Công ty cổ phần chứng khoán EVS
Digitally signed by Công ty cổ phần chứng khoán EVS
DN: cn=Công ty cổ phần chứng khoán EVS, c=VN, l=Quận Cầu Giấy, st=HÀ NỘI
Date: 2026.10.16 15:22:21 +07'00'

**EVS SECURITIES JOINT STOCK COMPANY**
3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

# STATEMENT OF FINANCIAL POSITION

***As at 30 September 2026***

*Unit: VND*

| Items | Code | Note | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| **A. CURRENT ASSETS (100 = 110 + 130)** | **100** | | **2,132,382,155,245** | **2,298,087,722,425** |
| **I. Financial assets (110 = 111 -> 129)** | **110** | | **2,127,688,948,550** | **2,296,016,292,341** |
| 1. Cash and cash equivalents | 111 | 3.1 | 126,168,842,294 | 138,223,648,674 |
| *1.1. Cash* | *111.1* | | *126,168,842,294* | *138,223,648,674* |
| 2. Financial assets at fair value through profit and loss (FVTPL) | 112 | 3.3.1 | 1,380,051,283,660 | 914,319,864,860 |
| 4. Loans | 114 | 3.3.3 | 37,838,731,412 | 92,390,058,256 |
| 5. Available for sale financial assets (AFS) | 115 | 3.3.2 | 30,310,000,000 | 30,310,000,000 |
| 6. Provision for impairment of financial assets and mortgage assets | 116 | 3.3.4 | (23,159,259,443) | (25,460,285,612) |
| 7. Receivables | 117 | 3.3.5 | 574,370,022,775 | 1,144,200,622,703 |
| 7.1. Receivables from disposal of financial assets | 117.1 | | 574,370,022,775 | 1,144,200,622,703 |
| 8. Prepayments to suppliers | 118 | | 73,440,000 | 2,689,000,000 |
| 9. Receivables from services provided by the Securities company | 119 | | 2,034,608,356 | 1,975,704,277 |
| 12. Other receivables | 122 | | 2,345,279,496 | 1,680,679,183 |
| 13. Provision for impairment of receivables (*) | 129 | | (2,344,000,000) | (4,313,000,000) |
| **II. Short-term accounts receivable (130 = 131 ->139)** | **130** | | **4,693,206,695** | **2,071,430,084** |
| 1. Advances | 131 | | 1,966,124,469 | 20,103,478 |
| 3. Short-term prepaid expenses | 133 | | 2,127,130,139 | 1,451,374,519 |
| 6. Taxes and other receivables from State budget | 136 | | 599,952,087 | 599,952,087 |
| **B. NON- CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 - 260)** | **200** | | **43,073,158,877** | **49,460,780,740** |
| **II. Fixed assets** | **220** | | **16,967,209,414** | **22,204,398,044** |
| 1. Tangible fixed assets | 221 | 3.4 | 11,384,250,421 | 15,475,885,635 |
| - Cost | 222 | | 39,793,908,991 | 41,828,931,671 |
| - Accumulated depreciation | 223a | | (28,409,658,570) | (26,353,046,036) |
| 3. Intangible fixed assets | 227 | 3.5 | 5,582,958,993 | 6,728,512,409 |
| - Cost | 228 | | 25,385,008,497 | 25,385,008,497 |
| - Accumulated amortization | 229a | | (19,802,049,504) | (18,656,496,088) |
| **V. Other long-term assets** | **250** | | **26,105,949,463** | **27,256,382,696** |
| 1. Long-term mortgages | 251 | | 2,530,039,400 | 2,545,039,400 |
| 2. Long-term prepaid expenses | 252 | 3.6 | 3,575,910,063 | 3,847,240,756 |
| 4. Deposits to Settlement Compensation Fund | 254 | 3.7 | 20,000,000,000 | 20,864,102,540 |
| **TOTAL ASSETS (270 = 100 + 200)** | **270** | | **2,175,455,314,122** | **2,347,548,503,165** |

| | | | | |
|---|---|---|---|---|
| **C. LIABILITIES (300 = 310 + 340)** | **300** | | **198,936,109,309** | **368,757,033,120** |
| **I. Current liabilities** | **310** | | **195,292,108,309** | **364,155,122,113** |
| 1. Short-term loans and debts | 311 | | 177,377,767,123 | 310,305,633,500 |
| *1.1. Short-term loans* | *312* | | *177,377,767,123* | *310,305,633,500* |
| 6. Payables for securities transaction activities | 318 | 3.9 | 153,350,490 | 264,199,776 |
| 8. Trade payables | 320 | 3.10 | 1,021,485,124 | 29,715,693,552 |
| 9. Advances from customers | 321 | | 820,500,000 | 957,900,000 |
| 10. Tax payables and statutory obligations | 322 | 3.11 | 1,223,244,289 | 1,076,842,851 |
| 11. Payables to employees | 323 | | 324,300,273 | - |
| 12. Employee benefits | 324 | | 194,331,323 | 432,422,323 |
| 13. Accrued expenses | 325 | 3.12 | 6,604,660,247 | 12,393,562,713 |
| 17. Other short-term payables | 329 | 3.13 | 1,344,885,241 | 1,363,619,222 |
| 19. Bonus and welfare fund | 331 | | 6,227,584,199 | 7,645,248,176 |
| **II. Long-term liabilities** | **340** | | **3,644,001,000** | **4,601,911,007** |
| 14. Deferred tax payables | 356 | | 3,644,001,000 | 4,601,911,007 |
| **D. OWNER'S EQUITY** | **400** | | **1,976,519,204,813** | **1,978,791,470,045** |
| **I. Equity** | **410** | | **1,976,519,204,813** | **1,978,791,470,045** |
| 1. Contributed legal capital | 411 | | 1,648,006,180,000 | 1,648,006,180,000 |
| 1.1. Contributed legal capital | 411.1 | | 1,648,006,180,000 | 1,648,006,180,000 |
| *a. Ordinary shares with voting rights* | *411.1a* | | *1,648,006,180,000* | *1,648,006,180,000* |
| 7. Undistributed earnings | 417 | 3.14 | 328,513,024,813 | 330,785,290,045 |
| *7.1. Realized earnings* | *417.1* | | *180,684,917,931* | *252,476,574,844* |
| *7.2. Unrealized earnings* | *417.2* | | *147,828,106,882* | *78,308,715,201* |
| **TOTAL RESOURCES AND OWNER'S EQUITY** | **440** | | **2,175,455,314,122** | **2,347,548,503,165** |

**OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS**

| | | | | |
|---|---|---|---|---|
| **A. ASSETS OF SECURITIES COMPANY AND ASSETS MANAGED UNDER COMMITMENT** | | | | |
| 6. Quantity of outstanding shares in circulation | 006 | | 164,800,618 | 164,800,618 |
| 8. Financial assets listed/registered for trading at VSD of securities company | 008 | 3.16 | 720,153,890,000 | 336,650,450,000 |
| 9. Financial assets deposited at VSD and not yet traded of securities company | 009 | | 2,630,000 | 2,990,000 |
| 10. Financial assets awaiting return of securities companies | 010 | | - | 20,000,000,000 |
| 12. Financial assets not yet deposited at VSD of securities company | 012 | 3.17 | 162,381,150,000 | 236,380,270,000 |
| 13. The Company's financial assets are entitled | 013 | | - | 380,000,000 |
| **B. ASSETS AND LIABILITIES ON ASSETS MANAGEMENT COMMITTED TO CUSTOMERS** | | | | |
| **1. Financial assets listed/registered for trading at VSD of Investors** | ***021*** | ***3.18*** | ***2,865,259,560,000*** | ***3,409,299,590,000*** |
| a. Unrestricted financial assets | 021.1 | | 2,570,524,570,000 | 2,381,714,690,000 |
| b. Restricted financial assets | 021.2 | | 20,000,000 | 20,000,000 |
| c. Mortgage financial assets | 021.3 | | 292,154,280,000 | 933,453,300,000 |
| d. Blocked financial assets | 021.4 | | 2,022,260,000 | 73,012,600,000 |
| e. Financial assets awaiting settlement | 021.5 | | 538,450,000 | 21,099,000,000 |

| | | | | |
|---|---|---|---|---|
| **2. Financial assets deposited at VSD and not yet traded by Investors** | ***022*** | ***3.19*** | ***162,771,950,000*** | ***59,220,950,000*** |
| a. Unrestricted and non-traded financial assets deposited at the VSD | 022.1 | | 91,702,610,000 | 59,070,950,000 |
| d. Non-traded and blocked financial assets deposited at the VSD | 022.4 | | 71,069,340,000 | 150,000,000 |
| **3. Awaiting return financial assets of Investors** | **023** | **3.20** | ***2,631,620,000*** | **3,584,990,000** |
| **7. Customer's deposit** | **026** | **3.21** | **50,193,734,106** | **47,448,284,830** |
| 7.1. Deposits of investors on securities transactions under the management method of securities companies | 027 | | 46,797,856,706 | 38,006,071,730 |
| 7.3. Deposits for clearing and settlement of securities transactions | 029 | | 3,394,877,400 | 9,441,213,100 |
| a. Deposits for clearing and settlement of securities transactions Domestic investors | 029.1 | | 3,394,877,400 | 9,441,213,100 |
| 7.4. Deposits of Securities issuers | 030 | **3.22** | 1,000,000 | 1,000,000 |
| **8. Payables to Investors for securities transactions under the management method of securities companies** | **031** | **3.23** | **50,192,734,106** | **47,447,284,830** |
| 8.1. Payable to Domestic investors for securities trading deposits under the management method of securities companies | 031.1 | | 50,071,062,954 | 47,306,526,881 |
| 8.2. Payable to Foreign investors for securities trading deposits under the management method of securities companies | 031.2 | | 121,671,152 | 140,757,949 |
| **12. Payables for dividend, principal and interest on bonds** | **035** | | **1,000,000** | **1,000,000** |

*Hanoi, 16 October, 2026*

| **Preparer** | **Chief Accountant** | **The Board of General Directors** |
|---|---|---|
| Trần Thị Thu Ngân | KẾ TOÁN TRƯỞNG<br>Nguyễn Thị Bích Hằng | GIÁM ĐỐC TÀI CHÍNH<br>Vũ Thị Thanh Hằng |

CÔNG TY CỔ PHẦN CHỨNG KHOÁN EVS

**EVS SECURITIES JOINT STOCK COMPANY**

3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City

# STATEMENT OF INCOME

*Quarter 3/2026*

*Unit: VND*

| Items | Code | Note | Quarter 3/2026 | | Accumulated from the beginning of the year to the end of this quarter | |
|---|---|---|---|---|---|---|
| | | | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
| **I. OPERATING INCOME** | | | | | | |
| 1.1. Gain from financial assets at fair value through profit and loss (FVTPL) | 01 | | 4,523,846,693 | 81,175,062,377 | 284,787,568,926 | 177,399,233,981 |
| *a. Gain from disposal of financial assets at FVTPL* | *01.1* | | *3,444,409,757* | *8,633,697,272* | *6,690,520,363* | *12,721,877,316* |
| *b. Gain from revaluation of financial assets at FVTPL* | *01.2* | | *979,421,936* | *72,481,525,888* | *277,864,839,563* | *156,311,027,733* |
| *c. Dividend, interest income from financial assets at FVTPL* | *01.3* | | *100,015,000* | *59,839,217* | *232,209,000* | *8,366,328,932* |
| 1.3. Gain from loans and receivables | 03 | | 1,290,641,844 | 4,544,969,826 | 6,251,125,143 | 15,501,303,349 |
| 1.6. Revenue from brokerage securities services | 06 | | 554,293,714 | 5,651,889,873 | 3,595,504,590 | 13,323,717,267 |
| 1.9. Revenue from securities custodian services | 09 | | 274,038,350 | 371,547,609 | 851,305,044 | 1,187,252,360 |
| 1.10. Revenue from financial advisory services | 10 | | 314,363,636 | - | 946,546,818 | 2,035,454,545 |
| 1.11. Revenue from other operating activities | 11 | | 12,536,000 | 4,352,000 | 34,544,000 | 18,000,000 |
| **Total operating income** | **20** | | **6,969,720,237** | **91,747,821,685** | **296,466,594,521** | **209,464,961,502** |
| **II. OPERATING EXPENSES** | | | - | - | - | - |
| 2.1. Loss from financial assets at fair value through profit and loss (FVTPL) | 21 | | 36,964,901,323 | 61,488,277,910 | 238,755,315,284 | 122,767,088,659 |
| *a. Loss from disposal of financial assets at FVTPL* | *21.1* | | *10,737,990,204* | *17,110,973,657* | *29,451,957,395* | *27,501,058,669* |
| *b. Loss from revaluation of financial assets at FVTPL* | *21.2* | | *26,226,911,119* | *44,377,304,253* | *209,303,357,889* | *95,266,029,990* |
| 2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans | 24 | | 498,153,746 | 5,201,502,171 | (1,581,026,169) | 13,447,255,590 |
| 2.6. Expenses for proprietary trading activities | 26 | 4.6 | 274,093,247 | 246,533,803 | 726,500,666 | 632,747,689 |
| 2.7. Expenses for brokerage securities services | 27 | 4.6 | 2,189,261,116 | 5,984,610,415 | 7,812,002,258 | 16,397,144,073 |
| 2.10. Expenses for securities custodian services | 30 | 4.6 | 323,423,561 | 351,551,089 | 1,119,988,393 | 1,208,287,122 |
| 2.11. Expenses for financial advisory services | 31 | 4.6 | 627,949,475 | 1,040,846,573 | 1,928,184,083 | 3,265,049,433 |
| 2.12. Expenses for other services | 32 | 4.6 | 708,128,897 | 1,323,738,149 | 2,674,632,393 | 4,344,017,262 |
| **Total operating expenses** | **40** | | **41,585,911,365** | **75,637,060,110** | **251,435,596,908** | **162,061,589,828** |
| **III. FINANCIAL INCOME** | | | - | - | - | - |
| 3.2. Non-fixed dividend and interest income | 42 | | 85,666,367 | 145,527,475 | 224,499,057 | 1,556,283,793 |
| 3.4. Other income for investments | 44 | | - | 5,293,369,964 | - | 21,879,262,519 |
| **Total financial income** | **50** | **4.4** | **85,666,367** | **5,438,897,439** | **224,499,057** | **23,435,546,312** |
| **IV. FINANCIAL EXPENSES** | | | - | - | - | - |
| 4.2. Borrowing costs | 52 | | 5,137,588,988 | 7,218,961,007 | 17,736,280,374 | 24,264,986,187 |
| **Total financial expenses** | **60** | **4.5** | **5,137,588,988** | **7,218,961,007** | **17,736,280,374** | **24,264,986,187** |
| **VI. GENERAL ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY** | **62** | **4.7** | **12,246,407,397** | **12,214,274,874** | **29,932,370,734** | **34,741,403,137** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **VII. OPERATING PROFIT** | **70** | | **(51,914,521,146)** | **2,116,423,133** | **(2,413,154,438)** | **11,832,528,662** |
| **VIII. OTHER INCOME AND EXPENSES** | | | - | - | - | - |
| 8.1. Other income | 71 | 4.8 | - | - | - | 799,531,619 |
| 8.2. Other expenses | 72 | 4.9 | 200,000,000 | 20,174,279 | 817,020,802 | 1,486,270,942 |
| **Total other operating profit** | **80** | | **(200,000,000)** | **(20,174,279)** | **(817,020,802)** | **(686,739,323)** |
| **IX. TOTAL ACCOUNTING PROFIT** | **90** | | **(52,114,521,146)** | **2,096,248,854** | **(3,230,175,240)** | **11,145,789,339** |
| 9.1. Realized profit | 91 | | (26,867,031,963) | (26,007,972,781) | (71,791,656,914) | (49,899,208,404) |
| 9.2. Unrealized profit | 92 | | (25,247,489,183) | 28,104,221,635 | 68,561,481,674 | 61,044,997,743 |
| **X. CORPORATE INCOME TAX EXPENSES** | **100** | | **(9,805,664,419)** | **(2,819,595,324)** | **(957,910,008)** | **3,768,559,897** |
| 10.2. Deferred corporate income tax expenses | 100.2 | 4.10 | (9,805,664,419) | (2,819,595,324) | (957,910,008) | 3,768,559,897 |
| **XI. ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX** | **200** | | **(42,308,856,727)** | **4,915,844,178** | **(2,272,265,232)** | **7,377,229,442** |

