,199,909,381
- Clearing and Settlement Deposits for Securities Transactions	33		2,660,490,712	3,433,836,124
<b>III. Cash and cash equivalent of investors at the end of year (40 = 20 + 30)</b>	40		11,352,790,429	21,631,004,953
Cash at banks at the beginning of the year	41		11,352,790,429	21,631,004,953
- Investors' deposits managed by the Company for securities trading activities	42		6,480,476,782	17,242,283,147
- Aggregate deposits for securities transactions for customers	44		4,872,313,647	4,388,721,806

Preparer



Vu Quang Hai

Chief Accountant



Vu Quang Hai



General Director



Trinh Thanh Long



# STATEMENT OF CHANGES IN OWNERS' EQUITY

From January 1, 2025 to September 30, 2025

ITEMS	Note	Beginning balance		Increase/Decrease				Ending balance	
		01/01/2024		Year 2024		Year 2025		30/09/2024	
		VND	VND	Increase	Decrease	Increase	Decrease	VND	VND
<b>L. Changes in Owner's Equity</b>									
1. Owner's Equity		969,530,383,997	969,530,383,997	-	-	-	-	969,530,383,997	969,530,383,997
1.1 Ordinary shares with Voting Rights		969,225,090,000	969,225,090,000	-	-	-	-	969,225,090,000	969,225,090,000
1.2 Share premium		(219,330,000)	(219,330,000)	-	-	-	-	(219,330,000)	(219,330,000)
1.3 Other owner's equity		524,623,997	524,623,997	-	-	-	-	524,623,997	524,623,997
3. Reserve fund for charter capital		10,724,210,951	10,724,210,951	-	-	-	-	10,724,210,951	10,724,210,951
4. Operational risk and financial reserve fund		11,263,566,694	11,263,566,694	-	-	-	-	11,263,566,694	11,263,566,694
7 Other owner's equity funds		14,417,921	14,417,921	-	-	-	-	14,417,921	14,417,921
8. Undistributed profit		(839,029,413,193)	(839,993,479,081)	17,667,987,855	27,877,592,320	61,862,592,067	(856,697,401,048)	(893,978,478,828)	(893,978,478,828)
8.1 Realized profit		(551,535,916,123)	(572,266,233,133)	17,584,142,999	-	61,862,592,067	(569,120,059,122)	(634,128,845,200)	(634,128,845,200)
8.2 Unrealized profit		(287,493,497,070)	(267,727,225,948)	83,844,856	27,877,592,320	-	(287,577,341,926)	(259,849,633,628)	(259,849,633,628)
<b>TOTAL</b>		<b>152,503,166,370</b>	<b>131,539,100,482</b>	<b>-</b>	<b>17,667,987,855</b>	<b>27,877,592,320</b>	<b>61,862,592,067</b>	<b>134,835,178,515</b>	<b>97,554,100,735</b>



*[Signature]*

Vu Quang Hai  
Chief Accountant

Trần Văn Long  
General Director

Hanoi, 1st October 2025



## **NOTES TO FINANCIAL STATEMENT**

*Quarter 3 of 2025*

### **1 . GENERAL INFORMATION**

#### **1.1 . Operational characteristics of a securities company**

BOS Securities Joint Stock Company (the "Company") was established and operated under Decision No. 85/UBCK-GP dated March 03, 2008 and the Adjusted Licenses issued by the State Securities Commission, the latest Business Registration Certificate No. 0102669368 issued by the Department of Planning and Investment of Hanoi City on July 25, 2025. The charter capital of the Company is 969,225,090,000 VND.

The Company's head office is located at: 25th Floor, Office Building 265 Cau Giay, Dich Vong Ward, Cau Giay District, Hanoi.

The Company's Charter of operation was issued on March 17, 2008 and last amended in April 2023.

The registered charter capital of the Company is VND 969,225,090,000, the actual contributed charter capital as of 30 September, 2025 is VND 969,225,090,000; equivalent to 96,922,509 shares, the par value of one share is 10,000 VND.

#### **1.2 . Business Scope**

The Company's business activities include: Securities brokerage; proprietary securities trading; Financial Advisory; Securities investment consulting; Securities depository.

### **2 . ACCOUNTING REGIMES AND POLICIES APPLIED AT THE COMPANY**

#### **2.1 . Accounting period, currency used in accounting**

The Company's fiscal year starts on January 1 and ends on December 31 every year.

The first fiscal year starting from 03/03/2008 The Company was granted the Certificate of Incorporation and ended on 31/12/2008

The currency used in accounting records is the Vietnamese dong (VND).

