



KIS VIETNAM SECURITIES CORPORATION

180-192 Nguyen Cong Tru, Ben Thanh Ward, HCM City

FINANCIAL STATEMENTS

**(according to Circular No.334/2016/TT-BTC dated
December 27,2016 of the Ministry of Finance)**

Third Quarter 2025

KIS VIET NAM SECURITIES CORPORATION

Form No. B01a - CTCK

the 3rd & 11th floor , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City

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INTERIM STATEMENT OF FINANCIAL POSITION

At as Sep 30,2025

(Currency: VND)

Items	Code	Notes	Ending balance	Beginning balance
ASSET				
A. CURRENT ASSETS (100 = 110 + 130)	100		16,232,908,472,966	13,101,345,852,936
I. Financial assets	110		16,215,107,481,168	12,939,563,723,847
1. Cash and cash equivalents	111	5.1	288,614,616,531	1,100,384,675,857
1.1. Cash	111.1		262,844,616,531	200,384,675,857
1.2. Cash equivalents	111.2		25,770,000,000	900,000,000,000
2. Financial assets at fair value through profit and loss ("FVTPL")	112	5.2	1,988,035,915,819	1,676,057,313,614
3. Held to maturity ("HTM")	113		1,674,391,000,000	1,523,625,000,000
4. Loans	114	5.4	12,211,911,017,666	8,702,437,875,706
5. Financial assets available for sale (AFS)	115			
6. Provision for impairment of financial assets and mortgage	116		(44,719,366,828)	(171,447,059,821)
7. Receivables	117		86,426,871,874	102,788,252,975
7.1. Receivables from sales of financial assets	117.1		1,629,807,608	61,912,657,860
7.2. Receivables and accruals from dividend and interest income	117.2		84,797,064,266	40,875,595,115
7.2.1. Receivables for due dividend and interest income	117.3			
7.2.2. Accruals for undue dividend and interest income	117.4		84,797,064,266	40,875,595,115
8. Advances to suppliers (331)	118		4,097,572,899	1,739,408,445
9. Receivables from services provided by the Company	119		6,299,177,073	2,611,314,498
10. Internal receivables	120			
11. Receivables from stock exchange error	121			
12. Other Receivables	122		50,676,134	1,366,942,573
13. Provision for impairment of receivables (*)	129			
II. Other current assets	130		17,800,991,798	161,782,129,089
1. Advance	131		1,215,935,560	138,530,000
2. Office supplies, tools and materials	132			
3. Short-term prepaid expenses	133		10,415,173,400	11,293,231,355
4. Short-term deposits, collaterals and pledges	134			

Items	Code	Notes	Ending balance	Beginning balance
5. Value Added Tax deductible	135			
6. Taxes and State receivables	136		810,646,098	
7. Other current assets	137		5,359,236,740	150,350,367,734
8. Transaction of repurchase and sale of government bonds	138			
8. Provision for impairment of other current assets	139			
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250-260)	200		256,344,901,714	335,135,377,779
I. Non-current financial assets	210		160,000,000,000	232,275,000,000
1. Long-term Receivables	211			
2. Long-term Investments	212		160,000,000,000	232,275,000,000
2.1. Held to maturity ("HTM")	212.1		160,000,000,000	232,275,000,000
2.2. Investments in subsidiaries	212.2			
2.3. Investment in joint ventures and associates	212.3			
2.4. Other long-term investments	212.4			
3. Provision for impairment of non-current financial assets	213			
II. Fixed assets	220		48,731,390,826	54,529,021,090
1. Tangible fixed assets	221	5.5	23,062,320,679	30,154,513,235
- Cost	222		85,953,766,060	85,805,432,660
- Accumulated depreciation (*)	223a		(62,891,445,381)	(55,650,919,425)
- Revalue tangible fixed assets under fair value	223b			
2. Finance lease Fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226a			
- Revalue finance lease fixed assets under fair value	226b			
3. Intangible fixed assets	227	5.6	25,669,070,147	24,374,507,855
- Cost	228		92,895,547,098	83,706,972,298
- Accumulated amortization (*)	229a		(67,226,476,951)	(59,332,464,443)
- Revalue Intangible fixed assets under fair value	229b			
III. Real Estate Investments	230			
- Cost	231			
- Accumulated depreciation (*)	232a			
- Revalue real estate under fair value	232b			
IV. Construction in progress	240		7,770,723,353	6,411,892,979
V. Other non-current assets	250		39,842,787,535	41,919,463,710
1. Long-term deposits, collaterals and pledges	251		5,742,494,150	5,785,871,560
2. Long-term prepaid expenses	252	5.7	4,083,641,049	4,925,898,193
3. Deferred income tax assets	253	5.9		

