CÔNG TY CỔ PHẦN CHỨNG KHOÁN SÀI GÒN - HÀ NỘI
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CÔNG TY CP CHỨNG KHOÁN
SÀI GÒN – HÀ NỘI
SAIGON – HANOI SECURITIES JSC

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số/*No*: 526 /2026/CV-SHS

Hà Nội, ngày 20 tháng 04 năm 2026
Hanoi, April 20, 2026

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC

INFORMATION DISCLOSURE ON THE ELECTRONIC INFORMATION PORTAL OF THE STATE SECURITIES COMMISSION

Kính gửi/*To*: Ủy ban Chứng khoán Nhà nước/*The State Securities Commission of Vietnam*

Công ty: Công ty Cổ phần Chứng khoán Sài Gòn – Hà Nội/*Saigon – Hanoi Securities JSC.,*

Trụ sở chính: Số 43 phố Lý Thường Kiệt, Phường Cửa Nam, Thành phố Hà Nội, Việt Nam/ *No. 43 Ly Thuong Kiet Street, Cua Nam Ward, Hanoi City.*

Điện thoại/*Tel*: 024.38 181.888

Fax: 024.38 181.688

Người thực hiện công bố thông tin/*Person responsible for information disclosure*: Bùi Thị Hồng Hạnh – Người được ủy quyền công bố thông tin/*Bui Thi Hong Hanh – Person authorized to disclose information.*

Địa chỉ: Số 43 phố Lý Thường Kiệt, Phường Cửa Nam, Thành phố Hà Nội, Việt Nam/ *No. 43 Ly Thuong Kiet Street, Cua Nam Ward, Hanoi City.*

Điện thoại (di động, cơ quan, nhà riêng)/*Tel*: 024.38 181.888

Fax: 024.38 181.688

Loại thông tin công bố/*Type of information disclosed*: Định kỳ/*Periodic*

Nội dung thông tin công bố/*Contents of disclosure*:

Lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo kết quả kinh doanh Quý 1 năm 2026 giảm 12% so với báo cáo cùng kỳ năm trước. Lý do:

- Doanh thu hoạt động tự doanh Quý 1 năm 2026 giảm 51% so với cùng kỳ năm 2025 do diễn biến tiêu cực của thị trường.
- Lãi từ các khoản cho vay và phải thu Quý 1 năm 2026 tăng 111% so với cùng kỳ năm 2025, phản ánh nhu cầu giao dịch sôi động.

- Doanh thu hoạt động môi giới Quý 1 năm 2026 tăng 86% so với cùng kỳ năm 2025 nhờ thanh khoản thị trường được cải thiện. Bên cạnh đó, chi phí hoạt động môi giới kỳ này cũng tăng 54% so với cùng kỳ năm ngoái.
- Chi phí lãi vay Quý 1 năm 2026 tăng 523% so với cùng kỳ năm ngoái.

Profit after corporate income tax in the Income Statement for Q1/2026 decreased by 12% compared to the same period last year. The reasons are as follows:

- *Proprietary trading revenue in Q1/2026 decreased by 51% compared to Q1/2025 due to adverse market conditions.*
- *Interest income from loans and receivables in Q1/2026 increased by 111% compared to the same period in 2025, reflecting strong trading demand.*
- *Brokerage revenue in Q1/2026 increased by 86% compared to Q1/2025 thanks to improved market liquidity. However, brokerage operating expenses in this period also increased by 54% compared to the same period last year.*
- *Interest expenses in Q1/2026 increased by 523% compared to the same period last year.*

Thông tin này đã được công bố trên website của công ty vào ngày 20/04/2026 tại đường dẫn/*This information was published on the company's website on April 20, 2026, as in the link:*

https://www.shs.com.vn/cong-bo-thong-tin/shs-cbtt-bao-cao-tai-chinh-quy-1-nam-2026

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/*Attached documents:*

Báo cáo tài chính quý I.2026

Q1/2026 Financial Statements

CTCP CHỨNG KHOÁN SÀI GÒN – HÀ NỘI
SAIGON – HA NOI SECURITIES JSC.
Đại diện tổ chức
Organization representative

S.G.P: 66 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN SÀI GÒN-HÀ NỘI
P. CỬA NAM - T.P HÀ NỘI

Bùi Thị Hồng Hạnh
Người được ủy quyền công bố thông tin
Person authorized to disclose information

SAIGON - HANOI SECURITIES JOINT STOCK COMPANY

FINANCIAL STATEMENTS

The 1st Quarter of 2026

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Statement of Financial position

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Notes to the Financial statements

SAIGON - HANOI SECURITIES JOINT STOCK COMPANY
No. 43 Ly Thuong Kiet Street,
Cua Nam Ward, Hanoi City

Form No. B01 - CTCK
(Issued according to Circular No. 334/2016/TT-BTC December 27, 2016 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

ITEMS	Code	Note	03/31/2026	01/01/2026
			VND	*VND*
ASSETS				
A. CURRENT ASSETS	**100**		**22,268,838,644,076**	**22,932,727,930,843**
I. Financial assets	**110**		**22,237,957,945,552**	**22,897,330,148,015**
1. Cash and cash equivalents	111	A.7.1	586,518,752,110	887,614,356,666
1.1. Cash	111.1		586,518,752,110	887,614,356,666
1.2. Cash equivalents	111.2		-	-
2. Financial assets at fair value through profit and loss (FVTPL)	112	7.3.1	9,541,575,145,822	11,291,555,024,833
3. Held-to-maturity investments (HTM)	113	7.3.3	-	-
4. Margin lending	114	7.3.4	10,502,275,768,067	9,097,723,485,457
5. Available for sale financial assets (AFS)	115	7.3.2	1,443,939,196,550	1,536,298,333,350
6. Provision for impairment of financial assets and mortgaged assets	116		-	-
7. Receivables	117		265,095,524,000	181,805,318,599
7.1. Receivables from disposal of financial assets	117.1	7.5.1	35,899,180,000	3,774,000,000
7.2. Receivables from and accruals for dividend and interest income	117.2	7.5.2	229,196,344,000	178,031,318,599
8. Prepayments to suppliers	118	7.5.3	3,734,931,296	4,119,646,702
9. Receivables from services provided by the Company	119	7.5.5	454,283,686,790	453,272,868,504
10. Intra-company receivables	120		-	-
11. Receivables from transaction errors	121		-	-
12. Other receivables	122	7.5.7	7,154,191,870	9,299,969,729
13. Provision for impairment of receivables	129	A.7.6	(566,619,250,953)	(564,358,855,825)
II. Short-term accounts receivable	**130**		**30,880,698,524**	**35,397,782,828**
1. Advances	131		21,831,959,471	21,674,000,000
2. Tools, supplies	132	A.7.7	256,900,550	141,780,294
3. Short-term prepaid expenses	133	A.7.8	8,691,966,482	13,482,177,513
4. Short-term mortgages	134		-	-
5. Deductible VAT	135		466,500	419,500
6. Taxes and other receivables from State budget	136		-	-
7. Other short-term assets	137		99,405,521	99,405,521
B. NON- CURRENT ASSETS	**200**		**98,593,438,875**	**99,158,250,938**
I. Long-term financial assets	**210**		-	-
II. Fixed assets	**220**		**32,436,500,091**	**35,226,669,920**
1. Tangible fixed assets	221	A.7.10	12,224,868,676	13,283,377,494
- Cost	222		53,798,928,295	57,471,581,138
- Accumulated depreciation	223a		(41,574,059,619)	(44,188,203,644)
2. Finance lease assets	224		-	-
3. Intangible fixed assets	227	A.7.11	20,211,631,415	21,943,292,426
- Cost	228		56,590,413,724	57,267,175,987
- Accumulated depreciation	229a		(36,378,782,309)	(35,323,883,561)
III. Investment real estate	**230**		-	-
IV. Construction in progress	**240**	A.7.12	**10,179,616,000**	**6,479,616,000**
V. Other long-term assets	**250**		**55,977,322,784**	**57,451,965,018**
1. Long-term mortgages	251		7,562,747,520	7,759,117,060
2. Long-term prepaid expenses	252	A.7.8	18,414,575,264	19,692,847,958

ITEMS	Code	Note	03/31/2026	01/01/2026
3. Deferred income tax assets	253		-	-
4. Deposits to Settlement Assistance Fund	254	A.7.9	20,000,000,000	20,000,000,000
5. Other long-term assets	255		10,000,000,000	10,000,000,000
TOTAL ASSETS	**270**		**22,367,432,082,951**	**23,031,886,181,781**
C. LIABILITIES	**300**		**9,631,508,906,331**	**10,429,629,443,405**
I. Current liabilities	**310**		**9,429,801,996,185**	**10,232,500,204,276**
1. Short-term loans and debts	311		7,482,000,000,000	8,220,000,000,000
1.1. Short-term loans	312	A.7.37	7,482,000,000,000	8,220,000,000,000
2. Short-term loans from Financial assets	314		-	-
3. Convertible bonds - debt component	315		-	-
4. Issued bonds	316	A.7.38	1,030,000,000,000	1,130,000,000,000
5. Loans from Settlement Assistance Fund	317		-	-
6. Payables for securities transaction activities	318		23,358,640,000	14,293,772,000
7. Payables for error from financial assets transaction	319		-	-
8. Trade payables	320	A.7.34	630,802,100,074	452,938,064,699
9. Advances from customers	321		2,967,545,454	2,694,818,181
10. Tax payables and statutory obligations	322		60,213,893,152	142,220,560,569
11. Payables to employees	323		10,682,884,165	79,002,802,049
12. Employee benefits	324		3,389,726,847	3,164,218,147
13. Accrued expenses	325	A.7.32	80,944,933,846	81,535,524,472
14. Inter-company payables	326		-	-
15. Short-term unearned revenue	327		-	-
16. Short-term deposits, collateral received	328	A.7.35	5,016,164,000	5,016,164,000
17. Other short-term payables	329	A.7.35	16,871,971,670	13,214,572,613
18. Provision for payables	330		-	-
19. Bonus and welfare fund	331		83,554,136,977	88,419,707,546
II. Long-term liabilities	**340**		**201,706,910,146**	**197,129,239,129**
1. Long-term loans and debts	341		-	-
2. Long-term loans from Financial assets	344		-	-
3. Convertible bonds - debt component	345		-	-
4. Issued bonds	346	A.7.38	-	-
5. Long-term trade payables	347		-	-
6. Long-term advances from customers	348		-	-
7. Long-term accrued expenses	349	A.7.32	-	-
8. Long-term Inter-company payables	350		-	-
9. Long-term unearned revenue	351		-	-
10. Long-term deposits, collateral received	352	A.7.35	25,000,000	25,000,000
11. Other long-term payables	353		-	-
12. Long-term provision for payables	354		-	-
13. Investor protection fund	355		-	-
14. Deferred tax payables	356		201,681,910,146	197,104,239,129
D. OWNER'S EQUITY	**400**		**12,735,923,176,620**	**12,602,256,738,376**
I. Owner's equity	**410**		**12,735,923,176,620**	**12,602,256,738,376**
1. Contributed legal capital	411		9,386,984,568,289	9,386,984,568,289
1.1. Contributed legal capital	411.1		8,994,622,200,000	8,994,622,200,000
1.2. Share Premium	411.2		392,362,368,289	392,362,368,289
2. Asset revaluation differences	412		656,224,198,458	754,381,924,130
3. Foreign exchange differences	413		-	-
4. Charter capital supplementary reserve fund	414		-	-
5. Operational risk and financial reserve fund	415		-	-
6. Other funds belonging to owners' equity	416		-	-
7. Undistributed earnings	417	A.7.43	2,692,714,409,873	2,460,890,245,957
7.1. Realized earnings	417.1		1,690,703,608,129	1,497,064,889,439
7.2. Unrealized earnings	417.2		1,002,010,801,744	963,825,356,518
TOTAL LIABILITIES AND OWNERS'S EQUITY	**440**		**22,367,432,082,951**	**23,031,886,181,781**

