

**VIETNAM FINANCIAL  
INVESTMENT SECURITIES  
CORPORATION**

**SOCIALIST REPUBLIC OF VIETNAM**  
Independence – Liberty - Happiness

No: 67 /2026/CV-VISC

Hà Nội, day 20 month 04 year 2026

## 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 Financial Statements for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

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

- Stock Code: VIG
- Address: 1st Floor & 8th Floor, Block B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi City
- Tel: +84 243514 9999
- Email: [info@visc.com.vn](mailto:info@visc.com.vn) Website: [visc.com.vn](http://visc.com.vn)

**2. Disclosed Information:**

- Financial Statements for the first quarter of 2026:

☒ 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 Reviewed/ Audited Financial Statements):

☐ 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 (for Audited Financial Statements in 2026)

☐ 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 ..20/04/2026 at the link: <https://visc.com.vn/vi/news/bao-cai-tai-chinh-3147.spp>

3. Report on transactions with a value of 35% or more of Total Assets in 2026: **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 First of 2026
- Explanation document

**Representative of the Organization**

**GENERAL DIRECTOR**

(Signature, full name, position, and seal)



**Duong Quang Trung**

**FINANCIAL STATEMENTS**  
**VIETNAM FINANCIAL INVESTMENT SECURITIES**  
**CORPORATION**

**Financial Statements**  
**For the first quarter of 2026**



VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

Floor 1 & 8, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Hanoi

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STATEMENT OF FINANCIAL POSITION  
As at 31th March 2026

Unit: VND

CODE	ASSETS	NOTE	3/31/2026	01/01/2026
100	<b>A. CURRENT ASSETS</b>		<b>214,658,563,893</b>	<b>216,271,558,522</b>
110	<b>I. Financial Assets (110=111-129)</b>		<b>153,855,757,933</b>	<b>155,917,747,914</b>
111	1. Cash and cash equivalents	3	17,971,156,962	239,990,328
111.1	1.1. Cash		17,971,156,962	239,990,328
112	2. Financial assets at fair value through profit and loss (FVTPL)	4a	88,469,000,000	92,935,000,000
114	3. Loans	5	-	64,178,359
117	4. Receivables	6	38,914,018,545	55,338,813,050
117.1	4.1. Receivables from disposal of financial assets		38,914,018,545	42,934,018,545
117.2	4.2. Receivables from and accruals for dividend and interest income		-	12,404,794,505
118	5. Prepayments to suppliers		512,556,320	-
119	6. Receivables from services provided by the Company	6	63,571,080,378	63,368,442,021
122	7. Other receivables	6	9,491,074,055	9,044,452,483
129	8. Provision for impairment of receivables		(65,073,128,327)	(65,073,128,327)
130	<b>II. Short-term accounts receivable</b>		<b>60,495,887,011</b>	<b>60,353,810,608</b>
133	1. Short-term prepaid expenses		754,805,960	305,810,608
134	2. Short-term mortgages	7a	60,048,000,000	60,048,000,000
200	<b>B. NON- CURRENT ASSETS</b>		<b>150,095,215,425</b>	<b>149,612,290,719</b>
210	<b>I. Long-term financial assets</b>		<b>130,000,000,000</b>	<b>130,000,000,000</b>
212	1. Held-to-maturity investments (HTM)		130,000,000,000	130,000,000,000
220	<b>II. Fixed assets</b>		<b>8,672,637,230</b>	<b>9,055,406,717</b>
221	1. Tangible fixed assets	8	3,346,577,553	3,552,572,040
222	- Cost		6,749,564,700	6,749,564,700
223a	- Accumulated depreciation		(3,402,987,147)	(3,196,992,660)
227	3. Intangible fixed assets	9	5,326,059,677	5,502,834,677
228	- Cost		9,839,813,450	9,839,813,450
229a	- Accumulated amortization		(4,513,753,773)	(4,336,978,773)
250	<b>V. Other long-term assets</b>		<b>11,422,578,195</b>	<b>10,556,884,002</b>
251	1. Long-term mortgages	7b	188,454,000	188,454,000
252	2. Long-term prepaid expenses		430,989,431	458,495,238
253	3. Deferred income tax assets		3,955,600,000	3,062,400,000
254	4. Deposits to Settlement Assistance Fund	10	6,847,534,764	6,847,534,764
270	<b>TOTAL ASSETS</b>		<b>364,753,779,318</b>	<b>365,883,849,241</b>

