CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT *FPTS SECURITIES JOINT STOCK COMPANY*	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM **Độc lập - Tự do - Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence - Freedom - Happiness***
Số/No: 318 - 2026/CV/FPTS-FAD	*Hà Nội, ngày 12 tháng 8 năm 2026* *Hanoi, August 12, 2026*

CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT
Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT
DN: C=VN, S=HÀ NỘI, L=Quận Tây Hồ, CN=CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT, OID.0.9.2342.19200300.100.1.1=MST:0102324187
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CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SỞ GDCK

DISCLOSURE OF INFORMATION ON THE STATE SECURITIES COMMISSION'S PORTAL AND STOCK EXCHANGE'S PORTALS

Kính gửi/*To:* - Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- Sở Giao dịch chứng khoán Việt Nam/ *Vietnam Exchange*
- Sở Giao dịch chứng khoán TP.Hồ Chí Minh/ *Hochiminh Stock Exchange*.

- Tên tổ chức/ *Name of organization* : Công ty Cổ phần Chứng khoán FPT
  FPT Securities Joint Stock Company
- Mã chứng khoán/ *Stock code* : FTS
- Địa chỉ trụ sở chính/ *Address* : Số 52 Đường Lạc Long Quân, P. Tây Hồ, TP. Hà Nội
  No. 52 Lac Long Quan, Tay Ho Ward, Hanoi City
- Điện thoại/ *Telephone* : 1900 6446
- Fax : (0243)773 9058
- Người thực hiện công bố thông tin/ *Submitted by* : Trịnh Thanh Hằng
  Chức vụ/ *Position* : Chánh Văn phòng, Người ủy quyền CBTT/
  Chief of Office, Person authorized to disclose information

Loại thông tin công bố : ☑ định kỳ ☐ bất thường ☐ 24h ☐ theo yêu cầu
Information disclosure type: ☑ *Periodic* ☐ *Irregular* ☐ *24 hours* ☐ *On demand*

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

Toàn văn Báo cáo tài chính 6 tháng đầu năm 2026, Báo cáo tỷ lệ an toàn tài chính tại ngày 30/6/2026 đã được kiểm toán của Công ty Cổ phần Chứng khoán FPT và Công văn giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp 6 tháng đầu năm 2026 so với cùng kỳ năm trước.

The Audited Financial Statements for the six-month period ended June 30, 2026, the Financial Safety Ratio Report as at June 30, 2026 and Explanation to year-on-year changes in profit after corporate income tax of the first six months of 2026 of FPT Securities Joint Stock Company.

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 12/8/2026 tại đường dẫn: http://www.fpts.com.vn/quan-he-co-dong/cong-bo-thong-tin/

This information was published on FPTS's website on August 12, 2026, as in the link: https://www.fpts.com.vn/investor-relations/information-disclosure/

Tôi 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 6 tháng đầu năm 2026 đã kiểm toán .*
  The Audited Financial Statements for the six-month period ended June 30, 2026.
- *Báo cáo tỷ lệ an toàn tài chính tại ngày 30/6/2026 đã kiểm toán.*
  The Financial Safety Ratio Report as at June 30, 2026.
- *Công văn số 315-2026/CV/FPTS-FAF Giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp 6 tháng đầu năm 2026 so với cùng kỳ năm trước.*
  Official dispatch No.315-2026/CV/FPTS-FAF on Explanations to year-on-year changes in profit after corporate income tax of the first six months of 2026.

Đại diện tổ chức/ *Organization representative*
Người ủy quyền Công bố thông tin
Person authorized to disclose information

S.G.P:01-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT
P. TÂY HỒ - T.P HÀ NỘI

Trịnh Thanh Hằng

FPT Securities Joint Stock Company

Doc. No.: 315 -2026/CV/FPTS-FAF
Re.: Explanations to year-on-year changes in profit after corporate income tax of the first six months of 2026

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, August 12, 2026

To: **- State Securities Commission of Vietnam**
- Vietnam Exchange
- Hochiminh Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 on instructions on information disclosure on the stock market, FPT Securities Joint Stock Company (FPTS) hereby gives explanations to the profit after tax in the first six months of 2026 that grew by 11.41% year on year as follows:

Item	First six months of 2026 (Million VND)	First six months of 2025 (Million VND)	Change (%)
Operating revenue and financial investment revenue	**691,665**	**555,095**	**24.60%**
In which:			
Realized revenue	*674,098*	*517,937*	*30.15%*
Unrealized revenue	*17,567*	*37,158*	
Total expenses	**402,319**	**298,019**	**35.00%**
Profit before tax	**290,061**	**257,787**	**12.52%**
In which:			
Realized profit before tax	*272,492*	*220,631*	*23.51%*
Unrealized profit before tax	*17,569*	*37,156*	
Corporate income tax	**52,098**	**44,204**	**17.86%**
Profit after tax	**237,962**	**213,583**	**11.41%**
In which:			
Realized profit after tax	*220,394*	*176,427*	*24.92%*
Unrealized profit after tax	*17,569*	*37,156*	

In which:

- Realized profit after tax of the first six months of 2026 increased by 24.92% compared to the first 6 months of 2025 because:

- Dividends and interest income arising from financial assets at fair value through profit or loss (FVTPL) in the first six months of 2026 rose by 305% (VND 165.7 billion in the first six months of 2026 compared to VND40.9 billion in the first six months of 2025).

- Interest from loans and receivables grew by 15% (VND398.5 billion in the first six months of 2026 compared to VND 347.2 billion in the first six months of 2025).

Sincerely.

Recipients:
- The addressees herein;
- FPTS archives.

GENERAL DIRECTOR

S.G.P: 01-C.T.C.P CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT P. TÂY HỒ - T.P HÀ NỘI

Nguyen Thi Thu Huong

FPT SECURITIES JOINT STOCK COMPANY

Audited Financial Statements
For the six-month period ended 30/06/2026

Audited by:

SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES COMPANY LIMITED (AASCS)
Address: No. 29 Vo Thi Sau, Tan Dinh Ward, Ho Chi Minh City, Tel: (028) 38 205 944- 8 205 947 Fax: 38 205 942

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of **FPT Securities Joint Stock Company** (hereinafter called the "Company") presents its report and the Company's financial statements for the six-month period ended 30/06/2025.

FPT Securities Joint Stock Company was established under the Business Registration Certificate No. 59/UBCK- GP dated 13th July, 2007; as amended by Amended License No. 73/GPĐC-UBCK dated 17 June 2026, both issued by the State Securities Commission of Vietnam. The Company operates under the Joint Stock Company Business Registration Certificate, first registered on 13th July 2007 with the 8th amendment dated 08 July 2026, issued by the Hanoi Department of Finance.

The main activities of the company: Securities.

The Company's main fields are:

- Securities brokerage service;
- Securities trading activities;
- Securities investment advisory service;
- Underwriting for share issues;
- Shareholders management and custody service.

The company's head office is located at No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

The company's Branch: 02 branches

- **Ho Chi Minh Branch**: 3rd Floor, Building No 136 -138 Le Thi Hong Gam Street, Ben Thanh Ward, Ho Chi Minh City.
- **Da Nang Branch**: No.100 Quang Trung Street, Hai Chau Ward, Da Nang City.

EVENTS SINCE THE BALANCE SHEET DATE:

There have been no significant events occurring after the balance sheet date, which would require adjustment or disclosures in the financial statements.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Member of the Board of Directors:

Mr. Nguyen Diep Tung	Chairman (Appointed on 31 March 2026)
Mr. Nguyen Van Dung	Chairman (Resigned on 31 March 2026)
Ms. Nguyen Thi Thu Huong	Member
Mr. Do Son Giang	Member
Mr. Kenji Nakanishi	Member
Mr. Tran Thanh Tung	Member

Members of the Board of Management:

Ms. Nguyen Thi Thu Huong	General Director (Appointed on 31 March 2026) Deputy General Director (Resigned on 31 March 2026)
Mr. Nguyen Diep Tung	General Director (Resigned on 31 March 2026)
Ms. Nguyen Thi Hanh	Deputy General Director

Member of the Audit Committee:

Mr Tran Thanh Tung	Chairman
Mr Do Son Giang	Member

AUDITORS

The auditors of Southern Auditing and Accounting Financial Consultancy Service Company (AASCS) have expressed their willingness to accept reappointment.

Statement of the Board of Management's responsibility in respect of the financial statements

The Board of Management is responsible for the financial statements which give a true and fair view of the state of affairs of the Company and of its separate income statement, separate statement of financial position, separate cash flow statement and separate statement of changes in owner's equity for six-month period ended 30/06/2025. In preparing those financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The Board of Management is responsible for ensuring that the financial statements for the six-month period ended 30/06/2026 reflect adequate and fairly the financial position of the company accordance with the Vietnamese Accounting System and comply with relevant statutory requirements

Ha Noi City, 04 August, 2026
On behalf of the Board of Management
General Director



Nguyen Thi Thu Huong

No:654/BCKT/TC/2026/AASCS

INDEPENDENT AUDITORS' REPORT

(On the financial statements of FPT Securities Joint Stock Company

for six-month period ended 30/06/2026)

To: - Shareholders
- The Board of Directors of FPT Securities Joint Stock Company
- The Board of Management of FPT Securities Joint Stock Company

We have audited the accompanying financial statements of **FPT Securities Joint Stock Company**, prepared on 04 August 2026, from page 07 to 48, which comprise the separate financial position as at 30/06/2026, and the separate income statement, separate cash flows statement, separate statement of changes in owner's equity for the six-month period ended 30/06/2026 and notes to the financial statement for the six-month period ended 30/06/2026.

Responsibility of Board of Management

The Board of Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting standards, the Vietnamese accounting system and legal regulations. Internal controls are made by the Board of Management to ensure that the financial statements are presented without material misstatement, due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Vietnamese Auditing Standards. Those standards require us to comply with ethical requirements, to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonable estimations made by the Board of Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion's auditor

In our opinion, the financial statements of FPT Securities Joint Stock Company give a true and fair view, in all material respects, of the financial position of the Company for the six-month period ended 30/06/2026, as well as the separate income statement, separate cash flow statement and separate statement of changes in owner's equity of the Company for the six-month period ended 30/06/2026, in accordance with Vietnamese Accounting Standards and System and comply with relevant statutory requirements.