Items	Code	Notes	Ending balance	Beginning balance
4. Deposits to Settlement Assistance Fund	254	5.10	20,000,000,000	21,204,360,186
5. Other non-current assets	255		10,016,652,336	10,003,333,771
VI. Provision for impairment of non-current assets	260			
TOTAL ASSETS (270 = 100 + 200)	270		16,489,253,374,680	13,436,481,230,715

ITEMS	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES (300 = 310 + 340)	300		10,361,828,500,308	7,686,353,227,600
I. Current liabilities	310		10,356,138,605,433	7,680,963,692,751
1. Short-term borrowings and financial leases	311		8,366,672,000,000	6,897,867,000,000
1.1. Short-term borrowings	312	5.13	8,366,672,000,000	6,897,867,000,000
1.2. Short-term financial leases	313			
2. Short-term financial asset loans	314			
3. Short-term convertible bonds - Debt component	315			
4. Short-term issued bonds	316			
5. Loans from the Settlement Assistance Fund	317			
6. Payables for securities trading activities	318	5.17	1,811,856,219,000	634,717,684,920
7. Payables from errors in financial asset transactions	319			
8. Short-term trade payables	320		680,656,100	19,631,391,441
9. Short-term advance from customers	321			
10. Tax and other payables to State Treasury	322	5.8	83,241,448,802	41,998,115,193
11. Payables to employees	323			4,640,300,000
12. Employee benefits contributions	324		643,716,684	587,599,684
13. Short-term accrued expenses	325		92,437,992,715	80,408,899,273
14. Short-term internal payables	326			
15. Short-term unearned revenue	327			
16. Short-term deposits received	328			
17. Other short-term payables	329		606,572,132	1,112,702,240
18. Provision of short-term payable	330			
19. Bonus and welfare fund	331			
20. Government bond repurchase transactions	332			
II. Non-current liabilities	340		5,689,894,875	5,389,534,849
1. Long-term borrowings and finance lease	341			
1.1. Long-term borrowings	342			
1.2. Long-term financial leases	343			
2. Long-term financial asset loans	344			
3. Long-term convertible bonds - Debt component	345			
4. Long-term issued bonds	346			

Items	Code	Notes	Ending balance	Beginning balance
5. Long-term trade payables	347			
6. Long-term advance from customers	348			
7. Long-term accrued expenses	349			
8. Long-term internal payables	350			
9. Long-term unearned revenue	351			
10. Long-term deposits received	352			
11. Other long-term payables	353			
12. Provision of long-term payable	354			
13. Investor Protection Fund	355			
14. Deferred income tax payables	356		5,689,894,875	5,389,534,849
15. Science and Technology Development Fund	357			
D. OWNERS' EQUITY (400 = 410 + 420)	400		6,127,424,874,372	5,750,128,003,115
I. Owners' equity	410		6,127,424,874,372	5,750,128,003,115
1. Share capital	411		3,761,579,550,000	3,761,579,550,000
1.1. Capital contribution	411.1		3,761,579,550,000	3,761,579,550,000
a. Ordinary shares	411.1a		3,761,579,550,000	3,761,579,550,000
b. Preferred shares	411.1b			
1.2. Share premium	411.2			
1.3. Convertible bond options - Equity component	411.3			
1.4. Other owner's equity	411.4			
1.5. Treasury shares (*)	411.5			
2. Differences from revaluation of asset at fair value	412			
3. Differences from changes in foreign exchange rates	413			
4. Charter capital reserve fund	414		47,089,302,795	47,089,302,795
5. Financial and operational risk reserve fund	415		47,089,302,795	47,089,302,795
6. Other equity funds	416			
7. Undistributed profit	417		2,271,666,718,782	1,894,369,847,525
7.1. Realized profit	417.1		2,212,087,951,353	1,820,251,882,839
7.2. Unrealized profit	417.2		59,578,767,429	74,117,964,686
II. Funding sources and other funds	420			
TOTAL LIABILITIES AND OWNERS' EQUITY	440		16,489,253,374,680	13,436,481,230,715