#### **2.2 . Applicable accounting standards and regimes**

##### *Applicable accounting regime*

The company applies the accounting regime to securities companies promulgated under the Circular No. 210/2014/TT-BTC dated December 30, 2014 of the Minister of Finance guiding the application of accounting to securities companies (replacing Circular No. 95/2008/TT-BTC dated October 24, 2008, Decision No. 99/2000/QĐ-BTC of June 13, 2000, Circular No. 162/2010/TT-BTC of October 20, 2010); Circular No. 334/2016/TT-BTC dated December 27, 2016 of the Minister of Finance, amending, supplementing and replacing Appendices 02 and 04 of Circular 210/2014/TT-BTC.

Circular No. 210/2014/TT-BTC dated 30/12/2014 takes effect from 01/01/2016 and Circular No. 334/2016/TT-BTC dated 27/12/2016 takes effect from the fiscal year 2016, especially the regulations on fair value take effect from 01/01/2017.

##### *Declaration of Compliance with Accounting Standards and Accounting Regimes*

The Company has applied the Vietnam Accounting Standards and guiding documents issued by the State. Financial statements shall be prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current applicable accounting regime.

##### *Applicable forms of accounting*

The company applies the form of computerized general journal accounting.

**2.3 . Cash and cash equivalents**

Cash and cash equivalents include cash at the fund, operating deposits of securities companies, short-term investments with a maturity or recovery period of not more than 03 months, with high liquidity, easily convertible into defined amounts of money and without much risk in converting into cash.

Deposit for sale of underwritten securities means a deposit obtained from the sale of underwritten securities issued at a designated commercial bank performed by the Company as a securities underwriter (main or secondary underwriter) (including proceeds from securities selling agents) and principal payment deposits, interest and dividends of the Issuer.

Deposits for clearing and settlement of securities transactions are the amount of money ready to participate in clearing and payment of the Company and customers on the T+x date at the request of the Vietnam Securities Depository (VSD), opened at the designated bank for purchase payment, sell securities according to net cleared results.

Investors' deposits for securities trading are presented in indicators other than the report on financial situation (off-balance).

**2.4 . Financial assets***a) Initial Recognition*

## Financial assets

The Company's financial assets include cash and cash equivalents, financial assets recorded through profit/loss (FVTPL), investments held to maturity (HTM), loans, financial assets ready for sale (AFS) and receivables. At the time of initial recognition, financial assets are determined according to the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of such financial assets, except for financial assets recorded through profit/loss (FVTPL) which are only determined according to the purchase price/issuance cost.

## Financial liabilities

The Company's financial liabilities include loans, seller payables and other payables, expenses payable. At the time of initial recognition, financial liabilities are determined according to the issuance price plus expenses directly related to the issuance of such financial liabilities.

*b) Classification principles*

**Financial assets recognized through profit/loss (FVTPL):** financial assets are classified under FVTPL when they are held for the purpose of buying and selling in financial markets through research and analysis activities with the expectation of profitability. Types of financial assets that are classified as other groups when sold need to be reclassified into FVTPL.

FVTPL financial assets that are debt instruments at maturity must be recorded as receivables and made provisions as bad debts (if any).

**Financial assets held to maturity (HTM):** are non-derivative financial assets with fixed or definable, fixed term payments that the Company intends to actively and is capable of holding until the maturity date, except:

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



After the initial recognition, financial assets held to maturity (HTM) are determined according to the allocation cost using the real interest rate method.

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

Types of loan commitments are made:

- Margin trading contracts;
- Advance contract for sale of securities.

After initial recognition, loans are determined according to the allocation value using the real interest rate method, except: loans to financial assets recorded at fair value through profit/loss; financial debts arising from the transfer of a financial asset that is not eligible for suspension of recognition or when in accordance with regulations on continuation of related; financial guarantee contracts.

Provision for impairment of loan value is set aside when the company incurs lending risks in lending operations under the provisions of the Securities Law due to the customer's failure to perform or inability to perform part or all of its obligations under the loan commitment. Provisions for impairment of the value of loans include specific provisions and general provisions.

**Ready-to-sell financial assets (AFS):** are non-derivative financial assets that are determined to be ready for sale or are not classified as:

- Loans and receivables;
- Investments held to maturity;
- Financial assets are recognized through profit/loss.

Financial assets are invested by the Company but do not have short-term investment goals and even long-term goals have not been determined. Therefore, this is a class of restricted financial assets classified in the Company's operations.

c) *Principles of revaluation of financial assets*

The revaluation of FTVPL and AFS financial assets at market prices or fair values shall be carried out according to the valuation method in accordance with the provisions of law.