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

Ho Chi Minh City, dated 12 August, 2026

Southern Auditing and Accounting Financial Consultancy Service Company Limited (AASCS)
Deputy General Director

Dinh The Duong
Certificate of Registration Audit Practice
No: 0342-2023-142-1

Auditor

Dam Minh Thuy
Certificate of Registration Audit Practice
No: 1547-2023-142-1

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Codes	Notes	Ending balance	Opening balance
A	B	C	1	2
A. CURRENT ASSETS (100 = 110 + 130)	**100**		**14.389.235.262.685**	**13.750.838.979.456**
I. Financial assets	**110**		**14.384.499.200.065**	**13.746.420.453.894**
1. Cash and cash equivalents	111	A.7.1	3.876.565.407.533	2.913.630.824.055
1.1. Cash on hand	111.1		1.432.372.585.615	1.563.630.824.055
1.2. Cash equivalents	111.2		2.444.192.821.918	1.350.000.000.000
2. Financial Assets at Fair Value through Profit and Loss (FVTPL)	112	A.7.3.1	3.992.518.067.501	2.508.787.157.290
4. Loans	114	A.7.3.2	6.380.389.035.621	8.248.145.852.555
6. Provision for impairment of financial and collateral assets	116	A.7.4	(10.885.616.176)	(10.885.616.176)
7. Receivables	117		136.538.386.065	82.694.785.252
7.2. Receivables and accrual from dividend and interest income	117.2	A.7.5.1	136.538.386.065	82.694.785.252
7.2.1. Receivables from dividend and interest on the date of receipt	117.3		64.605.071	305.030.975
7.2.2. Accrual from dividend and interest is not the date of receipt	117.4		136.473.780.994	82.389.754.277
8. Advances to suppliers	118		5.418.112.600	679.500.760
9. Receivables from services provided by the Company	119	A.7.5.3	3.125.173.769	2.015.523.494
12. Other receivables	122	A.7.5.5	1.037.793.152	1.551.836.664
13. Provision for impairment of receivables (*)	129	A.7.6	(207.160.000)	(199.410.000)
II. Other current assets	**130**		**4.736.062.620**	**4.418.525.562**
1. Advance payment	131		25.000.000	
2. Office supplies, tools, instruments	132	A.7.7	1.038.626.652	1.032.362.460
3. Short-term prepaid expenses	133	A.7.8a	3.221.172.036	2.396.437.017
4. Mortgages, collateral, short-term deposits	134		8.800.000	8.800.000
6. Taxes and receivables of the State	136		442.463.932	980.926.085
7. Other current assets	137			
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 - 260)	**200**		**166.567.552.838**	**168.842.075.462**
I. Long-term financial assets	**210**			
II. Fixed assets	**220**		**130.994.336.320**	**132.796.703.401**
1. Tangible fixed assets	**221**	A.7.10	**111.568.189.674**	**113.103.635.393**
- Cost	222		267.255.222.486	263.837.973.219
- Accumulated depreciation (*)	223a		(155.687.032.812)	(150.734.337.826)
2. Financial lease assets	**224**			
3. Intangible fixed assets	**227**	A.7.11	**19.426.146.646**	**19.693.068.008**
- Cost	228		44.789.850.893	44.912.945.438
- Accumulated depreciation (*)	229a		(25.363.704.247)	(25.219.877.430)
III. Investment real estate	**230**			
IV. Construction in progress	**240**			
V. Other non-current assets	**250**		**35.573.216.518**	**36.045.372.061**
1. Mortgages, collateral, long - term deposits	251		1.448.346.467	923.099.800
2. Long-term prepaid expenses	252	A.7.8b	4.041.104.299	5.046.824.671
4. Payment for Settlement Assistance Fund	254	A.7.9	30.083.765.752	30.075.447.590
VI. Provision for impairment of long-term assets	**260**			
TOTAL ASSETS (270 = 100 + 200)	**270**		**14.555.802.815.523**	**13.919.681.054.918**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Codes	Notes	Ending balance	Opening balance
A	B	C	1	2
C. LIABILITIES (300 = 310 + 340)	**300**		**10.121.459.470.554**	**9.499.714.583.644**
I. Current liabilities	**310**		**10.121.459.470.554**	**9.499.714.583.644**
1. Borrowings and short-term financial liabilities	311	A.7.28	9.918.000.000.000	8.758.100.000.000
1.1. Short-term borrowings	312		9.918.000.000.000	8.758.100.000.000
1.2. Short-term financial liabilities	313			
6. Payables to securities transaction	318	A.7.22	5.992.053.961	9.814.216.160
8. Short-term payment to suppliers	320	A.7.26	306.628.520	1.223.739.036
9. Short-term advance to customers	321		7.306.065.000	4.718.575.000
10. Taxes and payables to the State	322	A.7.24	43.781.450.559	73.436.461.163
11. Payables to employees	323		1.179.255.313	21.342.325.618
12. Employee benefits deductions	324		2.209.794.575	2.134.524.652
13. Short-term accrued expenses	325	A.7.25	19.319.486.289	21.499.330.495
17. Other short-term payables	329	A.7.27	6.314.420.673	506.593.705.503
18. Provisions for short-term payables	330			
19. Bonus and welfare fund	331		117.050.315.664	100.851.706.017
II. Non-current liabilities	**340**			
D. OWNERS' EQUITY (400 = 410 + 420)	**400**		**4.434.343.344.969**	**4.419.966.471.274**
I. Owners' equity	**410**		**4.434.343.344.969**	**4.419.966.471.274**
1. Paid-in capital	411		3.811.540.248.150	3.465.062.838.150
1.1. Owners equity	411.1		3.811.457.500.000	3.464.980.090.000
a. Common stock with voting rights	411.1a		3.811.457.500.000	3.464.980.090.000
b. Preferred stock	411.1b			
1.2. Share premium	411.2		82.748.150	82.748.150
1.5. Treasury shares (*)	411.5			
3. Foreign exchange differences	413			
4. Authorized capital reserve fund	414			
5. Financial reserve fund and operational risk	415			
6. Other funds under the owner's equity	416			
7. Undistributed profits	417	A.7.32	622.803.096.819	954.903.633.124
7.1. Realized profits	417.1		226.346.563.466	576.015.898.965
7.2. Unrealized profits	417.2		396.456.533.353	378.887.734.159
II. Funding sources and other funds	**420**			
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**14.555.802.815.523**	**13.919.681.054.918**

OFF-BALANCE SHEET ITEMS

Items	Codes	Notes	Ending balance	Opening balance
A	B	C	1	2
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
1. Leased fixed assets	001			
2. Valued certificate under trust	002			
3. Hypothecated assets	003			
4. Bad debts treated	004	A.7.12	172.000.000	172.000.000
5. Foreign currencies	005			
6. Outstanding shares	006		381.145.750	346.498.009
7. Treasury stock	007			
8. Financial assets listed/registered transactions at Vietnam Securities Depository of the Securities Company	008	A.7.13	1.351.060.080.000	401.061.950.000
9. Financial assets have been deposited at Vietnam Securities Depository and have not transacted yet	009			
10. Awaiting financial assets of the Company	010			
11. Financial assets related to the securities company's trade error corrections	011			
12. Financial assets which have not been deposited yet at Vietnam Securities Depository of the Company	012	A.7.14	2.222.678.330.000	1.722.676.440.000
13. Financial assets are entitled of the Securities company	013	A.7.15	740.000	
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH CUSTOMERS				
1. Financial assets listed/registered transactions of Investors	021	A.7.16	34.228.565.517.888	35.747.373.012.145
a. Financial assets are traded and freely assignable	*021.1*		*32.560.372.630.388*	*33.791.343.565.245*
b. Financial assets are restrictedly assignable	*021.2*		*421.916.360.000*	*426.953.920.000*
c. Mortgaged and traded financial assets	*021.3*		*946.875.660.000*	*1.122.311.090.000*
d. Financial asset are temporarily suspended and isolated	*021.4*		*10.932.730.000*	*10.482.190.000*
e. Financial assets awaiting settlement	*021.5*		*288.468.137.500*	*396.282.246.900*
f. Financial assets awaiting lending	*021.6*			
2. Financial assets have been deposited at Vietnam Securities Depository and not transacted yet of Investor	022	A.7.17	3.112.750.000	29.941.320.000
a. Financial assets have been deposited at Vietnam Securities Depository and not transacted, freely transferred yet	*022.1*		*968.310.000*	*2.661.400.000*
b. Financial assets have been deposited at Vietnam Securities Depository and not transacted yet, limited to transfer	*022.2*		*2.144.440.000*	*27.279.920.000*
c. Financial assets have been deposited at Vietnam Securities Depository and not transacted and pledged	*022.3*			
d. Financial assets have been deposited at Vietnam Securities Depository and not transacted, blockaded or temporarily held	*022.4*			
3. Awaiting financial assets of Investors	023	A.7.18	256.778.555.400	440.811.306.525
4. Financial assets correct transaction errors of Investors	024.a			
5. Financial assets have not been deposited yet at Vietnam Securities Depository by Investors	024.b			
6. Financial assets are entitled of Investors	025	A.7.19	352.091.320.000	60.760.470.000

OFF-BALANCE SHEET ITEMS

Items	Codes	Notes	Ending balance	Opening balance
A	B	C	1	2
7. Deposits of investors	026		2.417.880.562.433	3.385.534.016.503
7.1. Deposits of investors on securities trading managed by the Securities Company	027	A.7.20	2.415.806.408.083	3.383.373.905.203
7.2. Deposits from securities trading for customers	028			
7.3. Compensatory deposits and settlement of securities trading	029			
a. Compensatory deposits and settlement of securities trading of local Investors	029.1			
b. Compensatory deposits and settlement of securities trading of foreign Investors	029.2			
7.4. Deposit of the issuer of securities	030	A.7.21	2.074.154.350	2.160.111.300
8. Payable to Investors on deposits of securities trading under the method managed by securities company	031	A.7.29	2.415.806.408.083	3.383.373.905.203
8.1. Payable to local Investors on deposits of securities trading under the method managed by securities company	031.1		2.339.551.699.347	3.354.560.978.096
8.2. Payable to foreign Investors on deposits of securities trading under the method managed by securities company	031.2		76.254.708.736	28.812.927.107
9. Payable to the issuer of securities	032			
10. Receivables of Customers on financial asset trading errors	033			
11. Payables of customers on financial assets trading errors	034			
12. Payable dividends, bond principal and interest	035		2.074.154.350	2.160.111.300

Ha Noi City, 04 August, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Thi Thu Chung	Nguyen Thi Son	Nguyen Thi Thu Huong

SEPARATE INCOME STATEMENT

For the six-month period ended 30/06/2026

Currency: VND

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this period	
			This year	Previous year
1	2	3	4	5
I. OPERATING INCOME				
1.1. Gain from Financial assets at Fair Value through Profit and Loss (FVTPL)	01		183.915.217.588	78.770.279.941
a. Gain from selling financial assets at FVTPL	01.1	B7.33.1	659.000.000	726.209.013
b. Gain from re-evaluation of financial assets at FVTPL *	01.2	B7.33.2	17.567.286.348	37.157.685.784
c. Dividends, interests income from financial assets at FVTPL	01.3	B7.33.3.1	165.688.931.240	40.886.385.144
d. Decrease resulting from the remeasurement of liabilities for outstanding covered warrants	01.4			
1.2. Interests from the holding investments to maturity date	02			
1.3. Interests from loans and receivables	03	B7.33.3.3	398.479.100.296	347.200.283.126
1.4. Gains on available-for-sale (AFS) financial assets	04			
1.5. Gains on hedging derivatives	05			
1.6. Revenue from brokerage services	06		61.868.287.741	86.613.188.993
1.7. Revenue from guarantee, securities issuance agent	07			
1.8. Revenue from securities investment consultancy	08		5.670.116.427	5.990.449.404
1.9. Revenue from custody securities	09		9.261.547.721	7.247.543.945
1.10. Revenue from financial advisory activities	10		27.479.259.089	25.262.931.249
1.11.Revenue from other activities.	11	B7.33.4	1.190.745.450	121.509.084
Total of operating revenue (20 = 1->11)	**20**		**687.864.274.312**	**551.206.185.742**
II. OPERATING EXPENSE				
2.1. Loss from financial assets at Fair Value through Profit and Loss (FVTPL)	21		1.576.987.154	1.327.353.539
a. Loss from selling financial assets at FVTPL	21.1	B7.33.1	1.578.500.000	1.325.610.726
b. Loss from re-evaluation of financial assets at FVTPL (*)	21.2	B7.33.2	(1.512.846)	1.742.813
2.4. Contingency cost of financial assets, handling losses of bad receivables, impairment of financial assets and costs of loans	24	B7.35.5	264.401.085.061	159.754.676.340
2.5. Loss from derivative risk prevention	25			
2.6. Expenses for business operating	26		753.950.422	361.259.288
2.7. Expenses for brokerage services	27	B7.35.1	69.305.721.439	74.993.836.723
2.8. Expenses for activities of guarantee, securities issuance agent	28			
2.9. Expenses for securities investment consultancy	29	B7.35.2	8.618.438.846	6.836.395.997
2.10. Expenses for custody securities	30	B7.35.3	11.629.286.266	9.627.056.246
2.11. Expenses for financial advisory services	31	B7.35.4	6.932.705.434	5.971.680.734
2.12. Other operating expenses.	32			
Total of operating costs (40 = 21->32)	**40**		**363.218.174.622**	**258.872.258.867**