STATEMENT OF FINANCIAL POSITION

As at 31th March 2026

Unit: VND

CODE	CAPITAL	NOTE	3/31/2026	01/01/2026
<b>300</b>	<b>C. LIABILITIES</b>		<b>9,136,284,024</b>	<b>8,816,082,282</b>
<b>310</b>	<b>I. Current liabilities</b>		<b>9,136,284,024</b>	<b>8,816,082,282</b>
320	8.Trade payables		466,892,578	361,416,165
322	10. Tax payables and statutory obligations	11	4,007,464,574	3,525,949,787
323	11. Payables to employees		506,298,501	763,682,959
329	17. Other short-term payables	12	4,155,628,371	4,165,033,371
<b>400</b>	<b>D. OWNER'S EQUITY</b>		<b>355,617,495,294</b>	<b>357,067,766,959</b>
<b>410</b>	<b>I. Owner's equity</b>	13	<b>355,617,495,294</b>	<b>357,067,766,959</b>
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		(113,969,318,540)	(112,519,046,875)
<b>420</b>	<b>II. Non-business funds and other funds</b>		<b>-</b>	<b>-</b>
<b>440</b>	<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>		<b>364,753,779,318</b>	<b>365,883,849,241</b>

**OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS**  
As at 31th March 2026

CODE	ITEMS	NOTE	3/31/2026	01/01/2026
<b>A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER</b>				
005	5. Foreign currencies (USD)		69.51	69.51
006	6. Quantity of outstanding shares in circulation		45,133,300	45,133,300
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	14	31,900,000,000	31,900,000,000
012	12. The Company's financial assets which are not deposited at the VSD	15	21,225,000,000	21,225,000,000
<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>				
021	1. Financial assets listed/registered at the VSD of investors	16	863,975,710,000	1,174,458,900,000
021.1	a. Unrestricted financial assets		863,856,940,000	1,174,336,130,000
021.4	d. Mortgage financial assets		8,770,000	8,770,000
021.5	e. Financial assets awaiting settlement		110,000,000	114,000,000
022	2. Non-traded financial assets deposited at the VSD of investors	17	-	111,010,000
022.1	a. Unrestricted and non-traded financial assets deposited at the VSD		-	111,010,000
026	6. Investors' deposits	18	6,248,630,794	3,080,592,893
027	6.1. Investors' deposits for securities trading		1,556,564,036	267,830,663
029	6.3. Investors' deposits for securities transaction clearing and settlement		4,692,066,758	2,812,762,230
029.1	a. Domestic investors' deposits		4,691,769,003	2,812,762,230
029.2	b. Foreign investors' deposits		297,755	297,607
031	7. Payables to investors - Investors' deposits for securities trading activities managed by the Company	19	6,248,630,794	3,080,592,893

*Ha Noi, 17th April 2026*

Preparer/Chief Accountant



Cao Mai Chi

General Director



Duong Quang Trung



STATEMENT OF COMPREHENSIVE INCOME

For the first quarter of 2026

Unit: VND

CODE	ITEMS	NOTE	QUARTER I		ACCUMULATION	
			2026		2025	
			Year 2026	Year 2025	Year 2026	Year 2025
20	<b>I. OPERATING INCOME</b>		5,366,348,618	3,970,034,347	5,366,348,618	3,970,034,347
02	1.1. Gain from held-to-maturity (HTM) investments	20.1	2,884,931,504	3,024,657,536	2,884,931,504	3,024,657,536
03	1.2. Gain from loans and receivables	20.1	2,678,158	-	2,678,158	-
06	1.3. Revenue from underwriting and issuance agent services	20.3	78,070,286	512,536,994	78,070,286	512,536,994
09	1.4. Revenue from financial advisory services	20.3	120,668,670	68,725,703	120,668,670	68,725,703
11	1.5. Revenue from other operating	20.3	2,280,000,000	364,114,114	2,280,000,000	364,114,114
40	<b>II. OPERATING EXPENSES</b>		5,147,212,422	4,590,750,999	5,147,212,422	4,590,750,999
21	2.1. Loss from financial assets at fair value through profit and loss (FVTPL)		4,466,000,000	3,509,000,000	4,466,000,000	3,509,000,000
21.2	b. Loss from revaluation of financial assets at FVTPL	20.2	4,466,000,000	3,509,000,000	4,466,000,000	3,509,000,000
27	2.2. Expenses for brokerage services	22	634,413,210	757,761,502	634,413,210	757,761,502
30	2.3. Expenses for securities custodian services	22	32,978,411	84,436,352	32,978,411	84,436,352
32	2.4. Expenses for other operating	22	13,820,801	239,553,145	13,820,801	239,553,145
33	Trong đó: Chi phí sửa lỗi giao dịch chứng khoán					