*Hanoi, 16 October, 2026*

| Preparer | Chief Accountant | The Board of General Directors |
|---|---|---|
| Trần Thị Thu Ngân | KẾ TOÁN TRƯỞNG<br>Nguyễn Thị Bích Hằng | GIÁM ĐỐC TÀI CHÍNH<br>Vũ Thị Thanh Hằng |

**EVS SECURITIES JOINT STOCK COMPANY**
3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

# STATEMENT OF CASH FLOWS

*Quarter 3/2026*

*Unit: VND*

| Items | Code | Note | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
|---|---|---|---|---|
| **I. Cash flow from operating activities** | | | | |
| **1. Profit before tax** | **01** | | **(3,230,175,240)** | **11,145,789,339** |
| **2. Adjustments for** | **02** | | **17,225,307,415** | **40,712,181,696** |
| - Depreciation and amortisation | 03 | | 3,656,592,047 | 4,525,577,328 |
| - Provisions | 04 | | (4,270,026,169) | 13,447,255,590 |
| - Interest expense | 06 | | 17,736,280,374 | 24,264,986,187 |
| - Gains/losses from investing activities | 07 | | 102,461,163 | (1,525,637,409) |
| **3. Increase of non-monetary expenses** | **10** | | **209,303,357,889** | **95,266,029,990** |
| - Loss from revaluation of financial assets through profit/loss FVTPL | 11 | | 209,303,357,889 | 95,266,029,990 |
| **4. Decrease of non-monetary revenue** | **18** | | **(277,864,839,563)** | **(156,311,027,733)** |
| - Gains from revaluation of financial assets through profit/loss FVTPL | 19 | | (277,864,839,563) | (156,311,027,733) |
| **5. Profit from operating activities before changing working capital** | **30** | | **176,593,657,636** | **119,041,986,166** |
| - Increase (decrease) of financial assets recognized through profit/loss FVTPL | 31 | | (397,169,937,126) | 108,262,503,983 |
| - Increase (decrease) in loans | 33 | | 54,551,326,844 | 70,529,586,051 |
| - (-) Increase, (+) decrease receivables from disposal of financial assets | 35 | | 569,830,599,928 | (21,879,262,519) |
| - (-) Increase, (+) decrease receivables and accruals of dividends and interests from financial assets | 36 | | - | 113,000 |
| - (-) Increase, (+) decrease receivables from services provided by securities companies | 37 | | (196,304,079) | 1,347,366,540 |
| - (-) Increase, (+) decrease in other receiables | 39 | | (664,600,313) | 50,755,821 |
| - Increase (decrease) in other assets | 40 | | (1,081,918,451) | 759,759,759 |
| - Increase (decrease) of accrued expenses (excluding interest expenses) | 41 | | 1,321,371,738 | (11,738,407,312) |
| - Increase (decrease) prepaid expense | 42 | | (404,424,927) | 1,385,620,612 |
| - Interest expense paid | 44 | | (22,214,171,017) | (27,497,021,961) |
| - Increase (decrease) payables to supplier | 45 | | (26,078,648,428) | (275,244,665) |
| - Increase (decrease) employee benefits payables | 46 | | (238,091,000) | 84,921,601 |
| - Increase, (decrease) taxes and other payables to the State (excluding corporate income tax) | 47 | | 146,401,438 | (1,235,634,567) |
| - Increase (decrease) employee payables | 48 | | 324,300,273 | (192,390,528) |
| - Increase (decrease) others payables | 50 | | (129,583,267) | (160,686,788) |
| - Other payments on operating activities | 52 | | (1,402,663,977) | (399,992,861) |
| **Net cash flows from operating activities** | **60** | | **122,027,308,137** | **109,854,959,458** |

| | | | | |
|---|---|---|---|---|
| **II. Cash flows from investing activities** | | | - | - |
| 1. Payments on purchases, construction of fixed assets, investment properties and other assets | 61 | | - | (277,891,455) |
| 2. Receipts from disposal of fixed assets, investment properties and other assets | 62 | | 1,253,636,364 | 799,531,619 |
| 5. Receipts from dividends and profits of long -term financial investments | 65 | | 224,499,057 | 1,556,283,793 |
| **Net cash flows from investing activities** | **70** | | **1,478,135,421** | **2,077,923,957** |
| **III. Cash flows from financing activities** | | | - | - |
| 3. Loan principal | 73 | | 261,152,796,432 | 1,251,062,690,183 |
| *3.2. Other loans* | *73.2* | | *261,152,796,432* | *1,251,062,690,183* |
| 4. Repayment of principal | 74 | | (396,713,046,370) | (1,388,250,027,484) |
| *4.3. Other repayment of principal* | *74.3* | | *(396,713,046,370)* | *(1,388,250,027,484)* |
| **Net cash flows from financing activities** | **80** | | **(135,560,249,938)** | **(137,187,337,301)** |
| **IV. Net decrease/increase in cash in the period** | **90** | | **(12,054,806,380)** | **(25,254,453,886)** |
| **V. Cash and cash equivalents at beginning of the period** | **101** | | **138,223,648,674** | **108,953,346,950** |
| - Cash | 101.1 | | 138,223,648,674 | 108,953,346,950 |
| **VI. Cash and cash equivalents at end of the period** | **103** | | **126,168,842,294** | **83,698,893,064** |
| - Cash | 103.1 | | 126,168,842,294 | 83,698,893,064 |

