

REPORT

(Regarding: Explanation of differences in production and business performance data for 2025 before and after audit)

To:

- STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE
- HO CHI MINH CITY STOCK EXCHANGE

Based on the 2025 Financial Statements of Wall Street Securities Joint Stock Company. We hereby provide data and explanations regarding the difference in business performance figures compared to the same period last year, as follows:

PRODUCTION AND BUSINESS PERFORMANCE REPORT

Unit: VND

Indicator	Code	Description	After audit 2025	Before audit 2025	Difference
I. OPERATING REVENUE					
1.1. Profit from financial assets at fair value through profit or loss (FVTPL)	01		54.677.721.357	57.274.254.034	(2.596.532.677)
a. Profit from the sale of FVTPL financial assets	01.1		4.946.243.928	4.946.243.928	
b. Difference in increase in revaluation of FVTPL financial assets	01.2		46.212.237.929	48.808.770.606	(2.596.532.677)
c. Dividends, interest arising from financial assets FVTPL	01.3		3.519.239.500	3.519.239.500	
1.2. Profit from held-to-maturity investments (HTM)	02		13.337.923.209	13.337.923.209	
1.3. Profit from loans and receivables	03		189.580.755	189.580.755	
1.4. Profit from available-for-sale financial assets (AFS)	04				
1.5. Profit from hedging derivatives	05				
1.6. Revenue from securities brokerage services	06		691.939.879	691.939.879	
1.7. Revenue from underwriting and agency services for securities issuance	07				
1.8. Revenue from investment advisory services	08				
1.9. Revenue from securities depository services	09		200.620.498	200.620.498	
1.10. Revenue from financial advisory activities	10		9.398.636.363	9.398.636.363	
1.11. Other operating income	11				
Total operating revenue (20 = 01-->11)	20		78.496.422.061	81.092.954.738	(2.596.532.677)



II. OPERATING EXPENSES					
2.1. Loss on financial assets at fair value through profit or loss (FVTPL)	21		23.215.734.636	25.833.425.873	(2.617.691.237)
a. Loss from the sale of FVTPL financial assets	21.1		17.126.056.779	17.126.056.779	
b. Difference in decrease in revaluation of FVTPL financial assets	21.2		6.089.677.857	8.707.369.094	(2.617.691.237)
c. Transaction costs for purchasing FVTPL financial assets	21.3				
2.2. Loss on held-to-maturity investments (HTM)	22				
2.3. Loss and recognition of fair value measurement of available-for-sale financial assets (AFS) upon reclassification	23		6.752.354.767	6.752.354.767	
2.4. Provision for financial assets, handling of bad debt losses and impairment losses on financial assets and borrowing costs	24		(7.297.797.004)	(7.297.797.004)	
2.5. Loss from derivative financial assets hedging risk	25				
2.6. Proprietary trading operating expenses	26		258.494.538	258.494.538	
2.7. Securities brokerage business expenses	27		3.584.759.360	3.634.759.360	(50.000.000)
2.8. Underwriting and securities issuance agency business expenses	28				
2.9. Securities investment advisory business expenses	29				
2.10. Securities depository business expenses	30		198.968.931	198.968.931	
2.11. Financial advisory operating expenses	31		664.684.073	664.684.073	
2.12. Other service expenses	32				
Total operating expenses (40 = 21-->32)	40		27.377.199.301	30.044.890.538	(2.667.691.237)
III. FINANCIAL ACTIVITIES REVENUE					
3.1. Realized and unrealized exchange rate differences	41		1.036.674	1.036.674	
3.2. Revenue, accrued dividends, interest on non-term deposits	42		430.680.338	230.980.069	199.700.269
3.3. Profit from sale and liquidation of investments in subsidiaries, associates, and joint ventures	43				
3.4. Other investment revenue	44				
Total financial activities revenue (50 = 41-->44)	50		431.717.012	232.016.743	199.700.269
IV. FINANCIAL EXPENSES					
4.1. Realized and unrealized exchange rate loss differences	51				
4.2. Interest expenses	52				

4.3. Loss from sale and liquidation of investments in subsidiaries, associates, and joint ventures	53				
4.4. Provision for impairment of long-term financial investments	54		(253.509.824)	(253.509.824)	
4.5. Other investment expenses	55				
Total financial expenses (60 = 51-->55)	60		(253.509.824)	(253.509.824)	
V. SELLING EXPENSES	61				
VI. SECURITIES COMPANY MANAGEMENT EXPENSES	62		6.612.349.738	6.612.349.738	
VII. OPERATING RESULTS (70= 20+50-40 - 60-61-62)	70		45.192.099.858	44.921.241.029	270.858.829
VIII. OTHER INCOME AND OTHER EXPENSES					
8.1. Other income	71		421.474.146	421.474.146	
8.2. Other expenses	72		31.006	31.006	
Total other operating results (80= 71-72)	80		421.443.140	421.443.140	
IX. TOTAL ACCOUNTING PROFIT BEFORE TAX (90=70 + 80)	90		45.613.542.998	45.342.684.169	270.858.829
9.1. Realized profit	91		5.489.946.252	5.240.245.983	249.700.269
9.2. Unrealized profit	92		40.123.596.746	40.102.438.186	21.158.560

The main reason for the above difference in results is due to profits and losses related to financial investments and the revaluation of financial investments at fair value.

Wall Street Securities Joint Stock Company reports to the State Securities Commission, Hanoi Stock Exchange, and Ho Chi Minh City Stock Exchange for your information.

Sincere thanks!

Recipients:

- As above;
- For HC-NS, PC and QTRR records.

**CÔNG TY CỔ
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