SEPARATE INCOME STATEMENT

For the six-month period ended 30/06/2026

Currency: VND

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this period	
			This year	Previous year
1	2	3	4	5
III. FINANCE INCOME				
3.1. Realized and unrealized gain from changes in foreign exchange rate	41			
3.2. Revenue, accrual from non-fixed interest and dividend	42	B7.34	3.800.626.873	3.889.243.444
Total of financial operations revenue (50 = 41->44)	**50**		**3.800.626.873**	**3.889.243.444**
IV. FINANCIAL EXPENSE				
Total of financial expense (60 = 51->55)	**60**			
V. COST OF SALES	**61**			
VI. ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY	**62**	**B7.36**	**39.100.960.418**	**39.146.967.570**
VII. OPERATING PROFIT (70= 20+50-40 -60-61-62)	**70**		**289.345.766.145**	**257.076.202.749**
VIII. OTHER INCOME AND EXPENSE				
8.1. Other income	71	B7.37	31.865.274.988	25.954.573.822
8.2. Other expense	72	B7.38	31.150.253.704	25.243.474.244
Total of other profit (80= 71-72)	**80**		**715.021.284**	**711.099.578**
IX. PROFIT BEFORE TAX (90=70 + 80)	**90**		**290.060.787.429**	**257.787.302.327**
9.1. Realized profit	91		272.491.988.235	220.631.359.356
9.2. Unrealized profit	92		17.568.799.194	37.155.942.971
X. CORPORATE INCOME TAX	**100**		**52.098.381.787**	**44.204.020.165**
10.1. Current corporate income tax expense	100.1	B7.39	52.098.381.787	44.204.020.165
10.2. Deferred corporate income tax expense	100.2			
XI. PROFIT AFTER TAX (200 = 90 - 100)	**200**		**237.962.405.642**	**213.583.282.162**
XII. OTHER COMPREHENSIVE PROFIT (LOSS) AFTER CORPORATE INCOME TAX	**300**			
12.1. Profit/(Loss) from re-evaluating financial assets ready for sale	301			
12.2. Profit/(Loss) from exchange rate difference for foreign activities	302			
12.3. Profit/(Loss) from re-evaluating fixed assets according to a reasonable value model of the company	303			
12.4. Other comprehensive profit/(loss)	304			
Total of comprehensive income	**400**			

SEPARATE INCOME STATEMENT

For the six-month period ended 30/06/2026

Currency: VND

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this period	
			This year	Previous year
1	2	3	4	5
XIII. NET INCOME ON THE COMMON SHARES	**500**			
13.1. Basic earnings per share (VND/1 share)	501		624	634
13.2. Diluted earnings per share (VND/1 share)	502		624	634

Ha Noi City, 04 August, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Thi Thu Chung	Nguyen Thi Son	Nguyen Thi Thu Huong

SEPARATE CASH FLOW STATEMENT

(According to the indirect method)

For the six-month period ended 30/06/2026

Currency: VND

Items	Codes	Notes	Accumulated from the beginning of the year to the end of the current period	
			This year	Previous year
A	B	C	1	2
I. Cash flow from operating activities	**0**			
1. Profit before Corporate Income Tax	**01**		**290.060.787.429**	**257.787.302.327**
2. Adjustments for the items:	**02**		**(47.580.752.076)**	**(6.320.760.164)**
- Depreciation of fixed assets	03		6.497.570.937	8.214.250.443
- Provisions	04		7.750.000	23.320.000
- Interest expense	06			
- Profit, loss from investment activities	07		(2.046.296)	
- Accrued interests	08		(54.084.026.717)	(14.558.330.607)
- Other adjustments	09			
3. Increase non-monetary expenses	**10**		**(1.512.846)**	**1.742.813**
- Loss from re-evaluating of financial assets at FVTPL	11		(1.512.846)	1.742.813
4. Reduce non-monetary revenue	**18**		**(17.567.286.348)**	**(37.157.685.784)**
- Profit from re-evaluating of financial assets at FVTPL	19		(17.567.286.348)	(37.157.685.784)
5. Profits from business operations before changes in working capital	**30**		**(244.604.782.121)**	**(821.613.462.121)**
- Increase (decrease) in financial assets at FVTPL	31		(1.466.162.111.017)	(585.055.931.137)
- Increase (decrease) in loans	33		1.867.756.816.934	(175.140.067.547)
- Increase (decrease) the receivables and accrued dividends, interests of financial assets	36		240.425.904	(36.955.922)
- Increase (decrease) the receivables of services that Securities Company provides	37		(1.109.650.275)	(1.826.140.959)
- Increase (decrease) other receivables	39		(3.686.106.175)	1.967.687.705
- Increase (decrease) other assets	40		(31.264.192)	243.782.050
- Increase (decrease) the payable costs (excluding interests)	41		(6.002.006.405)	9.285.424.931
- Increase (decrease) the prepaid costs	42		180.985.353	(468.260.477)
- Corporate income tax paid	43		(79.265.243.982)	(35.183.126.802)
- Increase (decrease) the payables	45		(917.110.516)	(482.682.866)
- Increase (decrease) deductions for employee benefits	46		75.269.923	214.422.371
- Increase (decrease) taxes and contributions to the State (excluding the paid corporate income tax)	47		(2.488.148.409)	6.649.932.142
- Increase (decrease) payable to employees	48		(20.163.070.305)	(18.868.159.039)
- Increase (decrease) other payables	50		(498.362.086.330)	1.829.008.988
- Proceeds from business activities	51		370.000	82.000.000
- Payments from business activities	52		(34.671.852.629)	(24.824.395.559)
Net cash flow from operating activities	60		**(19.693.545.962)**	**(607.302.862.929)**

SEPARATE CASH FLOW STATEMENT

(According to the indirect method)

For the six-month period ended 30/06/2026

Currency: VND

Items	Codes	Notes	Accumulated from the beginning of the year to the end of the current period	
			This year	Previous year
A	B	C	1	2
II. Cash flows from investing activities				
1. Payment for purchases or construction of fixed assets, investment properties and other long term assets	61		(4.695.203.856)	(5.074.953.600)
2. Proceeds from liquidation and concession for sale of fixed assets and investment properties and other assets	62		2.046.296	
Net cash flow from investing activities	***70***		***(4.693.157.560)***	***(5.074.953.600)***
III. Cash flow from financing activities				
1. Proceeds from the issuance of bonds, or capital contributed by shareholders	71			99.884.000.000
2. Repayment of capital contributed by Shareholders, redemption of issued shares	72			
3. Borrowing	73		13.920.028.750.685	9.605.789.769.359
3.1. Borrowing from Settlement Assistance Fund	73.1			
3.2. Other borrowing	73.2		13.920.028.750.685	9.605.789.769.359
4. Repayments of borrowings	74		(12.760.128.750.685)	(8.229.713.087.431)
4.1. Repayment principal borrowing to the settlement assistance fund	74.1			
4.2. Repayment of borrowings for financial assets	74.2			
4.3. Other repayments of borrowings	74.3		(12.760.128.750.685)	(8.229.713.087.431)
5. Payments for financial leases debts	75			
6. Dividends paid to shareholders	76		(172.578.713.000)	(151.880.897.000)
Net cash flow from financing activities	***80***		***987.321.287.000***	***1.324.079.784.928***
IV. Net decrease in cash during the period	**90**		**962.934.583.478**	**711.701.968.399**
V. Cash and cash equivalents at the beginning of the period	**101**		**2.913.630.824.055**	**565.564.523.996**
- Cash	101.1		1.563.630.824.055	155.685.498.972
- Cash equivalents	101.2		1.350.000.000.000	409.879.025.024
VI. Cash and cash equivalents at the end of the period	**103**		**3.876.565.407.533**	**1.277.266.492.395**
- Cash	103.1		1.432.372.585.615	438.089.389.762
- Cash equivalents	103.2		2.444.192.821.918	839.177.102.633
- The effect of exchange rate changes in foreign currency	104			

CASH FLOW FROM BROKERAGE ACTIVITIES, CUSTOMERS' AUTHORIZATION

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this period	
			This year	Previous year
A	B	C	1	2
I. Cash flow from brokerage activities, customers' authorization				
1. Proceeds from the sale of brokerage securities to customers	1		79.336.986.783.823	72.214.847.918.486
2. Payment for the purchase of brokerage securities to customers	2		(77.149.736.689.260)	(72.770.167.494.541)
7. Receipt of deposits for payment of customers' securities transactions	7		(3.144.709.830.970)	1.932.979.383.417
11. Payment of customers' securities custody cost	11		(10.107.760.713)	(8.075.149.259)
14. Proceeds from securities issuers	14		866.918.549.637	1.080.696.028.844
15. Payment for securities issuers	15		(867.004.506.587)	(1.079.096.774.144)
Increase/decrease net cash in the period	***20***		***(967.653.454.070)***	***1.371.183.912.803***
II. Cash and cash equivalents at the beginning of the period of customers	**30**		**3.385.534.016.503**	**2.775.500.118.801**
Deposits in bank at the beginning of the period:	31			
- Investors' deposits managed by the Company for securities trading activities	32		3.383.373.905.203	2.773.603.471.001
Of which: Term				
- Deposits of securities issuers	35		2.160.111.300	1.896.647.800
Of which: Term				
- Cash equivalents	36			
- The effect of exchange rate changes in foreign currency	37			
III. Cash and cash equivalents at the end of the period of customers (40 = 20 + 30)	**40**		**2.417.880.562.433**	**4.146.684.031.604**
Deposits in bank at the end of the period:	41			
- Investors' deposits managed by the Company for securities trading activities	42	C7.40	2.415.806.408.083	4.143.188.129.104
Of which: Term				
- Deposits of securities issuers	45	C7.40	2.074.154.350	3.495.902.500
Of which: Term				
- Cash equivalents	46			
- The effect of exchange rate changes in foreign currency	47			

Ha Noi City, 04 August, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Thi Thu Chung	Nguyen Thi Son	Nguyen Thi Thu Huong