*Hanoi, 16 October, 2026*

| **Preparer** | **Chief Accountant** | **The Board of General Directors** |
|---|---|---|
| Trần Thị Thu Ngân | KẾ TOÁN TRƯỞNG<br>Nguyễn Thị Bích Hằng | GIÁM ĐỐC TÀI CHÍNH<br>Vũ Thị Thanh Hằng |

**EVS SECURITIES JOINT STOCK COMPANY**
3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward,
Hanoi City

# CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

*Quarter 3/2026*

*Unit: VND*

| No. | Items | Code | Note | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
|---|---|---|---|---|---|
| **I** | **Cash flows from brokerage and trust activities of the investors** | | | | |
| 1 | Cash receipts from disposal of brokerage securities of customers | **01** | | 1,491,328,556,230 | 5,189,481,076,650 |
| 2 | Cash payments for acquisition of brokerage securities of customers | **02** | | (1,230,995,405,880) | (4,608,517,825,910) |
| 7 | Cash receipts for settlement of securities transaction of customers | 07 | | 1,682,478,042,118 | 6,801,200,947,307 |
| 8 | Cash payments for settlement of securities transaction of customers | 08 | | (1,940,065,743,192) | (7,357,203,011,683) |
| 14 | Cash receipt from Securities issuers | 14 | | 18,622,253,445 | 36,846,088,075 |
| 15 | Cash payments to Securities issuers | 15 | | (18,622,253,445) | (36,846,088,075) |
| | **Net increase/decrease in cash during the period** | **20** | | **2,745,449,276** | **24,961,186,364** |
| **II** | **Cash and cash equivalents of customers at the beginning of the period** | **30** | | **47,448,284,830** | **39,405,195,603** |
| | Deposits at the beginning of the period: | **31** | | 47,448,284,830 | 39,405,195,603 |
| - | Deposits of investors on securities transactions under the management method of securities companies | 32 | | 38,006,071,730 | 39,404,195,603 |
| - | Deposits for clearing and settlement of securities transactions | 34 | | 9,441,213,100 | - |
| - | Deposits of Securities issuers | 35 | | 1,000,000 | 1,000,000 |
| **III** | **Cash and cash equivalents of customers at the end of the period** | **40** | | **50,193,734,106** | **64,366,381,967** |
| | Deposits at the end of the period: | 41 | | 50,193,734,106 | 64,366,381,967 |
| - | Deposits of investors on securities transactions under the management method of securities companies | 42 | | 46,797,856,706 | 64,365,381,967 |
| - | Deposits for clearing and settlement of securities transactions | 44 | | 3,394,877,400 | - |
| - | Deposits of Securities issuers | 45 | | 1,000,000 | 1,000,000 |

*Hanoi, 16 October, 2026*

| Preparer | Chief Accountant | The Board of General Directors |
|---|---|---|
| Trần Thị Thu Ngân | KẾ TOÁN TRƯỞNG<br>Nguyễn Thị Bích Hằng | GIÁM ĐỐC TÀI CHÍNH<br>Vũ Thị Thanh Hằng |

**EVS SECURITIES JOINT STOCK COMPANY**
3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City

# STATEMENT OF CHANGES IN OWNERS' EQUITY

**Quarter 3/2026**

*Unit: VND*

| Items | Note | Beginning balance | | Increase/ Decrease | | | | Ending balance | |
|---|---|---|---|---|---|---|---|---|---|
| | | 01/07/2025 | 01/07/2026 | From 01/07/2025 to 30/09/2025 | | From 01/07/2026 to 30/09/2026 | | 30/09/2025 | 30/09/2026 |
| | | | | Increase | Decrease | Increase | Decrease | | |
| **I. Changes in owners' equity** | | | | | | | | | |
| 1. Owner's investment capital | | 1,648,006,180,000 | 1,648,006,180,000 | - | - | - | - | 1,648,006,180,000 | 1,648,006,180,000 |
| *1.1. Ordinary shares with voting rights* | | *1,648,006,180,000* | *1,648,006,180,000* | - | - | - | - | *1,648,006,180,000* | *1,648,006,180,000* |
| 8. Undistributed profit | | 321,158,643,679 | 370,821,881,540 | 30,923,816,959 | 26,007,972,781 | - | 42,308,856,727 | 326,074,487,857 | 328,513,024,813 |
| *8.1. Realized profit* | | *301,267,684,538* | *207,551,949,893* | - | *26,007,972,781* | - | *26,867,031,963* | *275,259,711,757* | *180,684,917,930* |
| *8.2. Unrealized profit* | | *19,890,959,141* | *163,269,931,647* | *30,923,816,959* | - | - | *15,441,824,764* | *50,814,776,100* | *147,828,106,883* |
| **Total** | | **1,969,164,823,679** | **2,018,828,061,540** | **30,923,816,959** | **26,007,972,781** | - | **42,308,856,727** | **1,974,080,667,857** | **1,976,519,204,813** |

*Hanoi, 16 October, 2026*

| Preparer | Chief Accountant | The Board of General Directors |
|---|---|---|
| Trần Thị Thu Ngân | KẾ TOÁN TRƯỞNG<br>Nguyễn Thị Bích Hằng | GIÁM ĐỐC TÀI CHÍNH<br>Vũ Thị Thanh Hằng |

**EVS SECURITIES JOINT STOCK COMPANY**
3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City

# NOTES TO THE FINANCIAL STATEMENTS

***From 01/01/2026 to 30/09/2026***

## 1. GENERAL INFORMATION

### 1.1. Operational characteristics of Securities Company

EVS Securities Joint Stock Company was established and operated under Business License No. 0102121331 dated December 29, 2006, registered for the 22th change on August 20, 2025 issued by Hanoi Department of Planning and Investment, License for establishment and operation a securities company No. 48/GP-UBCK-GPHĐKD issued by the State Securities Commission on December 29, 2006 and additional adjustment licenses, the latest additional adjustment license No. 61/GPĐC-UBCK dated August 04, 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City.

The registered charter capital of the Company is VND 1,648,006,180,000, the actual contributed charter capital as of 30 September 2026 is VND 1,648,006,180,000; equivalent to 164,800,618 shares, par value of one share is VND 10,000.

### 1.2. Business field

The Company's business activities include: Securities brokerage; Proprietary securities trading; Securities investment consulting; Securities depository; Underwrite securities; Advances for selling securities.

