CÔNG TY CỔ PHẦN CHỨNG KHOÁN DSC
Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN DSC
DN: C=VN, L=Hà Nội, O=CÔNG TY CỔ PHẦN CHỨNG KHOÁN DSC, OID.0.9.2342.19200300.100.1.1=MST:0400558813
Reason: I am the author of this document
Location: your signing location here
Date: 2026.10.19 11:14:07+07'00'
Foxit PDF Reader Version: 11.1.0

DSC SECURITIES CORPORATION

------***------

No: 200/CBTT-DSC

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom - Happiness

------***------

Hanoi, October 19., 2026

PERIODIC INFORMATION DISCLOSURE

To:
- State Securities Commission of Vietnam
- Vietnam Stock Exchange
- Ho Chi Minh Stock Exchange
- Hanoi Stock Exchange

1. Organization name: **DSC SECURITIES CORPORATION**

   Stock code: DSC

   Member code: 024

   Address: 2nd Floor Thanh Cong Building, 80 Dich Vong Hau, Cau Giay Ward, Hanoi City

   Điện thoại/Tel: +84 243 880 3456 Fax: +84 243 783 2189

   Email: info@dsc.com.vn

2. Content of disclosure:

   DSC Securities Joint Stock Company ("DSC") announces information on the Interim Financial Report for the accounting period of Quarter 03/2026.

   This information is anncounced on DSC's website on October 19., 2026 at this link: https://dsc.com.vn/

   We hereby declare tob e responsible fort he accuracy and completeness of the above information.

ORGANIZATION REPRESENTATIVE

PARTY AUTHORIZED TO DISCLOSE INFORMATION

CÔNG TY CỔ PHẦN CHỨNG KHOÁN DSC Q. CẦU GIẤY - T.P HÀ NỘI

TỔNG GIÁM ĐỐC

Bạch Quốc Vinh

Attached documents:

- Interim Financial Report for the accounting period of Quarter 3/2026

- Related explanatory letter

INTERIM CONSOLIDATED FINANCIAL STATEMENT

DSC SECURITIES CORPORATION

Quarter III/2026

CONTENTS **Page**

Report of the Board of Management	02-03
Statement of Financial Position	04-26
Off-Balance Sheet Items	04-06
Income Statement	07
Cash Flow Statement	08-09
Statement of Changes in Owners' Equity	10
Notes to the Financial Statement	11-26

REPORT OF BOARD OF DIRECTORS

The Board of Directors of DSC Securities Joint Stock Company ("the Company") is pleased to present this Report and the Company's Interim Financial Statements for the accounting period of 3rd Quarter of 2026.

DSC SECURITIES CORPORATION

DSC SECURITIES CORPORATION was established and operates under the Establishment and Operation License No. 29/UBCK-GPHDKD issued by the State Securities Commission on December 18, 2006 and additional change licenses.

The Company's headquarters: 2nd Floor Thanh Cong Building, 80 Dich Vong Hau, Cau Giay Ward, Hanoi City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND SUPERVISORS BOARD

The members of the Board of Directors during the period and at the date of this report include:

Mr.	Nguyen Duc Anh	Chairman
Mr.	Bach Quoc Vinh	Member
Ms.	Nguyen Thi Thu Ha	Member
Mr.	Bui Van Hung	Independent member
Mr.	Pham Quang Hung	Independent member (Appointed from January 14,2026)

The members of the Board of Directors during the period and at the date of this report include:

Mr.	Bach Quoc Vinh	CEO

Members of the Supervisory Committee include:

Ms.	Nguyen Thi Hien Ngoc	Head
Ms.	Bui Thi Ngoc Ly	Member
Ms.	Le Thi Lien	Member

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Board of Management is responsible for preparing Financial Statements that honestly and fairly reflect the financial status, business results, and cash flow status of the Company during the period. During the preparation of the Financial Statements, the Board of Management commits to comply with the following requirements::

- Establish and maintain internal controls that the Board of Directors and the Management Board determine are necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error;
- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State clearly whether applicable accounting standards have been followed and all material deviations from these standards are presented and explained in the Financial Statements;
- Prepare and present interim financial statements in compliance with Vietnamese Accounting Standards, Accounting Regime applicable to securities companies and current regulations related to the preparation and presentation of interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors of the Company is responsible for ensuring that the accounting records are kept to reflect the financial position of the Company, with a true and fair view at any time and to ensure that the interim financial statements comply with the legal regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Board of Directors of the Company commits that the Interim Financial Statements have fairly and fairly reflected the financial position of the Company as at September 30, 2026, the results of operations, cash flows and changes in equity for the accounting period of 3rd quarter of 2026, in accordance with the Vietnamese Accounting Standards and Regime applicable to securities companies and in compliance with current regulations related to the preparation and presentation of Interim Financial Statements.

Other commitments

The Board of Directors commits that the Company complies with Decree 155/2020/ND-CP of the Government dated December 31, 2020 guiding the detailed implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market.

On behalf of and representing the Board of Directors,

CÔNG TY CỔ PHẦN CHỨNG KHOÁN DSC

Bach Quoc Vinh

Chief Executive Officer
Hanoi, October..19.., 2026

DSC SECURITIES CORPORATION

2nd Floor Thanh Cong Building, 80 Dich Vong Hau, Cau Giay Ward, Hanoi City

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Expressed in VND

Items	Code	Notes	Ending balance VND	Opening balance VND
ASSETS				
A	B	C	1	2
A. CURRENT ASSETS (100=110+130)	**100**		**6,781,683,476,386**	**7,021,023,311,550**
I. Financial assets	**110**		**6,713,106,179,531**	**6,995,991,255,312**
1. Cash and cash equivalents	111	4.1	513,238,797,023	308,974,913,991
1.1.Cash	111.1		513,238,797,023	308,974,913,991
2. Financial assets at fair value through profit or loss (FVTPL)	112	4.3	3,064,282,795,400	3,319,362,371,700
3. Held-to-maturity (HTM) investments	113	4.4	210,509,339,268	432,251,506,849
4. Loans	114	4.5	2,800,375,653,537	2,885,493,985,825
5. Available-for-sale (AFS) financial assets	115	4.6	52,537,524,000	
6. Provision for impairment of financial assets and mortage assets	116	4.7	(36,239,506,833)	(36,209,977,289)
7. Receivables	117	4.8	101,587,507,160	81,129,544,187
7.2. Receivables and accruals from dividend and interest income of	117.2		101,587,507,160	81,129,544,187
7.2.1. Accruals for due dividend and interest income	117.3		64,787,513,976	39,638,634,191
7.2.2. Accruals for undue dividend and interest income	117.4		36,799,993,184	41,490,909,996
8. Advances to suppliers	118	4.8	3,038,672,976	4,290,000,000
9. Receivables from services provided by the Company	119	4.8	4,213,107,202	2,332,030,251
10. Other receivables	122	4.8	1,441,460,092	246,050,092
11. Provision for impairment of receivable	129	4.9	(1,879,170,294)	(1,879,170,294)
II. Other current assets	**130**		**68,577,296,855**	**25,032,056,238**
1. Advances	131		1,554,855,824	337,298,456
2. Short-term prepaid expenses	133	4.10	4,542,657,231	3,764,117,782
3. Short-term deposits, collaterals and pledges	134	4.11	62,479,783,800	20,930,640,000
B. NON-CURRENT ASSETS (200 = 210+220+230+240+250-260)	**200**		**41,373,326,198**	38,934,531,035
II. Fixed assets	**220**		**14,473,996,459**	**12,280,947,470**
1.Tangibles fixed assets	221	4.12	5,003,391,487	6,635,875,356
- Cost	222		17,973,556,269	16,820,678,349
- Accumulated depreciation	223a		(12,970,164,782)	(10,184,802,993)
2. Intangible fixed assets	227	4.13	9,470,604,972	5,645,072,114
- Cost	228		17,949,518,480	11,949,518,480
- Accumulated depreciation	229a		(8,478,913,508)	(6,304,446,366)
V. Other long-term assets	**250**		**26,899,329,739**	**26,653,583,565**
1. Long-term deposits, collaterals and pledges	251	4.11	2,348,343,540	2,205,238,540
2. Long-term prepaid expenses	252	4.10	10,320,342,546	12,224,749,231
4. Contribution to Settlements Assistance	254	4.14	14,230,643,653	12,223,595,794
TOTAL ASSETS (270 = 100 + 200)	270		6,823,056,802,584	7,059,957,842,585