INTERIM OFF-BALANCE SHEET ITEMS

ITEMS	Code	Notes	Ending balance	Beginning balance
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		(*)		
1. Leased fixed assets	001			

Items	Code	Notes	Ending balance	Beginning balance
2. Custodial certificates of value	002			
3. Collateral assets	003			
4. Bad debts written-off	004		126,327,692,993	
5. Foreign currencies	005			
6. Outstanding shares	006		376,157,955	376,157,955
7. Treasury shares	007			
8. Financial assets listed/registered for trading at VSD of the Company	008		1,124,995,880,000	1,164,056,590,000
9. Non-traded financial assets deposited at VSD of the Company	009		7,699,940,000	106,784,120,000
10. Financial assets awaiting for arrival of the Company	010		17,424,000,000	22,906,000,000
11. Financial assets for correcting securities company transaction errors.	011			
12. Financial assets which have not been deposited at VSD of the Company	012		428,682,634,300	162,625,224,300
13. Financial asset entitled to the rights of the securities company	013		85,980,000	1,901,500,000
14. Cover warrants (quantity)	014		207,249,400	129,685,500
B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS				
1. Financial assets listed/registered at VSD of investors	021		17,173,973,178,600	17,627,482,930,000
a. Unrestricted and traded financial assets	021.1		15,295,718,844,600	15,277,343,080,000
b. Restricted and traded financial assets	021.2		331,813,110,000	1,161,988,120,000
c. Mortgaged and traded financial assets	021.3		780,849,310,000	848,098,000,000
d. Blocked financial assets	021.4		530,487,210,000	37,778,600,000
e. Financial assets awaiting for settlement	021.5		235,104,704,000	302,275,130,000
f. Financial assets waiting for lending	021.6			
g. Investor's margin assets	021.7			
2. Non-traded financial assets deposited at VSD of investors	022		351,149,890,000	19,784,390,000
a. Unrestricted and non-traded financial assets	022.1		183,666,130,000	19,784,390,000
b. Restricted and non-traded financial assets	022.2		50,242,080,000	
c. Mortgaged and non-traded financial assets	022.3			
d. Blocked and non-trade financial assets	022.4		117,241,680,000	
3. Financial assets awaiting for arrival of the Company	023			
4. Financial assets for investor's transaction error correction	024.a			
5. Financial assets which have not been deposited at VSD of the Company	024.b			
6. Financial asset entitled to the rights of the securities company	025			
7. Investors' deposits	026		1,434,640,947,839	944,847,646,999

Items	Code	Notes	Ending balance	Beginning balance
7.1. Investors' deposits for securities trading activities managed by the Company	027		801,423,958,104	416,201,072,374
7.1.1 Investors' deposits at VSD	027.1		563,588,366,335	502,437,715,245
7.2. Investor's synthesizing deposits for securities trading activities	028		67,455,850,400	24,308,088,380
7.3. Clearing and settlement deposits for securities transactions	029			
a. Clearing and settlement deposits for securities transactions of domestic investors	029.1			
b. Clearing and settlement deposits for securities transactions of foreign investors	029.2			
7.4. Deposits of securities issuers	030		2,172,773,000	1,900,771,000
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	031		868,879,808,504	440,509,160,754
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		380,108,106,977	309,451,922,217
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		488,771,701,527	131,057,238,537
9. Payables to securities issuers	032		846,610,000	574,608,000
10. Receivables from customers for financial asset transaction errors	033			
11. Payables to customers for financial asset transaction errors	034			
12. Dividends payable, principal and interest on bonds	035		1,326,163,000	1,326,163,000