## 2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

### 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

*Accounting System*

The Company applies Accounting System for securities company issued under Circular No.210/2014/TT-BTC dated 30 December 2014 by The Minister of Finance on accounting guidance applicable to securities companies and Circular No.334/2016/TT-BTC dated 27 December 2016 by Minister of Finance amended, supplemented and replace appendix 02, 04 of Circular No.210/2014/TT-BTC. These Circulars provide regulations related to accounting documents, accounting account system as well as the method of preparing and presenting financial statements of the securities Company.

*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 and presented 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.

### 2.3. Cash and cash equivalents

Cash includes cash at the fund and operating deposits of securities companies.

Cash equivalents comprise short-term and highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk in converting to cash.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing organizations.

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.

Investors' deposits on securities trading are presented at the non-financial statements (off - statement of financial items).

**2.4. 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), loans 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 expense.

*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. Financial assets that are classified differently upon sale need to be reclassified into the FVTPL.

FVTPL financial assets that are debt instruments at maturity must be transferred to receivables and made provision for doubtful receivables (if any).

*Held-to-maturity (HTM) financial assets:* are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has positive intentions and hold to maturity, except:

- Non-derivative financial assets which at the time of initial recognition were classified by the Company as Fair value through profit/loss (FVTPL);
- Non-derivative financial assets that have been classified by the Company as available for sale (AFS);
- Non-derivative financial assets meet the definitions of loans and receivables.

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

*Loans:* are non-derivative financial assets with fixed or identifiable payments and not listed on a perfect 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 of a financial asset that are ineligible for derecognition or, as appropriate, under the related continuation rule; financial guarantee contracts.

**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.

***c) Revalue financial asset principles***

Revaluation of financial assets FVTPL 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 as follows:

- The market value of the securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price of the last trading day counted to the date of revaluation;
- For securities of unlisted companies on the stock exchange but registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the average value of the next 30 trading days up to the revaluation date.
- For listed securities which are canceled or suspended from trading or ceased to be traded from the sixth trading day onwards, the actual securities prices are the book values at the latest balance sheet date.
- For unlisted and unregistered securities on the trading market of unlisted public companies (UPCom), the actual market price of securities as the basis for re-evaluation is the trading value on the over-the-counter (OTC) market at the closest time up to the revaluation date.

The difference increased or decreased due to revaluation of FVTPL is recorded on the non-offsetting principle and presented in the Income statement according to 02 items: "Loss of financial assets recognized through profit/ loss (FVTPL)" - Details "Diminished difference on revaluation of financial assets recognized through profit/loss" (if the valuation is decreased) and the target "Gain from financial assets recognized through profit/loss (FVTPL)" - Details "Increased difference in revaluation of financial assets recognized through profit/loss" (if the valuation is increased).

The difference in increase/decrease due to revaluation of AFS are rrecognized on a non-offsetting basis and is recognized directly in equity of the Statements of Financial Position on the item "the differences of asset revaluation at Fair value".

**2.5. Fixed assets**

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

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

| | | | |
|---|---|---|---|
| - | Machinery, equipment | 02-08 | năm |
| - | Transportation equipment | 10 | năm |
| - | Office equipment | 04-06 | năm |
| - | Other fixed assets | 02-08 | năm |
| - | Management software | 02-08 | năm |

**2.6. 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.

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

*Receivables from sales of financial assets:* reflects the total value of receivables from the sale of financial assets in the Company's list of financial assets (not through the Stock Exchanges), including the maturity value of financial assets or liquidate them.

*Receivables from and accruals for dividend and interest income:* reflecting receivables from and accruals for dividend and interest income of financial assets in the list of financial assets of the Company.

*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:* is made for overdue receivables stated in economic contracts, loan agreements, contractual commitments or commitments, and unpaid debts payment due but unlikely to be recovered. In which, the provision for overdue receivables is based on the principal repayment period according to the original purchase and sale contract, excluding the debt extension between the parties and the undue receivable debts but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconding, is being prosecuted, detained, tried by law enforcement agencies, is serving a judgment, or is dead.

The level of provision for bad debts is determined 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% |

**2.8. Prepaid expenses**

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each fiscal year should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are depreciated using the straight-line method.

**2.9. Short-term and long-term payables**

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the payables at the reporting date.

*Borrowings:* reflecting bond issuance and bond payment; reflect the temporary loans and loan repayment status of the Company with the Bank, the Vietnam Securities Depository Center, the Settlement Compensation Fund or other lenders in accordance with regulations on lending activities applicable to securities company.

*Payables for securities transaction activities:* reflecting the payment of securities business and service fees to the Stock Exchange and the Vietnam Securities Depository (VSD), payable to pay the issuing agent of the Company's securities

*Payables to a securities issuer:* reflecting the receipt and payment of the payables to the securities issuer about the proceeds from the sale of underwritten securities made by the Company at the underwriting company principal or subsidiary securities, including the case where the securities underwriting company sells securities issued through agents.

**2.10. Accrued expenses**

Accounts payable for goods and services received from sellers or provided to buyers during the reporting year but have not actually been paid and other payables such as interest expenses payable... recognized in operating expenses of the reporting year.

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.

**2.11. Owner's equity**

Owner's investment capital is recognized according to the amount of capital actually contributed by the owner.

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

Realized profit is the difference between total revenue, income and total expenses calculated in the Company's accumulated income statement incurred during the year. The amount of profit used for distribution to the owners must be subtracted from the accumulated realized losses from the beginning of this year and the accumulated unrealized losses up to the time of profit distribution to the owners. The distribution of profits of the Company to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant applicable laws for securities companies, charter of securities company, Resolution of the General Meeting of Shareholders. Realized profits are distributed to capital contributors or shareholders after deducting the tax payable on the earned income.

**2.12. Revenue, Income**

*Rendering of services*

Service revenue is recognized when the outcome of the transaction can be reliably measured. Where the provision of services is related to many years, revenue is recognized in the year according to the work completed at the date of the statement of financial position for that year. The outcome of a service provision transaction is determined when 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 the sale of FVTPL proprietary financial assets is determined as the difference between the selling price and the cost price based on the number of financial assets sold by FVTPL. Income from the sale of financial assets is realized income.

Income from the appreciation of financial assets in the portfolio of financial assets FVTPL at fair value. Income from revaluation of financial assets in the FVTPL financial asset portfolio is unrealized income.

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

Dividends and distributed profits arising from financial assets in the investment portfolio of FVTPL, HTM, AFS are recognized when the company is entitled to receive dividends from established share ownership.

**2.13. Operating expenses and general and administrative expenses**

Expenses are recognized when it is probable that economic benefits will be reduced at the time they arise or can be reliably measured, regardless of whether they have been paid or not.

**2.14. Financial income, financial expense**

*Financial income include:* Income from non-fixed bank deposit interest; Other financial income from investment.

*Financial expenses:* interest expenses.

**2.15. Taxes**

*a) Deferred income tax payable*

The deferred tax payable is determined on the basis of taxable temporary differences.

The deferred tax liability is determined at the current corporate income tax rate (or the tax rate is expected to change in the future if the reversal of the deferred tax assets or the deferred tax liability falls within the effective tax period), based on tax rates and tax laws in effect at the end of the fiscal year.