OFF-STATEMENT OF FINANCIAL POSITION ITEMS

ITEMS	Code	Note	03/31/2026	01/01/2026
A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
1. Operating leased assets	001		-	-
2. Goods held under trust	002	2	1,500,000,000	1,500,000,000
3. Receipt of collateral assets	003	3	6,903,330,000	6,903,330,000
4. Doubtful debts written off	004	4	62,305,803,043	62,305,803,043
5. Foreign currencies	005		-	-
6. Quantity of outstanding shares in circulation	006	6	899,462,220	899,462,220
7. Treasury stocks	007		-	-
8. Financial assets listed/registered at the VSD of the Company	008	8	2,868,745,780,000	3,576,023,540,000
a. Unrestricted financial assets	008.1		1,684,245,780,000	2,428,596,220,000
b. Restricted financial assets	008.2		-	-
c. Mortgage financial assets	008.3		1,176,000,000,000	1,221,700,000,000
d. Blocked and temporarily held financial assets	008.4		-	-
e. Financial assets awaiting settlement	008.5		8,500,000,000	98,900,000,000
f. Financial assets waiting for loans	008.6		-	-
g. Financial assets collateral loan security	008.7		-	-
9. The Company's non-traded financial assets deposited at the VSD	009	9	1,500,980,000	202,492,110,000
10. The Company's awaiting financial assets	010		443,968,000,000	226,912,000,000
11. The Company's financial assets correct trading errors	011		-	-
12. The Company's financial assets which are not deposited at the VSD	012	12	195,492,810,000	349,682,810,000
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
1. Financial assets listed/registered at the VSD of investors	**021**		**53,822,421,550,000**	**64,624,098,660,000**
a. Unrestricted financial assets	021.1		42,860,347,880,000	49,839,568,130,000
b. Restricted financial assets	021.2		1,897,894,780,000	2,798,734,370,000
c. Mortgage financial assets	021.3		7,487,436,940,000	8,032,270,540,000
d. Blocked and temporarily held financial assets	021.4		1,250,000,000,000	3,750,000,000,000
e. Financial assets awaiting settlement	021.5		326,741,950,000	203,525,620,000
f. Financial assets waiting for loans	021.6		-	-
2. Non-traded financial assets deposited at the VSD of investors	**022**		**365,166,640,000**	**303,736,250,000**
a. Unrestricted and non-traded financial assets deposited at the VSD	022.1		59,126,480,000	90,896,090,000
b. Restricted and non-traded financial assets deposited at the VSD	022.2		305,000,000,000	211,800,000,000
c. Non-traded and mortgage financial assets deposited at the VSD	022.3		1,040,160,000	1,040,160,000
d. Non-traded and blocked financial assets deposited at the VSD	022.4		-	-
3. Awaiting financial assets of investors	**023**		**425,419,980,000**	**202,400,120,000**
4. Financial assets correct trading errors of investors	**024a**		-	-
5. Financial assets which are not deposited at the VSD of investors	**024b**		-	-
6. Entitled financial assets of investors	**025**		-	-
7. Investors' deposits	**026**		**1,578,451,672,193**	**1,486,042,954,183**

ITEMS	Code	Note	03/31/2026	01/01/2026
6. Entitled financial assets of investors	**025**		-	-
7. Investors' deposits	**026**		**1,578,451,672,193**	**1,486,042,954,183**
7.1. Investors' deposits for securities trading activities	027	A.7.39	614,280,255,501	810,146,338,381
7.2. Investors' synthesizing deposits for securities trading activities	028	A.7.39	731,020,645,900	656,565,641,390
7.3. Investors' deposits for securities transaction clearing and settlement	029	A.7.39	233,073,266,500	19,253,470,120
a. Domestic investors' deposits for securities transaction clearing and settlement	029.1		233,073,266,500	19,253,470,120
b. Foreign investors' deposits for securities transaction clearing and settlement	029.2		-	-
7.4. Deposits of securities issuers	030	A.7.39	77,504,292	77,504,292
8. Payables to investors - Investors' deposits for securities trading activities managed by the Securities Company	**031**		**1,578,374,167,901**	**1,485,965,449,891**
8.1. Payables to domestic investors	031.1		1,576,836,958,906	1,484,423,982,963
8.2. Payables to foreign investors	031.2		1,537,208,995	1,541,466,928
09. Payables to securities issuers	**032**		-	-
10. Receivable to investors on error of the financial assets	**033**		-	-
11. Payables to investors on error of the financial assets	**034**			
12. Payables for dividend, principal and interest from bonds	**035**		**77,504,292**	**77,504,292**
			-	-

Mrs. Le Thi Kim Anh	**Mrs.Pham Thi Thanh Hao**	**Mrs. Bui Thi Hong Hanh**	**Mr. Nguyen Duy Linh**
Preparer	Chief Accountant	Head of Finance Division	CEO
Ha Noi, April 17 , 2026			

STATEMENT OF COMPREHENSIVE INCOME
First quarter of 2026

	Code	Note	Current year		Previous year	
			First quarter of 2026	Accumulated	First quarter of 2025	Accumulated
			VND	*VND*	*VND*	*VND*
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss (FVTPL)	01		181,500,098,982	181,500,098,982	369,246,035,204	369,246,035,204
a. Gain from disposal of financial assets at FVTPL	01.1	7.45.1	392,075,511,404	392,075,511,404	240,598,268,095	240,598,268,095
b. Gain from revaluation of financial assets at FVTPL	01.2		(352,662,105,165)	(352,662,105,165)	94,307,734,548	94,307,734,548
c. Dividend, interest income from financial assets at FVTPL	01.3	7.45.3	142,086,692,743	142,086,692,743	34,340,032,561	34,340,032,561
1.2. Gain from held-to-maturity (HTM) investments	02		-	-	455,479,452	455,479,452
1.3. Gain from loans and receivables	03	7.45.3	269,663,741,899	269,663,741,899	127,992,709,499	127,992,709,499
1.4. Gain from available-for-sale (AFS) financial assets	04		-	-	-	-
1.5. Gain from risk prevention derivatives tools	05		-	-	-	-
1.6. Revenue from brokerage services	06		96,984,143,234	96,984,143,234	52,037,960,052	52,037,960,052
1.7. Revenue from underwriting and issuance agent services	07		750,000,000	750,000,000	540,000,000	540,000,000
1.8. Revenue from securities investment advisory services	08		1,994,737,426	1,994,737,426	5,367,622,771	5,367,622,771
1.9. Revenue from securities custodian services	09		3,483,393,741	3,483,393,741	3,616,370,565	3,616,370,565
1.10. Revenue from financial advisory services	10		3,799,545,454	3,799,545,454	2,155,340,909	2,155,340,909
1.11. Revenue from other operating	11		6,522,656,200	6,522,656,200	117,289,188	117,289,188
Total operating income	**20**		**564,698,316,936**	**564,698,316,936**	**561,528,807,640**	**561,528,807,640**
II. OPERATING EXPENSES						
2.1. Loss from financial assets at fair value through profit and loss (FVTPL)	21		4,221,618,436	4,221,618,436	120,635,986,487	120,635,986,487
a. Loss from disposal of financial assets at FVTPL	21.1	7.45.1	398,908,154,184	398,908,154,184	153,995,297,592	153,995,297,592
b. Loss from revaluation of financial assets at FVTPL	21.2		(395,425,221,408)	(395,425,221,408)	(34,403,943,007)	(34,403,943,007)
c. Transaction costs of acquisition of financial assets at FVTPL	21.3		738,685,660	738,685,660	1,044,631,902	1,044,631,902
2.2. Loss from held-to-maturity (HTM) investments	22		-	-	-	-
2.3. Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified	23		-	-	-	-
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	24		-	-	-	-
2.5. Loss from risk prevention derivatives tools	25		-	-	-	-

STATEMENT OF COMPREHENSIVE INCOME
First quarter of 2026

	Code	Note	Current year		Previous year	
			First quarter of 2026	Accumulated	First quarter of 2025	Accumulated
2.6. Expenses for proprietary trading activities	26		3,974,008,334	3,974,008,334	3,900,428,255	3,900,428,255
2.7. Expenses for brokerage services	27	B.7.47	69,696,568,171	69,696,568,171	45,310,735,594	45,310,735,594
2.8. Expenses for underwriting and issuance agent services	28	B.7.47	1,638,499,255	1,638,499,255	755,635,138	755,635,138
2.9. Expenses for securities investment advisory services	29	B.7.47	-	-	2,290,972,603	2,290,972,603
2.10. Expenses for securities custodian services	30	B.7.47	3,368,486,435	3,368,486,435	2,895,405,349	2,895,405,349
2.11. Expenses for financial advisory services	31	B.7.47	2,490,084,027	2,490,084,027	1,103,740,225	1,103,740,225
2.12. Expenses for other operating	32	B.7.47	6,484,689,077	6,484,689,077	2,781,329,770	2,781,329,770
Total operating expenses	**40**		**91,873,953,735**	**91,873,953,735**	**179,674,233,421**	**179,674,233,421**
III. FINANCIAL INCOME		B.7.46				
3.1. Realized and unrealized gain from changes in foreign exchanges rates	41		-	-	-	-
3.2. Non-fixed dividend and interest income	42		1,133,322,363	1,133,322,363	548,232,367	548,232,367
3.3. Gain from disposal investments in subsidiaries, joint ventures and associates	43		-	-	-	-
3.4. Other income for investments	44		-	-	-	-
Total financial income	**50**		**1,133,322,363**	**1,133,322,363**	**548,232,367**	**548,232,367**
IV. FINANCIAL EXPENSES		B.7.48				
4.1. Realized and unrealized loss from changes in foreign exchanges rates	51		-	-	-	-
4.2. Borrowing costs	52		165,121,750,176	165,121,750,176	26,571,795,542	26,571,795,542
4.3. Loss from disposal investments in subsidiaries, joint ventures and associates	53		-	-	-	-
4.4. Provision for devaluation of long-term investments	54		-	-	-	-
4.5. Other financial expenses	55		486,027,398	486,027,398	-	-
Total financial expenses (60 = 51 -> 55)	**60**		**165,607,777,574**	**165,607,777,574**	**26,571,795,542**	**26,571,795,542**
V. SELLING EXPENSES	**61**	**B.7.49**	-	-	-	-
VI. GENERAL ADMINISTRATIVE EXPENSES	**62**	**B.7.50**	**28,354,117,719**	**28,354,117,719**	**30,146,076,886**	**30,146,076,886**
VII. OPERATING PROFIT	**70**		**279,995,790,271**	**279,995,790,271**	**325,684,934,158**	**325,684,934,158**
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		45,106,119	45,106,119	1,149,653	1,149,653
8.2. Other expenses	72		46,697,118	46,697,118	1	1
Total other operating profit (80= 71-72)	**80**		**(1,590,999)**	**(1,590,999)**	**1,149,652**	**1,149,652**