SEPARATE STATEMENT OF CHANGES IN OWNER'S EQUITY

For the six-month period ended 30/06/2026

Currency: VND

Items	Codes	Opening balance		Increase/decrease in the period				Ending balance	
		Previous year	Current year	Previous year		Current year		Previous year	Current year
				Increase	Decrease	Increase	Decrease		
A	B	1	2	3	4	5	6	7	8
I. Changes in owners'									
1. Share capital		3.059.276.408.150	3.465.062.838.150	405.786.430.000		346.477.410.000		3.465.062.838.150	3.811.540.248.150
1.1. Common shares with the voting rights (*)		3.059.193.660.000	3.464.980.090.000	405.786.430.000		346.477.410.000		3.464.980.090.000	3.811.457.500.000
1.2. Preferred shares									
1.3. Share premium		82.748.150	82.748.150					82.748.150	82.748.150
1.4. Bond swap option - capital contribution									
1.5. Other capital of Investor									
1.6 Treasury stocks									
2. Reserve fund of charter capital									
3. Financial reserve fund and operational risk									
4. Difference from revaluation of financial									
5. The exchange rate differences									
6. Other Funds belonging to owners' capital									
7. Undistributed profit		1.058.692.691.741	954.903.633.124	249.261.643.233	536.221.694.510	302.119.197.843	634.219.734.148	771.732.640.464	622.803.096.819
7.1. Realized profit after tax (**)		573.193.957.927	576.015.898.965	176.427.339.191	500.543.333.439	220.393.606.448	570.062.941.947	249.077.963.679	226.346.563.466
7.2. Unrealized profit		485.498.733.814	378.887.734.159	72.834.304.042	35.678.361.071	81.725.591.395	64.156.792.201	522.654.676.785	396.456.533.353
Total		**4.117.969.099.891**	**4.419.966.471.274**	**655.048.073.233**	**536.221.694.510**	**648.596.607.843**	**634.219.734.148**	**4.236.795.478.614**	**4.434.343.344.969**
II. Other comprehensive income									
Total									

Note:

(*): Increasing of common shares with the voting rights, including:

- Issuing shares to increase capital from owner's equity in accordance with Resolution No. 01-2026/NQ/ĐHĐCĐ/FPTS	* Number of shares: 34.647.741	346.477.410.000	VND
		346,477,410,000	**VND**

(**) Decrease of undistributed realized profit after tax, including:

- Appropriation to the bonus and welfare fund in accordance with Resolution No. 01-2026/NQ/ĐHĐCĐ/FPTS	50.336.527.447	VND
- Dividends 2025 distributed to shareholders in cash	173.249.004.500	VND
- Issuing shares to increase capital from owner's equity in accordance with Resolution No. 01-2026/NQ/ĐHĐCĐ/FPTS	346.477.410.000	VND
	570.062.941.947	**VND**

Ha Noi City, 04 August, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Thi Thu Chung	Nguyen Thi Son	Nguyen Thi Thu Huong

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the six-month period ended 30/06/2026

1. Corporate information

1.1. License for establishment and operation:

FPT Securities Joint Stock Company was established under the Business Registration Certificate No. 59/UBCK- GP dated 13th July, 2007; as amended by Amended License No. 73/GPĐC-UBCK dated 17 June 2026, both issued by the State Securities Commission of Vietnam. The Company operates under the Joint Stock Company Business Registration Certificate, first registered on 13th July 2007 with the 8th amendment dated 08 July 2026, issued by the Hanoi Department of Finance.

1.2. Contact address of the Company:

No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

1.3. Operation and organization terms of the Company: issued in 07/2007 and amended pursuant to the Resolution of the General Meeting of Shareholders dated 31 March 2026.

1.4. Main features of the operation of the Company:

- Capital scale of the Company:

The charter capital of the Company at the date of prepared financial statements is 3.811.457.500.000 VND (Three trillion, eight hundred eleven billion, four hundred fifty seven million, five hundred thousand Vietnamese dong).

- Investment restriction: the Company complies with regulations on investment restriction according to Circular No.121/2020/TT-BTC dated 30/12/2020 on establishment of the securities company.

- Structure of the Company:

- List of subsidiaries: none
- List of joint ventures, associated companies: none
- The subordinate units without the dependent legal entity status: none

- List of branches:

Ho Chi Minh City Branch: 3rd Floor, 136 Building – 138 Le Thi Hong Gam, Ben Thanh Ward, Ho Chi Minh City.

Da Nang Branch: No.100 Quang Trung Street, Hai Chau Ward, Da Nang City.

1.5. Total number of employees of the Company as at June 30, 2026 is 416 people (Total number of employees of the Company as at June 30, 2025 was 415 people)

2. Accounting period, currency used in accounting:

2.1. Accounting period:

The annual fiscal year of the Company begins from 01/01 and ends on 31/12.

2.2. Currency used in accounting: Vietnam dong.

3. Applied Accounting Standards and Regimes:

3.1. Applied Accounting Regimes: Accounting Regimes of the Securities Company shall be issued according to Circular No.210/2014/TT-BTC dated 30/12/2014 of Ministry of Finance, Circular No.334/2016/TT-BTC dated 27/12/2016 of Ministry of Finance on modifying, replacing and supplementing the Appendix 02 and 04 of Circular No.210/2014/TT-BTC.

3.2. Declaration of compliance with Accounting standards and regimes: Carry out accounting the Securities Company on the basic of compliance with the related Vietnamese accounting standards and regimes of the Securities Company according to Circular No.210/2014/TT-BTC dated 30/12/2014 of Ministry of Finance, Circular No.334/2016/TT-BTC dated 27/12/2016 of Ministry of Finance on modifying, replacing and supplementing the Appendix 02 and 04 of Circular No.210/2014/TT-BTC, the current Vietnamese corporate accounting regimes and related legal regulations.

3.3. Applied accounting form: Common diary.

4. Applied accounting policies

4.1. Principles of recording cashes or equivalent cashes

4.1.1. Recognition of capital in cash:

Cash and cash equivalents include the entire of existing amount of the Company (cash on hand, cash at bank), short-term investments with the withdrawal and maturity date within 3 months can convert easily into a certain amount and there is no risk in translating into money from the date of purchase the investment at the time of statement.

Investors' deposits on securities trading, clearing and settlement of securities trading, and cash deposited by securities issuers are presented on the off-balance sheet.

4.1.2. The method of translating other currencies into the currency used in accounting:

To comply with current regulations on recognizing, evaluating and dealing with the exchange rate difference in the translation of other currencies into the currency used in accounting.

4.2. Accounting principles and methods of financial assets are recognized through the profit or loss and the holding investments to the maturity date, loans and receivables, financial assets available for sale, financial liabilities:

4.2.1. Principles of classification of financial assets and financial liabilities under the investment portfolio of the Company (in compliance with accounting standards and regimes and current regulations on Securities law):

4.2.1.1 Principles of classification of financial assets: (FVTPL, HTM, Loans, AFS)

The classification of financial assets shall be implemented according to Circular No.210/2014/TT-BTC and Circular No.334/2016/TT-BTC.

4.2.1.2 Principles of classification of financial liabilities (Debts, debts of financial assets, convertible bonds, bonds issued, tax liabilities of financial assets, payables to seller, and liabilities arising in securities trading activities)

Comply with Accounting Standards and Regimes of the Securities Company according to Circular No.210/2014/TT-BTC and Circular No.334/2016/TT-BTC.

4.2.2. Recognition principles and accounting method recognizes the value of revaluation of investments according to market price or reasonable price (in case there is no market price) (comply with current regulations of Securities law) or original price:

Accounting Law No.88/2015/QH13 takes effect from 01/01/2017, accordingly the Law issued regulations on applying the reasonable price principles for assets and liabilities that their values frequently fluctuate under the market price and can determine reliably.

4.2.2.1. Financial assets at fair value through profit/loss FVTPL are recognized initially under the original price (purchase price excludes the direct arising expenses from buying these financial assets). Purchase expenses (brokerage fee, transaction fee, etc.) will be recognized in transaction expenses from buying the financial assets of the separate income statement immediately after arising.

At the end of the accounting period, FVTPL financial assets will be re-evaluated according to the market price or reasonable value. Differences increase or decreases from re-evaluating will be recognized in the Separate income statement at item "Difference increases due to revaluation of Financial assets through Profit/Loss " and item "Difference decreases due to revaluation of Financial assets at FVTPL"

4.2.2.2. Held-to-maturity ("HTM") financial assets are initially recognised at cost plus directly attributable transaction costs incurred in acquiring or originating such financial assets. Subsequent to initial recognition, HTM financial assets are measured at amortised cost using the effective interest method and are assessed for impairment at each reporting date. The assessment of impairment at the end of each accounting period is recognised in the separate Statement of Profit or Loss under "Provision expenses for financial assets, losses on disposal of doubtful receivables, impairment losses on financial assets and borrowing costs relating to loans."

4.2.2.3. Loans: are determined by the initial value under the original price. After the initial recognition, value of loans will be determined under the allocation value by using the real interest method and will be considered the ability of impairment at the date of preparing the financial statement. For loans granted to finance securities purchases in accordance with the regulations governing margin trading, the market value of loans is determined as the book value of loans less the provision for impairment of loans. Provision of impairment of loans will be recognized in the separate income statement at item "Contingency cost of financial assets, handling losses of bad receivables, impairment of financial assets and costs of loans".

4.2.2.4. Financial assets available for sale AFS: will be determined by the original value under the purchase price plus the direct arising costs from buying these financial assets. At the end of the accounting period, AFS financial assets will be re-evaluated according to the market price or reasonable value. All profits or losses arise from re-evaluating the financial assets available for sale according to the market price and reasonable value will be recognized in the equity (Other separate performance results) at item "Profit/(Loss) from re-evaluating the financial assets available for sale".

4.2.3. Clearing principles of the financial assets and liabilities

4.2.4. Principles for stopping recognizing the financial assets and liabilities

Financial assets shall be stopped recognizing when the rights to receive cash flow from financial assets is invalid or when transferring financial assets together with the risks and benefits from that asset ownership rights to other units. Financial liabilities shall stop recognizing when unit's obligations were exempted, canceled or expired.

4.2.5. Principles of recognition and presentation of provisions for impairment of financial assets

At the date of making the financial statement, the company will mark the signs related to an asset impairment or a group of investments to make provision according to regulations at Circular No.210/2014/TT-BTC and Circular No.334/2016 /TT-BTC.

For loans and margin transaction, the Company will make provisions for loans and margin transaction with the collateral value smaller than the principal.

Specific provision = (Balances of loans - Collateral assets value) x 100%.

The collateral assets value = The amount of securities securing the loans x Market price of the stock at the time of provision.

In which: Market price of the stock is presented at clause 4.2.6.

4.2.6. Fair value of the financial assets and liabilities

Fair value/market value of financial assets will be determined in accordance with regulations as follow:

- For securities listed at Stock Exchange, actual stock price on the market is the closing price at the nearest trading day counting to the securities valuation date.

- For securities registered for trading (stock registered for trading at UPCOM), actual stock price on the market is the closing price at the nearest trading day counting to the securities valuation date.

- For listed securities canceled, suspended, ceased transaction from the 6th transaction day onwards, the actual stock price is book value at the balance sheet date.

- The market value of securities for provisioning purposes (if any) is determined according to the provisions of Circular 48/2019/TT/BTC.

4.2.7. Accounting principles of recognition of the mortgage investments: None

4.2.8. Recognition and presentation principles about situation of Provision for bad receivables for investments of the Company with arising of dividends and interests.

The Company carries out the assessment of irrevocable loss and the level of risk to make a provision according to regulations. The provision for doubtful debts shall be made in accordance with the instructions presented at Point 4.10.3.

4.2.9. Accounting principles for recognition of the mortgage investments (Accounts are not presented in the Financial Statement): None

4.3. Recognition principles of investment real estate: None

4.4. Recognition principles of the Tangible fixed assets and Intangible fixed assets:

Fixed assets (Tangible fixed assets and Intangible fixed assets) are stated at cost minus accumulated depreciation. The cost of fixed assets comprises its purchase price and expenses that directly related to putting assets into use as schedules.