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

**FINANCIAL STATEMENTS**  
**For the first quarter of 2026**

<b>50</b>	<b>III. FINANCIAL INCOME</b>	<b>21</b>	<b>224,165,615</b>	<b>474,090,977</b>	<b>224,165,615</b>	<b>474,090,977</b>
42	3.2. Non-fixed dividend and interest income phát sinh trong kỳ		224,165,615	474,090,977	224,165,615	474,090,977
<b>60</b>	<b>IV. Financial Expenses</b>		-	-	-	-
<b>62</b>	<b>VI. General and administrative Expenses</b>	<b>23</b>	<b>2,080,516,794</b>	<b>2,675,243,673</b>	<b>2,080,516,794</b>	<b>2,675,243,673</b>
<b>70</b>	<b>VII. Operating Profit</b>		<b>(1,637,214,983)</b>	<b>(2,821,869,348)</b>	<b>(1,637,214,983)</b>	<b>(2,821,869,348)</b>
<b>80</b>	<b>VIII. Other Income and expenses</b>		<b>(140,499,600)</b>	<b>(52,043,910)</b>	<b>(140,499,600)</b>	<b>(52,043,910)</b>
71	8.1. Other income		400	523,406	400	523,406
72	8.2. Other expenses	<b>24</b>	140,500,000	52,567,316	140,500,000	52,567,316
<b>90</b>	<b>TOTAL PROFIT BEFORE TAX</b>		<b>(1,777,714,583)</b>	<b>(2,873,913,258)</b>	<b>(1,777,714,583)</b>	<b>(2,873,913,258)</b>
91	Realized Profit		2,688,285,417	635,086,742	2,688,285,417	635,086,742
92	Unrealized Profit		(4,466,000,000)	(3,509,000,000)	(4,466,000,000)	(3,509,000,000)
<b>100</b>	<b>Coporate Income Tax expenses</b>		<b>(327,442,917)</b>	<b>127,017,348</b>	<b>(327,442,917)</b>	<b>127,017,348</b>
100.1	Current corporate income tax expenses	<b>25</b>	565,757,083	127,017,348	565,757,083	127,017,348
100.2	Deferred corporate income tax expenses		(893,200,000)	-	(893,200,000)	-
<b>200</b>	<b>PROFIT AFTER TAX</b>		<b>(1,450,271,666)</b>	<b>(3,000,930,606)</b>	<b>(1,450,271,666)</b>	<b>(3,000,930,606)</b>

500 EAMINGS PER SHARE (VND/SHARE)

$$(32) \quad (66)$$

Preparer/Chief Accountant



Cao Mai Chi

Ha Noi, 17th April 2026

**General Director**



**Dương Quang Trung**

# STATEMENT OF CASH FLOWS

(Under indirect method)

For the first quarter of 2026

Code	ITEMS	Note	QUARTER I	
			Year 2026 VND	Year 2025 VND
	<b>I. Cash flow from operating activities</b>			
01	1. Profit before tax		(1,777,714,583)	(2,873,913,258)
02	2. Adjustments for		158,603,872	(2,166,183,771)
03	Depreciation and amortisation		382,769,487	376,240,887
07	Gains/losses from investing activities		(224,165,615)	(3,509,000,000)
08	Interest income		-	966,575,342
10	3. Adjustments for		4,466,000,000	-
	Loss from revaluation of financial assets at			
11	FVTPL		4,466,000,000	-
18	4. Adjustments for		-	-
30	5. Profit from operating activities before changes in working capital		14,884,277,344	13,395,130,753
	Increase (decrease) in financial assets recorded			
31	through profit and loss		-	3,509,000,000
33	(Increase) decrease loans		64,178,359	-
	(-) Increase, (+) decrease receivables from sale			
35	of financial assets		4,020,000,000	-
	(Increase) decrease accounts receivable and			
36	accrued dividends		12,628,960,120	-
	(Increase) Decrease in receivables from			
37	securities company services		(202,638,357)	(310,130,136)
39	(Increase) Decrease in other receivables		(959,177,892)	39,171,609
40	Increase (decrease) other assets		(893,200,000)	(27,914,390)
	Increase (decrease) Payable expenses, excluding			
41	loan interest		-	40,000,000
42	Increase (decrease) prepaid costs		(421,489,545)	(87,304,306)
43	Increase (decrease) CIT paid		-	(314,290,000)
44	Increase (decrease) Loan interest paid		-	-
45	Increase (decrease) payable to the seller		105,476,413	(240,156,411)
	(Increase) or decrease deductions for employee			
46	benefits		-	(98,848,000)
47	Increase (decrease) taxes payable to the state		808,957,704	(4,798,768,285)
48	Increase (decrease) in payments to employees		(257,384,458)	(174,993,532)
50	Increase (decrease) in other payables		(9,405,000)	15,827,265,040
51	Other revenues from business activities		-	(133,273)
52	Other expenses from business activities		-	32,232,437
60	Net Cash flow from operating activities		17,731,166,633	8,355,033,724