Deferred tax assets are recognized only to the extent that it is probable that sufficient future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

*b) Current corporate income tax expenses and Deferred corporate income tax expenses*

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

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

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

**2.16. 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.

## 3. ADDITIONAL INFORMATION TO THE STATEMENT OF FINANCIAL POSITION

*Unit: VND*

| 3.1 Cash and cash equivalents | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Cash | 201,587,577 | 297,915,380 |
| Bank deposits for securities company operations | 125,967,254,717 | 137,925,733,294 |
| Cash equivalents | - | - |
| **Total** | **126,168,842,294** | **138,223,648,674** |

**3.2 Value of securities transaction this period**

| Items | Volume of securities transaction this period (From 01/07/2026 to 30/09/2026) | Value of securities transaction this period (From 01/07/2026 to 30/09/2026) |
|---|---|---|
| **a) Securities company** | | |
| - Listed shares | 9,372,004 | 116,908,437,800 |
| - Unlisted bonds | 1,180 | 194,829,880,730 |
| **Total** | **9,373,184** | **311,738,318,530** |
| **b) Investors** | | |
| - Listed shares | 25,271,813 | 373,146,779,270 |
| - Fund units | 800 | 28,228,000 |
| - Warrants | 653,300 | 3,062,709,000 |
| **Total** | **25,925,913** | **376,237,716,270** |

**3.3 Financial assets**

**3.3.1. Financial assets at fair value through profit and loss (FVTPL)**

| FVTPL | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Book value | Fair value | Book value | Fair value |
| Listed securities | 1,049,348,017,763 | 1,200,571,283,660 | 578,181,553,047 | 660,839,864,860 |
| Delisted shares | 6,358,210 | 0 | 2,885,800 | 0 |
| Unlisted securities | 177,280,000,000 | 179,480,000,000 | 251,280,000,000 | 253,480,000,000 |
| Other securities | 0 | 0 | 0 | 0 |
| **Total** | **1,226,634,375,973** | **1,380,051,283,660** | **829,464,438,847** | 914,319,864,860 |

**3.3.2. Available for sale financial assets (AFS)**

| AFS | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Book value | Fair value | Book value | Fair value |
| Unlisted securities | 30,310,000,000 | 30,310,000,000 | 30,310,000,000 | 30,310,000,000 |
| **Total** | **30,310,000,000** | **30,310,000,000** | **30,310,000,000** | **30,310,000,000** |

### 3.3.3. Loans

| Loans | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Book value | Fair value | Book value | Fair value |
| Margin operation | 36,621,467,816 | 36,621,467,816 | 85,891,695,275 | 85,891,695,275 |
| Prepaid of selling securities operation | 1,217,263,596 | 1,217,263,596 | 6,498,362,981 | 6,498,362,981 |
| **Total** | **36,621,467,816** | **36,621,467,816** | **85,891,695,275** | **85,891,695,275** |

### 3.3.4. Provision for impairment of financial assets and mortgage assets

| | Bad debt value | 30/09/2026 | | | |
|---|---|---|---|---|---|
| | | Beginning balance | Increase | Decrease | Ending balance |
| *Provision for impairment of loans* | 23,159,512,343 | 22,661,105,697 | 498,153,746 | 0 | 23,159,259,443 |
| **Total** | **23,159,512,343** | **22,661,105,697** | **498,153,746** | **0** | **23,159,259,443** |

### 3.3.5. Receivables

| Receivables | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Receivables from disposal of financial assets and receivables from and accruals for dividend and interest income | 574,370,022,775 | 1,144,200,622,703 |
| Receivables from services provided by the Securities company | 2,034,608,356 | 1,975,704,277 |
| **Cộng** | **576,404,631,131** | **1,146,176,326,980** |

**3.3.6 Fluctuation of market value**

| Items | Period | | | | | |
|---|---|---|---|---|---|---|
| | Quantities | Book value | Market value | Difference | | Revaluation value |
| | | | | Increase | Decrease | |
| **FVTPL** | | 1 | 2 | 3=(2-1) | 4=(1-2) | 5=(1+3+4) |
| Listed shares | 72,015,389 | 1,049,348,017,763 | 1,200,571,283,660 | 151,225,499,317 | (2,233,420) | 1,200,571,283,660 |
| Delisted shares | 353 | 6,358,210 | - | - | (6,358,210) | - |
| Unlisted shares | 15,350,000 | 177,280,000,000 | 179,480,000,000 | 2,200,000,000 | - | 179,480,000,000 |
| Other shares | - | - | - | - | - | - |
| **Total** | **87,365,742** | **1,226,634,375,973** | **1,380,051,283,660** | **153,425,499,317** | **(8,591,630)** | **1,380,051,283,660** |
| **AFS** | | | | | | |
| Unlisted shares | 888,025 | 30,310,000,000 | 30,310,000,000 | - | - | 30,310,000,000 |
| **Total** | **888,025** | **30,310,000,000** | **30,310,000,000** | - | - | **30,310,000,000** |

**3.4 Situation of increase and decrease in tangible fixed assets**

| Items | Machinery, equipment | Transportation equipment | Management equipment | Others | Total |
|---|---|---|---|---|---|
| **Original cost** | | | | | |
| As at 01/07/2026 | 24,031,836,354 | 14,928,117,287 | 275,292,950 | 558,662,400 | 39,793,908,991 |
| Increase | 0 | 0 | 0 | 0 | 0 |
| As at 30/09/2026 | 24,031,836,354 | 14,928,117,287 | 275,292,950 | 558,662,400 | 39,793,908,991 |
| **Accumulated depreciation** | | | | | |
| As at 01/07/2026 | 20,846,448,985 | 6,287,647,237 | 275,292,950 | 186,961,982 | 27,596,351,154 |
| Depreciation | 336,973,896 | 448,400,397 | 0 | 27,933,123 | 813,307,416 |
| As at 30/09/2026 | 21,183,422,881 | 6,736,047,634 | 275,292,950 | 214,895,105 | 28,409,658,570 |
| **Net carrying amount** | | | | | |
| As at 01/07/2026 | 3,185,387,369 | 8,640,470,050 | 0 | 371,700,418 | 12,197,557,837 |
| As at 30/09/2026 | 2,848,413,473 | 8,192,069,653 | 0 | 343,767,295 | 11,384,250,421 |

**3.5 Situation of increase and decrease in intangible fixed assets**

| Items | Trading, accounting software | Others | Total |
|---|---|---|---|
| **Original cost** | | | |
| As at 01/07/2026 | 20,634,718,889 | 4,750,289,608 | 25,385,008,497 |
| Increase | - | - | - |
| Decrease | - | - | - |
| As at 30/09/2026 | 20,634,718,889 | 4,750,289,608 | 25,385,008,497 |
| **Accumulated depreciation** | | | |
| As at 01/07/2026 | 14,735,499,125 | 4,750,289,608 | 19,485,788,733 |
| Increase | 316,260,771 | - | 316,260,771 |
| Decrease | - | - | - |
| As at 30/09/2026 | 15,051,759,896 | 4,750,289,608 | 19,802,049,504 |
| **Net carrying amount** | | | |
| As at 01/07/2021 | 5,899,219,764 | - | 5,899,219,764 |
| As at 30/09/2021 | 5,582,958,993 | - | 5,582,958,993 |