The fair value/market value of financial assets is determined according to the provisions of Circular No. 146/2014/TT-BTC as follows:

- The market value of securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price on the latest day of trading up to the date of the revaluation.
- For securities of companies that have not yet been listed on the stock market but have registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the closing price on the latest day of trading up to the date of revaluation.
- For listed securities that are canceled or suspended from trading or stopped trading from the sixth trading day onwards, the actual securities price is the book value at the date of the latest balance sheet.
- For securities that have not yet been listed and not registered for trading on the trading market of unlisted public companies (UPCom), the actual securities prices on the market as a basis for re-evaluation are the average prices of the actual trading prices according to the quotations of three (03) securities companies trading at the nearest time to the time of re-evaluation but not more than one month from the date of re-evaluation.

Securities without reference prices from the above sources will be assessed for the possibility and extent of price reduction based on the consideration of the issuer's financial position and book value at the date of securities valuation

**2.5 . Short-term and long-term receivables**



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**Receivables from sale of financial assets:** reflects the entire receivable value when selling financial assets on the list of financial assets of the Company (not through Stock Exchanges), including the maturity value of financial assets or liquidation of these financial assets.

**Receivables and estimated receivables of dividends and interests of financial assets:** reflecting all receivables and estimated receivables of dividends and interests of financial assets in the list of financial assets of the Company.

**Receivables of services provided by the Company:** reflecting the Company's receivables to the Stock Exchange, Vietnam Securities Depository (VSD), to Investors who are customers of the Company, to the Securities Issuer or securities issuance underwriter, receivables from securities trading business activities.

**Provision for impairment of receivables:** set aside for overdue debts or debts that are not yet due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures; missing, absconding, being prosecuted or tried by legal agencies or serving judgments or dead. Contingency expenses incurred are presented on the index "Expenses for management of securities companies" on the Comprehensive Income Statement.

The level of provision for bad debts is determined as follows:

Overdue time	Contingency deduction
From more than 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 or more	100%

## 2.6 Fixed assets and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are initially recorded at the original price. In the course of use, tangible fixed assets and intangible fixed assets are recorded at historical cost, accumulated wear and tear and residual value. Depreciation is deducted by the straight-line method.

Depreciation of fixed assets is deducted by the straight-line method with the depreciation time estimated as follows:

- Houses and architectural objects	05 - 50	year
- Machinery and equipment	03 - 08	year
- Means of transport	10	year
- Office Equipment	03 - 06	year
- Management Software	03 - 05	year

## 2.7 Upfront costs

Prepaid expenses only related to the production and business expenses of a fiscal year or a business cycle are recorded as short-term prepaid expenses and are included in the business operating expenses in the fiscal year.

Expenses incurred in the fiscal year but related to the results of business operations of many accounting years shall be accounted into long-term prepaid expenses for gradual allocation to the results of business operations in subsequent accounting years.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria. Prepaid costs are gradually allocated to business operating expenses in a straight line method.

## 3. RECEIVABLES

### 3.1 Short-term and long-term liabilities

Payables are tracked according to the payable term, payables, payable currency and other factors according to the Company's management needs.



**Accounts payable for securities trading activities:** reflecting the payment of fees for securities business activities and services to the Stock Exchange, Vietnam Securities Depository (VSD), payable to the Company's securities issuing agent.

**Accounts payable to the securities issuer:** reflects the receipt and payment of payables to the securities issuer on proceeds from the sale of underwritten securities made by the Company at the main or secondary securities issuance company, including the case where the securities underwriter sells securities issued through agents.

### 3.2 . Costs to be paid

Actual expenses that have not yet been incurred but are deducted in advance from business operating expenses in the year to ensure that when actual incurred expenses do not cause a spike in business operating expenses on the basis of ensuring the principle of consistency between revenue and expenses. When such expenses are incurred, if there is a difference with the deducted amount, the accountant shall record additional or reduced expenses corresponding to the difference.

### 3.3 . Payable Provisions

This account is used to reflect the existing payable provisions, the situation of appropriation and use of payable provisions of the enterprise.

a) Payable provisions shall be recorded only when the following conditions are satisfied:

- The enterprise has current debt obligations (legal obligations or joint obligations) as a result of an event that has occurred;
- The decline in possible economic benefits leads to the requirement to pay debt obligations; and
- Make a reliable estimate of the value of that debt obligation.

b) The recorded value of a payable provision is the most reasonably estimated value of the amount of money that will have to be spent to pay the current debt obligation at the end of the annual accounting period or at the end of the mid-year accounting period.

c) The payable reserve shall be made at the time of making the financial statements. In case the payable reserve amount to be made in this accounting period is larger than the payable reserve amount made in the previous accounting period and has not been used up, the difference shall be recorded in the production and business expenses of that accounting period. In case the payable reserve amount made in this accounting period is smaller than the payable reserve amount made in the previous accounting period that has not been used up, the difference must be refunded and recorded as a reduction in production and business expenses of

## 4. EQUITY

The owner's investment capital is recorded according to the owner's actual capital contribution.