EQUITY AND LIABILITIES	Code	Notes	Ending balance VND	Opening balance VND
A	B	C	1	2
C. LIABILITIES (300 = 310 + 340)	**300**		**3,735,549,337,131**	**4,033,099,359,896**
I. Current liabilities	**310**		**3,731,295,360,446**	**4,025,976,066,508**
1. Short-term borrowings and financial leases liabilities	311	4.15	3,680,323,230,000	3,938,843,638,522
1.1. Short-term borrowings	312		3,680,323,230,000	3,938,843,638,522
2. Payables for securities transaction activities	318	4.16	1,519,809,426	8,597,342,383
3. Short-term trade account payables	320	4.18	1,325,252,501	1,849,812,181
4. Short-term advance from customers	321		129,054,292	231,000,000
5. Taxes and ither receivables from the State budget	322	4.17	16,465,764,141	48,620,483,110
6. Payables to employees	323		4,225,805,620	7,728,936,523
7. Employee benefits	324		183,829,930	186,867,430
8. Short-term accrued	325	4.19	21,072,151,622	16,151,678,754
10. Other short-term payables	329		1,474,364,932	3,063,140,092
11. Bonus and welfare fund	331		4,576,097,982	703,167,513
II. Non-current liabilities	**340**		**4,253,976,685**	**7,123,293,388**
1. Deferred income tax liabilities	356		4,253,976,685	7,123,293,388
D. OWNERS' EQUITY (400 = 410 + 420)	**400**		**3,087,507,465,453**	**3,026,858,482,689**
I. *Capital and reserves*	**410**		**3,087,507,465,453**	**3,026,858,482,689**
1. Paid-in capital	411		2,785,217,110,000	2,750,499,110,000
1.1. Paid-in capital	411.1		2,784,717,110,000	2,749,999,110,000
a. Ordinary shares with voting rights	411.1a	4.20	2,784,717,110,000	2,749,999,110,000
1.2. Share premium	411.2		500,000,000	500,000,000
2. Chênh lệch đánh giá tài sản theo giá trị hợp lý *Differences from revaluation of assets*	412		(38,964,658,039)	
2. Charter capital supplemeentary reserve fund	414		138,256,882	138,256,882
3. Operational risk and financial reserve fund	415		138,256,882	138,256,882
4. Reained earnings	417		340,978,499,728	276,082,858,925
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**6,823,056,802,584**	**7,059,957,842,585**

OFF-BALANCE SHEET ITEMS

Items	Code	Notes	Ending balance	Opening balance
A	B		1	2
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		(*)		
6. Outstanding shares (number of shares)	006		278,471,711	274,999,911
8. Financial assets listed/registered for trading at VSD of the Company (VND)	008		241,911,050,000	399,547,900,000
10. Financial assets wait about CTCK's	010		46,000,000	
12. Undeposited financial assets at VSD of the Company (VND)	012		12,400,000	11,940,000
13. Financial assets enjoy rights of CTCK	013		3,211,350,000	16,502,140,000
1. Financial assets listed/registered at VSD of investors (VND)	021		15,705,427,650,000	11,469,062,140,000
a. Unrestricted financial assets	021.1		14,177,886,380,000	11,194,196,070,000
b. Restricted financial assets	021.2		1,338,419,220,000	97,231,400,000
d. Blocked financial assets	021.4		34,297,400,000	107,425,960,000
e. Financial assets awaiting for settlement	021.5		154,824,650,000	70,208,710,000
2. Non-trade financial assets deposited at VSD of investors	022		1,032,280,000	1,181,280,000
a. Unrestricted and non-traded financial assets deposited at VSD	022.1		1,032,280,000	1,181,280,000
3. Awaiting financial assets of investors (VND)	023		79,888,830,000	77,557,050,000
6. Entitled financial assets of investors (VND)	025		372,119,870,000	3,867,770,000
7. Investors' deposits (VND)	026		288,118,685,731	345,803,445,094
7.1. Investors' deposits for securities trading activities managed by the Company	027		288,005,507,240	342,484,102,044
7.2. General deposit securities transactions for customers	028		1,161,895	
7.3. Investor's deposit for clearing and payment of securities transactions	029		112,016,596	3,319,343,050
a. Domestic investors's deposit for clearing deposits and payment of securities transactions	029.1		22,961,484	3,190,297,963
b. Foreign investors's deposit for clearing deposits and payment of securities transactions	029.2		89,055,112	129,045,087
8. Payable to investors - investors' deposits for securities trading activities managed by the Company	031		288,105,240,259	345,789,988,622
8.1. Payable to domestic investors - investors' deposits for securites trading activities managed by the Company	031.1		288,052,856,023	345,774,327,013
8.2. Payable to foreign investors - investors' deposits for securites trading activities managed by the Company	031.2		52,384,236	15,661,609
12. Payables for dividend, principal and interest from bonds	035		13,445,472	13,456,472

Hanoi, October 19, 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Anh Tuyet	Tran Minh Toan	Bach Quoc Vinh

INTERIM FINANCIAL REPORTING

3rd Quarter of 2026

Expressed in VND

Items	Code	Notes			Accumulated	
			Current year VND	Previous year VND	Current year VND	Previous year VND
1	2	3	4	5	6	7
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit/loss	01	5.1	53,864,697,706	116,275,614,609	161,761,687,895	196,413,341,278
a. Gain from disposal of financial assets at FVTPL	01.1		604,264,050	85,128,619,080	10,314,751,124	98,726,555,390
b. Gain from revaluation of financial asstes at FVTPL	01.2		5,946,600	1,580,607,004	14,787,855,800	16,941,497,004
c. Dividend, interest income from financial assets at FVTPL	01.3		53,254,487,056	29,566,388,525	136,659,080,971	80,745,288,884
1.2. Gain from held-to-maturity invesments (HTM)	02	5.1	7,064,964,751	5,474,410,960	24,679,102,713	12,868,054,794
1.3. Gain from loans and receivables	03	5.1	73,591,542,701	70,939,895,360	220,032,722,845	183,218,137,202
1.4. Gain from avalable-for-sale (AFS)	04	5.1	1,358,195,000		1,358,195,000	
1.5. Revenue from brokerage services	06	5.2	15,449,800,871	43,018,236,793	70,531,694,536	85,201,346,572
1.6. Revenue from securities investment advisory services	08	5.2				14,113,000,000
1.7. Revenue from securities depository services	09	5.2	1,385,273,483	990,657,447	3,639,174,746	2,716,121,835
1.8. Revenue from financial advisory services	10	5.2	8,181,818,182	640,000,000	9,762,266,182	640,000,000
1.9. Revenue from other operating activities	11	5.2	57,196,366	22,357,548,272	192,218,190	22,560,907,363
Total operating imcome (20 = 01-->11)	**20**		**160,953,489,060**	**259,696,363,441**	**491,957,062,107**	**517,730,909,044**
2.1. Loss from financial assets at fair value through profit or loss	21		55,486,418,066	(1,979,727,845)	78,399,103,421	1,977,366,730
a. Loss from disposal of financial assets at FVTPL	21.1		55,541,284	212,711,877	2,089,525,949	809,660,427
b. Loss from revaluation of financial assets at FVTPL	21.2		55,127,082,616	(2,703,140,000)	75,191,154,736	37,230,100
c. Transaction costs of acquisition of financial assets at FVTPL	21.3		303,794,166	510,700,278	1,118,422,736	1,130,476,203
2.2. Provision expense for diminution in value and impairment	24		9,843,181	19,686,363	29,529,544	(4,921,591)
2.3. Expenses for brokerage services	27		18,748,794,666	39,613,751,740	72,622,743,390	86,988,430,260
2.4. Expenses for underwriting and issuance agency services	28		115,731,450	56,456,736	348,501,616	315,764,234
2.5. Expenses for securities investment advisory services	29			454,668,113		1,107,909,435
2.6. Expenses for securities depository services	30		1,331,079,222	1,061,779,887	3,596,642,628	2,865,794,553
Total operating expenses (40 = 21-->32)	**40**	**5.3**	**75,691,866,585**	**39,226,614,994**	**154,996,520,599**	**93,250,343,621**
3.1. Non-fixed accrued dividends and interest	42		701,903,376	1,130,626,100	2,243,280,988	2,539,227,695
Total financial income (50 = 41-->44)	**50**		**701,903,376**	**1,130,626,100**	**2,243,280,988**	**2,539,227,695**
4.1. Interest expense	52		69,293,459,305	41,468,306,204	204,345,603,677	100,693,046,084
Total finance expenses (60 = 51-->54)	**60**		**69,293,459,305**	**41,468,306,204**	**204,345,603,677**	**100,693,046,084**
VI. GENERAL AND ADMINISTRATIVE EXPENSES	**62**	**5.4**	**12,517,903,007**	**11,273,383,124**	**38,148,142,065**	**34,499,860,905**
VII. OPERATING PROFIT (70= 20+50-40 -60-61-62)	**70**		**4,152,163,539**	**168,858,685,219**	**96,710,076,754**	**291,826,886,129**
8.1. Other income	71		2,695,962	742,715	6,590,684	16,034,017
8.2. Other expenses	72				55,000,000	712,500,000
Total other operating profit (80= 71-72)	**80**		**2,695,962**	**742,715**	**(48,409,316)**	**(696,465,983)**
X. PROFIT BEFORE TAX (90=70 + 80)	**90**		**4,154,859,501**	**168,859,427,934**	**96,661,667,438**	**291,130,420,146**
10. CORPORATE INCOME TAX EXPENSES	100	5.5	(260,915,038)	33,900,395,657	18,337,026,635	58,423,877,108
10.1. Current corporate income tax expenses	100.1		2,644,113,705	37,895,270,468	21,206,343,338	62,517,059,927
10.2. Deferred corporate income expenses	100.2		(2,905,028,743)	(3,994,874,811)	(2,869,316,703)	(4,093,182,819)
XI. PROFIT AFTER TAX (200 = 90 - 100)	**200**		**4,415,774,539**	**134,959,032,277**	**78,324,640,803**	**232,706,543,038**
XII. INCOME (LOSSES) OTHER COMPREHENSIVE AFTER CIT	**300**		**(25,242,729,000)**		**(38,964,658,039)**	
12.1. Interest rate/(Losses) from revaluation of financial assets vailable for sale	301		(25,242,729,000)		(38,964,658,039)	
Total comprehensive income	**400**		**(25,242,729,000)**		**(38,964,658,039)**	