## STATEMENT OF CASH FLOWS

(Under indirect method)  
For the first quarter of 2026

Code	ITEMS	Note	QUARTER I	
			Year 2026 VND	Year 2025 VND
	II. Cash flows from investing activities			
70	Net cash flows from investing activities		-	-
	III Cash flows from financing activities		-	-
	IV. Net decrease/increase in cash and cash equivalents			
90			17,731,166,634	8,355,033,724
101	V. Cash and cash equivalents at beginning of the year		239,990,328	50,189,300,073
102.3	The changes in foreign currency exchange rates		-	-
103	Cash and cash equivalents at the end of year	4	17,971,156,962	58,544,333,797

### CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

Code	ITEMS	Note	QUARTER I	
			Year 2026 VND	Year 2025 VND
	I. Cash flows from brokerage and trust activities of the investors			
01	1 Cash receipts from disposal of brokerage securities of customers		111,382,062,585	150,228,542,030
02	2 Cash payments for acquisition of brokerage securities of customers		(110,093,329,212)	(173,919,696,800)
07	7 Cash receipts for settlement of securities transaction of customers		88,888,356,439	147,341,365,019
08	8 Cash payments for settlement of securities transaction of customers		(87,009,051,911)	(139,954,879,136)
14	14 Cash from securities issuers		28,093,547,797	23,855,690,052
15	15 Cash payment for securities issuers		(28,093,547,797)	(23,855,690,052)
20	Net increase/decrease in cash during the period		3,168,037,901	(16,304,668,887)
30	II. Cash and cash equivalents of investors at the beginning of period		3,080,592,893	22,501,852,364
31	Cash at bank		3,080,592,893	22,501,852,364
40	III. Cash and cash equivalents of investors at the end of period		6,248,630,794	6,197,183,477

Preparer /Chief Accountant



Cao Mai Chi

Ha Noi, 17th April 2026

General Director



Dương Quang Trung



# STATEMENT OF CHANGES IN OWNERS' EQUITY

For the first quarter of 2026

ITEMS	Beginning balance		Increase in the first quarter		Decrease in the first quarter		Ending balance	
	Year 2026	Year 2025	Year 2026	Year 2025	Year 2026	Year 2025	Year 2026	Year 2025
	VND	VND	VND	VND	VND	VND	VND	VND
<b>I Changes in owners' equity</b>								
1 Contributed legal capital	465,958,850,000	465,958,850,000					465,958,850,000	465,958,850,000
1.1 Ordinary shares	451,333,000,000	451,333,000,000					451,333,000,000	451,333,000,000
1.2 Share premium	14,625,850,000	14,625,850,000					14,625,850,000	14,625,850,000
2 Charter capital supplementary reserve	1,813,981,917	1,813,981,917					1,813,981,917	1,813,981,917
3 Financial and operational risk reserve fund	1,813,981,917	1,813,981,917					1,813,981,917	1,813,981,917
4 Undistributed earnings	(112,519,046,875)	(112,780,305,161)	2,122,528,334	508,069,394	(3,572,800,000)	(3,509,000,000)	(113,969,318,540)	(115,781,235,767)
Realized profit after tax	(106,446,446,875)	(118,957,305,161)	2,122,528,334	508,069,394			(104,323,918,540)	(118,449,235,767)
Unrealized profit	(6,072,600,000)	6,177,000,000			(3,572,800,000)	(3,509,000,000)	(9,645,400,000)	2,668,000,000
<b>TOTAL</b>	<b>357,067,766,959</b>	<b>356,806,508,673</b>	<b>2,122,528,334</b>	<b>508,069,394</b>	<b>(3,572,800,000)</b>	<b>(3,509,000,000)</b>	<b>355,617,495,294</b>	<b>353,805,578,067</b>

Preparer/Chief Accountant

*[Signature]*

Cao Mai Chi

Ha Noi, 17th April 2026



Dương Quang Trung



**NOTES TO THE FINANCIAL STATEMENTS***For the period from January 1, 2026 to March 31, 2026***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 2025: 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 has one (01) affiliated branch as of 31 March 2026, 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

The total number of employees of the Company as at 31 March 2026 is: 25 people.