STATEMENT OF COMPREHENSIVE INCOME
First quarter of 2026

	Code	Note	Current year		Previous year	
			First quarter of 2026	Accumulated	First quarter of 2025	Accumulated
IX. TOTAL PROFIT BEFORE TAX	**90**		**279,994,199,272**	**279,994,199,272**	**325,686,083,810**	**325,686,083,810**
9.1. Realized profit	91		237,231,083,029	237,231,083,029	196,974,406,255	196,974,406,255
9.2. Unrealized profit	92		42,763,116,243	42,763,116,243	128,711,677,555	128,711,677,555
X. CORPORATE INCOME TAX EXPENSES	**100**		**48,170,035,356**	**48,170,035,356**	**62,933,469,322**	**62,933,469,322**
10.1. Current corporate income tax expenses	100.1		43,592,364,339	43,592,364,339	37,191,133,811	37,191,133,811
10.2. Deferred corporate income tax expenses	100.2		4,577,671,017	4,577,671,017	25,742,335,511	25,742,335,511
XI. PROFIT AFTER CORPORATE INCOME TAX	**200**		**231,824,163,916**	**231,824,163,916**	**262,752,614,488**	**262,752,614,488**
XII. OTHER COMPREHENSIVE INCOME AFTER ORPORATE INCOME TAX	**300**					
12.1.Gain/(Loss) from investments held-to-maturity (HTM)	301		-	-	-	-
12.2.Gain/(Loss) from revaluation of AFS financial ready for sale	302		(98,157,725,672)	(98,157,725,672)	163,263,856,800	163,263,856,800
XIII. NET EARNINGS PER COMMON STOCK	**500**		-	-	-	-
13.1. Earnings per share (VND/share)	501		258	258	323	323

Mrs. Lê Thị Kim Anh
Preparer
Ha Noi, April 17 , 2026

Mrs. Phạm Thị Thanh Hảo
Chief Accountant

Mrs. Bùi Thị Hồng Hạnh
Head of Finance Division

Mr. Nguyễn Duy Linh
CEO

STATEMENT OF CASH FLOWS

First quarter of 2026

(Under indirect method)

ITEMS	Code	Accumulated	
		Current year	Previous year
		VND	*VND*
I. Cash flows from operating activities			
1. Profit before comporate income tax	**01**	**279,994,199,272**	**325,686,083,810**
2. Adjustments for	**02**	**160,579,825,319**	**29,332,257,531**
- Depreciation of fixed assets	03	(5,668,997,622)	2,818,348,190
- Provisions	04	2,260,395,128	490,346,166
- Gains/losses from unrealized foreign exchange	05	-	-
- Interest expense	06	165,121,750,176	26,571,795,542
- Gain/losses from investing activities	07	(1,133,322,363)	(548,232,367)
- Interest income	08	-	-
- Other adjustments	09	-	-
3. Increase in non-monetary expenses	**10**	**(395,425,221,408)**	**(34,403,943,007)**
- Loss from revaluation of financial assets at FVTPL	11	(395,425,221,408)	(34,403,943,007)
- Loss from held-to-maturity (HTM) investments	12	-	-
- Loss from loans	13	-	-
- Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified	14	-	-
- Decreased value of fixed financial assets and investment real estate	15	-	-
- Provision costs for decline in value of long-term financial investments	16	-	-
- Other loss	17	-	-
4. Decrease in non-monetary expenses	**18**	**352,662,105,165**	**(94,307,734,548)**
- Gain revaluation of financial assets at fair value through profit or loss of FVTPL	19	352,662,105,165	(94,307,734,548)
- Gain and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified	20	-	-
- Other gain	21	-	-
5. Operating profit before changes in working capital	**30**	**133,200,997,282**	**(1,135,634,527,676)**
- Increase (decrease) of financial assets is recognized through profit /loss of FVTPL	31	1,792,742,995,254	(531,492,777,416)
- Increase (decrease) of held-to-maturity investments (HTM)	32	-	-
- Increase (decrease) in loans	33	(1,404,552,282,610)	(456,703,486,884)
- Increase (decrease) of financial assets available for sale AFS	34	(5,798,588,872)	-
(-) Increase, (+) decrease in receivables sold of financial assets	35	(32,125,180,000)	103,931,635,000
(-) Increase, (+) decrease in receivables and accrued dividends, interest on financial assets	36	(51,165,025,401)	19,991,965,463
(-) Increase, (+) decrease in receivables of services provided by securities companies	37	(738,091,013)	1,742,392,104
(-) Increase, (+) decrease receivables due to transaction errors of financial assets	38	-	-
(-) Increase, (+) decrease other receivables	39	2,145,777,859	(92,225,951,800)

ITEMS	Code	Accumulated	
		Current year	Previous year
- Increase (decrease) other assets	40	(76,757,187)	(242,263,973)
- Increase (decrease) accrual expense (exclude interest expense)	41	(5,930,916,526)	(970,810,492)
- Increase (decrease) prepaid expense	42	6,068,483,725	4,149,879,241
- Corporate income tax paid	43	(118,695,280,993)	(88,738,718,624)
- Interest expense paid	44	(159,781,424,276)	(24,590,151,707)
- Increase (decrease) payables to supplier	45	178,248,750,781	(6,343,817,538)
- Increase (decrease) in welfare benefits	46	225,508,700	148,918,500
- Increase (decrease) taxes and other payables to State budget (exclude corporate income tax)	47	(6,903,750,763)	(2,182,183,046)
- Increase (decrease) payables to employee	48	(68,319,917,884)	(47,440,609,642)
- Increase (decrease) must return transaction errors of financial assets	49	-	-
- Increase, (decrease) other payables	50	12,722,267,057	4,300,157,719
- Other receipts from operating activities	51	-	-
- Other payments for operating activities	52	(4,865,570,569)	(18,968,704,581)
Net cash flows from investing activities	**60**	**531,011,905,630**	**(909,327,863,890)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase of fixed assets and other long-term assets	61	4,759,167,451	(4,982,690,000)
5. Investments in other entities	65	1,133,322,363	548,232,367
Net cash flows from investing activities	**70**	**5,892,489,814**	**(4,434,457,633)**
1.Receipts from stocks issuing and capital contribution from equity owners	71	-	-
2.Fund returned to equity owners, issued stock redemption	72	-	-
3. Long-term and short-term loans received	73	9,375,000,000,000	3,948,000,000,000
3.1. Loan from Payment Support Fund	73.1	-	-
3.2. Other loans	73.2	9,375,000,000,000	3,948,000,000,000
4. Payment of principal debt	74	(10,213,000,000,000)	(3,055,000,000,000)
4.1. Payment of principal on Payment Support Fund	74.1	-	-
4.2. Payment of principal on financial asset loans	74.2	-	-
4.3. Payment of principal of other debts	74.3	(10,213,000,000,000)	(3,055,000,000,000)
5. Payment of financial lease principal	75	-	-
6. Dividends, profit paid to equity owners	76	-	-
Net cash flows from financing activities	**80**	**(838,000,000,000)**	**893,000,000,000**
IV. Net decrease/increase in cash and cash equivalents	**90**	**(301,095,604,556)**	**(20,762,321,523)**
V. Cash and cash equivalents at beginning of the period	**101**	**887,614,356,666**	**680,759,314,148**
Cash at banks at the beginning of period:			
- Bank deposits	101.1	887,614,356,666	680,759,314,148
- Cash equivalents	101.2	-	-
- Effects of changes in foreign currency exchange rates	102	-	-
Cash at bank at end of the period:		586,518,752,110	659,996,992,625
- Bank deposits	103.1	586,518,752,110	659,996,992,625
- Cash equivalents	103.2	-	-

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

ITEMS	Code	Accumulated	
		Current year	Previous year
I. Cash flows from brokerage and trust activities of the investors			
1. Cash receipts from disposal of brokerage securities of customers	01	53,700,495,019,995	54,720,874,602,031
2. Cash payments for acquisition of brokerage securities of customers	02	(48,188,877,987,256)	(52,982,512,318,230)
3. Cash receipts from selling entrusted securities of customers	03	-	-
4. Cash payments from selling entrusted securities of customers	04	-	-
5. Receipts loans from the Payment Support Fund	05	-	-
6. Loan payments from the Payment Support Fund	06	-	-
7. Cash receipts for settlement of securities transaction of customers	07	(5,417,057,943,347)	(1,666,737,064,961)
8. Paying out securities transaction settlements for clients.	08		
9. Cash received from investors for entrusted investment activities	09	-	-
10. Cash paid for entrusted investment activities	10		
11. Cash payments for custodian fees of customers	11	(2,150,371,382)	(1,530,775,055)
12. Receipts of securities trading errors	12	-	-
13. Payment for securities trading errors	13	-	-
14. Cash receipt from securities issuers	14	1,046,680,089,834	741,278,888,801
15. Cash payments to securities issuers	15	(1,046,680,089,834)	(741,244,405,301)
Net increase/decrease in cash during the period	***20***	***92,408,718,010***	***70,128,927,285***
II. Cash and cash equivalents of investors at the beginning of year	**30**	**1,486,042,954,183**	**719,318,035,298**
Cash at banks at the beginning of year:	31	1,486,042,954,183	719,318,035,298
- Investors' deposits managed by the Company for securities trading activities	32	810,146,338,381	493,252,007,646
- Investors' synthesizing deposits for securities trading activities	33	656,565,641,390	225,988,523,360
- Investors' deposits for securities transaction clearing and settlement	34	19,253,470,120	-
- Deposits of securities issuers	35	77,504,292	77,504,292
III. Cash and cash equivalents of investors at the end of year	**40**	**1,578,451,672,193**	**789,446,962,583**
Cash at banks at the end of year:	**41**	**1,578,451,672,193**	**789,446,962,583**
- Investors' deposits managed by the Company for securities trading activities	42	614,280,255,501	444,627,347,631
- Investors' synthesizing deposits for securities trading activities	43	731,020,645,900	344,707,627,160
- Investors' deposits for securities transaction clearing and settlement	44	233,073,266,500	-
- Deposits of securities issuers	45	77,504,292	111,987,792

Mrs. Le Thi Kim Anh	**Mrs.Pham Thi Thanh Hao**	**Mrs. Bui Thi Hong Hanh**	**Mr. Nguyen Duy Linh**
Preparer	Chief Accountant	Head of Finance Division	CEO
Ha Noi, April 17 , 2026			