Hanoi, October 19, 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Anh Tuyet	Tran Minh Toan	Bach Quoc Vinh

CASH FLOW STATEMENT

(Indirect method)

3rd Quarter of 2026

Expressed in VND

Items	Code	Notes	Current year VND	Previous year VND
A	B	C	1	2
I. Cash flows from operating activities				
1. Profit before tax	**01**		**96,661,667,438**	**291,130,420,146**
2. Adjustment for:	**02**		**136,155,699,784**	**46,094,734,373**
- Depreciation and amortization expense	03		4,959,828,931	3,290,542,300
- Provisions	04		29,529,544	(4,921,591)
- Interest expenses	06		204,345,603,677	100,693,046,084
- Gain from investment activities	07		5,111,640,812	(4,820,170,756)
- Accrued interest income	08		(78,290,903,180)	(53,063,761,664)
3. Increase in non-monetary expenses	**10**		**75,191,154,736**	**37,230,100**
- Loss from revaluation of financial assets at FVTPL	11		75,191,154,736	37,230,100
4. Decrease in non-monetary income	**18**		**(14,787,855,800)**	**(16,941,497,004)**
- Gain from revaluation of financial assets at FVTPL	19		(14,787,855,800)	(16,941,497,004)
5. Operating profit before changes in working capital	**30**		**147,372,239,128**	**(811,641,837,660)**
- Increase/(Decrease) in financial assets at FVTPL	31		194,676,277,364	339,361,678,804
- Increase/(Decrease) in HTM Investments	32		221,742,167,581	(160,000,000,000)
- Increase/(Decrease) in loans	33		85,118,332,288	(891,230,874,017)
- Tăng (giảm) tài sản tài chính sẵn sàng để bán AFS	34		(91,502,182,039)	
- (-) Increase/ (+) decrease in receivables and accrued dividends,	36		57,832,940,207	52,051,414,033
- (-) Increase/ (+) decrease in receivables from services provided by the Company	37		(1,983,022,659)	(21,959,941,573)
- (-) Increase/ (+) decrease in other receivables	39		(1,195,410,000)	36,660,561
- Increase/(Decrease) in other assets	40		(1,217,557,368)	(580,903,115)
- Increase/(Decrease) in payable expenses	41		(229,169,302)	(250,307,441)
- Increase/(Decrease) in prepaid expenses	42		1,125,867,236	3,375,774,200
- (-) Current income tax paid	43		(57,085,479,732)	(32,265,488,125)
- (-) Interest expenses paid	44		(199,195,961,507)	(92,160,767,320)
- Increase/(Decrease) in trade payables	45		(12,520,125,613)	(3,311,426,119)
- Increase/(Decrease) in welfare benefits	46		(3,037,500)	(10,520,050)
- Increase/(Decrease) statutory obligations	47		3,724,417,425	1,708,812,237
- Increase/(Decrease) in payable to employees	48		(3,503,130,903)	(1,068,980,551)
- Increase/(Decrease) in other payables	50		4,842,679,840	2,293,685,102
- Other receipts from operating activities	51		(41,692,248,800)	275,714,346
- Other payments for operating activities	52		(11,563,117,390)	(7,906,166,632)
Net cash flows from operating activities	**60**		**440,592,905,286**	**(491,320,950,045)**
1. Purchase and constructions of fixed assets, investment properties	61		(7,414,972,920)	(228,422,102)
5. Dividend and interest from long-term investments received	65		(5,111,640,812)	4,806,675,995

Items	Code	Notes	Current year VND	Previous year VND
A	B	C	1	2
Nets cash flow from investing activities	**70**		**(12,526,613,732)**	**4,578,253,893**
1. Cash receipt from issuance of share, or capital contributed by shareholders	71		34,718,000,000	
3. Proceed from borrowings	73		12,170,548,470,820	9,498,144,710,000
3.2. Other proceed borrowings	73.2		12,170,548,470,820	9,498,144,710,000
4. Repayment of borrowings principle settlement	74		(12,429,068,879,342)	(9,319,273,550,000)
4.3. Other repayment of borrowings	74.3		(12,429,068,879,342)	(9,319,273,550,000)
Net cash flows from financing activities	**80**		**(223,802,408,522)**	**178,871,160,000**
IV. Net cash flow during the year	**90**		**204,263,883,032**	**(307,871,536,152)**
V. Cash and cash equivalents at the beginning of the year	**101**		**308,974,913,991**	**480,274,656,275**
- Cash	101.1		308,974,913,991	480,274,656,275
VI. Cash and cash equivalents at the end of the year	**103**		**513,238,797,023**	**172,403,120,123**
- Cash	103.1		513,238,797,023	172,403,120,123

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE CUSTOMERS

Items	Code	Notes	Current year VND	Previous year VND
A	B	C	1	2
I.Cash flows from brokerage and trust activities of the customers				
1. Cash receipt from disposal of brokerage securities of customers	01		20,966,896,188,836	31,917,021,394,600
2. Cash payment for acquisition of brokerage securities of customers	02		(21,653,294,850,260)	(31,333,941,213,080)
7.Cash receipt for settlement of securities transactions of customers	07		630,528,085,441	(71,001,114,817)
11. Payment of securities custody fees of customers	11		(1,814,183,380)	(2,569,100,643)
Net increase/decrease in cash during the year	**20**		**(57,684,759,363)**	**509,509,966,060**
II. Cash and cash equivalents of customers at the beginning of the	**30**		**345,803,445,094**	**290,098,983,593**
Cash at banks at the beginning of the year:	31		345,803,445,094	290,098,983,593
- Investors' deposits managed by the Company for securities trading activities	32		342,484,102,044	289,824,563,378
- Clearing deposits and payment of securities transactions	34		3,319,343,050	274,420,215
III. Cash and cash equivalents of customers at the end of the year	**40**		**288,118,685,731**	**799,608,949,653**
Cash at banks at the end of the year:	41		288,118,685,731	799,608,949,653
- Investors' deposits managed by the Company for securities trading activities	42		288,005,507,240	799,175,998,752
- General deposit securities transactions for customers	43		1,161,895	
- Deposits for Clearing and payment of securities transactions	44		112,016,596	432,950,901