Expenses for procurement, upgrading and renovation of fixed assets are recorded in the cost of the assets. Maintenance and repair costs are accounted in fixed asset repair costs.

When fixed assets are sold or liquidated, gain of loss arising due to assets liquidation (are difference parts between the net proceeds from selling assets and the rest value of assets) is included in the separate income statement.

4.5. Depreciation and amortization:

Depreciation and amortization of the Tangible fixed assets and Intangible fixed assets are calculated on a straight method of depreciation according to Circular No.45/2013/TT-BTC dated 25/04/2013 and Circular No.147/2016/TT-BTC dated 13/10/2016 on modifying and supplementing the Circular No.45/2013/TT-BTC dated 25/04/2013 of Ministry of Finance as follow:

Housing, architecture works	6-25 years
Office machineries	3 years
Means of transportation	6 years
Office equipment	3-7 years
Software	3-5 years
Long term land use rights	not amortized

Land use right leased for a definite term	deduction according to the allowed time to use the land
Intangible fixed assets	2-3 years

4.6. Recognition and presentation principles about impairment of non-monetary assets: None

4.7. Recognition principles of the fixed assets for financial lease: None

4.8. Recognition principles of the long-term financial investments (Subsidiaries, joint ventures, associated companies): None.

4.9. Recognition and presentation principles of long-term and short-terms deposits.

Detailed monitoring of collateral deposits of each customer according to period and original currency. The rest receivables of collateral deposits within 12 months will show as short-term liabilities, over 12 months will show as long-term liabilities.

4.10. Accounting principles and methods of the long-term and short-term receivables:

4.10.1. Accounting principles and methods of receivable from financial assets:

Be accounted in detailed for each object, recorded according to each transaction and payment time.

4.10.2. Accounting principles and methods of other receivables:

Be accounted in detailed for each object and content, monitor the recovery period (over or within 12 months from the time of report) and record each payment time.

4.10.3. Accounting principles and methods of provision for bad receivables:

According to regulations at Circular No. 99/2025/TT-BTC, the Company will make provisions of bad receivables when:

- Receivable is out of date as stated in the Economic contract, loan agreements, contractual commitments or debt commitment, the Company has required for many times but has not collected yet. Overdue receivable is based on the payment time of principle contract and the provisions has been made under the initial purchase contract , not taking into account of debt extension between Parties;

- Receivable has not been due date yet but debtors go into bankrupt or are doing procedures for dissolving, missing, escaping.

Level of establishing provision for overdue receivable in accordance with instructions of Circular No.48/2019/TT-BTC issued by Ministry of Finance on 08/08/2019 as follow:

Overdue time	Premium rate
From over six (6) months to less than one (1) year	30%
From one (1) year to less than two (2) years	50%
From two (2) years to less than three (3) years	70%
From three (3) years and above	100%

- Financial clearance of irrecoverable receivables:

The actual loss of each uncollectible receivables is the difference between the receivables recorded in the accounting books and the amount recovered (compensated by the person causing the damage, due to the sale of the subject's property of the debtor, due to the division of property according to a court's decisions or other competent authority).

The actual loss value of the irrecoverable receivables, the Company uses the provision for bad receivables (if any) to clear, the shortfall difference is accounted into the Company's expenses.

4.11. Accounting principles and methods of the long-term and short-term liabilities.

Liabilities are tracked in details according to repayment period, objects, original currency. When making financial statement, accountant will base on term of the rest receivables to classify as long-term or short-term liabilities.

4.12. Accounting principles and methods for recognition of owners' equity of the Company:

4.12.1. Recognition principles of the owners' capital investment

Owners' capital investment is capital contribution according to Statute of the Company that members and shareholders of the Company have contributed as schedule, plan passed by the Annual General Meeting and the mobilized capital of the next time in accordance with the Statute of the Company.

4.12.2. Recognition principles of the profits of the Company:

a. Recognition principles of the realized profit:

Realized profit during the period is the net difference between the total revenue, income and the total expenses that calculated on the Separate Income statement of the Company.

b. Recognition principles of the unrealized profit

Unrealized profit of the period is the difference between the total value of the profit and loss after re-evaluation of Fair Value through Profit and Loss or other Financial Assets calculated in the profit and loss statement of the Separate Income Statement under the list of financial assets accumulating and arising in the period.

4.12.3. Recognition principles of the exchange rate difference: Comply with the current regulations of Ministry of Finance on recording, evaluating, handling the exchange rate difference.

a. The exchange rate difference implemented in the period:

Is the difference arising from the actual exchange or translation of the same amount of foreign currency into the currency unit used in accounting book at the time of arising transaction in foreign currency.

b. The exchange rate difference re-evaluated at the end of the period:

Is the difference arising from re-evaluation the currency items that translated from foreign currency into currency unit used in accounting book at the end of the accounting period.

4.12.4. Principles of distributing profits of the Company: (for shareholders and members who contributed capital, funds of the Securities Company).

Profits after corporate income tax will be taken according to Resolution of the Annual General Meeting, Statute of the Company and the current legal regulations.

4.13. Accounting principles and methods for recognition of revenue:

Revenue is recognized at the time of the transaction occurred, when it is probable that the economic benefits will flow to the Company, regardless of whether the money is collected or not.

Revenue from trading of securities, providing services are recorded according to regulations of Revenue standards and Relevant financial tool standards and guidelines in Circular No.210/2014/TT-BTC and Circular No.334/2016/TT-BTC.

- Revenue from financial assets at FVTPL is determined based on the difference between the selling price and the average cost of the stock.

- Dividends, interests from financial assets:

Revenue from dividend will be recognized when the receiving rights of dividend are determined. For bonus shares, the Company only records the entitled shares, do not record an increase revenue from dividend.

Revenue from the sale of financial assets is recognized on the basis of accrued interest by time and the actual interest rates of each accounting period.

- Interests from loans: is the interest from Investors, using service of margin trading, advance transaction of the company in the period.

- Revenue from brokerage services: is recognized in the separate income statement. There are brokerage fee that Investors must pay to the Company when trading securities is implemented by Investors' order and other fees from brokerage services under securities law.

- Revenue from consulting activities: including the securities investment consulting and business management consulting, financial consulting and improving enterprise (consulting for listing, issuing and improving enterprise ...). Revenue from consulting activities is recognized in the separate income statement according to the completion rate of the transaction at the date of making financial statement. The completion rate is evaluated on the basis of the completed tasks.

- Custody revenue: is fee collected from customers when using services on custody services provided by the company such as: register, custody, transfer, transfer the securities ownership rights ... and they must be completed.

4.14. Recognition principles of the financial income, financial expense:

Comply with accounting standards and regimes of the Securities Company according to Circular No.210/2014TT-BTC, Circular No.334/2016/TT-BTC and current regulations of securities law.

4.15. Recognition principles of the administrative expenses of the Company

The arisen actual costs and expenses with plan to spend (if any) directly related to management activities in the period in accordance with regulations of current law.

4.16. Recognition principles of other incomes and expenses:

a. Recording other income:

Other incomes from irregular activities other than business and investment activities of the Company arising in the period.

b. Recognition of other expenses:

Other expenses from irregular activities other than expenses for business and investment activities of the company arising in the period.

4.17. Principles and methods for recognizing of the current corporate income tax expenses:

Comply with accounting standards and regimes of Enterprise, accounting regimes of the Securities Company and current regulations of securities law.

4.18. Other accounting principles and policies:

Comply with accounting standards and regimes of Enterprise, accounting regimes of the Securities Company and current regulations of securities law.

4.19. Recognition, management and presentation principles of the Financial Statement on customers' assets and liabilities.

Comply with accounting standards and regimes of Enterprise, accounting regimes of the Securities Company and current regulations of securities law.

4.20. Report to departments

The Company will track the business operation revenue according to each securities business operation (Securities brokerage activities; securities investment activities, capital contribution; securities custody activities; consulting activities; etc.), financial activities.

The Company will manage expenses according to each business operation and cost item.

For assets, the Company will not classify into each of business field, the Company will manage mainly at Head Quarter – Hanoi.

For liabilities, the Company is responsible for paying and managing the common risks.

5. Financial risk management for the Company

5.1. General description of qualitative and quantitative financial risks for the Company

The Company has developed a risk management system to identify and evaluate the risks that can be happened and establish risk management policies and procedures at acceptable levels. The risk management system will be inspected periodically to reflect changes in market conditions and activities of the Company.

5.2. Credit risk

Credit risk occurs when a customer or partner fails to meet contractual obligations resulting in financial loss to the Company. The granting of credit and large capital support to a related customer may result in failure to recover sufficient loan, interest or solvency of FPTS when that customer encounters a solvency problem. Therefore, FPTS has issued a supply limit and maximum capital support for a customer to ensure the safety for FPTS based on continuous updating of customers' financial capability and collateral assets.

Shares risk: When shares are collateral assets for loans that they reduce price too fast, even lose value or are not enough liquidity, FPTS may not sell shares to recover loans and interest. Thus, shares are used as collateral assets according to regulation on margin trading of Stock Exchange Departments.

5.3. Liquidity risk

The purpose of liquidity risk management is to ensure sufficient funds to meet current and future financial obligations. Liquidity is also managed by the company to ensure that the excess between indebtedness and assets in maturity in the period at level that can be controlled for the amount of capital the company believes may be created during the period.

The company's policy is to regularly monitor the current and expected liquidity requirements in the future to ensure that the company maintains adequate cash provisions to meet short-term liquidity requirements or longer term.

5.4. Market risk

The company's business activities will be mainly borne risks when there are changes in interest rates, securities prices and market liquidity.

Interest rate risk management

The Company bears interest rate risk because the fair value of future cash flows of a financial instrument will fluctuate according to market interest rate changes when the company generates deposits with or without term deposits, loans and margin trading. To minimize interest rate risk, through situation analysis and forecasting. The Company has selected the appropriate maturities and times in the period to make reasonable decisions regarding the maintenance of margin deposits,

margin and margin interest rates in order to obtain appropriate interest rates and can compete in the market.

Stock price risk management and market liquidity

Securities held by the company are affected by market risks arising from the uncertainty of the future value of the investment shares. The company manages stock price risk by setting investment limits, choosing investment portfolio, decentralize authority to review and approve investment decisions, etc. Due to the low value of securities held by the company, mainly from the purchase of small securities, the company assessed the price risk as well as the market liquidity of trading securities is negligible.

The company is also exposed to the risk of stock prices and market liquidity for margin loans of Investors. When shares are the collateral assets for continuous discounted loans, it can lead to the inability to collect enough money and interest of FPTS if capital is retarded. If the market is not enough liquidity and the stock code is not enough liquidity, FPTS may not be possible to sell securities to recover loans and interest. Therefore, FPTS has developed a separate risk management policy for margin trading, determine the lending rate on the collateral asset value appropriately. In addition, FPTS has built management software, set the level of alert, process automatically in the margin trading to help FPTS manage and sell shares, it is collateral assets as soon as the price falls to a certain level to ensure the safety of FPTS.

6. Policies on the valuation of financial assets in the list of financial assets of the Company

Comply with accounting standards and regimes of Enterprise, accounting regimes of the Securities Company and current regulations of securities law.