SAIGON - HANOI SECURITIES JOINT STOCK COMPANY
No. 43 Ly Thuong Kiet Street,
Cua Nam Ward, Hanoi City

Form No.B04 - CTCK
(Issued according to Circular No. 334/2016/TT-BTC December 27, 2016 of the Ministry of Finance)

STATEMENT OF CHANGES IN OWNERS' EQUITY

First quarter of 2026

ITEMS	Opening balance		Increase/ Decrease				Ending balance	
			Previous year		Current year			
	01/01/2025	01/01/2026	Increase	Decrease	Increase	Decrease	03/31/2025	03/31/2026
	VND	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*
I. Changes in owners' equity								
1. Contributed legal capital	**8,853,320,430,800**	**9,386,984,568,289**	-	-	-	-	**8,853,320,430,800**	**9,386,984,568,289**
1.1. Ordinary shares with voting rights	8,131,567,480,000	8,994,622,200,000	-	-	-	-	8,131,567,480,000	8,994,622,200,000
1.2. Preference shares	-	-	-	-	-	-	-	-
1.3. Share Premium	721,752,950,800	392,362,368,289	-	-	-	-	721,752,950,800	392,362,368,289
1.4. Conversion options on convertible bonds	-	-	-	-	-	-	-	-
1.5. Other equity's resources	-	-	-	-	-	-	-	-
2. Treasury stocks (*)	-	-	-	-	-	-	-	-
3. Charter capital supplementary reserve fund	77,136,777,489	-	-	-	-	-	77,136,777,489	-
4. Operational risk and financial reserve fund	-	-	-	-	-	-	-	-
5. Asset revaluation differences	(96,688,867,720)	754,381,924,130	192,500,536,800	29,236,680,000	19,611,411,128	117,769,136,800	66,574,989,080	656,224,198,458
6. Foreign exchange differences	-	-	-	-	-	-	-	-
7. Other funds belonging to owners' equity	-	-	-	-	-	-	-	-
8. Undistributed earnings	**2,377,396,869,816**	**2,460,890,245,957**	**262,752,614,488**	-	**231,824,163,916**	-	**2,640,149,484,304**	**2,692,714,409,873**
8.1. Realized earnings	2,014,523,340,470	1,497,064,889,439	159,783,272,444	-	193,638,718,690	-	2,174,306,612,914	1,690,703,608,129
8.2. Unrealized earnings	362,873,529,346	963,825,356,518	102,969,342,044	-	38,185,445,226	-	465,842,871,390	1,002,010,801,744
TOTAL	**11,211,165,210,385**	**12,602,256,738,376**	**455,253,151,288**	**29,236,680,000**	**251,435,575,044**	**117,769,136,800**	**11,637,181,681,673**	**12,735,923,176,620**
II. Other comprehensive income								
1. Gain/Loss from revaluation of financial assets at AFS	(96,688,867,720)	754,381,924,130	192,500,536,800	29,236,680,000	19,611,411,128	117,769,136,800	66,574,989,080	656,224,198,458

Mrs. Le Thi Kim Anh
Preparer
Ha Noi, April 17 , 2026

Mrs. Pham Thi Thanh Hao
Chief Accountant

Mrs. Bui Thi Hong Hanh
Head of Finance Division

CÔNG TY CỔ PHẦN CHỨNG KHOÁN SÀI GÒN - HÀ NỘI

Mr. Nguyen Duy Linh
CEO

NOTES TO THE FINANCIAL STATEMENTS

First quarter of 2026

1 GENERAL INFORMATION

1.1 Certificate of establishment of securities company:

Saigon – Hanoi Securities Joint Stock Company (the "Company" or "SHS") was established and operates under Securities Business Licence No. 66/UBCK-GP issued by the State Securities Commission on 15 November 2007, as subsequently amended, the latest amendment being Licence No. 07/GPĐC-UBCK dated 14 January 2026.

The Company was granted Enterprise Registration Certificate No. 0102524651 by the Hanoi Department of Planning and Investment on 15 November 2007, with the latest amendment dated 20 January 2026.

1.2 Company contact address

The Company's head office is located at: 43 Ly Thương Kiet Street, Cua Nam Ward, Hanoi City.

Branch name:	Address
Ho Chi Minh Branch of Sai Gon - Ha Noi Securities Joint Stock Company	6th Floor, HDTC Office Building, No. 36 Bui Thi Xuan Street, Ben Thanh Ward, Ho Chi Minh City
Da Nang Branch of Sai Gon - Ha Noi Securities Joint Stock Company	2nd Floor, SHB Da Nang building, No. 06 Nguyen Van Linh Street, Hai Chau Ward, Da Nang City
Ha Noi Branch of Sai Gon - Ha Noi Securities Joint Stock Company	No. 41 Ngo Quyen Street, Cua Nam Ward, Hanoi City

1.3 Company's charter capital

The Company's charter capital as registered in the Enterprise Registration Certificate is VND 8,994,622,200,000.
As at 31 March 2026, the charter capital fully contributed amounted to VND 8,994,622,200,000, equivalent to 899,462,220 shares with a par value of VND 10,000 per share

1.4 Principal activities

The Company's business activities include: Securities brokerage, securities trading, securities investment advisory Financial advisory, securities issuance guaranteeSecurities depository and other financial services as permitted by law.

2. BASIS FOR PREPARATION OF INTERIM FINANCIAL STATEMENTS

2.1 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.

2.2 Accounting Standards and Accounting system

The Company applies the accounting regime for securities companies under Circular No. 210/2014/TT-BTC dated 30 December 2014 and Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance.Securities Company.

The financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the accounting regime applicable to securities companies and relevant statutory requirements.

2.3 Form of accounting record

The Company is applying accounting record by computer.

2.4 Basis of measurement

The financial statements have been prepared under the historical cost convention, except for financial assets measured at fair value in accordance with prevailing regulations

The financial statements reflect financial transactions that have been recognised in the Company's accounting records.

2.4 Accounting estimates and judgements

The preparation of the financial statements in accordance with Vietnamese Accounting Standards and the accounting regime applicable to securities companies requires the Company to make accounting estimates and judgements that affect the reported amounts of assets and liabilities, as well as revenues and expenses.

Key areas involving estimates and judgements include:

- Provision for doubtful debts;

- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Estimates and judgements are reviewed on an ongoing basis based on historical experience and other relevant factors. Actual results may differ from these estimates.

3 SUMMARY OF SINGNIFICANT ACCOUNTING POLICIES

2.5 Cash and cash equivalents

Cash comprises cash on hand, bank balances and cash in transit.

Cash equivalents are short-term investments with an original maturity of not more than three months from the date of acquisition, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

Deposits for securities clearing and settlement represent the Company's deposits maintained at settlement banks for the purpose of clearing and settling securities transactions in accordance with the regulations of the Vietnam Securities Depository.

Investors' deposits for securities trading and deposits from issuers are presented off-balance sheet..

3.2 Financial instruments

3.2.1 General principles

Classification

The Company's financial assets are classified, at initial recognition, into the following categories:

- Financial assets at fair value through profit or loss ("FVTPL");
- Held-to-maturity investments ("HTM");
- Available-for-sale financial assets ("AFS");
- Loans and receivables.

The classification depends on the nature of the financial assets, the purpose for which the assets were acquired and the Company's management intention.

Financial liabilities are classified into the following categories:

- Financial liabilities at fair value through profit or loss;
- Financial liabilities measured at amortised cost.

Initial recognition

Financial assets and financial liabilities are initially recognised at cost.

The cost of financial assets includes the purchase price plus directly attributable transaction costs, except for financial assets classified as FVTPL, for which transaction costs are recognised in profit or loss in the period incurred.

Financial liabilities are initially recognised at cost, being the amount received from the incurrence of the liability plus directly attributable transaction costs.

3.2.2 Financial assets

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

Financial assets at FVTPL are those financial assets that meet one of the following conditions:

- Acquired principally for the purpose of selling in the short term;
- There is evidence of short-term profit-taking; or
- They are derivative financial instruments, except for those designated as financial guarantee contracts or effective hedging instruments.

At initial recognition, the Company may designate financial assets into the FVTPL category.

Subsequent to initial recognition, these financial assets are measured at fair value at the end of the reporting period.

Gains or losses arising from changes in fair value are recognised in the statement of profit or loss.

Transaction costs relating to the acquisition of FVTPL financial assets are recognised as expenses in the period incurred.

Where fair value cannot be reliably measured, such financial assets are carried at cost less impairment losses (if any).

b) Held-to-maturity investments (HTM)

Held-to-maturity investments 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:

- Financial assets classified as FVTPL;

- Financial assets classified as AFS; or
- Financial assets classified as loans and receivables.

Subsequent to initial recognition, HTM investments are measured at amortised cost using the effective interest method, less impairment losses (if any).

The Company shall not classify financial assets as HTM if, in the current financial year or during the two preceding financial years, it has sold or reclassified a significant amount of HTM investments before maturity, except in the following cases:

- The sale occurs close to maturity and is not significantly affected by changes in market interest rates;
- The sale occurs after the Company has collected substantially all of the original principal; or
- The sale is attributable to an isolated event beyond the Company's control that could not have been reasonably anticipated.

*c) **Available-for-sale financial assets (AFS)***

Available-for-sale financial assets are non-derivative financial assets that are designated as available for sale or are not classified into any of the following categories:

- Loans and receivables;
- Held-to-maturity investments;
- Financial assets at fair value through profit or loss.

Subsequent to initial recognition, AFS financial assets are measured at fair value at the end of the reporting period.

Gains or losses arising from changes in fair value are recognised in equity.

When the asset is disposed of or determined to be impaired, the cumulative gain or loss previously recognised in equity is reclassified to profit or loss.

Subsequent recoveries in value are accounted for in accordance with applicable accounting regulations.

*d) **Loans***

Loans are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

The Company's loans include margin lending and advances to customers for securities trading.

Subsequent to initial recognition, these financial assets are measured at amortised cost using the effective interest method, less impairment losses (if any).

*e) **Receivables***

Receivables include amounts due from trading of financial assets, provision of services and other receivables.

Subsequent to initial recognition, receivables are carried at recoverable amount, being the carrying amount less allowance for doubtful debts (if any).

3.2.3 Impairment of financial assets

Impairment is assessed on an individual asset basis or collectively for groups of assets with similar risk characteristics.

At the end of each reporting period, the Company assesses whether there is any objective evidence that a financial asset or a group of financial assets is impaired.

Objective evidence of impairment may include, but is not limited to:

- Significant financial difficulty of the issuer or borrower;
- Breach of contract, such as default or delinquency in payments;
- Probability of bankruptcy or financial reorganisation;

  Significant or prolonged decline in fair value;

  Observable data indicating a measurable decrease in estimated future cash flows.

Impairment losses are recognised as follows:

- For financial assets measured at amortised cost: recognised in profit or loss;
- For AFS financial assets: cumulative losses previously recognised in equity are reclassified to profit or loss;
- For FVTPL financial assets: no separate impairment is recognised as changes in value are already reflected in profit or loss.