Hanoi, October..19..,2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Anh Tuyet	Tran Minh Toan	Bach Quoc Vinh

DSC SECURITIES CORPORATION

2nd Floor Thanh Cong Building, 80 Dich Vong Hau, Cau Giay Ward, Hanoi City

STATEMENT OF CHANGES IN OWNERS' EQUITY

3rd Quarter of 2026

Expressed in VND

Items	Notes	Opening balance		Increase/Decrease				Ending balance	
		January 01, 2026	January 01, 2026	2025		2026		September 30, 2025	September 30, 2026
				Increase	Decrease	Increase	Decrease		
A	*B*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*
I. Changes in Owners' Equity		**2,401,613,929,951**	**3,026,858,482,689**	**232,706,543,038**	**3,335,271,541**	**122,211,592,764**	**61,562,610,000**	**2,630,985,201,448**	**3,087,507,465,453**
1. Share capital		2,048,889,250,000	2,750,499,110,000			34,718,000,000		2,048,889,250,000	2,785,217,110,000
1.1. Common share with voting rights		2,048,389,250,000	2,749,999,110,000			34,718,000,000		2,048,389,250,000	2,784,717,110,000
1.3. Share premium		500,000,000	500,000,000					500,000,000	500,000,000
3. Reserve fund for supplementing		138,256,882	138,256,882					138,256,882	138,256,882
4. Reserve fund for financial and job		138,256,882	138,256,882					138,256,882	138,256,882
5.Chênh lệch đánh giá lại tài sản theo giá trị hợp lý						9,168,951,961	48,133,610,000		(38,964,658,039)
8. Undistributed profit		352,448,166,187	276,082,858,925	232,706,543,038	3,335,271,541	78,324,640,803	13,429,000,000	581,819,437,684	340,978,499,728
Total		**2,401,613,929,951**	**3,026,858,482,689**	**232,706,543,038**	**3,335,271,541**	**122,211,592,764**	**61,562,610,000**	**2,630,985,201,448**	**3,087,507,465,453**
II. Other comprehensive income							**38,964,658,039**		**(38,964,658,039)**
1. Interest rate / (losses) from revaluation of financial assets available							38,964,658,039		(38,964,658,039)
Total							**38,964,658,039**		**(38,964,658,039)**

Hanoi, October 19, 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Anh Tuyet	Tran Minh Toan	Bach Quoc Vinh

NOTES TO THE INTERIM FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

1.1 Form of capital ownership

DSC Securities Joint Stock Company ("the Company") was formerly Danang Securities Joint Stock Company. The Company operates under the License for Establishment and Securities Business No. 29/UBCK-GPHDKD issued by the State Securities Commission on December 18, 2006 and additional change licenses:

- License 131/UBCK-GP dated June 11, 2008 to change charter capital and founding shareholders;
- License 175/UBCK-GP dated December 1, 2008 to change legal representative;
- License 204/UBCK-GP dated March 11, 2009 to adjust business operations;
- License 06/GPĐC-UBCK dated January 25, 2011 to change legal representative;
- License 87/GPĐC-UBCK dated May 30, 2012 to change charter capital;
- License 48/GPĐC-UBCK dated October 6, 2017 to change legal representative;
- License 38/GPĐC-UBCK dated June 4, 2021 changing the legal representative;
- License 53/GPĐC-UBCK dated July 13, 2021 changing the name and address of the head office.
- License 74/GPĐC-UBCK dated September 1, 2021 changing the charter capital
- License 90/GPĐC-UBCK dated October 12, 2021 adding proprietary trading and underwriting services
- License 67/GPĐC-UBCK dated August 23, 2023 changing the charter capital
- License 135/GPĐC-UBCK dated December 22, 2025 changing the charter capital
- License 42/GPĐC-UBCK dated April 01,2026 changing the charter capital

Charter capital according to the latest License for establishment and operation of securities business is VND 2,784,717,110,000. The The number of shares is 278,471,711 shares with a par value of VND 10,000/share.

The The Company's Head Office registered for business activities is located at 2nd Floor, Thanh Cong Building, 80 Dich Vong Hau, Cau Giay Ward, Hanoi.

The total number of employees of the Company as of September 30, 2026 is 217 (as of December 31, 2025 is 221).

1.2 Business sector

The Company operates in the securities sectors.

1.3 Business lines

Main business line of the Company:

- Securities brokerage;
- Proprietary trading;
- Securities underwriting;
- Securities investment consulting;
- Securities depository.

1.4 Regular production and business cycle

The Company's normal operating cycle is 12 months.

1.5 Enterprise structure

As of September 30, 2026, the Company has the following dependent accounting unit:

Unit name	Address
Da Nang Branch – DSC Securities Corporation	*3rd Floor, No. 130 Dien Bien Phu Street, Thanh Khe Ward, Da Nang City, Vietnam*
Ho Chi Minh Branch – DSC Securities	*No. 14 Nguyen Van Troi Street, Phu Nhuan Ward, Ho Chi*

1.6 Investment restrictions of the securities company

The Company complies with the regulations in Article 28, Circular No. 121/2020/TT-BTC dated December 31, 2020 on regulating the operation of securities company.

2. BASIS OF PREPARING THE FINANCIAL STATEMENTS

2.1 Basis of preparing the Financial Statements

The Financial Statements of the Company are prepared and presented in Vietnam Dong ("VND") and in accordance with Vietnamese Enterprise Accounting System, the accounting regulation and guidance applicable to securities companies as set out in Circular No. 210/2014/TT-BTC dated December 30, 2014 ("Circular 210"), Circular No. 334/2016/TT-BTC dated December 27, 2016 ("Circular 334") amending, supplementing and replacing Appendices No. 02 and No. 04 of Circular 210/2014/TT-BTC.

The Company's registered accounting documentation system is the General Journal Voucher system.

2.2 Fiscal year

The Company's fiscal year starts on January 01 and ends on December 31 (Gregorian calendar).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The main accounting policies applied by the Company in preparing the Financial Statements:

3.1 Compliance with Accounting Standards and Corporate Account Regime

The Company has complied with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and accounting guidelines applicable to securities companies and legal regulations related to the preparation and presentation of these Financial Statements.

3.2 Cash and cash equivalents

Cash and cash equivalents include cash in hand, bank deposits of securities companies, short-term investments with a maturity of no more than three months from the date of purchase, highly liquid, easily convertible into known amounts of cash and subject to an insignificant risk of conversion into cash.

Investors' deposits on securities transactions and cash deposited by securities issuers are presented on the Off-Balance sheet of the Financial Statement.

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

FVTPL are financial assets that satisfy one of the following conditions:

a) It is classified as held for trading. A financial asset is classified as held for trading if:

- It is acquired or incurred principally for the purpose of selling or repurchasing it in the Short-term;
- There is evidence of a recent actual pattern of short-term profit-taking;or
- It is a derivative (except derivative that is a financial guarantee contract or effective hedging instrument).

b) Upon initial recognition, a financial asset is designated by the Company as at fair value through profit or loss as it meets one of the following criteria:

- The classification eliminates or significantly reduces the inconsistent treatment that would otherwise arise from measuring the asset or recognising gains or losses on a different basis;

- The financial assets are part of a group of financial assets which are managed and their performance evaluated on a fair value basis, in accordance with the Company's risk management or investment strategy.

Financial assets at FVTPL are initially recognized at cost (acquisition cost of the assets excluding transaction cost arising from the purchase) and subsequently recognized at fair value.

The increase in difference arising from revaluation of FVTPL financial assets in comparison with previous period is recognized into the separate income statement under "Loss from revaluation of financial assets at FVTPL". The increase in difference arising from revaluation of FVTPL financial assets in comparison with previous period is recognized into the separate income statement under "Gain from revaluation of financial assets at FVTPL".

Transaction cost relating tot he purchase of the financial assets at FVTPL are recognized when incurred as expenses in the income statement.