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Trương Thị Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
October 16, 2025

KIS VIET NAM SECURITIES CORPORATION

the 3rd & 11th floor , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City

Tel: (08)3 914 8585 Fax: (08)3 821 6898

Form No.B02a - CTCK
INTERIM INCOME STATEMENT

For third quarter of 2025

Currency: VND

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss ("FVTPL")	01		303,137,090,256	292,882,890,023	747,541,976,692	967,679,162,648
a. Gain from sales of financial assets at FVTPL	01.1		143,996,633,827	208,520,042,572	453,404,017,557	740,426,714,314
b. Upward revaluation of financial assets at FVTPL	01.2		83,786,848,237	62,229,422,996	165,100,004,831	152,827,081,558
c. Dividend, interest income from financial assets at FVTPL	01.3		20,353,802,215	6,266,309,757	43,107,588,755	14,988,590,592
d. Downward revaluation of covered warrant liabilities	01.4		54,999,805,977	15,867,114,698	85,930,365,549	59,436,776,184
1.2. Gain from held to maturity (HTM)	02		26,681,263,828	40,099,284,438	94,782,928,647	87,823,148,089
1.3. Gain from loans and receivables	03		248,422,623,238	164,728,036,679	651,527,439,735	476,934,949,115
1.4. Gain from financial assets available for sale (AFS)	04					
1.5. Gain from hedging derivatives	05					
1.6. Revenue from brokerage services	06		208,773,517,203	91,134,057,034	419,177,274,551	307,978,387,118
1.7. Revenue from underwriting and issuance agency services	07				4,060,000,000	
1.8. Revenue from securities investment advisory services	08			60,000,000		60,000,000
1.9. Revenue from securities custodian services	09		2,297,860,449	1,356,628,671	6,844,789,585	4,741,621,637
1.10. Revenue from financial advisory services	10		270,000,000		420,000,000	700,000,000
1.11. Revenue from other operating activities	11		480,037,470	176,388,537	3,115,241,753	859,596,729
Total operating income (20 = 01--> 11)	20		790,062,392,444	590,437,285,382	1,927,469,650,963	1,846,776,865,336
II. OPERATING EXPENSES						
2.1. Loss from financial assets at FVTPL	21		244,028,985,719	250,184,403,137	676,334,577,595	778,914,097,277
a. Loss from sales of financial assets at FVTPL	21.1		92,737,572,739	207,916,208,583	410,157,896,272	576,071,575,028
b. Downward revaluation of financial assets at FVTPL	21.2		77,540,890,761	27,611,866,303	153,090,322,317	131,194,386,312
c. Transaction costs of acquisition of financial assets at FVTPL	21.3		55,097,168	650,665,668	607,113,686	1,642,668,459
d. Upward revaluation of covered warrant liabilities	21.4		73,695,425,051	14,005,662,583	112,479,245,320	70,005,467,478
2.2. Loss from held to maturity (HTM)	22					