Realized profit is the difference between total revenue and income and total expenses included in the Company's comprehensive income statement accumulated in the period. The amount of profit used for distribution to the owners must be deducted from the accumulated losses from the beginning of this period and the accumulated unrealized losses up to the time of distributing the profits to the owners. The distribution of the Company's profits to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant current laws applicable to securities companies, the charter of securities companies and the Resolution of the General Meeting of Shareholders. Realized profits shall be distributed to capital contributors or shareholders after deducting payable tax obligations calculated on the income they are entitled to.

## 5. REVENUE AND INCOME

### *Revenue from service provision*

Revenue from the provision of services is recognized when the result of that transaction is reliably determined. In case the provision of services involves many years, the turnover shall be recorded in the year according to the results of the completed work on the date of making the financial statement of that period. The result of a service provision transaction is determined when the following conditions are satisfied:



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- Revenue is determined relatively certainly;
- Capable of deriving economic benefits from the transaction of providing such services;
- Determine the part of the work completed on the date of making the financial situation report;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide such services.

The completed part of the service provision work is determined according to the completed work evaluation method.

*Income from securities trading*

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

Income from the assessment of increased financial assets in FVTPL's list of financial assets at fair value. Income from revaluation of financial assets on the list of financial assets of FVTPL is unrealized income.

Income arising from proprietary financial assets of FVTPL and HTM, loans include: loan interest arising from loans in accordance with the provisions of the Law on Securities; dividends and profits distributed arising from stocks and bond interests; interest arising from fixed deposits.

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

**Operating expenses and company management expenses**

Expenses are recorded at the time they are incurred or can be reliably identified, regardless of whether they have been paid or not.

**Taxes***Current corporate income tax expenses*

The current occupational income tax expense is determined on the basis of taxable income in the period and the occupational income tax rate in the current accounting period.

**6. STAKEHOLDERS**

Parties are considered relevant if they have control or have significant influence over the other party in decision-making on financial and operational policies. The Company's stakeholders include:

- Businesses that directly or indirectly through one or more intermediaries control the Company or are under the control of, or share control with, the Company, including the parent company, subsidiaries and associated companies;
- Individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management personnel of the Company, close family members of these individuals;
- Businesses in which the above-mentioned individuals directly or indirectly hold an important part of the voting rights or have a significant influence on the Company.

In reviewing each relationship of the parties involved for the preparation and presentation of the Financial Statements, the Company pays attention to the nature of the relationship rather than the legal form of such relationships.



**7 . ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION**

**A . EXPLANATION OF THE STATEMENT OF FINANCIAL POSITION**

**A.7.1 . VALUE OF TRADING VOLUME MADE IN THE PERIOD**

	Volume of securities transactions made in this quarter this year	Value of securities transactions made in this quarter this year VND
of the Securities Company	<b>600,000</b>	<b>12,000,000,000</b>
- Stock	600,000	12,000,000,000
Investor's	<b>1,798,533</b>	<b>5,499,410,230</b>
- Stock	1,798,533	5,499,410,230
	<b>2,398,533</b>	<b>17,499,410,230</b>

**A.7.2 . CASH AND CASH EQUIVALENTS**

	Ending balance	Opening balance
	VND	VND
Cash at the fund	75,756,947	15,756,947
Bank deposits for the Company's operations	26,074,654,337	68,880,159,125
Clearing deposits and securities trading settlements	284,456,290	284,359,142
	<b>26,434,867,574</b>	<b>69,180,275,214</b>

**A.7.3 . TYPES OF FINANCIAL ASSETS**

**A.7.3.1 Financial assets recognized through profit/loss (FVTPL)**

	Ending balance		Opening balance	
	Original price	Fair value	Original price	Fair value
	VND	VND	VND	VND
Listed Stocks	87,208,737,098	9,185,013,319	87,209,212,298	9,184,972,019
Unlisted Stocks	181,838,274,066	12,364,217	198,564,329,478	12,364,217
	<b>296,924,562,184</b>	<b>9,197,377,536</b>	<b>285,773,541,776</b>	<b>9,197,336,236</b>

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**A.7.3.1 FINANCIAL ASSETS**