3.4 Held-to-maturity investment(HTM)

Held-to-maturity investments are non-derivative financial assets with fixed and determinable payments and fixed maturity that a company has the positive intention and ability to hold to maturity other than:

- Those that the Company upon initial recognition designates as at fair value through profit or loss;
- Those that the Company designates as available for sale;
- Those meet the definition of loans and receivables.

Held-to-maturity investments are recognized initially at cost (acquisition cost of the assets plus (+) transaction costs which are directly attributable to the investments such as brokerage fee, trading fee, issuance agency fee and banking transaction fee). After initial recognition, held-to-maturity financial investments are subsequently measured at amortized cost using the effective interest rate method.

Amortized cost of HTM financial investments is the amount at which the financial asset is measured at initial recognition minus (-) principal repayments, plus (+) or minus (-) the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility (if any).

The effective interest rate method is a method of calculating the cost allocation on interest income or interest expense in the period of financial assets or a group of HTM investments.

The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liabilities.

HTM investments are subject to an assessment of impairment at the separate financial statement date. Provision is made for an HTM investment when there is any objective evidence that the investment is unrecoverable or there is uncertainty of recoverability, resulting from one or more events that have occurred after the initial recognition of the investment and that event has an impact on the estimated future cash flows of the investment that can be reliably estimated. Evidence of impairment may include a drop in the fair value/market value of the debt, indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganization and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults. When there is any evidence of impairment, provision for an HTM investment is determined as the negative difference between its fair value and amortized cost at the assessment date. Any increase/decrease in the balance of provision is recognized in the income statement under "Provision expense for diminution in value and impairment of financial assets and doubtful receivables and borrowing costs of loans".

3.5 Loans

Loans are non-derivative financial assets with fixed or identifiable payments and not listed on the market, with the exceptions of:

- The amounts the Company has the intent to immediately sell or will sell in a near future which are classified as assets held for trading, and like those which, upon initial recognition, the Company categorized as such recognized at fair value through profit or loss;
- The amounts categorized by the Company as available for sale upon initial recognition; or
- The amounts whose holders cannot recover most of the initial investment value not due to credit quality impairment and which are categorized as available for sale.

Loans are recognized initially at cost (disbursement value of the loans). After initial recognition, loans are subsequently measured at amortized cost using the effective interest rate method.

Amortized cost of loans is the amount at which the financial asset is measured at initial recognition minus (-) principal repayments, plus (+) or minus (-) the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility (if any).

Loans are subject to an assessment of impairment at the separate financial statement date Provision made for loan is based on its estimated loss which is determined by the negative difference between the market value of securities used as collaterals for such loan and the loan balance. Any increase/decrease in the balance of provision is recognized in the income statement under "Provision expense for diminution in value and impairment of financial assets and doubtful receivables and borrowing costs of loans".

3.6 Available-for-sale (AFS)

Available-for-sale financial assets are those non-derivative financial assets that designated as available for sale or are not classified as:

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

Available-for-sale financial assets are recognized initially at cost (acquisition cost of the assets plus (+) transaction costs which are directly attributable to the purchase of the financial assets). After initial recognition, available-for-sale financial assets are subsequently measured at fair value.

Any difference arising from the revaluation of AFS financial assets at market value in comparison with previous period is recognized under "Gain/(loss) from revaluation of AFS financial assets" in "Other comprehensive income after tax" which is a part of the separate income statement.

As at the separate financial statement date, the Company assessed whether there is any objective evidence that an AFS financial asset is impaired. Any increase/decrease in the balance of provision is recognized in the income statement under "Provision expenses for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans"

- Where an equity instrument is classified as available-for-sale, evidence of impairment includes a significant or prolonged decline in the fair value of the investment below its original cost. 'Significant is to be evaluated against the original cost of the asset and 'prolonged' indicates the period in which the fair value has been below its original cost. When any evidence of impairment exists, provision is determined as the difference between the AFS asset's cost and fair value at the assessment date.

- Where a debt instrument is classified as available-for-sale, the assessment of impairment is conducted using the same criteria as those applied for HTM investments. When there is any evidence of impairment, provision for an AFS asset is determined as the negative difference between its fair value and amortized cost at the assessment date.

Available-for-sale AFS financial assets are in principle valued at fair value based on listed prices on the market. If there is no listed price, they are valued according to valuation techniques and methods of valuation in accordance with current legal regulations and relevant accounting standards on financial instruments. When valuing available-for-sale AFS financial assets at fair value, the difference arising from the initial price is fully recorded in the "Revaluation difference of assets at fair value" account until there is a reclassification or when these financial assets are liquidated or sold.

3.7 Fair value/market value of financial assets

Fair Fair value/market value of of fi financial assets is determined as follows:

- For securities listed on Hanoi Stock Exchange and Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of the revaluation.
- For shares registered for trading on the trading market of unlisted public companies and state-owned enterprises equitizing in the form of public offering of securities (Upcom), the closing price on the most recent trading day up to the date of securities valuation announced by the Stock Exchange is calculated.
- For listed securities that are cancelled or suspended from trading or cease trading from the sixth trading day onwards, the actual securities price is the book value on the date of the most recent Financial Status Report;

- For unlisted securities and securities not registered for trading on the unlisted public companies trading market ("UPCom"), the actual securities price is the actual trading price on the over-the-counter market ("OTC"), based on the Financial Statement of the issuing organization at the time of preparing the Financial Statement.

Securities that do not have reference prices from the above sources will be assessed at fair value based on a review of the financial situation and book value of the issuer at the date of assessment of the securities value.

For the purpose of determining taxable income of the Company, the tax base of the Company's financial assets is determined by the original cost less the value of the provision for impairment. Accordingly, the market value of securities for the purpose of provisioning is determined in accordance with the provisions of Circular 48/2019/TT-BTC and Circular 24/2022/TT-BTC.

3.8 Derecognition of financial assets

A financial asset (or part of a group of similar financial assets) is derecognized when:

a) The rights to receive cash flows from the asset have expired;

b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a "pass-through" arrangement; and either:
   - The Company has transferred substantially all the risks and rewards of the asset, or

   - The Company has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognizes an associated liability. The transferred

asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

The continued participation in transferred assets in the form of guarantee will be recognized at smaller value between the initial carrying value of the assets and the maximum amount that the Company is required to pay.

3.9 Reclassification of financial assets

Reclassification when selling financial assets other than FVTPL

When selling financial assets that are not FVTPL financial assets, securities companies must reclassify financial assets from other types of assets related to FVTPL financial assets. The revaluation differences of AFS financial assets currently tracked in the item "Revaluation differences of assets at fair value" will be recorded in the corresponding revenue or expense account at the date of reclassification of AFS financial assets when sold. This application is made to adjust the records of the previous year prospectively.

During the year, pursuant to Decision No. 121/2021/QD-TGĐ/DSC of the General Director, the Company plans to sell the financial assets it is holding in the short term. Accordingly, the Company has reclassified available-for-sale (AFS) financial assets to financial assets recognized through profit/(loss) (FVTPL).

Reclassification due to change in purpose or ability to hold

Securities companies are required to reclassify financial assets to their applicable categories if their purpose or ability to hold has changed, consequently:

- Non-derivative financial assets at FVTPL or financial assets that are not required to classify as financial asset at FVTPL at the initial recognition can be classified as loans and other receivables in some special cases or as cash and cash equivalents if the requirements are met. The gains or losses arising from revaluation of financial assets at FVTPL prior to the reclassification are not allowed to be reversed.
- Due to changes in purposes or ability to hold, some HTM investments are required to be reclassified into AFS financial assets and revaluate at fair value. The difference arising from revaluation between carrying value and fair value are recognized under "Differences from revaluation of assets at fair value" in Owners' equity.

3.10 Receivables

Receivable are presented at the book value of receivables from customers and other receivables after deducting provisions made for bad receivables.

Provision for doubtful debts is the estimated loss due to non-payment by customers for receivables at the end of the accounting period. Provision for doubtful debts is made in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance and the assessment of the Board of Directors based on the ability to collect these receivables at the time of preparing the Financial Statements.

Increases or decreases in the reserve account balance are accounted as administrative expenses on the Income Statement.