Impairment allowances are reviewed and adjusted at each reporting date based on available information and events.

3.2.4 Determination of fair value

Fair value of financial assets is determined in accordance with prevailing regulations and reflects the market value of the assets at the measurement date.

The determination of fair value prioritises quoted prices in active markets. Where quoted prices are not available, the Company applies appropriate valuation techniques using observable market inputs to the extent possible.

Specifically:

- For listed securities: fair value is the closing price on the most recent trading date prior to the reporting date on the relevant Stock Exchange;
- For securities registered for trading on UPCoM: fair value is the closing price at the most recent trading date;
- For unlisted securities without an active market: fair value is determined using appropriate valuation techniques, including reference to recent market transactions or accepted valuation models;
- Where fair value cannot be reliably determined: the financial assets are carried at cost less impairment losses (if any).

3.3 Fixed assets

Tangible fixed assets and intangible fixed assets are initially recognised at cost.

Subsequent to initial recognition, these assets are carried at cost less accumulated depreciation/amortisation and net book value.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets, as follows:

- Machinery, equipment	03 - 07 years
- Transportation equipment	06 years
- Trading software, patents	04 - 05 years
- Office equipment and other fixed assets	03 - 05 years

3.4 Short-term and long-term deposits received

Deposits and margins received represent amounts received by the Company from relevant parties in the course of its operations in accordance with prevailing regulations.

These amounts do not belong to the Company and are managed and monitored separately from the Company's cash balances.

3.5 Short-term and Long-term receivables

Receivables include:

- Receivables from the sale of financial assets (not through the Stock Exchanges), including amounts due at maturity or upon disposal;
- Dividends and interest receivables and accruals from financial assets;
- Receivables from services provided, including amounts due from Stock Exchanges, the Vietnam Securities Depository and Clearing Corporation (VSD), investors, issuers and other counterparties.

Receivables are monitored in detail by maturity, counterparty, currency and other factors as required for the Company's management purposes.

Receivables are classified as short-term or long-term based on their remaining maturities at the reporting date.

An allowance for doubtful debts is recognised for:

- Receivables that are overdue based on contractual terms; and
- Receivables that are not yet due but are assessed as unlikely to be recoverable.

The determination of overdue periods is based on the original contractual payment terms, without considering any subsequent extensions agreed between the parties.

For receivables not yet due but considered doubtful, the allowance is assessed based on the actual condition of the debtor, including cases such as bankruptcy, dissolution, disappearance, absconding, or being subject to legal proceedings or enforcement.

Allowance levels are determined in accordance with Circular No. 48/2019/TT-BTC dated 8 August 2019 and Circular No. 24/2022/TT-BTC dated 7 April 2022, 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%

3.6 Construction in progress

Construction in progress represents fixed assets under construction or acquisition that are not yet completed at the end of the reporting period and are recognised at cost.

Such costs include construction costs, installation costs of machinery and equipment, and other directly attributable costs.

Construction in progress is not depreciated until the related assets are completed and put into use.

3.7 Operating lease

Operating leases are leases in which substantially all the risks and rewards incidental to ownership of the leased assets remain with the lessor.

3.8 Prepaid expenses

Prepaid expenses represent costs incurred that relate to multiple accounting periods and are allocated to expenses over the respective periods.
Prepaid expenses are recognised at cost and allocated to profit or loss over the relevant periods using a method appropriate to the nature of each type of expense, primarily on a straight-line basis.

The Company's prepaid expenses include:

- Tools and supplies: assets used in the normal course of business with a cost of less than VND 30 million per item and therefore not meeting the criteria for recognition as fixed assets. These costs are allocated on a straight-line basis over a period of 1 to 36 months;
- Office rental expenses: allocated on a straight-line basis over the lease term;
- Other prepaid expenses: recognised at cost and allocated on a straight-line basis over a period of 1 to 36 months.

3.9 Short-term and long-term liabilities

Liabilities are monitored in detail by maturity, counterparty, currency and other factors as required for the Company's management purposes.
Liabilities are classified as short-term or long-term based on their remaining maturities at the reporting date.

Borrowings
Borrowings include loans obtained from banks, financial institutions and other counterparties in accordance with regulations applicable to securities companies.
Borrowings also include bonds issued by the Company and related repayment obligations.

Payables related to securities trading activities
These represent payables arising from the Company's securities trading and service activities, including fees payable to the Stock Exchanges, the Vietnam Securities Depository and Clearing Corporation (VSD) and securities issuance agents.

Payables to issuers
These represent amounts payable to issuers in respect of proceeds collected from underwriting activities performed by the Company, including distributions through agents.

3.10 Borrowing costs
Borrowing costs are recognised in profit or loss in the period in which they are incurred, except where they are capitalised.
Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of those assets when the recognition criteria under Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.
For specific borrowings used for the construction of fixed assets or investment properties, borrowing costs are capitalised during the construction period, including cases where the construction period is less than 12 months.

3.11 Accrued expenses
Accrued expenses represent costs incurred for goods and services received or provided during the period but not yet paid as at the reporting date.
Accrued expenses are recognised in profit or loss in the period to which they relate.
Accrued expenses include, but are not limited to, accrued interest expenses and other operating expenses.
Accrued expenses are estimated based on reasonable assumptions at the reporting date.

3.12 Owner's equity

Equity comprises contributed capital, share premium, revaluation surplus and retained earnings.

Contributed capital
Contributed capital is recognised based on the actual amount contributed by the owners.

Share premium
Share premium represents the excess of the issuance price over the par value of shares, net of directly attributable issuance costs.
Share premium may be positive or negative depending on the issuance price relative to par value and related costs.

Revaluation surplus
Revaluation surplus represents differences arising from the revaluation of assets at fair value in accordance with prevailing regulations.
Revalued assets include available-for-sale financial assets, fixed assets and other assets as required by competent authorities (if any).

Retained earnings
Retained earnings comprise realised profits and unrealised profits.

- ***Realised profits*** represent the difference between total income and total expenses of the Company. Realised profits, after offsetting accumulated losses, are available for distribution to owners;
- ***Unrealised profits*** represent gains or losses arising from the revaluation of financial assets (including FVTPL and other financial assets) and related deferred tax (if any).

Unrealised profits are not available for distribution to owners.

Profit distribution is carried out in accordance with applicable regulations and the resolutions of the General Meeting of Shareholders.

3.13 Revenue and income

Service revenue

Revenue from services is recognised when the outcome of the transaction can be measured reliably.

Where services are rendered over multiple accounting periods, revenue is recognised by reference to the stage of completion at the end of the reporting period.

The outcome of a service transaction can be reliably measured when all of the following conditions are met:

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

Income from securities trading activities

Income from securities trading activities includes:

- Gains from disposal of FVTPL financial assets: representing the difference between selling price and carrying amount of the financial assets sold;
- Fair value gains or losses on FVTPL financial assets: representing changes in fair value at the end of the reporting period (unrealised gains or losses);
- Income from financial assets: including interest income from loans, dividends, profit distributions, bond interest and interest from deposits.

3.14 Finance income and finance costs

Finance income

Finance income represents income arising from the Company's treasury and financial management activities and excludes income from securities trading activities presented in Note 3.13.

Finance income includes:

- Interest income from bank deposits (primarily from surplus funds);
- Foreign exchange gains (if any);
- Other finance income not directly related to the Company's core securities business.

Finance costs

Finance costs comprise expenses arising from the Company's financial activities, including:

- Interest expense;
- Foreign exchange losses (if any);
- Other finance-related expenses not directly attributable to the Company's core securities business.

3.15 Operating expenses and administrative expenses

Expenses are recognised in the statement of profit or loss in the accounting period when it is probable that an outflow of future economic benefits will occur and the amount can be measured reliably, regardless of the timing of cash payments.

3.16 Taxation

a) Deferred income tax

Deferred income tax is determined using the liability method on temporary differences between the carrying amounts of assets and liabilities and their tax bases.

Deferred income tax liabilities are recognised for taxable temporary differences.

Deferred income tax assets are recognised for deductible temporary differences, unused tax losses and tax credits to the extent that it is probable that future taxable profits will be available.

Deferred income tax is measured using tax rates that have been enacted or substantively enacted at the end of the reporting period.

Deferred income tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available.

b) Corporate income tax expense

Current income tax expense is determined based on taxable income for the period and the applicable corporate income tax rate.

Deferred income tax expense is determined based on movements in temporary differences during the period.

Income tax expense is recognised in profit or loss, except where it relates to items recognised directly in equity.

c) Corporate income tax rate: The Company applies a corporate income tax rate of 20%.

3.17 Earnings per share

Basic earnings per share is determined by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after appropriation to bonus and welfare funds, if any) by the weighted average number of ordinary shares outstanding during the period

3.18 Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

A INTERIM NOTES TO THE FINANCIAL STATEMENTS

Unit: VND

A.7.1 CASH AND CASH EQUIVALENTS

	03/31/2026	01/01/2026
- Bank deposits for the Company's operations	575,062,956,458	869,503,878,471
- Cash at bank for securities transaction compensation payment	11,455,795,652	18,110,478,195
	586,518,752,110	**887,614,356,666**

A.7.2 VALUE OF SECURITIES TRANSACTION THIS PERIOD

	Volume of securities transaction this period	Value of securities transaction this period
	Unit	*VND*
a) Securities company	**264,101,751**	**24,030,646,132,788**
- Shares	80,520,525	3,178,188,345,000
- Bonds	183,581,226	20,852,457,787,788
b) Investors	**2,466,024,236**	**104,222,226,812,825**
- Shares	2,292,946,799	60,754,692,575,830
- Bonds	164,505,148	41,233,938,698,715
- Other securities	8,572,289	2,233,595,538,280
	2,730,125,987	**128,252,872,945,613**

A.7.3 FINANCIAL ASSETS

7.3.1 FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT AND LOSS (FVTPL)

	03/31/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Listed securities	2,674,610,089,408	3,843,536,608,900	3,176,653,113,013	4,750,439,216,700
Shares on UPCOM	192,139,037,109	250,462,928,900	312,074,466,319	265,418,995,300
Unlisted and delisted securities	604,466,999,214	399,394,964,663	1,139,019,577,136	596,727,557,664
Investment Trust	25,277,413,793	23,289,000,000	39,773,000,000	38,125,500,000
Fund certificates	40,000,000,000	41,971,323,124	40,000,000,000	42,692,379,269
Listed bonds	1,502,890,655,069	1,430,461,258,685	1,866,066,167,029	1,787,151,448,000
Unlisted bonds	3,452,459,061,550	3,452,459,061,550	3,152,287,061,550	3,152,287,061,550
Money market instruments	100,000,000,000	100,000,000,000	658,712,866,350	658,712,866,350
Other assets	-	-	-	-
	8,591,843,256,143	**9,541,575,145,822**	**10,384,586,251,397**	**11,291,555,024,833**