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
2.3. Loss and differences from revaluation at fair value of available-for-sale financial assets (AFS) arising from reclassification	23					
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful debts and borrowing costs of loans	24		111,608,352,114	84,394,561,076	292,692,832,920	194,684,435,835
2.5. Loss from hedging derivatives	25					
2.6. Expenses for proprietary trading activities	26		2,046,996,890	1,392,420,092	4,944,070,824	5,025,683,594
2.7. Expenses for brokerage services	27		135,546,700,162	60,056,525,583	288,305,392,095	218,138,168,026
2.8. Expenses from underwriting and issuance agency services	28					
2.9. Expenses from securities investment advisory services	29					
2.10. Expenses for securities custodian services	30		2,012,806,341	1,839,399,333	5,956,784,193	5,849,584,813
2.11. Expenses for financial advisory services	31		1,053,485,063	519,097,609	5,210,997,683	2,819,569,109
2.12. Other operating expenses	32					
Total operating expenses (40 = 21--> 32)	40		496,297,326,289	398,386,406,830	1,273,444,655,310	1,205,431,538,654
III. FINANCE INCOME						
3.1. Realized and unrealized gain from changes in foreign exchange rates	41			346,335,081	135,284,675	346,335,081
3.2. Dividend and interest income from demand deposits	42		896,455,621	961,388,665	2,263,827,261	2,725,490,144
3.3. Gain from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	43					
3.4. Other income from investments	44		4,992,945	6,757,540	13,318,565	15,293,355
Total finance income (50 = 41--> 44)	50		901,448,566	1,314,481,286	2,412,430,501	3,087,118,580
IV. FINANCE EXPENSES						
4.1. Realized and unrealized loss from changes in foreign exchange rates	51		727,799,787	624,099,377	5,159,525,479	5,773,989,454
4.2. Interest expenses	52		332,097,989	309,316,541	812,852,174	957,834,869
4.3. Loss from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	53					
4.4. Provision for impairment of long-term financial investments	54					
4.5. Other finance expenses	55					
Total finance expenses (60 = 51--> 55)	60		1,059,897,776	933,415,918	5,972,377,653	6,731,824,323
V. SELLING EXPENSES						
VI. GENERAL AND ADMINISTRATIVE EXPENSES	62		50,718,460,368	60,482,620,780	178,440,026,644	186,560,466,247
VII. OPERATING PROFIT (70 = 20 + 50-40-60-61-62)	70		242,888,156,577	131,949,323,140	472,025,021,857	451,140,154,692
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		7,824,906	309,605	55,199,707	7,620,900

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
8.2. Other expenses	72		38,268	26,458	150,738	110,741
Total other operating profit (80 = 71-72)	80		7,786,638	283,147	55,048,969	7,510,159
IX. PROFIT BEFORE TAX (90 = 70 + 80)	90		242,895,943,215	131,949,606,287	472,080,070,826	451,147,664,851
9.1. Realized profit	91		255,345,604,813	95,470,597,479	486,619,268,083	440,083,660,899
9.2. Unrealized (loss)/profit	92		(12,449,661,598)	36,479,008,808	(14,539,197,257)	11,064,003,952
X. CORPORATE INCOME TAX (CIT) EXPENSE	100		48,579,188,642	26,389,921,258	94,783,199,569	89,462,530,136
10.1. Current CIT expense	100.1	5.18	48,579,188,642	26,389,921,258	94,482,839,543	92,138,787,029
10.2. Deferred CIT (income)/expense	100.2				300,360,026	(2,676,256,893)
XI. PROFIT AFTER TAX (200 = 90-100)	200		194,316,754,573	105,559,685,029	377,296,871,257	361,685,134,715
XII. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	300					
12.1. Gain/(Loss) from revaluation of available-for-sale financial assets (AFS)	301					
12.2. Gain/(Loss) from differences in rates of activity in foreign countries	302					
12.3. Gain/(Loss) from revaluation of fixed assets according to fair value	303					
12.6. Other comprehensive gain/loss	304					
Total comprehensive income	400					
XIII. EARNINGS PER SHARE	500					
13.1. Basic earnings per share (VND/share)	501		517	281	1,003	962
13.2. Diluted earnings per shares (VND/share)	502		517	281	1,003	962

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Trương Thị Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
October 16, 2025