**1.2 . Business field**

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

**1.3 . Board of Management and Board of Supervision**

**Board of Management.**

Mr	Nguyen Phuc Long	Chairman
Mr	Duong Quang Trung	Vice Chairman
Mr	Nguyen Viet Viet	Member
Ms	Dao Thi Thanh	Member
Mr	Ho Ngoc Hai	Member - Appointed on 15 April 2026.
Mr	Nguyen Xuan Bieu	Member - Dismissed on 15 April 2026.

**Board of Supervision**

Ms	Pham Thi Tu Anh	Head of control Department
Ms	Nguyen Thi Kim Oanh	Member
Ms	Vu Thi Thanh Hai	Member

**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 business;
- 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.



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### 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, indications

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 correlate with defaults.

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.

#### **1.9 . 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

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### 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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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	Value of securities transactions this period
	VND	VND
Securities company	-	-
- Share	-	-
Investors	5,242,860	73,184,294,180
- Share	5,242,860	73,184,294,180
	<u>5,242,860</u>	<u>73,184,294,180</u>

**3 . CASH AND CASH EQUIVALENTS**

	31/3/2026	01/01/2026
	VND	VND
Cash on hand	13,251,119	5,900,857
Cash at bank	17,950,858,814	227,045,916
Cash at bank for securities transaction	7,047,029	7,043,555
	<u>17,971,156,962</u>	<u>239,990,328</u>

**4 . FINANCIAL ASSETS****a) Financial assets at fair value through profit and loss (FVTPL)**

	31/3/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed securities	26,232,447,374	22,649,000,000	26,232,447,374	27,115,000,000
Unlisted securities	65,820,000,000	65,820,000,000	65,820,000,000	65,820,000,000
	<u>92,052,447,374</u>	<u>88,469,000,000</u>	<u>92,052,447,374</u>	<u>92,935,000,000</u>

**b) Held-to-maturity investments (HTM)**

	31/3/2026	01/01/2026
	VND	VND
Bonds	130,000,000,000	130,000,000,000
	<u>130,000,000,000</u>	<u>130,000,000,000</u>

**c) Changes in the market value of financial assets – (View Page 27)**



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**5. LOANS**

	31/3/2026	01/01/2026
	VND	VND
Prepaid of selling securities operation	-	64,178,359
	-	<b>64,178,359</b>

**6 . RECEIVABLES**

	31/3/2026	01/01/2026
	VND	VND
<b>Receivables from disposal of financial assets</b>	<b>38,914,018,545</b>	<b>42,934,018,545</b>
Ms. Doan Thi Cat Linh	19,300,000,000	19,300,000,000
Mr. Nguyen Quoc Khanh	16,255,000,000	16,255,000,000
Ms. Nguyen Thi Thu Thuy	-	4,020,000,000
Ms. Nguyen Thi Nhu Hoa	3,359,018,545	3,359,018,545
<b>Receivables from and accruals for dividend and interest income</b>	-	<b>12,404,794,505</b>
Interest receivable on bonds	-	12,404,794,505
<b>Receivables from services provided by the Company</b>	<b>63,571,080,378</b>	<b>63,368,442,021</b>
Loc Xuan Gold Joint Stock Company - business cooperation contr	45,299,876,762	45,299,876,762
Receivables from individual business cooperation contracts	10,304,130,875	10,304,130,875
Kim Lan Finance Investment JSC	5,343,372,741	6,493,372,741
Tien Phong Commercial Joint Stock Bank	1,800,000,000	-
Advance payment for overdue sales	823,700,000	823,700,000
Others	-	447,361,643
<b>Other receivables</b>	<b>9,491,074,055</b>	<b>9,044,452,483</b>
Loc Xuan Gold Joint Stock Company - business cooperation contr	2,503,689,290	2,503,689,290
Receivable from individuals for business cooperation contract inte	2,011,212,883	2,011,212,883
Others	4,976,171,882	4,529,550,310
	<b>111,976,172,978</b>	<b>127,751,707,554</b>

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

	31/3/2026	01/01/2026
	VND	VND
Deposit for leasing a commercial floor as the Company's head office	60,000,000,000	60,000,000,000
Other Deposits	48,000,000	48,000,000
	<b>60,048,000,000</b>	<b>60,048,000,000</b>

**b) Long term deposits**

	31/3/2026	01/01/2026
	VND	VND
Other Deposits	188,454,000	188,454,000
	<b>188,454,000</b>	<b>188,454,000</b>