7.3.2 AVAILABLE FOR SALE FINANCIAL ASSETS (AFS)

	03/31/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
Listed securities	729,037,337,041	1,443,939,196,550	723,238,748,169	1,536,298,333,350
Unlisted and delisted securities	-	-	-	-
Listed bonds	-	-	-	-
Unlisted bonds	-	-	-	-
	729,037,337,041	**1,443,939,196,550**	**723,238,748,169**	**1,536,298,333,350**

7.3.4 LOANS AND RECEIVABLES

	03/31/2026	01/01/2026
1. Margin lending	10,196,751,152,183	8,825,426,324,165
2. Advances to customersfor their sale of securities	305,524,615,884	272,297,161,292
	10,502,275,768,067	**9,097,723,485,457**

7.3.5 MARKET VALUE FLUCTUATIONS OF FINANCIAL ASSET PORTFOLIO

	03/31/2026					01/01/2026				
	Book value	Market value	Revaluation difference		Revaluated value	Book value	Market value	Revaluation difference		Revaluated value
			Increase	Decrease				Increase	Decrease	
FVTPL	**8,591,843,256,143**	**9,541,575,145,822**	**1,357,911,941,049**	**(408,180,051,370)**	**9,541,575,145,822**	**10,384,586,251,397**	**11,291,555,024,833**	**1,710,574,046,215**	**(803,605,272,779)**	**11,291,555,024,833**
Shares	3,471,216,125,731	4,493,394,502,463	1,325,535,589,033	(303,357,212,301)	4,493,394,502,463	4,627,747,156,468	5,612,585,769,664	1,681,574,738,879	(696,736,125,683)	5,612,585,769,664
CTG	*167,105,399,189*	*164,000,436,200*	-	*(3,104,962,989)*	*164,000,436,200*	*153,130,128,394*	*161,200,217,750*	*8,070,089,356*	-	*161,200,217,750*
HPG	*161,491,630,443*	*162,476,000,000*	*984,369,557*	-	*162,476,000,000*	*190,690,896,824*	*187,704,000,000*	-	*(2,986,896,824)*	*187,704,000,000*
TCB	*100,768,544,400*	*102,052,940,000*	*1,284,395,600*	-	*102,052,940,000*	*96,540,055,932*	*112,678,140,000*	*16,138,084,068*	-	*112,678,140,000*
MWG	*134,872,739,466*	*132,442,380,000*	-	*(2,430,359,466)*	*132,442,380,000*	-	-	-	-	-
Others	*2,906,977,812,233*	*3,932,422,746,263*	*1,323,266,823,876*	*(297,821,889,846)*	*3,932,422,746,263*	*4,187,386,075,318*	*5,151,003,411,914*	*1,657,366,565,455*	*(693,749,228,859)*	*5,151,003,411,914*
Bonds	4,955,349,716,619	4,882,920,320,235	29,819,019,462	(102,248,415,846)	4,882,920,320,235	5,018,353,228,579	4,939,438,509,550	25,813,901,661	(104,728,620,690)	4,939,438,509,550
Fund certificates	40,000,000,000	41,971,323,124	2,557,332,554	(586,009,430)	41,971,323,124	40,000,000,000	42,692,379,269	3,185,405,675	(493,026,406)	42,692,379,269
Investment Trust	25,277,413,793	23,289,000,000	-	(1,988,413,793)	23,289,000,000	39,773,000,000	38,125,500,000	-	(1,647,500,000)	38,125,500,000
Money market instruments	100,000,000,000	100,000,000,000	-	-	100,000,000,000	658,712,866,350	658,712,866,350	-	-	658,712,866,350
Transactions with	-	-	-	-	-	-	-	-	-	-
AFS	**729,037,337,041**	**1,443,939,196,550**	**890,310,259,509**	**(175,408,400,000)**	**1,443,939,196,550**	**723,238,748,169**	**1,536,298,333,350**	**988,467,985,181**	**(175,408,400,000)**	**1,536,298,333,350**
Shares	729,037,337,041	1,443,939,196,550	890,310,259,509	(175,408,400,000)	1,443,939,196,550	723,238,748,169	1,536,298,333,350	988,467,985,181	(175,408,400,000)	1,536,298,333,350
SHB	275,238,748,169	1,045,137,596,550	769,898,848,381	-	1,045,137,596,550	275,238,748,169	1,098,906,733,350	823,667,985,181	-	1,098,906,733,350
TCD	200,000,000,000	24,591,600,000	-	(175,408,400,000)	24,591,600,000	200,000,000,000	24,591,600,000	-	(175,408,400,000)	24,591,600,000
Others	253,798,588,872	374,210,000,000	120,411,411,128	-	374,210,000,000	248,000,000,000	412,800,000,000	164,800,000,000	-	412,800,000,000
	9,320,880,593,184	**10,985,514,342,372**	**2,248,222,200,558**	**(583,588,451,370)**	**10,985,514,342,372**	**11,107,824,999,566**	**12,827,853,358,183**	**2,699,042,031,396**	**(979,013,672,779)**	**12,827,853,358,183**

A.7.5 RECEIVABLES

7.5.1 RECEIVABLES

	03/31/2026	01/01/2026
+ Receivables from disposal of financial assets	35,899,180,000	3,774,000,000
+ Other receivables	-	-
	35,899,180,000	**3,774,000,000**

7.5.2 RECEIVABLES FROM AND ACCRUALS FOR DIVIDEND AND INTEREST INCOME

	03/31/2026	01/01/2026
+ Receive dividends, interest	229,196,344,000	178,031,318,599
+ Other receivables	-	-
	229,196,344,000	**178,031,318,599**

7.5.3 SHORT-TERM PREPAYMENT TO SELLERS

	03/31/2026	01/01/2026
Fanxipan Vietnam Technology Solutions Joint Stock Company	500,000,000	500,000,000
AON VINA Co., Ltd	-	414,953,280
Other upfront payments	3,234,931,296	3,204,693,422
	3,734,931,296	**4,119,646,702**

7.5.4 RECEIVABLES FROM MARGIN ACTIVITIES

	03/31/2026	01/01/2026
Receivables from principal margin activities	10,196,751,152,183	8,825,426,324,165
	10,196,751,152,183	**8,825,426,324,165**

7.5.5 RECEIVABLES FROM SERVICES PROVIDED BY THE COMPANY

	03/31/2026	01/01/2026
+ Receivables from brokerage activities	2,387,866,894	2,563,066,348
+ Receivables from consulting activities	3,139,922,315	2,887,922,315
+ Receivable from custody fees	8,514,430,600	7,580,412,859
+ Receivables from consignment and auction activities	-	-
+ Receivables principal and interest of business cooperation contracts	430,241,466,981	430,241,466,982
+ Receivables of advances to pay dividends	10,000,000,000	10,000,000,000
+ Receivables from other securities trading activities	-	-
	454,283,686,790	**453,272,868,504**

7.5.7 OTHER RECEIVABLES

	03/31/2026	01/01/2026
Company buys additional issued securities	-	8,380,000,000
Receivable from Investment Trust	6,931,827,848	243,294,597
Receivables from portfolio trust	222,364,022	676,675,132
	7,154,191,870	**9,299,969,729**

A.7.6 PROVISION FOR IMPAIRMENT OF RECEIVABLES

		First quarter of 2026			
	Value of doubtful debt	**Beginning**	**Provision**	**Reversal**	**Closing**
Receivables consulting activities (a)	2,809,922,315	2,809,922,315	-	-	2,809,922,315
Receivables from principal and interest of securities trading cooperation contracts (b)	430,241,466,981	395,536,498,844	480,198,181	100,341,998	395,916,355,027
Receivables of advances to pay dividends (c)	10,000,000,000	10,000,000,000	-	-	10,000,000,000
Provision for impairment of receivables from margin trading contracts (d)	195,695,014,744	156,012,434,666	1,885,700,257	5,161,312	157,892,973,611
	638,746,404,040	**564,358,855,825**	**2,365,898,438**	**105,503,310**	**566,619,250,953**

(a) Receivable arising from 2011 to 2022

(b) Receivable arising from 2009 to 2015

(c) Receivable arising in 2011

(d) Receivable arising from 2018 to 2025

A.7.7 INVENTORIES

	03/31/2026	01/01/2026
- Office supplies	33,952,550	34,132,294
- Tools, supplies	222,948,000	107,648,000
	256,900,550	**141,780,294**

A.7.8 PREPAID EXPENSES

	03/31/2026	01/01/2026
a. Short-term prepaid expenses	**8,691,966,482**	**13,482,177,513**
- Rental costs awaiting allocation	7,501,738,477	11,382,105,828
- Costs of books and publications	438,558,452	485,916,255
- Others	751,669,553	1,614,155,430
b. Long-term prepaid expenses	**18,414,575,264**	**19,692,847,958**
- Tools and consumables costs awaiting allocation	6,195,187,546	6,944,899,812
- Fixed asset repair costs awaiting allocation	11,395,522,275	11,636,328,439
- Consulting costs awaiting for allocation	362,733,219	362,733,219
-Telecommunications network costs awaiting allocation	404,903,549	686,023,370
- Others	56,228,675	62,863,118
	27,106,541,746	**33,175,025,471**

A.7.9 DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	03/31/2026	01/01/2026
Initial deposit	120,000,000	120,000,000
Additional deposit	18,066,986,207	18,066,986,207
Allocated interest	1,813,013,793	1,813,013,793
	20,000,000,000	**20,000,000,000**

A.7.10 TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation equipment	Management tools	Total
Original cost				
Beginning	50.142.229.428	6.580.850.000	748.501.710	57.471.581.138
- Purchase	49.690.000	-	360.062.345	409.752.345
- Liquidating, disposed	3.967.237.828	-	115.167.360	4.082.405.188
- Giảm khác	-	-	-	-
Closing	46.224.681.600	6.580.850.000	993.396.695	53.798.928.295
Accumulated depreciation	-	-	-	-
Beginning	37.490.202.785	6.290.066.918	407.933.941	44.188.203.644
- Depreciation	1.388.635.270	36.943.749	42.682.144	1.468.261.163
- Liquidating, disposed	3.967.237.828	-	115.167.360	4.082.405.188
Transactions with Related Parties during the period	34.911.600.227	6.327.010.667	335.448.725	41.574.059.619
Net carrying amount	-	-	-	-
- Beginning	**12.652.026.643**	**290.783.082**	**340.567.769**	**13.283.377.494**
- Closing	**11.313.081.373**	**253.839.333**	**657.947.970**	**12.224.868.676**

In which: cost of tangible fixed assets at the end of the accounting period that have been fully depreciated but are still in use: 35,186,529,318 VND

A.7.11 INTANGIBLE FIXED ASSETS

	Software	Patent Copyright	Other intangible fixed assets	Total
Original cost				
Beginning	57.267.175.987	-	-	57.267.175.987
- Purchase	-	-	-	-
- Liquidating, disposed	676.762.263	-	-	676.762.263
Closing	56.590.413.724	-	-	56.590.413.724
Accumulated depreciation	-	-	-	-
Beginning	35.323.883.566	-	-	35.323.883.566
- Depreciation	1.731.661.011	-	-	1.731.661.011
- Liquidating, disposed	676.762.268	-	-	**676.762.268**
Closing	36.378.782.309	-	-	36.378.782.309
Net carrying amount	-	-	-	-
- Beginning	21.943.292.426	-	-	21.943.292.426
- Closing	**20.211.631.415**	-	-	**20.211.631.415**