**3.6 Prepaid expenses**

| Prepaid expenses | 30/09/2026 | 01/01/2026 |
|---|---|---|
| a. Short-term prepaid expenses | 2,127,130,139 | 1,451,374,519 |
| b. Long-term prepaid expenses | 3,575,910,063 | 3,847,240,756 |
| **Total** | **5,703,040,202** | **5,298,615,275** |

### 3.7 Deposits to settlement compensation funds

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Initial deposit | 120,000,000 | 120,000,000 |
| Additional deposit | 13,244,008,020 | 13,244,008,020 |
| Allocated interest | 6,635,991,980 | 7,500,094,520 |
| **Total** | **20,000,000,000** | **20,864,102,540** |

### 3.8 Borrowings

| | Rate | 01/07/2026 | Increase in the period | Decrease in the period | 30/09/2026 |
|---|---|---|---|---|---|
| - Personal borrowings | | 260,310,278,020 | 43,118,540,473 | 126,051,051,370 | 177,377,767,123 |
| **Total** | | **260,310,278,020** | **43,118,540,473** | **126,051,051,370** | **177,377,767,123** |

### 3.9 Payables for securities transaction activities

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Payable to the Stock Exchange | 41,088,085 | 156,576,567 |
| Payable to the Viet Nam Securities Depository and Clearing Corporation | 112,262,405 | 107,623,209 |
| Other payables | 0 | 0 |
| **Total** | **153,350,490** | **264,199,776** |

### 3.10 Trade payables

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Short - term trade payables about brokerage commission | 892,132,497 | 1,096,591,810 |
| Others | 129,352,627 | 28,619,101,742 |
| **Total** | **1,021,485,124** | **29,715,693,552** |

### 3.11 Taxes and other payables to state budget

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Personal income tax | 1,222,556,089 | 1,069,538,415 |
| Value added tax | 688,200 | 7,304,436 |
| Business income tax | 0 | 0 |
| Other | 0 | 0 |
| **Total** | **1,223,244,289** | **1,076,842,851** |

### 3.12 Accrued expenses

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Accrued bond and interest expenses payables | 3,068,745,643 | 7,546,636,286 |
| Accrued administrative expenses payables | 3,535,914,604 | 4,846,926,427 |
| **Total** | **6,604,660,247** | **12,393,562,713** |

**3.13 Other short-term payables**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Dividend for shareholders payables | 30,390,684 | 30,390,684 |
| Others | 1,314,494,557 | 1,333,228,538 |
| **Total** | **1,344,885,241** | **1,363,619,222** |

**3.14 Undistributed earnings**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| 1. Realized profit | 180,684,917,931 | 252,476,574,844 |
| 2. Unrealized profit | 147,828,106,882 | 78,308,715,201 |
| **Total** | **328,513,024,813** | **330,785,290,045** |

**3.15 The situation of income distribution for shareholders or capital contributors**

| | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
|---|---|---|
| Undistributed realized profit previous year | 252,476,574,844 | 326,017,771,915 |
| Realized gain/loss accumulated to the beginning of the year | -71,791,656,914 | -49,899,208,404 |
| Basis of profits distributed to shareholders or capital contributors at the end of the fiscal period | 180,684,917,930 | 276,118,563,511 |
| The deduction of funds from profit | 0 | -858,851,754 |
| *- Bonus and welfare fund* | 0 | *-858,851,754* |
| **Undistributed realized profit accumulated to the end of the fiscal period** | **180,684,917,930** | **275,259,711,757** |

**3.16 Financial assets listed/registered for trading of securities company**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Freely transferable financial assets held for trading | 40,081,270,000 | 336,650,450,000 |
| Restricted transferable financial assets held for trading | 0 | 0 |
| Pledged financial assets held for trading | 0 | 0 |
| Blocked (Frozen) financial assets held for trading | 680,072,620,000 | 0 |
| Financial assets held for trading pending settlement | 0 | 0 |
| Financial assets held for trading pending securities lending | 0 | 0 |
| Financial assets held for trading pledged as collateral for borrowings | 0 | 0 |
| **Total** | **720,153,890,000** | **336,650,450,000** |

**3.17 The company's non-traded financial assets deposited at the vsd**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Restricted and non-traded financial assets deposited at the VSD | 2,630,000 | 2,990,000 |
| **Total** | **2,630,000** | **2,990,000** |

**3.18 Financial assets not yet deposited at vsd of securities company**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Financial assets not yet deposited at VSD of securities company | 162,381,150,000 | 236,380,270,000 |
| **Total** | **162,381,150,000** | **236,380,270,000** |

**3.19 Financial assets listed/registered at the vsd of investors**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Unrestricted financial assets | 2,570,524,570,000 | 2,381,714,690,000 |
| Restricted financial assets | 20,000,000 | 20,000,000 |
| Mortgage financial assets | 292,154,280,000 | 933,453,300,000 |
| Blocked financial assets | 2,022,260,000 | 73,012,600,000 |
| Financial assets awaiting settlement | 538,450,000 | 21,099,000,000 |
| **Total** | **2,865,259,560,000** | **3,409,299,590,000** |

**3.20 Financial assets deposited and non-trading of investors**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Unrestricted and non-traded financial assets deposited at the VSD | 91,702,610,000 | 59,070,950,000 |
| Non-traded and blocked financial assets deposited at the VSD | 71,069,340,000 | 150,000,000 |
| **Total** | **162,771,950,000** | **59,220,950,000** |

**3.21 Awaiting financial assets of investors**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Awaiting financial assets of investors | 2,631,620,000 | 3,584,990,000 |
| **Total** | **2,631,620,000** | **3,584,990,000** |

**3.22 Investors' deposits**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Domestic investors | 46,676,185,552 | 37,865,313,779 |
| Foreign investors | 121,671,154 | 140,757,951 |
| Deposits for clearing and settlement of securities transactions of investors | 3,394,877,400 | 9,441,213,100 |
| **Total** | **50,192,734,106** | **47,447,284,830** |

**3.23 Deposits of securities issuers**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| Issuers' principal, interest and dividend payment deposit | 1,000,000 | 1,000,000 |
| **Total** | **1,000,000** | **1,000,000** |

**3.24 Payables to investors**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **Payables to investors - Deposits of investors on securities transactions under the management method of securities companies** | **46,797,856,708** | **38,006,071,732** |
| Domestic investors | 46,676,185,556 | 37,865,313,783 |
| Foreign investors | 121,671,152 | 140,757,949 |
| **Payables to investors - Deposits for clearing and settlement of securities transactions of investors** | **3,394,877,400** | **9,441,213,100** |
| Domestic investors | 3,394,877,400 | 9,441,213,100 |
| **Total** | **50,192,734,108** | **47,447,284,832** |

**3.25 Payables for loan of investors to the company**

| | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **1. Margin transaction payables** | **36,621,467,816** | **85,891,695,275** |
| Principal of margin transaction | 36,621,467,816 | 85,891,695,275 |
| **2. Prepaid of selling securities operation payables** | **1,217,263,596** | **6,498,362,981** |
| Prepaid of selling securities operation payables | 1,217,263,596 | 6,498,362,981 |
| **Total** | **37,838,731,412** | **92,390,058,256** |