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**9 . TANGIBLE FIXED ASSETS**

	<b>Machinery and equipment</b>	<b>Transporta- tions</b>	<b>Tools</b>	<b>Total</b>
	VND	VND	VND	VND
<b>Original cost</b>				
As at 01/01/2026	6,535,889,700		213,675,000	6,749,564,700
<b>As at 31/3/2026</b>	<b>6,535,889,700</b>		<b>213,675,000</b>	<b>6,749,564,700</b>
<b>Depreciation</b>				
As at 01/01/2026	2,983,317,660		213,675,000	3,196,992,660
<i>Depreciation charged</i>	205,994,487		0	205,994,487
<b>As at 31/3/2026</b>	<b>3,189,312,147</b>		<b>213,675,000</b>	<b>3,402,987,147</b>
<b>Net book value</b>				
As at 01/01/2026	3,552,572,040		0	3,552,572,040
<b>As at 31/3/2026</b>	<b>3,346,577,553</b>		<b>0</b>	<b>3,346,577,553</b>

**9 . INTANGIBLE FIXED ASSETS**

Intangible fixed assets of Company are transaction software with original price as at 01/01/2026 VND 9.839.813.450 and as at 31/3/2026 VND 9.839.813.450. Accumulated depreciation value as at 01/01/2026 was VND 4.336.978.773 and For the first quarter of 2026 are VND 176.775.000 VND

**10 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND**

	<b>31/3/2026</b>	<b>01/01/2026</b>
	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	3,174,356,887
<b>Closing balance</b>	<b>6,847,534,764</b>	<b>6,847,534,764</b>

**11 . TAX PAYABLES AND STATUTORY OBLIGATIONS**

	<b>01/01/2026</b>	<b>Amount payable</b>	<b>Paid</b>	<b>31/3/2026</b>
	VND	VND	VND	VND
Business income tax	3,404,041,302	565,757,083	0	3,969,798,385
Personal income tax	121,908,485	65,678,429	149,920,725	37,666,189
	<b>3,525,949,787</b>	<b>631,435,512</b>	<b>149,920,725</b>	<b>4,007,464,574</b>

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**12 . OTHER PAYABLES**

	<u>31/3/2026</u>	<u>01/01/2026</u>
	VND	VND
Hanoi Agricultural Investment and Development Company Limited - Interest payable	4,051,003,371	4,051,003,371
Dividends must be paid to shareholders	104,625,000	104,625,000
Others	0	9,405,000
	<u><b>4,155,628,371</b></u>	<u><b>4,165,033,371</b></u>

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

	Percentage	<u>31/3/2026</u>	Percentage	<u>01/01/2026</u>
	tage	VND	tage	VND
	(%)		(%)	
Shareholders	100%	451,333,000,000	100%	451,333,000,000
		<u><b>451,333,000,000</b></u>		<u><b>451,333,000,000</b></u>

**c) Stock**

	<u>31/3/2026</u>	<u>01/01/2026</u>
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**

	<u>31/3/2026</u>	<u>01/01/2026</u>
	VND	VND
Unrestricted financial assets	31,900,000,000	31,900,000,000
	<u><b>31,900,000,000</b></u>	<u><b>31,900,000,000</b></u>

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

	<u>31/3/2026</u>	<u>01/01/2026</u>
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	21,225,000,000	21,225,000,000
	<u><b>21,225,000,000</b></u>	<u><b>21,225,000,000</b></u>



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

	<u>31/3/2026</u>	<u>01/01/2026</u>
	VND	VND
Unrestricted financial assets	863,856,940,000	1,174,336,130,000
Restricted financial assets	8,770,000	8,770,000
Financial assets awaiting settlement	110,000,000	114,000,000
	<u><b>863,975,710,000</b></u>	<u><b>1,174,458,900,000</b></u>

**17 . AWAITING FINANCIAL ASSETS OF INVESTORS**

	<u>31/3/2026</u>	<u>01/01/2026</u>
	VND	VND
Awaiting financial assets of investors	0	111,010,000
	<u><b>0</b></u>	<u><b>111,010,000</b></u>

**18 . CASH OF INVESTORS**

	<u>31/3/2026</u>	<u>01/01/2026</u>
	VND	VND
Investors' deposits managed by the Company	1,556,564,036	268,128,270
1. Domestic investors	1,556,564,036	267,830,663
2. Foreign investors	0	297,607
Investors' deposits for securities transaction clearing and settlement	4,692,066,758	2,812,464,623
1. Domestic investors	4,691,769,003	2,812,464,623
2. Foreign investors	297,755	0
	<u><b>6,248,630,794</b></u>	<u><b>3,080,592,893</b></u>