3.11 Prepaid expenses

Prepaid expenses include short-term prepaid expenses and long-term prepaid expenses based on their original terms. These amounts are amortized over the period in which the expenses are paid or over the period in which economic benefits are expected to be generated.
The following types of expenses are recorded as prepaid expenses for allocation to the income statement.

- Tools and equipment used for large-scale use;

- Transmission costs;
- Data subscription fees.

3.12 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises the purchase price and all other costs directly attributable to bringing the asset to working condition.

Tangible fixed assets are depreciated using the straight-line method over the estimated useful life of the asset, in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013 and Circular No. 147/2016/TT-BTC dated October 13, 2016 of the Ministry of Finance on the management, use and depreciation of fixed assets. Specifically as follows:

	Estimated useful life (year)
Machinery and equipment	03 – 05

Gains and losses arising on the disposal of assets are the difference between the proceeds from the disposal and the carrying amount of the asset and are recognised in the Income Statement.

3.13 Intangible fixed assets and depreciation

Intangible fixed assets are stated at cost less accumulated depreciation.

Cost is the total cost incurred by the enterprise to acquire the intangible fixed asset up to the time the asset is put into use as expected.

Accounting principles for intangible fixed assets are as follows:

Land Use Rights

Land use rights with no useful life are stated at cost and are not amortized according to current regulations.

Computer software

Computer software that is not an integral part of hardware is recorded as an intangible fixed asset and is amortized over its useful life.

3.14 Payable expenses

Warrant payable

A secured call warrant is a security with collateral issued by the Company, allowing the owner to purchase the underlying security from the organization issuing the warrant at a certain exercise price, or receive the difference when the price (index) of the underlying security is higher than the exercise price (exercise index) at the time of exercise.

When distributing warrants, the Company records an increase in the warrant payable and simultaneously monitors the number of warrants that are still allowed to be issued off the balance sheet. At the end of the period, the Company re-evaluates the warrant at fair value. In case the price of the outstanding warrant decreases, the difference is recorded in "Gain from FVTPL financial assets" (details "Difference due to revaluation of outstanding warrant payable"). In case the price of outstanding warrants increases, the difference is recorded in "Loss from FVTPL financial assets" (detail "Increase in difference due to revaluation of outstanding warrants payable").

The cost of purchasing and issuing warrants is recorded in the transaction costs of purchasing financial assets of the Statement of Operations as soon as it arises. Gains/(losses) when repurchasing warrants, when warrants expire or when warrants are withdrawn are recorded in the item "Gains on sale of FVTPL

financial assets" or "Losses on sale of FVTPL financial assets" respectively on the Statement of Operations.

The Company monitors in detail the securities hedging risks for covered warrants. At the end of the period, the value of the underlying securities for hedging risks is re-evaluated and the revaluation is recorded similarly to the revaluation of financial assets recorded through FVTPL gains/(losses).

Other payables and accruals

Other payables and accruals are recognised for amounts to be paid in the future for bond interest, goods and services received, whether or not the Company has received invoices from suppliers.

3.15 Owner's equity

Owners' capital contribution

Owner's equity is recorded at the actual capital contributed by shareholders.

Share premium

Share premium is recorded at the difference between the issue price and the par value of the shares, the difference between the purchase price of treasury shares and the reissue price of treasury shares.

Other capital of owners

Other capital is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, donated, and sponsored assets after deducting taxes payable (if any) related to these assets.

Dividends

Dividends are recorded as a payable on the date of dividend announcement.

Profit Distribution

Net profit after corporate income tax may be distributed to shareholders after being approved by the General Meeting of Shareholders and after setting aside reserve funds in accordance with the Company's Charter and the provisions of Vietnamese law.

3.16 Revenu and other income

Revenue from securities brokerage activities

When the outcome of a contract can be reliably determined, revenue will be recognized based on the level of completion of the work. In cases where the outcome of a contract cannot be reliably determined, revenue will only be recognized to the extent that the costs recognized are recoverable.

Income from securities trading

Income from securities trading is determined based on the difference between the selling price and the average cost of securities.

Other income

Other income includes income from irregular activities, other than revenue-generating activities, including: Income from liquidation of fixed assets ("fixed assets"), transfer of fixed assets.

Interest income

Revenue is recognized when interest arises on an accrual basis (taking into account the income generated by the asset) unless the collectibility of interest is uncertain.

Dividends
Revenue is recognised when the Company's right to receive the dividend payment is established, except for dividends received in shares which are only updated and tracked by the number of shares held and are not recognised as revenue.

Revenue from rendering of other services
When the outcome of the contract can be measured reliably, revenue is recognised based on the stage of completion of the work.
If the outcome of the contract cannot be measured reliably, revenue is recognised only to the extent of the costs recognised that are recoverable.

3.17 Method of calculating the cost of Proprietary trading sold

The Company applies the moving weighted average method to calculate the cost of Proprietary trading.

3.18 Basic earnings per share

Basic earnings per share is calculated by dividing the Company's after-tax profit after deducting the bonus and welfare fund by the average total number of common shares outstanding during the period, excluding the shares repurchased by the Company and held as treasury shares.

3.19 Diluted earnings per share

Diluted earnings per share is calculated by dividing the Company's after-tax profit after deducting the bonus and welfare fund by the average total number of common shares outstanding during the period and the total number of common shares expected to be issued, excluding the shares repurchased by the Company and held as treasury shares.

3.20 Taxes

Current corporate income tax

Income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the tax authorities, using tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period. During the period, the Company is required to pay corporate income tax at the rate of 20% of profits from all business activities.

The Company's tax reports are subject to examination by the tax authorities. Since the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements may be subject to change upon final determination by the tax authorities.

Value Added Tax

- Securities trading activities include: Securities brokerage, securities investment consultancy, securities depository, securities investment fund management, securities investment portfolio management, lending money to customers to conduct margin transactions, advance payment for securities sales and other securities trading activities as prescribed by law are not subject to value added tax

- Other activities: Subject to tax rate of 10%.

Other taxes
Other taxes are applied according to current tax laws in Vietnam.

3.21 Related parties

- Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

- In considering the relationship of related parties, attention is paid to the substance of the relationship rather than to the legal form.

4. CDETAILS OF SOME INDICATORS IN THE FINANCIAL STATEMENT REPORT (Unit: VND)

4.1. Cash and cash equivalents

	At the end of the period	At the beginning of 2026
Cash at banks	512,918,350,179	308,883,807,239
Clearing deposits and payment for securities transaction	320,446,844	91,106,752
Total	**513,238,797,023**	**308,974,913,991**

4.2. Value of transaction volume performed during the period

Items	Volume of transactions in current quarter VND	Value of transactions in current quarter VND
a) By the Company	**76,763,715**	**5,817,117,685,000**
- Shares	2,203,715	22,471,035,000
- Bond	74,560,000	5,794,646,650,000
b) By investors	**531,304,515**	**11,415,523,590,000**
- Shares	531,299,520	11,415,353,820,000
- Fund certificates	4,995	169,770,000
Total	**608,068,230**	**17,232,641,275,000**

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

Items	At the end of the period		At the beginning of 2026	
	Cost	Fair value	Cost	Fair value
Listed shares	541,689,386,116	514,282,795,400	657,740,545,408	668,624,181,700
Unlisted shares	10,468,212	0	10,010,000	0
Government bonds	0	0	250,738,190,000	250,738,190,000
Certificates of deposit	2,550,000,000,000	2,550,000,000,000	2,400,000,000,000	2,400,000,000,000
Total	**3,091,699,854,328**	**3,064,282,795,400**	**3,308,488,745,408**	**3,319,362,371,700**

4.4. Held-to-maturity (HTM) investments

Items	At the end of the period	At the beginning of 2026
Short - term	**210,509,339,268**	**432,251,506,849**
6-month, 12-month term deposit at PG Bank	100,509,339,268	80,251,506,849
12-month term deposit at ACB	-	300,000,000,000
6-month term deposit at VIB	110,000,000,000	52,000,000,000
Long-term	-	-
Total	**210,509,339,268**	**432,251,506,849**