7. Additional information for the financial statements

A. Notes to the financial statements

A.7.1. Cash and cash equivalents	Ending balance	Opening balance
- Cash on hand	136.497.724	112.759.447
- Deposit at bank for activities of securities company	1.432.236.087.891	1.563.518.064.608
- Cash equivalents	2.444.192.821.918	1.350.000.000.000
Total	**3.876.565.407.533**	**2.913.630.824.055**

Note (*) In which: term deposits with original maturities of less than three months amounting to VND 1.944 billion as at 30 June 2026 have been pledged as collateral for the Company's bank borrowings.

A.7.2. Value of the traded volume in the period

ITEMS	The traded volume in the first 6 months of this year	Value of the traded volume in the first 6 months of previous year
a) The Securities Company		
- Shares		
- Bonds	178.820.000	17.869.127.960.000
- Treasury securities		
- Other securities		
Total	**178.820.000**	**17.869.127.960.000**
b) Investors		
- Shares	6.040.053.408	155.437.291.396.258
- Bonds	82.331	11.054.218.585
- Other securities	449.032.851	683.829.485.240
Total	**6.489.168.590**	**156.132.175.100.083**

A.7.3. Types of financial assets

7.3.1 Financial assets at Fair Value Through Profit and Loss (FVTPL):

FVTPL assets	Ending balance		Opening balance	
	Cost	Reasonable value	Cost	Reasonable value
Listed shares, registered for trading	12.036.691.237	408.493.224.590	12.039.250.985	390.926.985.144
Unlisted shares	2.028.528.152	2.028.528.152	2.025.968.404	2.025.968.404
Bonds (*)	2.953.283.500.000	2.953.283.500.000	1.989.652.500.000	1.989.652.500.000
Fixed term deposits, certificate of deposit (**)	628.712.814.759	628.712.814.759	126.181.703.742	126.181.703.742
Total	**3.596.061.534.148**	**3.992.518.067.501**	**2.129.899.423.131**	**2.508.787.157.290**

Note:

(*) In which, the bond value as of June 30, 2026, used as collateral for the bank loan is VND 2.100 billion.

(**) In which: fixed-term deposits amounting to VND 128,7 billion as at 30 June 2026 have been pledged as collateral for the Company's bank borrowings.

7.3.2 Loans and receivables

Loans and receivables	Ending balance		Opening balance	
	Cost	Reasonable cost	Cost	Reasonable cost
Loans for advance payment on securities sales and margin trading transactions (*)	6.380.389.035.621	6.369.503.419.445	8.248.145.852.555	8.237.260.236.379
Of which				
Margin transactions	5.979.842.170.172	5.968.956.553.996	7.430.869.619.855	7.419.984.003.679

(*) Fair value of loans is determined by book value of loans less provision for impairment of loans.

A.7.3.3 Changes in investments according to group due to re-valuation at market or book value (for investments without market value) at the end of the period:
Table of fluctuation of market value or the value of four types of financial assets belong to the list of financial assets of Securities Company.

No	Types of financial assets	Ending balance					Opening balance				
		Purchase price	Market price or fair value in this period	Difference is evaluated in this period		Re-evaluation value	Purchase price	Market price or fair value in previous period	Difference is evaluated in previous period		Re-evaluation value
				Difference increases	Difference decreases				Difference increases	Difference decreases	
A	B	1	2	3=(2-1)	4=(1-2)	5=(1+3-4)	6	7	8=(7-6)	9=(6-7)	10=(6+8-9)
I	**FVTPL**										
1	***Shares***	***14.065.219.389***	***410.521.752.742***	***396.458.941.863***	***2.408.510***	***410.521.752.742***	***14.065.219.389***	***392.952.953.548***	***378.891.655.515***	***3.921.356***	***392.952.953.548***
1.1	**Listed shares, registered for trading**	**12.036.691.237**	**408.493.224.590**	**396.458.941.863**	**2.408.510**	**408.493.224.590**	**12.039.250.985**	**390.926.985.144**	**378.891.655.515**	**3.921.356**	**390.926.985.144**
	MSH - Song Hong Garment JSC	10.946.813.906	406.800.000.000	395.853.186.094		406.800.000.000	10.946.813.906	389.400.000.000	378.453.186.094		389.400.000.000
	Other listed shares	1.089.877.331	1.693.224.590	605.755.769	2.408.510	1.693.224.590	1.092.437.079	1.526.985.144	438.469.421	3.921.356	1.526.985.144
1.2	**Unlisted shares**	**2.028.528.152**	**2.028.528.152**			**2.028.528.152**	**2.025.968.404**	**2.025.968.404**			**2.025.968.404**
	CIC8 - No.8 Investment and Construction JSC	2.000.000.000	2.000.000.000			2.000.000.000	2.000.000.000	2.000.000.000			2.000.000.000
	Other unlisted shares	28.528.152	28.528.152			28.528.152	25.968.404	25.968.404			25.968.404
2	***Bonds***	***2.953.283.500.000***	***2.953.283.500.000***			***2.953.283.500.000***	***1.989.652.500.000***	***1.989.652.500.000***			***1.989.652.500.000***
3	***Deposits with fixed term, certificates of deposit***	***628.712.814.759***	***628.712.814.759***			***628.712.814.759***	***126.181.703.742***	***126.181.703.742***			***126.181.703.742***
II	**AFS**										
	Total	**3.596.061.534.148**	**3.992.518.067.501**	**396.458.941.863**	**2.408.510**	**3.992.518.067.501**	**2.129.899.423.131**	**2.508.787.157.290**	**378.891.655.515**	**3.921.356**	**2.508.787.157.290**

Market value of shares listed, registered for trading will be determined according to closing price of above shares at 30/06/2026 on Stock Exchange. The market price of unlisted shares is based on book value at 30/06/2026 because there is not enough reliable information on the market.

A.7.4. Provision for impairment of financial assets and collateral assets	**Ending balance**	**Opening balance**
Provision for impairment of financial assets		
Provision for impairment - Margin transactions	(10.885.616.176)	(10.885.616.176)
Total	**(10.885.616.176)**	**(10.885.616.176)**

A.7.5. Receivables	**Ending balance**	**Opening balance**
A.7.5.1. Receivables, accrued dividends and interest from investments		
Interest receivable on the date of receipt (Receivable from advance transactions)	64.605.071	305.030.975
Accrual from margin trading fees and term deposit interest	136.473.780.994	82.389.754.277
Total	**136.538.386.065**	**82.694.785.252**
A.7.5.2. Receivable from margin transactions		
A.7.5.3. Receivable from services that the Company provides	**3.125.173.769**	**2.015.523.494**
7.5.3.1. Receivable of securities brokerage fee through Stock exchange	*261.187.105*	*668.927.397*
7.5.5.2. Receivable of securities brokerage fee not via Stock exchange		
7.5.5.3. Receivable from securities investment consultancy activities		
7.5.3.4. Receivable from other consultancy activities	*2.816.577.000*	*1.325.824.000*
7.5.3.5. Receivable from custody	*25.876.174*	*18.596.414*
7.5.3.6. Receivable from other services	*21.533.490*	*2.175.683*
A. 7.5.4. Receivable from securities transaction errors		
A. 7.5.5. Other receivables	**1.037.793.152**	**1.551.836.664**

A. 7.6. Provision for bad receivables

The Securities Company must note in detail of bad receivable that must make provision (details under type, group, object of bad receivable)

No.	Type of bad receivable must make provision	Value of bad receivable	Ref.	Ending balance				Opening balance
				Opening balance	Taking number in the period	Revert number in the period	Ending balance	
4	Provision for doubtful receivables	231.650.000		199.410.000	7.750.000		207.160.000	199.410.000
	Lisemco JSC	*71.500.000*		*71.500.000*			*71.500.000*	*71.500.000*
	Phu Thanh Garment JSC	*13.200.000*		*13.200.000*			*13.200.000*	*13.200.000*
	Thong Quang Ninh JSC	*7.700.000*		*7.700.000*			*7.700.000*	*7.700.000*
	EDX Group JSC	*16.500.000*		*16.500.000*			*16.500.000*	*16.500.000*
	Ha Tay Commercial JSC	*13.200.000*		*13.200.000*			*13.200.000*	*13.200.000*
	Apax English JSC	*32.850.000*		*32.850.000*			*32.850.000*	*32.850.000*
	Dong A Hotel Group JSC	*13.200.000*		*13.200.000*			*13.200.000*	*13.200.000*
	Industrial Production and Construction JSC	*22.000.000*		*19.360.000*			*19.360.000*	*19.360.000*
	LICOGI-9 JSC	*14.000.000*		*4.200.000*	*2.800.000*		*7.000.000*	*4.200.000*
	VNECO 3 Electricity Construction JSC	*16.500.000*			*4.950.000*		*4.950.000*	
	Bao Thu Industrial Investment & Development JSC	*11.000.000*		*7.700.000*			*7.700.000*	*7.700.000*
	Total	**231.650.000**		**199.410.000**	**7.750.000**		**207.160.000**	**199.410.000**

A.7.7. Inventories

	Ending balance	Opening balance
- Office supplies	1.038.626.652	1.032.362.460
Total	**1.038.626.652**	**1.032.362.460**

A.7.8. Prepaid expenses

	Ending balance	Opening balance
a. Short-term prepaid expenses	3.221.172.036	2.396.437.017
(including: internet connection, member and connecting fee, software maintenance warranty, etc...)		
b. Long-term prepaid expenses	4.041.104.299	5.046.824.671
(including: internet connection, Token software, repair of office, etc...)		
Total	**7.262.276.335**	**7.443.261.688**

A.7.9. Payment to Settlement Assistance Fund

	Ending balance	Opening balance
- Original payment	10.120.000.000	10.120.000.000
- Additional payment	14.482.731.824	14.482.731.824
- Interest distributed throughout the year	5.481.033.928	5.472.715.766
Total	**30.083.765.752**	**30.075.447.590**

A.7.10. Increase and decrease the tangible fixed assets:

Items	House and architectural works	Means of transport	Machinery and tools	Equipment and management tools	Total
Cost of tangible fixed assets					
Opening balance	**168.659.560.363**	**1.659.266.200**	**2.323.000.000**	**91.196.146.656**	**263.837.973.219**
- Purchase in the period				4.695.203.856	4.695.203.856
- Completed construction investment					
- Other increase					
- Move to investment real estate					
- Liquidation, sale				1.277.954.589	1.277.954.589
- Other decreases					
Ending balance	**168.659.560.363**	**1.659.266.200**	**2.323.000.000**	**94.613.395.923**	**267.255.222.486**
Accumulated depreciation					
Opening balance	**62.666.273.826**	**1.659.266.200**	**2.323.000.000**	**84.085.797.800**	**150.734.337.826**
- Depreciation in the period	3.344.782.418			2.885.867.157	6.230.649.575
- Other increases					
- Move to investment real estate					
- Liquidation, sale				1.277.954.589	1.277.954.589
- Other decreases					
Ending balance	**66.011.056.244**	**1.659.266.200**	**2.323.000.000**	**85.693.710.368**	**155.687.032.812**
Remaining value of tangible fixed assets					
- At the begin of the period	105.993.286.537			7.110.348.856	113.103.635.393
- At the end of the period	102.648.504.119			8.919.685.555	111.568.189.674
Evaluation under fair value					

Costs of tangible fixed assets at the end of period has fully depreciated but still in use: 83.479.608.583 VND.