Differences in revaluation of financial assets

	Book Value		Market Value	The assessment gap increased during the period		The assessment gap decreased during the period	Revaluation difference of previous period		Revaluation difference of this period	
	VND	VND		VND	VND		VND	VND	VND	VND
<b>Asset FVTPL</b>										
<b>Listed shares</b>										
- FLC	87,208,737,098	9,185,013,319		543,600	700		(78,024,266,679)		(78,023,723,779)	
- HAI	1,621,887,743	704,053,000		-	-		(917,834,743)		(917,834,743)	
- KLF	2,972,658,445	390,073,500		-	-		(2,582,584,945)		(2,582,584,945)	
- GAB	7,772,814,914	707,088,800		-	-		(7,065,726,114)		(7,065,726,114)	
- Other	74,838,000,000	7,382,546,719		-	-		(67,455,453,281)		(67,455,453,281)	
	3,375,996	1,251,300		543,600	700		(2,667,596)		(2,124,696)	
<b>Unlisted shares</b>										
- ITASCO	181,838,274,066	12,364,217		-	(16,726,055,412)		(198,551,965,261)		(181,825,909,849)	
- FHH	110,000,000	12,364,217		-	-		(97,635,783)		(97,635,783)	
- FCA	72,999,000,000	-		-	-		(72,999,000,000)		(72,999,000,000)	
- Khác	108,722,448,980	-		-	(16,726,530,612)		(125,448,979,592)		(108,722,448,980)	
	6,825,086	-		-	475,200		(6,349,886)		(6,825,086)	
<b>Total</b>	<b>269,047,011,164</b>	<b>9,197,377,536</b>		<b>543,600</b>	<b>(16,726,054,712)</b>		<b>(276,576,231,940)</b>		<b>(259,849,633,628)</b>	



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**A.7.3.3 Loans**

	Ending balancece		Opening balance	
	Original price	Fair value	Original price	Fair value
			VND	VND
Margin Operation	114,411,857,455	-	114,411,857,455	-
Sale advance activity	-	-	-	-
	<u>114,411,857,455</u>	<u>-</u>	<u>114,411,857,455</u>	<u>-</u>

**A.7.4 . RECEIVABLES**

	Ending balancece	Opening balance
	VND	VND
Other receivables		
- Vietnam Maritime Commercial Joint Stock Bank	467,155,415,291	467,155,415,291
- Hanoi Urban Construction and Materials Joint Stock Company.	20,000,000,000	20,000,000,000
- IMR Investment and Development Co., Ltd.	17,500,000,000	17,500,000,000
- Tam An Import-Export and Trade Investment Co., Ltd.	26,000,000,000	26,000,000,000
- Other receivables	670,807,173	670,807,173
	<u>531,326,222,464</u>	<u>531,326,222,464</u>

**A.7.5 . PROVISION FOR BAD DEBTS**

	Accumulated from the beginning of the year to the end of this	Accumulated from the beginning of the year to the end of this quarter
	VND	VND
As of 01/01/2025	(560,042,405,194)	(560,042,405,194)
As of 30/09/2025	<u>(560,042,405,194)</u>	<u>(560,042,405,194)</u>

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**A.7.5 . PROVISION FOR BAD DEBTS**

		Accumulated from the beginning of the year to the end of this quarter (This year)			
		The first issue of the	Amount set	Refund number	Final Numbers
		period	aside	VND	VND
		VND			
	Bad debt receivables				
		VND			
1	Provision for difficult debt collection services provided by securities companies	29,327,452,395	(30,749,992)	-	(29,327,452,395)
-	Dang Thi Hoan	1,985,767,855	-	-	(1,985,767,855)
-	Dang Thi Hong Ha	1,802,130,395	-	-	(1,802,130,395)
-	Dinh Thi Kim Thuy	1,128,657,078	-	-	(1,128,657,078)
-	Mai Duc Nam	2,392,082,423	-	-	(2,392,082,423)
-	Nguyen Thi Cam Tu	3,245,015,924	-	-	(3,245,015,924)
-	Nguyen Thi Nguyen	1,744,423,468	-	-	(1,744,423,468)
-	Nguyen Tra My	2,444,898,378	-	-	(2,444,898,378)
-	Nguyen Tuan Anh	3,167,341,425	-	-	(3,167,341,425)
-	Vo Hung Hieu	2,791,041,936	-	-	(2,791,041,936)
-	Other Customers	8,626,093,513	(30,749,992)	-	(8,626,093,513)
2	Upfront payment to suppliers	90,287,500	-	-	(90,287,500)
-	Thai Nguyen Newspaper	3,000,000	-	-	(3,000,000)
-	OOS Software Joint Stock Company	20,000,000	-	-	(20,000,000)
-	Viet My Investment and Tourism Co., Ltd.	25,200,000	-	-	(25,200,000)
-	International Management System	42,087,500	-	-	(42,087,500)
3	Provision for impairment of other receivables	531,068,922,464	(413,507,173)	-	(531,068,922,464)
-	Tan An Import-Export and Trade	26,000,000,000	-	-	(26,000,000,000)
-	IMR Investment and Development Co., Ltd.	17,500,000,000	-	-	(17,500,000,000)
-	Hanoi Do Thanh Construction and	20,000,000,000	-	-	(20,000,000,000)
-	Materials Joint Stock Company	467,155,415,291	-	-	(467,155,415,291)
-	Vietnam Maritime Commercial Joint Stock	413,507,173	(413,507,173)	-	(413,507,173)
-	Other Customers	-	-	-	-
		560,486,662,359	(560,442,405,194)	-	(560,486,662,359)