4.5. Loans

Items	At the end of the period		At the beginning of 2026	
	Cost	Fair value	Cost	Fair value
Margin loans	2,737,978,981,926	2,701,739,475,093	2,793,654,580,247	2,757,444,602,958
Advances to customers for the proceeds from selling securities	62,396,671,611	62,396,671,611	91,839,405,578	91,839,405,578
Total	**2,800,375,653,537**	**2,764,136,146,704**	**2,885,493,985,825**	**2,849,284,008,536**

4.6. Financial assets available for sale (AFS)

Items	At the end of the period		At the beginning of 2026	
	Cost	Fair value	Cost	Fair value
Listed shares	91,502,182,039	52,537,524,000		
Cộng	**91,502,182,039**	**52,537,524,000**	-	-

4.7. Provision for impairment of financial assets

	At the end of the period	At the beginning of 2026
Povision for decline in the values of loans	36,239,506,833	36,209,977,289
Total	**36,239,506,833**	**36,209,977,289**

4.8. Receivables

Items	At the end of the period	At the beginning of 2026
Receivables	**101,587,507,160**	**81,129,544,187**
Receivables from sales of financial assets		
Accrued interest from fixed term deposits and valuable papers	36,799,993,184	41,490,909,996
Accrued interest from margin loans	64,787,513,976	39,638,634,191
Receivable from services provided by the securities company	**4,213,107,202**	**2,332,030,251**
Prepayment to sellers:	**3,038,672,976**	**4,290,000,000**
FTL Viet Nam Digital Technology Joint Stock Company	2,430,000,000	3,180,000,000
An Phu Business Construct And Furniture Company Limited		1,000,000,000
Other company	608,672,976	110,000,000
Other receivables	**1,441,460,092**	**246,050,092**
+ In there: Bad receivables	1,879,170,294	1,879,170,294
Total	**110,280,747,430**	**87,997,624,530**

4.9. Provision for impairment of receivables

Provision for other doubtful debts	At the end of the period	At the beginning of 2026
Ms. Vo Thi Xuan Trang	23,322,825	23,322,825
Ms. Nguyen Thi Thuy	219,337,267	219,337,267
Ms. Le Thi Hong	448,382,887	448,382,887
Mr. Nguyen Vinh Huy	448,382,887	448,382,887
Mr. Nguyen Khang	739,744,428	739,744,428
Total	**1,879,170,294**	**1,879,170,294**

4.10. Prepaid expenses

Items	At the end of the period	At the beginning of 2026
Values of equipment and tools, other expenses (Allocation period <12 months)	4,542,657,231	3,764,117,782
Values of equipment and tools, other expenses (Allocation period >12 months)	10,320,342,546	12,224,749,231
Total	**14,862,999,777**	**15,988,867,013**

4.11. Short-term deposits, collaterals and pledges

Items	At the end of the period	At the beginning of 2026
Short-term	**62,479,783,800**	**20,930,640,000**
Office rental deposit	880,000,000	880,000,000
Other deposit	61,599,783,800	20,050,640,000
Long-term	**2,348,343,540**	**2,205,238,540**
Office rental deposit	2,325,693,540	2,077,834,500
Other	22,650,000	127,404,040
Total	**64,828,127,340**	**23,135,878,540**

4.12. Tangibles fixed assets

Items	Machine and Equipment (VND)	Equipment, tool and management (VND)	Total
I. Cost			
At the beginning of the year	**12,370,158,781**	**4,450,519,568**	**16,820,678,349**
Purchase during the year		1,152,877,920	1,152,877,920
Investment in basic construction			
Liquidation, sale			
Other	-		-
At the end of the period	**12,370,158,781**	**5,603,397,488**	**17,973,556,269**
II. Accumulated depreciation			
At the beginning of the year	**8,664,691,699**	**1,520,111,294**	**10,184,802,993**
Depreciation during the year	1,570,874,231	1,214,487,558	2,785,361,789
Liquidation, sale			
Other	-		-
At the end of the period	**10,235,565,930**	**2,734,598,852**	**12,970,164,782**
III. Remaining Values			
At the beginning of the year	***3,705,467,082***	***2,930,408,274***	***6,635,875,356***
At the end of the period	***2,134,592,851***	***2,868,798,636***	***5,003,391,487***

4.13. Intangible fixed assets

Items	Copyright, patent (VND)	Trademark, trade name (VND)	Software program (VND)	Total
I. Cost				
1. At the beginning of the year	88,000,000	132,000,000	11,729,518,480	11,949,518,480
2. Purchase during the year			6,000,000,000	
3. Liquidation, sale		-		-
4. At the end of the period	88,000,000	132,000,000	17,729,518,480	17,949,518,480
II. Accumulated depreciaton				-
1. At the beginning of the year	88,000,000	101,750,000	6,114,696,366	6,304,446,366
2. Depreciation during the year	-	19,800,000	2,154,667,142	472,784,626
3. Liquidation, sale	-	-		-
4. At the end of the period	88,000,000	121,550,000	8,269,363,508	6,777,230,992
III. Remaining Values				-
1. At the beginning of the year	-	*30,250,000*	*5,614,822,114*	*5,645,072,114*
2. At the end of the period	-	*10,450,000*	*9,460,154,972*	*9,470,604,972*

4.14. Payment for Settlements Assistance Fund

Payment for Settlements Assistance Fund represents the amounts deposited at the Vietnam Securities Depository and Clearing Corporation. According to current regulations of the Vietnam Securities Depository, the Company must deposit an initial amount of VND 120 million at the Securities Depository and must annually pay an additional 0.01% of the total value of brokered securities in the previous year, but not exceeding VND 2.5 billion/year. The maximum limit on the contribution of each depository member to the Payment for Settlements Assistance Fund is VND 20 billion for depository members that are securities companies with brokerage services.

Details of payment to the Payment Support Fund are as follows:

	At the end of the period	At the beginning of 2026
- Initial deposit	9,771,805,023	9,771,805,023
- Additional deposit (refund) during the year	3,965,886,489	1,958,838,630
- Interest allocated during the year	492,952,141	492,952,141
Total	**14,230,643,653**	**12,223,595,794**

4.15. Short-term & Long-term borrowings and financial leases

Items	At the end of the period	At the beginning of 2026
Short-term loans	**3,680,323,230,000**	**3,938,843,638,522**
Bank for Investment and Development of Vietnam, JSC	2,420,323,230,000	2,688,151,208,522
Prosperity and Growth Joint Stock Commercial Bank	910,000,000,000	454,000,000,000
Asia Commercial Joint Stock Bank	50,000,000,000	386,692,430,000
Vietnam International Commercial Joint Stock Bank	100,000,000,000	150,000,000,000
Vietnam Export Import Commercial Joint - Stock Bank	-	160,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	-	100,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	100,000,000,000	
Vietnam Technological and Commercial Joint Stock Bank	100,000,000,000	
Long-term loans	-	-
Total	**3,680,323,230,000**	**3,938,843,638,522**

4.16. Payables for securities trading activities

Items	At the end of the period	At the beginning of 2026
- Stock Exchange	1,024,287,800	1,866,321,088
- Vietnam Securities Depository and Clearing Corporation (VSDC)	495,521,626	6,731,021,295
Total	**1,519,809,426**	**8,597,342,383**

4.17. Taxation and Statutory obligation

Items	At the end of the period	At the beginning of 2026
- Value added tax	1,802,908	275,142,729
- Corporate income tax	13,206,343,338	44,057,417,792
- Personal income tax	981,487,460	547,818,027
- Tax paid on behalf of investor	2,276,130,435	3,740,104,562
Total	**16,465,764,141**	**48,620,483,110**

4.18. Short-term payables to suppliers

Items	At the end of the period	At the beginning of 2026
- RSM Vietnam Auditing & Consulting Company Limited, Hanoi Branch	-	107,460,000
- Mobinet Viet Nam Telecommunication Joint Stock Company	-	543,180,000
- Amigo Technologies Joint Stock Company	-	283,062,600
- Hamlong Electric Equipment Joint Stock Company	641,300,000	
- Other	683,952,501	916,109,581
Total	**1,325,252,501**	**1,849,812,181**

4.19. Short-term accrued expenses

Items	At the end of the period	At the beginning of 2026
- Interest expenses	20,942,531,330	15,792,889,160
- Other	129,620,292	358,789,594
Total	**21,072,151,622**	**16,151,678,754**