A.7.11. Increase and decrease the intangible fixed assets

Items	Land use rights (*)	Copyright, patents	Software program	Other intangible fixed assets	Total
Cost of intangible fixed assets					
Opening balance	**19.257.558.796**	**7.217.666.013**	**18.070.143.729**	**367.576.900**	**44.912.945.438**
- Purchase in the period					
- Completed investment in capital construction					
- Creation from internal Company					
- Increase due to business consolidation					
- Other increases					
- Liquidation, sale			123.094.545		123.094.545
- Other decreases					
Ending balance	**19.257.558.796**	**7.217.666.013**	**17.947.049.184**	**367.576.900**	**44.789.850.893**
Accumulated depreciation value					
Opening balance	**1.185.465.332**	**7.217.666.013**	**16.449.169.185**	**367.576.900**	**25.219.877.430**
- Depreciation in the period	65.274.357		201.647.005		266.921.362
- Other increases					
- Liquidation, sale			123.094.545		123.094.545
- Other decreases					
Ending balance	**1.250.739.689**	**7.217.666.013**	**16.527.721.645**	**367.576.900**	**25.363.704.247**
Remaining value of tangible fixed assets					
- At the begin of the period	18.072.093.464		1.620.974.544		19.693.068.008
- At the end of the period	18.006.819.107		1.419.327.539		19.426.146.646
Evaluation under fair value					

Note (*): Land use right includes:

- Land use right value of FPTS house in Da Nang – 100 Quang Trung, Hai Chau Ward, Da Nang City (area 144m2 according to purchase and sale contract of housing ownership rights and transfer land use rights dated 11/06/2013. This land use right value is recognized according payment personal income tax notice No.: 1745/TB-TNCN of Tax Department of Da Nang City for seller dated 09/08/2013). 8.800.000.000

- Land use right value of FPTS house in Ho Chi Minh City – 3rd Floor, 136 Building, 138 Le Thi Hong Gam, Ben Thanh Ward, Ho Chi Minh City (with area: common use: 944 m2, and area of 3rd floor for private use of 620,7 m2 according to purchase and sale contract No.: 66/HD-BTL dated 17/12/2013 between Ben Thanh Land and FPT Securities Joint Stock Company.) 4.691.451.796

Land use right value of FPTS house in Hanoi - No. 52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City (total area: 941.73m2, according to the transfer contract of land use right and assets attached to the land dated 13/07/2016 and certificate of land use right, housing ownership and assets attached to the land No.: CT 00587 issued on 06/08/2014. 5.766.107.000

Costs of intangible fixed assets at the end of period has fully depreciated but still in use: 23.621.091.442 VND.

A.7.12. Bad debts treated

Bad debts treated	Ending balance	Opening balance
Vinashin Trading & Manufacturing JSC	172.000.000	172.000.000
Total	**172.000.000**	**172.000.000**

A.7.13. Financial assets listed/registered transactions of the Company

Financial assets	Ending balance	Opening balance
1. Freely transferring financial assets	851.060.080.000	401.061.950.000
2. Restrictedly transferred financial assets		
3. Mortgaged and traded financial assets	500.000.000.000	
4. Blocked financial assets		
5. Awaiting settlement financial assets		
6. Financial assets available for lending		
7. Financial assets pledged as collateral for borrowings		
Total	**1.351.060.080.000**	**401.061.950.000**

A.7.14. Financial assets have not been deposited yet at Vietnam Securities Depository

Financial assets	Ending balance	Opening balance
1. Freely transferred financial assets of the Company - OTC	1.002.678.330.000	502.676.440.000
2. Mortgaged and traded financial assets of the Company - OTC	1.100.000.000.000	1.100.000.000.000
3. Listed financial assets/ registered transactions have not been deposited yet at Vietnam Securities Depository of the Company, freely transferred	120.000.000.000	120.000.000.000
4. Listed financial assets/ registered transactions have not been deposited yet at Vietnam Securities Depository of the Company, limited to transfer		
Total	**2.222.678.330.000**	**1.722.676.440.000**

A.7.15. Financial assets are entitled of the Company

Financial assets	Ending balance	Opening balance
Financial assets are entitled of the Company	740.000	
Total	**740.000**	

A.7.16. Financial assets listed/registered transactions of Investors

Financial assets	Ending balance	Opening balance
1. Freely transferred financial assets	32.560.372.630.388	33.791.343.565.245
2. Restrictedly transferred financial assets	421.916.360.000	426.953.920.000
3. Mortgaged and traded financial assets	946.875.660.000	1.122.311.090.000
4. Blocked financial assets	10.932.730.000	10.482.190.000
5. Awaiting settlement financial assets	288.468.137.500	396.282.246.900
6. Awaiting lending financial assets		
Total	**34.228.565.517.888**	**35.747.373.012.145**

A.7.17. Financial assets have been deposited at Vietnam Securities Depository and non-traded financial assets of investors

Financial assets	Ending balance	Opening balance
1. Freely transferred financial assets	968.310.000	2.661.400.000
2. Restrictedly transferred financial assets	2.144.440.000	27.279.920.000
3. Mortgaged and traded financial assets		
4. Blocked financial assets		
Total	**3.112.750.000**	**29.941.320.000**

A.7.18. Financial assets await the return of Investor

Financial assets	Ending balance	Opening balance
Awaiting financial assets of Investor	256.778.555.400	440.811.306.525
Total	**256.778.555.400**	**440.811.306.525**

A.7.19. Financial assets are entitled of Investors

Financial assets	Ending balance	Opening balance
Financial assets are entitled of Investor	352.091.320.000	60.760.470.000
Total	**352.091.320.000**	**60.760.470.000**

A.7.20. Deposits of Investors

Deposits of Investors	Ending balance	Opening balance
1. Deposits of investors on securities trading managed by the Company	2.415.806.408.083	3.383.373.905.203
1.1. Deposits of local investors on securities trading managed by the Company	2.339.551.699.347	3.354.560.978.096
1.2. Deposits of foreign investors on securities trading managed by the Company	76.254.708.736	28.812.927.107
2.Deposits for trading of securities for clients		
3.Deposits and settlement of securities transactions by investors		
3.1.Deposits and settlement of securities transactions by local investors		
3.2.Deposits and settlement of securities transactions by foreign investors		
Total	**2.415.806.408.083**	**3.383.373.905.203**

A.7.21. Deposits of issuing organizations

Deposits of issuing organizations	Ending balance	Opening balance
1. Deposits of sale guarantee securities, issuing agents		
2. Deposits for principal and interest payment and dividend of Issuing organization	2.074.154.350	2.160.111.300
Total	**2.074.154.350**	**2.160.111.300**

A.7.22. Payables to securities transaction

	Ending balance	Opening balance
- Payables to the Stock Exchange	5.992.053.961	9.814.216.160
Total	**5.992.053.961**	**9.814.216.160**

A.7.23. Payable dividends, bond principal and interest

	Ending balance	Opening balance
- Payable dividends to shareholders or profit for contributors	5.703.668.000	5.033.376.500
Total	**5.703.668.000**	**5.033.376.500**

A.7.24. Taxes and payables to the State

	Ending balance	Opening balance
- Corporate income tax	27.568.423.643	54.735.285.838
- Personal income tax	14.730.387.190	15.912.581.120
- Other taxes	1.482.639.726	2.788.594.205
- Costs, fees and other payables		
Total	**43.781.450.559**	**73.436.461.163**

A.7.25. Costs payable

	Ending balance	Opening balance
Cost of margin transactions, custody fee and transfer fee, agency fee for opening account	19.319.486.289	21.499.330.495
Total	**19.319.486.289**	**21.499.330.495**

A.7.26. Payable to seller	Ending balance	Opening balance
VNPT-Vinaphone Corporation	83.160.000	
Branch of FPT Telecom International	79.818.408	968.886.432
24 Integrated Media JSC	32.400.000	
Branch of Lavie LLC in Hanoi	25.477.200	12.971.880
Song Hong Urban Environment JSC	16.892.928	
Posts Stamps Printing One Member LLC	15.862.046	
Thang Hoa Trainvest JSC	12.960.000	10.980.000
Hai Anh Garment Import Export JSC	11.261.558	
Ecogarden Co., Ltd	6.372.000	
Viet Nam TSC Technology Service JSC	5.751.000	6.701.400
Safe Food Tam Thanh JSC	4.562.580	
GSM Green And Smart Mobility JSC	4.004.000	4.541.047
Two Four Seven JSC	3.990.608	
Ha Noi Petroleum Investment Co., Ltd	2.454.500	
FPT Telecom JSC	896.500	896.500
VNPT Ho Chi Minh City	765.192	
Nguyen Viet An		7.777.777
Vncreative Co., Ltd		27.864.000
Fpt Smart Cloud Co., Ltd		15.120.000
Vietnam Cyber Space Security Technology JSC		168.000.000
Total	**306.628.520**	**1.223.739.036**

A.7.27. Other payables	Ending balance	Opening balance
- Payables dividends to shareholders or profit for contributors	5.703.668.000	5.033.376.500
- Other payables	610.752.673	501.560.329.003
Total	**6.314.420.673**	**506.593.705.503**

A.7.27. Short-term borrowings *(details according to loans arising in the period of the Company)*

Short-term borrowings	Rate	Balance at the beginning of the period	Addition during the period	Repayment during the period	Ending balance
Borrowings from domestic bank	**Below 7,5%**	**8.218.600.000.000**	**13.710.000.000.000**	**12.017.600.000.000**	**9.911.000.000.000**
BIDV - Ha Thanh Branch		450.000.000.000	450.000.000.000	450.000.000.000	450.000.000.000
VIB		1.500.000.000.000	1.400.000.000.000	1.400.000.000.000	1.500.000.000.000
Techcombank		500.000.000.000	1.250.000.000.000	754.000.000.000	996.000.000.000
VietinBank - Nam Thang Long Branch		745.000.000.000	1.400.000.000.000	1.145.000.000.000	1.000.000.000.000
MSB		355.000.000.000	1.029.000.000.000	710.000.000.000	674.000.000.000
VPBank		800.000.000.000	1.600.000.000.000	1.600.000.000.000	800.000.000.000
TPBank		147.800.000.000	190.000.000.000	337.800.000.000	
ACB		1.103.000.000.000	1.781.000.000.000	2.003.000.000.000	881.000.000.000
Vietcombank - Thanh Xuan Branch		1.117.800.000.000	1.010.000.000.000	1.317.800.000.000	810.000.000.000
HDBank		1.500.000.000.000	3.000.000.000.000	2.000.000.000.000	2.500.000.000.000
Vikki - Ha Noi Branch			600.000.000.000	300.000.000.000	300.000.000.000
Borrowing from other domestic organizations and individuals	**Below 7%**	**539.500.000.000**	**210.028.750.685**	**742.528.750.685**	**7.000.000.000**
Total		**8.758.100.000.000**	**13.920.028.750.685**	**12.760.128.750.685**	**9.918.000.000.000**

A.7.29. Payables to Investors	**Ending balance**	**Opening balance**
Type of payables		
1. Payables to Investors - Investors' deposits for securities trading managed by the Company	2.415.806.408.083	3.383.373.905.203
1.1. Local investors	2.339.551.699.347	3.354.560.978.096
1.2. Foreign investors	76.254.708.736	28.812.927.107
Total	**2.415.806.408.083**	**3.383.373.905.203**

A.7.30. Payables of Investors on services to the Company	**Ending balance**	**Opening balance**
1. Brokerage fee	261.187.105	668.927.397
2. Securities custody fee	25.876.174	18.596.414
3. Payable to investment consultancy fees		
Total	**287.063.279**	**687.523.811**