In which: cost of intangible fixed assets at the end of the accounting period that have been fully depreciated but are still in use: 28,291,218,724 VND

A.7.12 DEPOSITS, COLLATERALS AND PLEDGES

	03/31/2026	01/01/2026
a. Short-term	-	-
b. Long-term	**7.562.747.520**	**7.759.117.060**
Deposits on brokerage contract	7.429.197.520	7.635.967.060
Others	133.550.000	123.150.000
	7.562.747.520	**7.759.117.060**

A.7.13 FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY

	03/31/2026	01/01/2026
Unrestricted financial assets	1,684,245,780,000	2,038,673,540,000
Restricted financial assets	-	-
Mortgage financial assets	1,176,000,000,000	1,536,750,000,000
Blocked financial assets	-	-
Financial assets awaiting settlement	8,500,000,000	600,000,000
Financial assets awaiting for loans	-	-
	2,868,745,780,000	**3,576,023,540,000**

A.7.14 Transactions with Related Parties during the period

	03/31/2026	01/01/2026
Unrestricted and non-traded financial assets deposited at the VSD	1,500,980,000	202,492,110,000
	1,500,980,000	**202,492,110,000**

A.7.15 THE COMPANY'S AWAITING FINANCIAL ASSETS

	03/31/2026	01/01/2026
The Company's awaiting financial assets	443,968,000,000	226,912,000,000
	443,968,000,000	**226,912,000,000**

A.7.17 THE COMPANY'S FINANCIAL ASSETS WHICH ARE NOT DEPOSITED AT THE VSD

	03/31/2026	01/01/2026
The Company's financial assets which are not deposited at the VSD	195,492,810,000	349,682,810,000
	195,492,810,000	**349,682,810,000**

A.7.20 FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS

	03/31/2026	01/01/2026
Unrestricted financial assets	42,860,347,880,000	49,839,568,130,000
Restricted financial assets	1,897,894,780,000	2,798,734,370,000
Mortgage financial assets	7,487,436,940,000	8,032,270,540,000
Blocked financial assets	1,250,000,000,000	3,750,000,000,000
Financial assets awaiting settlement	326,741,950,000	203,525,620,000
	53,822,421,550,000	**64,624,098,660,000**

A.7.21 NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD OF INVESTORS

	03/31/2026	01/01/2026
Unrestricted and non-traded financial assets deposited at the VSD	59,126,480,000	90,896,090,000
Restricted and non-traded financial assets deposited at the VSD	305,000,000,000	211,800,000,000
Mortgage and non-traded financial assets deposited at the VSD	1,040,160,000	1,040,160,000
	365,166,640,000	**303,736,250,000**

A.7.22 AWAITING FINANCIAL ASSETS OF INVESTORS

	03/31/2026	01/01/2026
Awaiting financial assets of investors	425,419,980,000	202,400,120,000
	425,419,980,000	**202,400,120,000**

A.7.25 INVESTORS' DEPOSITS

	03/31/2026	01/01/2026
Investors' deposits for securities trading activities managed by the Securities Company	**607,593,796,827**	**793,889,145,475**
Domestic investors	606,056,587,832	792,347,678,547
Foreign investors	1,537,208,995	1,541,466,928
Investors' synthesizing deposits for securities trading activities	**731,020,645,900**	**656,565,641,390**

Investors' deposits for securities transaction clearing and settlement	**233.073.266.500**	**19.253.470.120**
Domestic investors	233.073.266.500	19.253.470.120
Foreign investors	-	-
Investors's deposit for derivative securities	**6.686.458.674**	**16.257.192.906**
	1.578.374.167.901	**1.485.965.449.891**

A.7.26 DEPOSITS OF SECURITIES ISSUERS

	03/31/2026	01/01/2026
Issuers's dividend payment deposits	77.504.292	77.504.292
	77.504.292	**77.504.292**

A.7.28 PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	03/31/2026	01/01/2026
Payable to Vietnam Securities Depository and Clearing Corporation	23.358.640.000	14.293.772.000
Other payables	-	-
	23.358.640.000	**14.293.772.000**

A.7.29 PAYABLES DIVIDENDS, PRINCIPAL AND INTEREST ON BONDS

	03/31/2026	01/01/2026
Payables dividends, principal and interest on bonds to Investors	77.504.292	77.504.292
Dividend for shareholders payables	686.685.456	686.685.456
	764.189.748	**764.189.748**

A.7.30 TAX PAYABLES AND STATUTORY OBLIGATIONS

	03/31/2026	01/01/2026
Corporate income tax	43.592.364.339	118.695.280.993
Personal income tax	15.819.592.126	22.405.706.031
Value added tax	674.378.973	870.939.963
Contractor tax	127.557.714	248.633.582
	60.213.893.152	**142.220.560.569**

A.7.32 ACCRUED EXPENSES

	03/31/2026	01/01/2026
Provision - Interest expense of credit institutions	35.625.917.774	29.495.454.886
Provision - Interest on issued bonds	23.900.712.327	24.690.849.315
Provision - Securities Company Management Expenses	21.418.303.745	27.349.220.271
	80.944.933.846	**81.535.524.472**

A.7.34 TRADE PAYABLES

	03/31/2026	01/01/2026
Payable on purchase of financial assets	**624.908.958.436**	**444.246.385.000**
Short-term trade payables:	**5.893.141.638**	**8.691.679.699**
Lotte-HPT Vietnam High-Tech Joint Stock Company	545.927.250	1.254.000.000
Financial Software Solutions Joint Stock Company	3.700.000.000	5.550.000.000
Other parties must be paid	1.647.214.388	1.887.679.699
Long-term trade payables	-	-
	630.802.100.074	**452.938.064.699**

A.7.35 OTHER PAYABLES

	03/31/2026	01/01/2026
Trade union fund	3.389.726.847	3.164.218.147
Market development fees must be paid	13.299.847.013	10.443.991.022
Short-term deposit must be paid	5.016.164.000	5.016.164.000
Long-term deposit must be paid	25.000.000	25.000.000
Dividends must be paid to shareholders	686.685.456	686.685.456
Personal income tax must be paid to employees	214.184.091	-
Other payables	2.671.255.110	2.083.896.135
	25.302.862.517	**21.419.954.760**

A.7.37 BORROWINGS AND DEBTS

Short-term borrowings	Balance beginning of the year	Increase in the period	Decrease in the period	Closing balance
- Borrowings from banks	8,220,000,000,000	9,375,000,000,000	10,113,000,000,000	7,482,000,000,000
Detail:				
+ VPB	835,000,000,000	996,000,000,000	835,000,000,000	996,000,000,000
+ BIDV	980,000,000,000	1,958,000,000,000	2,203,000,000,000	735,000,000,000
+ VCB	450,000,000,000	-	450,000,000,000	-
+ SHB	900,000,000,000	600,000,000,000	1,320,000,000,000	180,000,000,000
+ Other banks	5,055,000,000,000	5,821,000,000,000	5,305,000,000,000	5,571,000,000,000
	8,220,000,000,000	**9,375,000,000,000**	**10,113,000,000,000**	**7,482,000,000,000**
	-	-	-	-

A.7.38 BONDS ISSUED

-

	Balance beginning of the year	Increase in the period	Decrease in the period	Closing balance
Short-term debts	**1,130,000,000,000**	-	**100,000,000,000**	**1,030,000,000,000**
+ Organization	1,120,000,000,000	-	100,000,000,000	1,020,000,000,000
+ Personal	10,000,000,000	-	-	10,000,000,000
Transactions with Related Parties	-	-	-	-
+ Organization	-	-	-	-
+ Personal	-	-	-	-
	1,130,000,000,000	-	**100,000,000,000**	**1,030,000,000,000**

A.7.39 PAYABLES TO INVESTORS

	03/31/2026	01/01/2026
Payables to investors - Investors' deposits for securities trading activities managed by the Securities Company	**614,280,255,501**	**810,146,338,381**
Domestic investors	612,743,046,506	808,604,871,453
Foreign investors	1,537,208,995	1,541,466,928
Payables to investors - Investors' synthesizing deposits for securities trading activities	**964,093,912,400**	**675,819,111,510**
Domestic investors	964,093,912,400	675,819,111,510
Foreign investors	-	-
Other payables to investors	**77,504,292**	**77,504,292**
Domestic investors	77,504,292	77,504,292
Foreign investors	-	-
	1,578,451,672,193	**1,486,042,954,183**

A.7.40 INVESTORS' PAYABLES FOR SERVICES TO SECURITIES COMPANIES

	03/31/2026	01/01/2026
Payables stock brokerage fees	2,344,063,937	1,652,512,805
Payables securities custody fees	8,514,430,600	7,524,613,599
	10,858,494,537	**7,524,613,599**

A.7.42 LOAN PAYABLES OF INVESTORS TO THE COMPANY

	03/31/2026	01/01/2026
Margin transaction payables	**10,339,676,277,005**	**8,947,943,180,348**
Principal of margin transaction	**10,196,751,152,183**	**8,825,426,324,165**
- Domestic investors	10,196,751,152,183	8,825,426,324,165
- Foreign investors	-	-
Interest of margin transaction	**142,925,124,822**	**122,516,856,183**
- Domestic investors	142,925,124,822	122,516,856,183
- Foreign investors	-	-
Prepaid of selling securities operation payables	**305,524,615,884**	**272,297,161,292**
Principal of prepaid of selling securities operation	**305,524,615,884**	**272,297,161,292**
- Domestic investors	305,524,615,884	272,297,161,292
- Foreign investors	-	-
Interest of prepaid of selling securities operation	-	-
- Domestic investors	-	-
- Foreign investors	-	-
	10,645,200,892,889	**9,220,240,341,640**

A.7.43 UNDISTRIBUTED EARNINGS

Undistributed earnings	03/31/2026	01/01/2026
Realized earnings	1,690,703,608,129	1,497,064,889,439
Unrealized earnings	1,002,010,801,744	963,825,356,518
	2,692,714,409,873	**2,460,890,245,957**

(*) OFF-STATEMENT OF FINANCIAL POSITION ITEMS

2 Goods held under trust	03/31/2026	01/01/2026
	1,500,000,000	1,500,000,000
	1,500,000,000	**1,500,000,000**

3 Receipt of collateral assets	03/31/2026	01/01/2026
	6,903,330,000	6,903,330,000
	6,903,330,000	**6,903,330,000**

4 Bad debt has been handled	03/31/2026	01/01/2026
Agricultural Materials Joint Stock Company	62,305,803,043	62,305,803,043
	62,305,803,043	**62,305,803,043**

6 Quantity of outstanding shares in circulation	03/31/2026	01/01/2026
<= 1 year;		
> 1 year.	899,462,220	899,462,220
	899,462,220	**813,156,748**

8 Listed securities deposited at VSD of the company	03/31/2026	01/01/2026
<= 1 year;	-	-
> 1 year.	2,868,745,780,000	3,576,023,540,000
	2,868,745,780,000	**3,576,023,540,000**