## 4. NOTES TO THE STATEMENT OF INCOME

### 4.1 Profit, loss of financial assets

| Items | Total quantity sold | Total revenue | Total cost of goods sold | Gain, loss from selling securities of current period | |
|---|---|---|---|---|---|
| | | | | Gain | Loss |
| | | VND | VND | VND | VND |
| Listed shares | 9,364,004 | 116,908,437,800 | 124,469,577,057 | 3,176,850,947 | (10,737,990,204) |
| Unlisted shares | - | - | - | - | - |
| Listed bonds | - | - | - | - | - |
| Unlisted bonds | 590 | 97,548,719,770 | 97,281,160,960 | 267,558,810 | - |
| **Total** | **9,364,594** | **214,457,157,570** | **221,750,738,017** | **3,444,409,757** | **(10,737,990,204)** |

### 4.2 Difference from revalued financial assets

| | Book value | Market value | Revaluation difference as at 30/09/2026 | | Revaluation difference as at 01/07/2026 | | Adjustment differences in the accounting records | |
|---|---|---|---|---|---|---|---|---|
| | | | Increase | Decrease | Increase | Decrease | Increase | Decrease |
| | VND | VND | VND | VND | VND | VND | VND | VND |
| **FVTPL** | | | | | | | | |
| Listed shares | 1,049,348,017,763 | 1,200,571,283,660 | 151,225,499,317 | (2,233,420) | 177,379,819,396 | (909,131,916) | 979,421,936 | (26,226,843,519) |
| Delisted shares | 6,358,210 | - | - | (6,358,210) | - | (6,290,610) | - | (67,600) |
| Unlisted shares | 177,280,000,000 | 179,480,000,000 | 2,200,000,000 | - | 2,200,000,000 | - | - | - |
| Other shares | - | - | - | - | - | - | - | - |
| **Total** | **1,226,634,375,973** | **1,380,051,283,660** | **153,425,499,317** | **(8,591,630)** | **179,579,819,396** | **(915,422,526)** | **979,421,936** | **(26,226,911,119)** |

**4.3 Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS**

| No. | Detail | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|---|
| 1 | From financial assets at FVTPL | 100,015,000 | 59,839,217 |
| 3 | From loans | 1,290,641,844 | 4,544,969,826 |
| | **Total** | **1,390,656,844** | **4,604,809,043** |

**4.4 Financial income**

| | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|
| Bank deposit interest revenue | 85,666,367 | 145,527,475 |
| **Total** | **85,666,367** | **145,527,475** |

**4.5 Financial expenses**

| | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|
| Borrowing expenses | 5,137,588,988 | 7,218,961,007 |
| **Total** | **5,137,588,988** | **7,218,961,007** |

**4.6 Operating expenses**

| No. | Details | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|---|
| 1 | Expenses for proprietary trading activities | 274,093,247 | 246,533,803 |
| 2 | Expenses for brokerage securities services | 2,189,261,116 | 5,984,610,415 |
| 3 | Expenses for securities custodian services | 323,423,561 | 351,551,089 |
| 4 | Expenses for financial advisory services | 627,949,475 | 1,040,846,573 |
| 5 | Expenses for other services | 708,128,897 | 1,323,738,149 |
| 7 | Provision and handling of bad debt losses on securities services | 498,153,746 | 5,201,502,171 |
| | **Total** | **4,621,010,042** | **14,148,782,200** |

**4.7 General administrative expenses of securities company**

| No. | Details | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|---|
| 1 | Salary expenses and salary-based payments | 7,068,262,159 | 7,367,887,401 |
| 2 | Tools and equipment expenses | 77,476,478 | 487,423,272 |
| 3 | Depreciation expenses of fixed assets | 390,331,167 | 493,192,055 |
| 5 | Expenses from external services | 4,710,337,593 | 3,865,772,146 |
| | **Total** | **12,246,407,397** | **12,214,274,874** |

**4.8 Other income**

| No. | Details | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|---|
| 1 | Other income | 0 | 0 |
| | **Total** | **0** | **0** |

**4.9 Other expenses**

| No. | Details | From 01/07/2026 to 30/09/2026 | From 01/07/2025 to 30/09/2025 |
|---|---|---|---|
| 1 | Other expenses | 200,000,000 | 20,174,279 |
| | **Total** | **200,000,000** | **20,174,279** |

**4.10 Current corporate income tax expense**

| No. | Details | Year 2026 | | Year 2025 |
|---|---|---|---|---|
| | | Period | Accumulated to end of period | Accumulated to end of period |
| 1 | **Total profit before tax** | **-52,114,521,146** | **-3,230,175,240** | **11,145,789,339** |
| | Realized profit | -26,867,031,963 | -71,791,656,914 | -49,899,208,404 |
| | Unrealized profit | -25,247,489,183 | 68,561,481,674 | 61,044,997,743 |
| 2 | **Increase** | **27,096,125,170** | **212,728,192,090** | **115,893,159,429** |
| | *Invalid expenses* | 371,060,305 | *1,005,860,370* | 639,379,557 |
| | *Provision for loss of bad receivables* | *498,153,746* | *2,418,973,831* | 19,987,749,882 |
| | *Decreased difference on revaluation of financial assets* | *26,226,911,119* | *209,303,357,889* | *95,266,029,990* |
| 3 | **Decrease** | **-1,237,563,064** | **282,849,048,563** | **169,241,147,025** |
| | *Dividends distributed profit* | *472,015,000* | *984,209,000* | 6,389,625,000 |
| | *Refund provision for loss of bad receivables* | *0* | 4,000,000,000 | 6,540,494,292 |
| | *Refund provision for loss of bad receivables, adjusted downwards in the second quarter of 2026* | *-2,689,000,000* | 0 | 0 |
| | *Increased difference on revaluation of financial assets* | *979,421,936* | *277,864,839,563* | *156,311,027,733* |
| 4 | **Total taxable income** | **-49,028,322,095** | **-4,789,550,039** | **18,842,799,486** |
| | Realized profit | -23,780,832,912 | -73,351,031,713 | -42,202,198,257 |
| | Unrealized profit | -25,247,489,183 | 68,561,481,674 | 61,044,997,743 |
| 5 | **Tax rate** | **20%** | **20%** | 20% |
| 6 | **Corporate income tax expense** | **-9,805,664,419** | **-957,910,008** | **3,768,559,897** |
| | Current corporate income tax expenses | 0 | 0 | 0 |
| | Deferred corporate income tax expenses | -9,805,664,419 | -957,910,008 | 3,768,559,897 |

**4.11 Comparative information: Comparative figures are figures on the Financial Statements from 01/07/2025 to 30/09/2025.**

Hanoi, 16 October, 2026

| Preparer | Chief Accountant | The Board of General Directors |
|---|---|---|
| Trần Thị Thu Ngân | KẾ TOÁN TRƯỞNG<br>Nguyễn Thị Bích Hằng | GIÁM ĐỐC TÀI CHÍNH<br>Vũ Thị Thanh Hằng |