A.7.31. Payables relating to investors' borrowings from the Company	**Ending balance**	**Opening balance**
Payables		
1. Payables arising from margin trading activities		
2. Principal of margin transactions	**5.979.842.170.172**	**7.430.869.619.855**
2.1. Local investors	5.979.842.170.172	7.430.869.619.855
2.2. Foreign investors		
3. Interest of margin transactions	**16.357.712.705**	**15.291.626.890**
3.1. Local investors	16.357.712.705	15.291.626.890
3.2. Foreign investors		
4. Payable for advance payment of securities amount	**400.611.470.520**	**817.581.263.675**
4.1. Principal of advance transactions	400.546.865.449	817.276.232.700
a. Local investors	400.546.865.449	817.276.232.700
b. Foreign investors		
4.2. Interest of advance transactions	64.605.071	305.030.975
a. Local investors	64.605.071	305.030.975
b. Foreign investors		
5. Payable for derivative securities trading activities		
Total	**6.396.811.353.397**	**8.263.742.510.420**

A.7.32. Income distribution to shareholders or capital contributing members	**Ending balance**	**Opening balance**
1. Realized profit	226.346.563.466	576.015.898.965
2. Unrealized profit	396.456.533.353	378.887.734.159
Total	**622.803.096.819**	**954.903.633.124**

B. Notes to the Income Statement

B7.33. Income

B7.33.1. Profit, loss from selling the financial assets

No	List of investments	Quantity of sale	Purchase price	Total sale value	Average cost at the end of the period up to the end of the trading day	Profit, loss from selling securities in this period	Profit, loss from selling securities accumulated until this period	Profit, loss from selling securities accumulated up to previous period
A	B	1	2	3=1*2	4	5=3-4	6	7
1	Fund certificates							3.746.000
2	Bonds	87.160.000		8.702.288.730.000	8.703.208.230.000	(919.500.000)	(919.500.000)	(536.310.000)
3	Deposit certificates							(66.837.713)
	Total	**87.160.000**		**8.702.288.730.000**	**8.703.208.230.000**	**(919.500.000)**	**(919.500.000)**	**(599.401.713)**

B7.33.2. Differences from re-evaluation of financial assets

No.	List of financial assets	Purchase value according to accounting books	Market value (*)	Difference re-evaluated in this period	Difference re-evaluated in previous period	Difference for adjusting the accounting books in this period
A	B	C	D	E=D-C	F	G=E-F
I	Type of FVTPL	**3.596.061.534.148**	**3.992.518.067.501**	**396.456.533.353**	**378.887.734.159**	**17.568.799.194**
1	Listed shares, registered for trading	12.036.691.237	408.493.224.590	396.456.533.353	378.887.734.159	17.568.799.194
2	Unlisted shares	2.028.528.152	2.028.528.152			
3	Bonds	2.953.283.500.000	2.953.283.500.000			
4	Monetary instruments	628.712.814.759	628.712.814.759			
II	Type of HTM					
III	Type of loans	6.380.389.035.621	6.369.503.419.445	(10.885.616.176)	(10.885.616.176)	
IV	Type of AFS					
	Total	**9.976.450.569.769**	**10.362.021.486.946**	**385.570.917.177**	**368.002.117.983**	**17.568.799.194**

Note (*): The market value of shares listed, registered for trading will be determined according to closing price of above shares at 30/06/2026 on Stock Exchange. The market price of unlisted shares is based on book value at 30/06/2026 because there is not enough reliable information on the market.

The market value of loans is determined by book value of loans less provision for impairment of loans.

B7.33.3. Dividends and interest arising from FVTPL financial assets, loans, HTM, AFS

No.	Types of revenue from other activities	Current period	Previous period
1	**From FVTPL financial asset**	**165.688.931.240**	**40.886.385.144**
1.1	Dividend and interest on bonds	74.907.750.533	10.202.649.122
1.2	Interest on term deposits, certificate of deposits	90.781.180.707	30.683.736.022
2	**From HTM financial assets**		
3	**From loans**	**398.479.100.296**	**347.200.283.126**
4	**From AFS**		
Total		**564.168.031.536**	**388.086.668.270**

B.7.33.4. Revenue from other activities

No.	Types of revenue from other activities	Current period	Previous period
1	Revenue from auction agent	255.450	
2	Revenue from paying principal, bond interest and dividend to Investors on behalf of issuers	27.500.000	29.099.084
3	Collateral assets management cost	0	30.700.000
4	Other revenue	1.162.990.000	61.710.000
Total		**1.190.745.450**	**121.509.084**

B.7.34. Revenue from financial activities

No.	Types of revenue from financial activities	Current period	Previous period
1	Revenue from interests of deposits without fixed maturity	3.800.626.873	3.889.243.444
2	Revenue from other financial activities		
Total		**3.800.626.873**	**3.889.243.444**

B.7.35. Operating expenses

No.	Types of expense	Current period	Previous period
1	Expense from brokerage service	69.305.721.439	74.993.836.723
2	Expense for consultancy of securities investment	8.618.438.846	6.836.395.997
3	Custody expense	11.629.286.266	9.627.056.246
4	Expense for financial consultancy	6.932.705.434	5.971.680.734
5	Expenses for provision of financial assets, dealing with losses of bad receivables and losses of financial assets and costs of loans	264.401.085.061	159.754.676.340
Total		**360.887.237.046**	**257.183.646.040**

B.7.36. Management expenses of the Company

No.	Types of general expenses	Current period	Previous period
1	Salary and others items according to salary	19.617.354.227	19.418.919.753
2	Social, Health and Unemployment insurances, Trade Union fees	1.849.783.900	1.647.943.600
3	Training and recruitment cost	164.837.393	140.121.940
4	Office supplies	1.405.700.841	1.405.956.076
5	Accumulated depreciation expenses	5.461.225.966	6.623.133.632
6	Tax expense, fee and charge	7.770.000	14.812.854
7	Outsourced services	10.104.491.668	9.369.772.168
8	Other expenses	489.796.423	526.307.547
		39.100.960.418	**39.146.967.570**

B.7.37. Other income

No.	Other income	Current period	Previous period
1	Income from liquidation of fixed assets	2.046.296	
2	Revenue from sale of Token card	17.416.654	66.286.023
3	Income from investors' transfer money service	646.001.043	642.478.564
4	Other income	31.199.810.995	25.245.809.235
	Total	**31.865.274.988**	**25.954.573.822**

B 7.38. Other expenses

No.	Other expenses	Current period	Previous period
1	Penalties for administrative violations		27.343.919
2	Expenses for Token card	20.257.800	73.034.700
3	Bank charge of investors' transfer money	646.464.104	643.355.105
4	Other expenses	30.483.531.800	24.499.740.520
	Total	**31.150.253.704**	**25.243.474.244**

B 7.39. Corporate income tax (CIT)

No.	Corporate income tax in details	Current period	Previous period
1	Current CIT expenses	52.098.381.787	44.204.020.165
1.1	CIT expenses determined according to taxable income of the current year	52.098.381.787	44.131.655.275
1.2	CIT expenses of previous years transferred to corporate income tax expenses of the current year		72.364.890

C. Notes to the Cash flow statement

C 7.40. Non-cash transactions affect the cash flow statement and the cash held by the Company but not used

No.	Transactions	Ending balance	Opening balance
A	B	1	2
	Deposits in bank at the end of the period:		
	- Investors' deposits on Securities trading managed by the Company	2.415.806.408.083	4.143.188.129.104
	- Deposits of Issuing Organization	2.074.154.350	3.495.902.500
	Total	**2.417.880.562.433**	**4.146.684.031.604**

D. Supplement information for the separate statement of changes in owner's equity: None

E. Other information

E.7.41.1. Comparative information: Opening balance on the Financial Statement for the six-month period ended 30/06/2026 are taken from the financial statements of 2025 and the financial statements for the first six months of 2025, which have been audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS).

E.7.41.2. Information of related parties

a. Related parties:

Related parties	Relative
SBI FINANCIAL SERVICES CO., LTD	Major shareholder
FPT Corporation	Major shareholder
FPT IS Co., Ltd (formerly FPT Information System Co., Ltd)	Related party
Song Hong Garment JSC	Related party
The Board of Directors, Audit Committee, the Board of Management, Chief Accountant, Person authorized to disclose information	Executive Board and key personnel

b. In the six-month period ended 30/06/2026, the Company incurred a number of transactions with related parties. The main transactions are as follows:

No.	Related parties	Transactions	Opening balance	Increase	Decrease	Ending balance
b.1 Receivables (Revenue)				**12.324.102.834**	**12.323.552.834**	**550.000**
1	SBI FINANCIAL SERVICES CO., LTD	Custody fee Money transfer fee		26.552.834	26.552.834	
2	FPT Corporation	Dividend payment services for shareholders whose securities have not been re-deposited		550.000		550.000
3	Song Hong Garment JSC	Cash dividends received		12.000.000.000	12.000.000.000	
		Corporate finance advisory services		297.000.000	297.000.000	

b.2 Payables (Expense)			**608.403.960**	**3.022.369.200**	**608.403.960**	**3.022.369.200**
1	FPT IS Co., Ltd	Advances to suppliers	608.403.960	3.022.369.200	608.403.960	3.022.369.200
b.3 Payables (Expense)				**2.049.613.200**	**2.049.613.200**	
1	FPT IS Co., Ltd	IT Equipment IT Services		2.049.613.200	2.049.613.200	
b.4 Payables (Advances from customers)				**764.500.000**	**297.000.000**	**467.500.000**
1	Song Hong Garment JSC	Advances from customers		764.500.000	297.000.000	467.500.000

c. In addition to the transactions between related parties described in section E.7.41.2.b above, during the period the Company entered into additional transactions with other related parties as follows:

		Value (VND)	
		This period	**Previous period**
* ***Members of the Board of Directors***			
Mr. Tran Thanh Tung	- Members of the Board of Directors	60.000.000	60.000.000
Chairman and other members of the Board of Directors do not receive remuneration			

* ***Salary of members of the Legal Representative and Board of Management***

Mr. Nguyen Diep Tung	- General Director (Resigned on 31/03/2026) - Legal Representative	453.657.200	494.490.000
Ms. Nguyen Thi Thu Huong	- General Director (Appointed on 31/03/2026) - Deputy General Director (Resigned on 31/03/2026)	400.300.000	369.440.000
Ms. Nguyen Thi Hanh	- Deputy General Director (Appointed on 23/07/2025)	766.590.000	
Mr. Nguyen Van Dung	- Deputy General Director (Resigned on 23/07/2025) - Chairman (Resigned on 31/03/2026)		384.740.000
Total		**1.620.547.200**	**1.248.670.000**

* ***Buy shares under employee stock ownership plan in the company***

Name	Title	This period		Previous period	
		Quantity	**Value (VND)**	**Quantity**	**Value (VND)**
Mr. Nguyen Diep Tung	Legal Representative	-	-	161.100	1.611.000.000
Ms. Nguyen Thi Thu Huong	General Director			529.600	5.296.000.000
Mr. Nguyen Van Dung		-	-	534.900	5.349.000.000
Ms. Nguyen Thi Hanh	Deputy General Director	-	-	225.100	2.251.000.000
Ms. Trinh Thanh Hang	Person authorized to disclose information	-	-	209.800	2.098.000.000

D.7.41.3. Others information:

The Company does not provide any financing services other than margin lending, advances against proceeds from securities sales, and dividend advances.

Ha Noi City, 04 August, 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Thi Thu Chung	Nguyen Thi Son	Nguyen Thi Thu Huong