**A.7.6 . UPFRONT COSTS**

**a) Short-term upfront costs**

Ending balance	Opening balance
VND	VND
290,214,514	342,715,125
<b>290,214,514</b>	<b>342,715,125</b>

**b) Long-term upfront costs**

Ending balance	Opening balance
VND	VND
674,053,549	34,796,772
<b>674,053,549</b>	<b>34,796,772</b>

**A.7.7 . PLEDGE, MORTGAGE, MARGIN, SHORT-TERM MARGIN**

	Ending balance	Opening balance
	VND	VND
Office rental deposit	96,381,818	379,514,055
Other Deposits	52,000,000	26,000,000
	<b>148,381,818</b>	<b>405,514,055</b>

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**A.7.8. TANGIBLE FIXED ASSETS**

	Houses and architectural objects VND	Machinery, Equipment VND	Means of transport and transmission VND	Management Equipment VND	Total VND
<b>ORIGINAL COST</b>					
As of 01/01/2025	12,323,500,000	15,026,516,175	1,442,640,000	117,244,000	28,909,900,175
Increase in the year	-	181,190,000	-	-	181,190,000
Liquidation, sale	-	-	-	-	-
As of 30/09/2025	12,323,500,000	15,207,706,175	1,442,640,000	117,244,000	29,091,090,175
<b>ACCUMULATED WEAR</b>					
As of 01/01/2025	381,796,602	15,002,864,412	966,168,067	117,244,000	16,468,073,081
Depreciation in the year	174,960,612	43,489,097	108,198,000	-	326,647,709
Liquidation, sale	-	-	-	-	-
As of 30/09/2025	556,757,214	15,046,353,509	1,074,366,067	117,244,000	16,794,720,790
<b>RESIDUAL VALUE</b>					
As of 01/01/2025	11,941,703,398	23,651,763	476,471,933	-	12,441,827,094
As of 30/09/2025	11,766,742,786	161,352,666	368,273,933	-	12,296,369,385



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**A.7.9. INTANGIBLE FIXED ASSETS**

	Land use rights	Software Programs	Other intangible fixed assets	Total
	VND	VND	VND	VND
<b>ORIGINAL COST</b>				
As of 01/01/2025	21,054,563,158	23,579,737,400	1,434,782,548	46,069,083,106
Increase in the year	-	-	-	-
As of 30/09/2025	21,054,563,158	23,579,737,400	1,434,782,548	46,069,083,106
<b>ACCUMULATED WEAR</b>				
As of 01/01/2025	652,295,266	23,579,737,400	1,434,782,548	25,666,815,214
Depreciation in the year	298,918,265	-	-	298,918,265
As of 30/09/2025	951,213,531	23,579,737,400	1,434,782,548	25,965,733,479
<b>RESIDUAL VALUE</b>				
As of 01/01/2025	20,402,267,892	-	-	20,402,267,892
As of 30/09/2025	20,103,349,627	-	-	20,103,349,627

**A.7.10 . REMITTANCES TO THE PAYMENT SUPPORT FUND**

	Ending balance	Opening balance
	VND	VND
Initial Deposit	120,000,000	120,000,000
Additional payment	13,237,816,260	13,231,150,736
Interest allocated in the period	4,876,251,479	5,969,699,164
<b>Ending balance</b>	<b>18,234,067,739</b>	<b>19,320,849,900</b>

**A.7.11 . PAYABLES FOR SECURITIES TRADING ACTIVITIES**

	Ending balance	Opening balance
	VND	VND
Payable to the Stock Exchange	-	905,271
Must return the securities to be delivered and received by the issuing	1,035,163,500	1,035,163,500
Payable to the Securities Depository	-	39,812,591
Must pay collaborator commission	2,489,200	5,284,450
Must be paid to other organizations and individuals	14,290,640	17,000,640
<b>Ending balance</b>	<b>1,051,943,340</b>	<b>1,098,166,452</b>

**A.7.12 . PAYABLE TO THE SELLER**

	Ending balance	Opening balance
	VND	VND
Payable to short-term sellers	115,073,575	1,245,472,526
<b>Ending balance</b>	<b>115,073,575</b>	<b>1,245,472,526</b>

**A.7.13 . TAXES AND AMOUNTS PAYABLE TO THE STATE**

	Ending balance	Opening balance
	VND	VND
Value Added Tax	-	-
Corporate Income Tax	-	-
Personal Income Tax	85,095,474	57,185,494
<b>Ending balance</b>	<b>85,095,474</b>	<b>57,185,494</b>

**A.7.14 . COSTS PAYABLE**

	Ending balance	Opening balance
	VND	VND
Operating expenses of securities companies	-	-
Other management costs	150,850,631	280,195,942
<b>Ending balance</b>	<b>150,850,631</b>	<b>280,195,942</b>