**19 . PAYABLE TO INVESTORS**

	<u>3/31/2026</u>	<u>01/01/2026</u>
	VND	VND
Investors' deposits for securities trading activities managed by the Company	6,248,630,794	3,080,592,893
	<u><b>6,248,630,794</b></u>	<u><b>3,080,592,893</b></u>

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**FINANCIAL STATEMENTS**  
For the first quarter of 2026

**NOTES TO ITEMS IN THE STATEMENT OF PROFIT OR LOSS**
**20. OPERATING INCOM**
**20.1 DIVIDENDS AND INTEREST INCOME ARISING FROM FINANCIAL ASSETS AT FVTPL, HTM INVESTMENTS AND LOANS**

	<b>QUARTER I</b>		<b>ACCUMULATION</b>	
	<i>Year 2026</i>	<i>Year 2025</i>	<i>Year 2026</i>	<i>Year 2025</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
Gain from held-to-maturity (HTM) investments	2,884,931,504	3,024,657,536	2,884,931,504	3,024,657,536
- Bond interest	2,884,931,504	3,024,657,536	2,884,931,504	3,024,657,536
Interest on loans and receivables	2,678,158	-	2,678,158	-
- Interest income from advances of securities sale proceeds	2,678,158	-	2,678,158	0
<b>Total</b>	<b>2,887,609,662</b>	<b>3,024,657,536</b>	<b>2,887,609,662</b>	<b>3,024,657,536</b>

**20.3 REVENUE EXCLUDING INCOME FROM FINANCIAL ASSETS**

	<b>QUARTER I</b>		<b>ACCUMULATION</b>	
	<i>Year 2026</i>	<i>Year 2025</i>	<i>Year 2026</i>	<i>Year 2025</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
Brokerage service revenue	78,070,286	512,536,994	78,070,286	512,536,994
Securities custody service revenue	120,668,670	68,725,703	120,668,670	68,725,703
Other revenue	2,280,000,000	364,114,114	2,280,000,000	364,114,114
<b>Total</b>	<b>2,478,738,956</b>	<b>945,376,811</b>	<b>2,478,738,956</b>	<b>945,376,811</b>

**21. FINACIAL INCOME**

	<b>QUARTER I</b>		<b>ACCUMULATION</b>	
	<i>Year 2026</i>	<i>Year 2025</i>	<i>Year 2026</i>	<i>Year 2025</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
Interest income from demand deposits	224,165,615	474,090,977	224,165,615	474,090,977
<b>Total</b>	<b>224,165,615</b>	<b>474,090,977</b>	<b>224,165,615</b>	<b>474,090,977</b>

**22. COST OF SERVICE PROVISION**

	<b>QUARTER I</b>		<b>ACCUMULATION</b>	
	<i>Year 2026</i>	<i>Year 2025</i>	<i>Year 2026</i>	<i>Year 2025</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
Securities brokerage expenses	634,413,210	757,761,502	2,334,277,352	3,273,521,604
Securities custody expenses	32,978,411	84,436,352	375,717,608	424,806,702
Other service expenses	13,820,801	239,553,145	81,743,025	108,394,363
<b>Total</b>	<b>681,212,422</b>	<b>1,081,750,999</b>	<b>2,791,737,985</b>	<b>3,806,722,669</b>

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**23. GENERAL AND ADMINISTRATIVE EXPENSES**

	QUARTER I		ACCUMULATION	
	Year 2026	Year 2025	Year 2026	Year 2025
	VND	VND	VND	VND
Management staff costs	1,095,813,991	1,241,511,100	1,095,813,991	1,241,511,100
Office supplies and tools expense	29,655,007	41,459,278	29,655,007	41,459,278
Depreciation expenses of fixed as	382,769,487	376,240,888	382,769,487	376,240,888
Taxes, fees and charges	-	69,820,000	-	69,820,000
Purchased services expenses	501,192,468	783,377,573	501,192,468	783,377,573
Other expenses	71,085,841	162,834,834	71,085,841	162,834,834
<b>Total</b>	<b>2,080,516,794</b>	<b>2,675,243,673</b>	<b>2,080,516,794</b>	<b>2,675,243,673</b>

**24. OTHER EXPENSES**

	QUARTER I		ACCUMULATION	
	Year 2026	Year 2025	Year 2026	Year 2025
	VND	VND	VND	VND
Membership fees	50,000,000	50,000,000	50,000,000	50,000,000
Others	90,500,000	2,567,316	90,500,000	2,567,316
<b>Total</b>	<b>140,500,000</b>	<b>52,567,316</b>	<b>140,500,000</b>	<b>52,567,316</b>