4.20. Owners' equity

	At the end of the period	At the beginning of 2026
NTP Investment Joint Stock Company	819,000,000,000	819,000,000,000
Mr. Nguyen Duc Anh	653,600,460,000	854,097,660,000
Mr. Le Ngoc Duc	323,501,770,000	323,501,770,000
Shareholder's equity (less than 5%)	988,614,880,000	753,399,680,000
Total	**2,784,717,110,000**	**2,749,999,110,000**

5. *ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT (Unit: VND)*

5.1. Dividend, interest income from financial assets

Items	Current year		Previous year
	Current quarter	Cumulative	
Revenues from financial assets at fair value through profit or loss (FVTPL)	53,864,697,706	161,761,687,895	116,275,614,609
Revenues from financial assets at held-to-maturity (HTM)	7,064,964,751	24,679,102,713	5,474,410,960
Revenue from margin lending securities	72,198,855,844	205,921,644,017	68,782,705,251
Revenue from lending and advances from securities sales	1,392,686,857	14,111,078,828	2,157,190,109
Total	**134,521,205,158**	**406,473,513,453**	**192,689,920,929**

5.2. Revenue other than income from financial assets

Items	Current year		Previous year
	Current quarter	Cumulative	
Revenue from brokerage services	15,449,800,871	70,531,694,536	43,018,236,793
Revenue from securities custodian services	1,385,273,483	3,639,174,746	990,657,447
Revenue from securities investment advisory services	-	-	-
Revenue from financial advisory services	8,181,818,182	9,762,266,182	640,000,000
Revenue from other operating activities	57,196,366	192,218,190	22,357,548,272
Total	**25,074,088,902**	**84,125,353,654**	**67,006,442,512**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

5.3. Operating expenses

Items	Current year		Previous year
	Current quarter	Cumulative	
- Loss from financial assets	55,486,418,066	78,399,103,421	(1,979,727,845)
- Costs of provisioning for financial assets, handling of bad debts and impairment losses of financial assets and borrowing costs of loans	9,843,181	29,529,544	19,686,363
- Expenses for brokerage services	18,748,794,666	72,622,743,390	-
- Expenses for underwriting and issuance agency services	115,731,450	348,501,616	39,613,751,740
- Expenses for securities investment advisory services	-	-	56,456,736
- Expenses for securities custodian services	1,331,079,222	3,596,642,628	454,668,113
- Expenses for financial advisory services	-	-	1,061,779,887
Total	**75,691,866,585**	**154,996,520,599**	**39,226,614,994**

5.4. General and Adminitrative expenses

Items	Current year		Previous year
	Current quarter	Cumulative	
- Expenses for managers	6,728,473,152	19,696,215,665	6,142,842,790
- Expenses for office material	-	-	-
- Expenses for tools and office supplies	7,812,094	38,126,122	53,592,142
- Depreciation expenses for fixed assets	1,059,793,053	2,652,966,545	289,675,218
- Taxes and fees	-	8	-
- Expenses for outside services	77,180,113	553,447,070	133,341,581
- Other expenses in cash	4,644,644,595	15,207,386,655	4,653,931,393
Total	**12,517,903,007**	**38,148,142,065**	**11,273,383,124**

5.5. Corporate income tax expenses

	Current quarter	Previous year
Profit before tax	96,661,667,438	291,130,420,146
- Income from core business	*96,661,667,438*	*291,130,420,146*
Adjustments to increase (decrease) Accounting profit		
- Adjustment of increasing	3,003,336,759	40,609,359,696
+ Invalid expenses	*2,378,387,519*	*3,253,883,696*
+ Reversal of interest from revaluation of FVTPL financial assets	*624,949,240*	*37,355,476,000*
Total taxable income	*99,665,004,197*	*331,739,779,842*
- Total taxable income	(6,366,712,476)	19,157,010,204
- Dividends on profit received	*7,354,921,800*	*2,267,448,300*
- (Difference) from revaluation of FVTPL financial assets	*(13,721,634,276)*	*16,889,561,904*
Total taxable income	106,031,716,673	312,582,769,638
- Income from core business	*106,031,716,673*	*312,582,769,638*
Adjusted and supplemented corporate income tax expense		506,000
Current corporate income tax expenses	21,206,343,338	62,516,553,927
Deferred coporate income tax expenses	(2,869,316,703)	(4,093,182,819)
Coporate income tax (CIT)	**18,337,026,635**	**58,423,877,108**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

6. ADDITIONAL INFORMATION (Unit: VND)

6.1. Income of the Board of Directors, the Board of Management and Supervisory Board

	3rd Quarter of 2026
- Income of the Board of Directors	**690,000,000**
Mr. Nguyen Duc Anh	450,000,000
Ms. Nguyen Thi Thu Ha	60,000,000
Mr. Bach Quoc Vinh	60,000,000
Mr Pham Quang Hung	60,000,000
Mr Bui Van Hung	60,000,000
- Income of the Supervisory Board	**30,000,000**
Ms. Nguyen Thi Hien Ngoc	30,000,000
- Income of the Board of Management	**600,000,000**
Mr. Bach Quoc Vinh	600,000,000
Total	**1,320,000,000**

Hanoi, October 19, 2026

Preparer	*Chief Accountant*	*Chief Executive Officer*
NGUYEN THI ANH TUYET	**TRAN MINH TOAN**	**BACH QUOC VINH**

DSC SECURITIES CORPORATION
No: 199 /CV-KT/DSC
(Explanation of profit after tax in 3rd quarter, 2026 compared 3rd quarter, 2025)

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
***

Hanoi, October ..19., 2026

To:
- State Securities Comission of Vietnam
- Vietnam Stock Exchange
- Ho Chi Minh Stock Exchange
- Hanoi Stock Exchange

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market.
- Pursuant to the Financial Statement (FS) of 3rd quarter, 2026 prepared by DSC Securities Corporation (DSC) on 19 /10/2026;
- DSC has disclosed the FS of 3rd quarter, 2026 on the company's website: www.dsc.com.vn

DSC Securities Corporation would like to explain the reasons for the fluctuation in after-tax profit in 3rd quarter, 2026 compared 3rd quarter, 2025 as follows:

(Unit: VND)

No.	*Items*	*3rd Quarter, 2026*	*3rd Quarter, 2025*	*% Change*
1	Operating income	160,953,489,060	259,696,363,441	-38%
2	Operating expenses	75,691,866,585	39,226,614,994	93%
3	Finance income	701,903,376	1,130,626,100	-38%
4	Finance expenses	69,293,459,305	41,468,306,204	67%
5	General & Adminitrative expenses	12,517,903,007	11,273,383,124	11%
6	Other income	2,695,962	742,715	
7	Other expenses	-	-	
8	Profit Before Tax	4,154,859,501	168,859,427,934	-98%
9	Corporate Income Tax (CIT) expenses	2,644,113,705	37,895,270,468	
10	Deferred corporate income tax expense	(2,905,028,743)	(3,994,874,811)	
11	Profit after corporate income tax	4,415,774,539	134,959,032,277	-97%

Explanation:

Profit after tax for the third quarter of 2026 declined by 97% compared to the third quarter of 2025, primarily due to a 38% decrease in operating revenue coupled with a sharp 93% increase in operating expenses. Specifically, operating revenue reached VND 160.95 billion—a decrease of VND 98.74 billion year-on-year—while operating expenses rose by VND 36.22 billion, reaching VND 75.69 billion. Furthermore, a 67% surge in financial costs placed additional pressure on business performance. Administrative expenses also increased by 11% compared to the same period. These factors collectively reduced pre-tax accounting profit, resulting in a 97% year-on-year decline in profit after tax

Above is the explanation of the change in profit after tax in 3rd quarter, 2026 of DSC.

Sincerely.

Recipents:
- *State Securities Comission of Vietnam*
- *Vietnam Stock Exchange*
- *Ho Chi Minh Stock Exchange*
- *Hanoi Stock Exchange*
- *Archived: VP, KT*

DSC SECURITIES CORPORATION

S.G.P: 29 - C.T.C.P CÔNG TY CỔ PHẦN CHỨNG KHOÁN DSC Q. CẦU GIẤY - T.P HÀ NỘI

TỔNG GIÁM ĐỐC
Bạch Quốc Vinh