**A.7.15 . OTHER SHORT-TERM PAYABLES AND PAYABLES**

	Ending balance	Opening balance
	VND	VND
Other payables and payables	276,743,092	276,743,092
<b>Ending balance</b>	<b>276,743,092</b>	<b>276,743,092</b>



**A.7.16 . OWNER'S INVESTMENT CAPITAL**

**a) Details of the owner's investment capital**

	<u>Proporti</u>	<u>Ending balancece</u>	<u>Proportion</u>	<u>Opening balance</u>
	(%)	VND	(%)	VND
Mrs La My Phuong	6.03%	58,399,000,000	6.03%	58,399,000,000
Other shareholders	93.97%	910,826,090,000	93.97%	910,826,090,000
	<u>100%</u>	<u>969,225,090,000</u>	<u>100%</u>	<u>969,225,090,000</u>

**b) Undistributed profit**

	<u>Ending balancece</u>	<u>Opening balance</u>
	VND	VND
Realized profits have not yet been distributed	(634,128,845,200)	(572,266,253,133)
Unrealized profits	(259,849,633,628)	(287,727,225,948)
	<u>(893,978,478,828)</u>	<u>(859,993,479,081)</u>

**c) Capital transactions with owners and dividend distribution, profit sharing**

	<u>Accumulated from the beginning of the year to the end of this quarter (This year)</u>
	VND
Owner's investment capital	969,225,090,000
- <i>Contributed capital decreased in the period</i>	
- <i>Contributed capital at the end of the period</i>	969,225,090,000

**d) Stock**

	<u>Ending balancece</u>	<u>Opening balance</u>
Number of shares registered for issuance	96,922,509	96,922,509
Number of shares sold to the public	96,922,509	96,922,509
- <i>Common Stocks</i>	96,922,509	96,922,509
Number of shares outstanding	96,922,509	96,922,509
- <i>Common Stocks</i>	96,922,509	96,922,509
Par value of outstanding shares (VND)	10,000	10,000

**A.7.17 . FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING OF SECURITIES COMPANIES**

	<u>Ending balancece</u>	<u>Opening balance</u>
	VND	VND
Financial assets are freely traded and transferred	81,110,820,000	20,805,560,000
	<u>20,805,560,000</u>	<u>20,805,560,000</u>

**A.7.18 . FINANCIAL ASSETS DEPOSITED AT VSD AND NOT TRADED OF SECURITIES COMPANIES**

	<u>Ending balancece</u>	<u>Opening balance</u>
	VND	VND
Financial assets have been deposited at VSD and have not been traded and freely transferred	81,110,820,000	81,110,820,000
	<u>81,110,820,000</u>	<u>81,110,820,000</u>

**A.7.19 . FINANCIAL ASSETS NOT DEPOSITED AT VSD OF SECURITIES COMPANIES**

	Ending balance	Opening balance
	VND	VND
Financial assets not yet deposited at VSD of the Company	39,050,050,000	49,050,050,000
	<b>39,050,050,000</b>	<b>49,050,050,000</b>

**A.7.20 . FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING BY INVESTORS**

	Ending balance	Opening balance
	VND	VND
Financial assets are freely traded and transferred	1,240,256,800,000	314,101,130,000
Financial assets are restricted from transfer	107,850,000	4,041,000,000
Financial assets pledged	8,000,000,000	8,000,000,000
Financial assets blocked and temporarily seized	-	944,068,980,000
Financial assets waiting to be paid	-	1,150,000,000
Financial assets waiting to be loaned	-	-
	<b>1,248,364,650,000</b>	<b>1,271,361,110,000</b>

**A.7.21 . FINANCIAL ASSETS DEPOSITED AT VSD AND NOT TRADED BY INVESTORS**

	Ending balance	Opening balance
	VND	VND
Financial assets have been deposited at VSD and have not been traded and freely transferred	31,187,460,000	27,750,680,000
Deposited Financial Assets at VSD and Not Yet Traded, Restricted Transfer	214,630,000	-
	<b>31,402,090,000</b>	<b>27,750,680,000</b>

**A.7.22 . INVESTOR DEPOSITS**

	Ending balance	Opening balance
	VND	VND
Investors' deposits on securities trading under the method of securities management	6,480,476,782	17,886,424,258
1. Domestic investors	6,480,476,782	17,886,424,258
Clearing deposits and settlement of securities transactions of investors	4,872,313,647	2,660,490,712
1. Domestic investors	4,872,313,647	2,660,490,712
	<b>11,352,790,429</b>	<b>20,546,914,970</b>