**25. CURRENT CORPORATE INCOME TAX EXPENSES**

	QUARTER I	
	Year 2026	Year 2025
	VND	VND
Total accounting profit before tax	(1,777,714,583)	(2,873,913,258)
Add-back adjustments	4,606,500,000	3,509,000,000
- Decrease arising from remeasurement of financial assets at FV	4,466,000,000	3,509,000,000
- Non-deductible expenses	140,500,000	-
Deductible adjustments	-	-
Taxable income for corporate income tax purposes	2,828,785,417	635,086,742
Corporate income tax rate	20.0%	20%
Corporate income tax payable for the year	565,757,083	127,017,348
Additional corporate income tax assessed	0	0
<b>Current corporate income tax expense</b>	<b>565,757,083</b>	<b>127,017,348</b>



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**26 . BASIC EARNINGS PER SHARE**

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

	<b>QUARTER I</b>	
	<b>Year 2026</b>	<b>Year 2025</b>
	VND	VND
Undistributed earnings	(1,450,271,666)	(3,000,930,606)
Profit distributed for common stocks	(1,450,271,666)	(3,000,930,606)
Average circulated common stocks in the period	45,133,300	45,133,300
<b>Basic earnings per share</b>	<b>(32)</b>	<b>(66)</b>

**27 . COMPARATIVE FIGURES**

The comparative figures as at 01 January 2026 in the Statement of Financial Position are derived from the audited financial statements for the financial year ended 31 December 2025, which were audited by International Auditing and Valuation Co., Ltd. The comparative figures for the prior period in the Statement of Profit or Loss and the Statement of Cash Flows are derived from the financial statements for the financial period from 01 January 2025 to 31 March 2025 prepared by the Company.

**Preparer/Chief Accountant**

**Cao Mai Chi**

*Hà Nội, 17th April 2026*

**General Director**



**Dương Quang Trung**

NOTES TO THE FINANCIAL STATEMENTS

For the first quarter of 2026

Unit: VND

Statement of changes in market value

		3/31/2026					1/1/2026				
No.	Line item	Purchase cost	Market value / Fair value	Increase	Decrease	Revalued amount	Purchase cost	Market value / Fair value	Increase	Decrease	Revalued amount
A	B	1	2	3=(2-1)	4=(1-2)	5=(1+3-4)	6	7	8=(7-6)	9=(6-7)	10=(6+8-9)
I	Financial assets at FVTPL	26,232,447,374	22,649,000,000	(3,583,447,374)	-	22,649,000,000	26,232,447,374	27,115,000,000	882,552,626	-	27,115,000,000
1	+ Listed shares	26,232,447,374	22,649,000,000	(3,583,447,374)	-	22,649,000,000	26,232,447,374	27,115,000,000	882,552,626	-	27,115,000,000
	TIG	26,232,447,374	22,649,000,000	(3,583,447,374)		22,649,000,000	26,232,447,374	27,115,000,000	882,552,626	-	27,115,000,000
II	HTM investments	130,000,000,000	130,000,000,000	-		130,000,000,000	130,000,000,000	130,000,000,000	-	-	130,000,000,000
1	Unlisted bonds	130,000,000,000	130,000,000,000	-		130,000,000,000	130,000,000,000	130,000,000,000	-	-	130,000,000,000
	Total	156,232,447,374	152,649,000,000	(3,583,447,374)	-	152,649,000,000	156,232,447,374	157,115,000,000	882,552,626	-	157,115,000,000

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**NOTES TO THE FINANCIAL STATEMENTS**

Form No. B09 – Securities Company  
(Issued together with Circular No.

334/2016/TT-BTC dated 27 December 2016 of

For the first quarter of 2026

Unit: VND

**NOTES TO THE STATEMENT OF PROFIT OR LOSS**

**20.2. Gains/(losses) from financial assets**

**20.2. Gains/(losses) from Revaluation of Financial Assets**

STT	Investment portfolio	Purchase cost	Fair value at year end	Closing balance of revaluation differences	Fair value at beginning of the year	Opening balance of revaluation differences
1	Listed shares					
	- TIG	26,232,447,374	22,649,000,000	(3,583,447,374)	27,115,000,000	882,552,626
	<b>Total</b>	<b>26,232,447,374</b>	<b>22,649,000,000</b>	<b>(3,583,447,374)</b>	<b>27,115,000,000</b>	<b>882,552,626</b>