9 Unlisted securities, deposited at VSD of the companies.	03/31/2026	01/01/2026
<= 1 year;	-	-
> 1 year.	1,500,980,000	202,492,110,000
	1,500,980,000	**202,492,110,000**

12 Unlisted securities of the company	03/31/2026	01/01/2026
<= 1 year;		
> 1 year.	195,492,810,000	349,682,810,000
	195,492,810,000	**349,682,810,000**

14 Investors' deposits	03/31/2026	01/01/2026
Investor's deposit on securities brokerage activities:	-	-
- Investors' deposits for securities trading activities managed by the Securities Company	1,575,725,954,769	1,485,499,236,597
- Investor's deposit on investment trust	-	-
- Investor's Deposits for Futures Derivative Securities	2,725,717,424	543,717,586
	1,578,451,672,193	**1,486,042,954,183**

15 Investors' deposits for securities transaction clearing and settlement	03/31/2026	01/01/2026
Domestic investors	964,093,912,400	675,819,111,510
Foreign investors	-	-
	964,093,912,400	**675,819,111,510**

B. NOTES TO THE INCOME STATEMENT

B.7.45 OPERATING INCOME

7.45.1 GAIN/LOSS FROM DISPOSAL OF FINANCIAL ASSETS

	Total amount	Cost of goods sold	Gain (loss) of First quarter of 2026	Accumulated Gain (loss)	Gain (loss) of First quarter of 2025
	1	2	3=1-2	4	5
Listed shares	2,121,821,715,000	1,847,024,730,150	274,796,984,850	274,796,984,850	73,132,489,251
Unlisted shares	510,649,600,000	803,967,577,922	(293,317,977,922)	(293,317,977,922)	-
Listed bonds	10,414,563,168,090	10,418,514,037,648	(3,950,869,558)	(3,950,869,558)	4,038,622,892
Unlisted bonds	365,456,445,800	365,318,336,300	138,109,500	138,109,500	935,880,000
Money Market Instruments	22,945,757,459,769	22,930,256,349,419	15,501,110,350	15,501,110,350	8,495,978,360
Fund certificates	-	-	-	-	-
Others	-	-	-	-	-
	36,358,248,388,659	**36,365,081,031,439**	**(6,832,642,780)**	**(6,832,642,780)**	**86,602,970,503**

7.45.3 DIVIDEND, INTEREST INCOME FROM FINANCIAL ASSETS AT FVTPL, LOANS, HTM, AFS

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Financial assets at fair value through profit and loss (FVTPL)	142,086,692,743	142,086,692,743	34,340,032,561	34,340,032,561
Held-to-maturity investments (HTM)	-	-	455,479,452	455,479,452
Loans	269,663,741,899	269,663,741,899	127,992,709,499	127,992,709,499
Available for sale financial assets (AFS)	-	-	-	-
	411,750,434,642	**411,750,434,642**	**162,788,221,512**	**162,788,221,512**

B.7.46 FINANCIAL INCOME

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Income from interest on demand deposits	1,133,322,363	1,133,322,363	548,232,367	548,232,367
Other financial income	-	-	-	-
	1,133,322,363	**1,133,322,363**	**548,232,367**	**548,232,367**

B.7.47 OPERATING EXPENSES

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Expenses for brokerage services	69,696,568,171	69,696,568,171	45,310,735,594	45,310,735,594
Expenses for underwriting and issuance agent services	1,638,499,255	1,638,499,255	755,635,138	755,635,138
Expenses for securities investment advisory services	-	-	2,290,972,603	2,290,972,603
Expenses for securities custodian services	3,368,486,435	3,368,486,435	2,895,405,349	2,895,405,349
Expenses for financial advisory services	2,490,084,027	2,490,084,027	1,103,740,225	1,103,740,225
Expenses for other operating	4,224,293,949	4,224,293,949	2,290,983,604	2,290,983,604
Provision expenses for diminution in value and impairment of doubtful receivables from services provided by the Company	2,260,395,128	2,260,395,128	490,346,166	490,346,166
	83,678,326,965	**83,678,326,965**	**55,137,818,679**	**55,137,818,679**

B.7.48 FINANCIAL EXPENSES

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Interest expenses	165,121,750,176	165,121,750,176	26,571,795,542	26,571,795,542
Other investment costs	486,027,398	486,027,398	-	-
	165,607,777,574	**165,607,777,574**	**26,571,795,542**	**26,571,795,542**

B.7.50 GENERAL ADMINISTRATIVE EXPENSES

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Labor expenses	15,588,964,485	15,588,964,485	14,221,057,151	14,221,057,151
Trade union fund, Social insurance, Health insurance, Unemployment	858,746,655	858,746,655	685,250,545	685,250,545
Office supplies expenses	81,224,218	81,224,218	187,022,499	187,022,499
Depreciation and amortisation	554,389,745	554,389,745	730,419,197	730,419,197
Tax, fees and charge	41,913,049	41,913,049	90,748,056	90,748,056
Provision expenses/reversal of provision	-	-	-	-
Expenses from external services	6,926,652,050	6,926,652,050	2,804,810,369	2,804,810,369
Other expenses	3,705,778,723	3,705,778,723	11,163,057,407	11,163,057,407
	28,354,117,719	**28,354,117,719**	**30,146,076,886**	**30,146,076,886**

B.7.51 OTHER INCOME

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Gain from liquidation, disposal of fixed assets	-	-	-	-
Other income	45,106,119	45,106,119	1,149,653	1,149,653
	45,106,119	**45,106,119**	**1,149,653**	**1,149,653**

B.7.52 OTHER EXPENSES

	Current year		Previous year	
	This period	Accumulated	This period	Accumulated
Loss from liquidation, disposal of fixed assets	-	-	-	-
Other expenses	46,697,118	46,697,118	1	1
	46,697,118	**46,697,118**	**1**	**1**

B.7.53 CURRENT CORPORATE INCOME TAX EXPENSES

		Current year		Previous year	
		This period	Accumulated	This period	Accumulated
1	Total profit before tax	279,994,199,272	279,994,199,272	325,686,083,810	325,686,083,810
2	Increase /Decrease	(61,934,042,920)	(61,934,042,920)	(139,730,414,755)	(139,730,414,755)
	- Increase (Unreasonable expenses)	455,573,323	455,573,323	1,392,722,000	1,392,722,000
	- Decrease (Dividend, Revaluation value financial assets)	62,389,616,243	62,389,616,243	141,123,136,755	141,123,136,755
3	Taxable income	218,060,156,352	218,060,156,352	185,955,669,055	185,955,669,055
4	Tax rate	20%	20%	20%	20%
	Current corporate income tax expense	**43,612,031,270**	**43,612,031,271**	**37,191,133,811**	**37,191,133,811**

C OTHER INFORMATION

There are no events occurring after the end of the financial period that have materially affected or may materially affect the Company's operations and the results of its operations after the end of the financial period.

Information about related parties:

Related parties	Relation
Saigon - Hanoi Commercial Joint Stock Bank	The company shares key management member
BVIM Fund Management Joint Stock Company	The company shares key management member
Vietnam International Commodity Exchange JSC	The company shares key management member
DBV Insurance Group	The company shares key management member
Pharmedic Pharmaceutical Medicinal JSC	The company shares key management member
Mr. Do Quang Vinh	Chairman of the Board of Directors
Mr. Le Dang Khoa	Member of the Board of Directors
Mrs. Nguyen Dieu Trinh	Member of the Board of Directors Chairwoman of the Audit Committee
Mr. Dao Ngoc Dung	Member of the Board of Directors
Mr. Nguyen Duy Linh	CEO (appointed on 01/14/2026) Member of the Board of Director (appointed on 04/17/2026)
Mrs. Pham Thi Thanh Hao	Chief Accountant
Mr. Nguyen Chi Thanh	CEO (Resigned on 01/14/2026) Member of the Board of Director (resigned on 04/17/2026)
Mr Do Vinh Quang	A stakeholder is someone closely related to a key management member

* Transactions with Related Parties during the period	First quarter of 2026	First quarter of 2025
Saigon - Hanoi Commercial Joint Stock Bank		
Borrowing	600,000,000,000	198,000,000,000
Total principal and interest payment	1,336,746,315,095	501,563,287,686
Interest expense	2,786,452,049	96,986,301
Deposit Transactions	-	100,000,000,000
Settlement of Deposit Contract	-	100,373,698,630
Buy bonds	-	448,500,000,000
Bond interest	8,879,449,325	-
Buy Certificates of Deposit	4,000,000,000,000	-
Sell Certificates of Deposit	3,413,367,181,200	707,512,054,910
Revenue from underwriting and issuance agent services	-	540,000,000
Revenue from financial advisory services	2,727,272,727	1,240,000,000
Revenue from securities custodian and securities brokerage services	2,001,474,355	2,947,259,903
Office rental costs, electricity costs	276,523,554	53,009,140
BVIM Fund Management Joint Stock Company		
Investment Trust Value	40,000,000,000	-
Portfolio management fee	59,178,083	-
Transaction fees	26,334,150	-
File processing fee, money transfer fee	23,452,655	-
Deposit interest	1,398,139	-
Vietnam International Commodity Exchange Joint Stock Company		
Contributed capital amount	150,000,000,000	-
DBV Insurance Group		
Property insurance costs	37,880,700	-

* Balance with related parties at the end of the accounting period:	03/31/2026	01/01/2026
Saigon - Hanoi Commercial Joint Stock Bank		
Deposits	307,740,177,717	567,780,120,977
Bank loan	180,000,000,000	900,000,000,000
Stock investment	275,238,748,169	275,238,748,169
Bond investment	262,377,852,844	913,632,764,846
BVIM Fund Management Joint Stock Company:		
Value of investment portfolio	25,277,413,793	39,773,000,000
The balance in the trust account	6,931,827,848	243,294,597
Vietnam International Commodity Exchange Joint Stock Company:		
Contributed capital amount	225,000,000,000	75,000,000,000

Manager's income	First quarter of 2026	First quarter of 2025
Mr. Do Quang Vinh	888,888,888	666,666,666
Mr. Le Dang Khoa	155,555,556	116,666,667
Mrs. Nguyen Dieu Trinh	422,222,224	316,666,668
Mr. Dao Ngoc Dung	151,283,670	-
Mr. Nguyen Duy Linh	1,039,193,636	-
Mrs. Pham Thi Thanh Hao	355,561,813	582,052,028

Comparative figures:

The comparative figures on the Statement of Financial Position and Notes are taken from the Financial Statements for the fiscal period from January 1, 2025 to March 31, 2025. The comparative figures on the Statement of Financial Position and Notes are taken from the Financial Statements for the fiscal year ended as at December 31, 2025, which was audited by AASC Auditing Firm Company Limited.

Mrs. Le Thi Kim Anh Preparer Ha Noi, April 17 ,2026	**Mrs.Pham Thi Thanh Hao** Chief Accountant	**Mrs. Bui Thi Hong Hanh** Head of Finance Division	**Mr. Nguyen Duy Linh** CEO