**A.7.23 . PAYABLE TO INVESTORS**

	Ending balance	Opening balance
	VND	VND
1. Payable to the Investor - Investor's deposit on securities trading deposits by the managed securities money transfer method	11,352,777,897	20,545,933,086
1.1 Domestic investors	11,352,777,897	20,545,933,086
1.2 Foreign investors	-	-
	<b>11,352,777,897</b>	<b>20,545,933,086</b>



**A.7.24 . MUST REPAY LOANS FROM SECURITIES COMPANIES OF INVESTORS**

	Ending balancece VND	Opening balance VND
1. Must pay margin	114,411,857,455	114,411,857,455
1.1 Margin principal must be paid	114,411,857,455	114,411,857,455
<i>Domestic investors</i>	<i>114,411,857,455</i>	<i>114,411,857,455</i>
2. Must pay the advance on the sale of securities	-	-
2.1 Must pay the principal of the advance on the sale of securities	-	-
<i>Domestic investors</i>	-	-
	<b>114,411,857,455</b>	<b>114,411,857,455</b>

**B. EXPLANATION OF THE PERFORMANCE REPORT**

**B.7.25 DIVIDENDS AND INTEREST ARISING FROM FVTPL FINANCIAL ASSETS, LOANS, HTM, AFS**

	This year's quarter VND	Last Quarter VND
From FVTPL Financial Assets	68,400	38,689,296
From financial assets held to maturity date (HTM)	35,292,139	-
From loans	-	-
From ready-to-sell financial assets (AFS)	-	-
	<b>35,360,539</b>	<b>38,689,296</b>

**B.7.26 . REVENUE FROM FINANCIAL ACTIVITIES**

	This year's quarter VND	Last Quarter VND
Demand deposit interest revenue	9,223,058	42,050,915
	<b>9,223,058</b>	<b>42,050,915</b>

**B.7.27 . EXPENSES FOR MANAGING A SECURITIES COMPANY**

	This year's quarter VND	Last Quarter VND
Salary expenses and salary-based items	1,812,558,622	2,785,848,483
Trade union funding, social insurance, health insurance, unemployment insura	78,152,000	100,968,480
Cost of professional liability insurance	21,582,198	24,780,210
Office Supplies Cost	5,199,600	8,820,840
Cost of tools and tools	10,659,501	167,333
Depreciation expenses of fixed assets and investment real estate	106,874,450	274,007,094
Cost of taxes, fees and charges	-	-
Outsourced service costs and other costs	462,729,731	717,779,945
	<b>2,497,756,102</b>	<b>3,912,372,385</b>

**B.7.29 . OTHER COSTS**

	This year's quarter	Last Quarter
	VND	VND
Other expenses	6,801,396	-
	<b>6,801,396</b>	<b>-</b>

**B.7.30 . CURRENT CORPORATE INCOME TAX**

**Current corporate income tax**

	This year's quarter	Last Quarter
	VND	VND
Total accounting profit before tax:	9,088,505,170	(5,004,034,782)
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	42,471,521,663	284,214,347
Upward adjustments:	42,471,521,663	284,286,847
- Expenses are not deducted when calculating taxes	42,471,521,663	284,286,847
- Unrealized losses	-	-
- Financial assets of the previous period set aside for this period are refunded	-	-
Downward adjustments:	-	72,500
- Dividends, profits are distributed	-	72,500
- Unrealized interest	-	-
Total taxable income	51,560,026,833	(4,719,820,435)
Previous years' losses are carried forward	(51,560,026,833)	-
Total taxable income	-	-
Corporate income tax rate	20%	20%
Expenses for enterprise income tax calculated on taxable income and current tax rates	-	-
Adjustment of corporate income tax expenses of previous periods into this year's corporate income tax expenses	-	-
<b>Current corporate income tax expenses</b>	<b>-</b>	<b>-</b>

**B.7.31 . BASIC EARNINGS PER SHARE**

The calculation of basic profit per share that can be distributed to shareholders owning ordinary shares of the Company is carried out based on the following figures:

	This year's quarter	Last Quarter
	VND	VND
Realized after-tax accounting profit	9,088,505,170	(5,004,034,782)
Average outstanding common shares in the period	96,922,509	96,922,509
<b>Underlying earnings per share</b>	<b>(34)</b>	<b>(67)</b>



**8. . OTHER INFORMATION**

**8.1 . COMPARATIVE INFORMATION**

The comparative figures on the Statement of Financial Position at 30/09/2025 and related notes are the figures on the audited Financial Statements for the fiscal year ended 31/12/2024.

The comparative figures on the Statement of Operating Results, the Statement of Cash Flows for the Third quarter of 2025 and related explanations are the figures on the Financial Statements for the third quarter of 2024.

**Vu Quang Hai**  
Preparer

**Vu Quang Hai**  
Chief Accountant



**Trinh Thanh Long**  
General Director

*Hanoi, 1st October 2025*