INTERIM CASH FLOW STATEMENT**(Indirect method)**

For third quarter of 2025

(Currency: VND)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
A	B	C	1	2
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		472,080,070,826	451,147,664,851
2. Adjustments for	02		(495,844,033,535)	(376,745,102,978)
- Depreciation and amortization expense	03		15,134,538,464	12,014,736,507
- Provisions	04		(400,000,000)	
- Unrealized loss/(gain) from changes in foreign exchange rates	05		1,862,099,950	1,190,189,054
- Interest expense	06		276,977,285,188	189,796,682,314
- Gain/Loss from investment activities	07			
- Accrued interest income	08		(789,417,957,137)	(579,746,710,853)
- Other adjustments	09			
3. Increase in non-monetary expenses	10		265,569,567,637	201,199,853,790
- Loss on revaluation of financial assets recognized through profit/Loss of FVTPL & Loss on revaluation of warrant payables	11		265,569,567,637	201,199,853,790
- Impairment Loss on held-to-maturity (HTM)	12			
- Impairment Loss on loans	13			
- Loss on recognition of fair value revaluation differences of available-for-sale (AFS) financial assets upon reclassification	14			
- Impairment of fixed assets and investment properties	15			
- Provision expense for Impairment of long-term financial investments	16			
- Other losses	17			
4. Decrease in non-monetary income	18		(251,030,370,380)	(212,263,857,742)
- Gains from revaluation of financial assets recognized through profit/loss (FVTPL) & Gains from revaluation of payable for warrants	19		(251,030,370,380)	(212,263,857,742)
- Gains from recognizing fair value revaluation differences of available-for-sale financial assets (AFS) upon reclassification	20			
- Other gains	21			
5. Operating gains from/(used in) before changes in working capital	30		(9,224,765,452)	63,338,557,921
- Increase in financial assets at FVTPL	31		(299,968,919,669)	(617,953,023,207)
- (Increase)/decrease in held-to-maturity investments	32		(78,491,000,000)	(702,195,000,000)
- Increase in loans	33		(3,509,473,141,960)	(1,529,623,183,954)
- (Increase)/decrease in available-for-sales financial assets	34			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
(-) Increase, (+) Decrease in receivables from sale of financial assets	35		65,332,372,900	(66,283,584,300)
(-) Increase, (+) Decrease in receivables of dividend and accrued interests of financial assets	36		745,496,487,986	579,034,556,423
(-) Increase, (+) Decrease in receivables from services provided by the Company	37		(3,687,862,575)	(622,133,677)
(-) Increase, (+) decrease in receivables from errors in financial asset transactions	38			
(-) Increase, (+) Decrease in other receivables	39		(1,041,898,015)	(19,132,902,603)
- Increase/(Decrease) in other assets	40		145,109,677,444	(91,722,148,143)
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41		29,217,358,508	14,009,883,751
- Increase/(Decrease) in prepaid expenses	42		1,720,315,099	2,684,852,629
(-) Corporate income tax paid	43		(69,444,407,699)	(84,638,361,234)
(-) Loan interest paid	44		(299,085,000,591)	(186,407,717,264)
- Increase/(Decrease) in payables to suppliers	45		(26,973,815,341)	(28,902,589,071)
- Increase/(Decrease) employee benefit contributions	46		56,117,000	38,871,000
- Increase/(Decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		16,204,901,765	(332,513,450)
- Increase/(Decrease) in payables to employees	48		(4,640,300,000)	(4,346,700,000)
- Increase (decrease) in payables from errors in financial asset transactions.	49			
- Increase/(Decrease) in other payables	50		1,036,296,019,848	221,831,542,695
- Other receipts from business activities	51			
- Other payments for business activities	52			
Net cash flow from operating activities	60		(2,262,597,860,752)	(2,451,221,592,484)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets, investment properties and other long-term assets	61		(11,104,218,574)	(5,839,322,900)
2. Cash received from disposal of fixed assets, investment properties, and other assets	62			
3. Capital investment expenditures in subsidiaries, joint ventures, associates, and other investments	63			
4. Cash received from the recovery of investments in subsidiaries, joint ventures, associates, and other investments	64			
5. Cash received from dividends and profits received from long-term financial investments	65			
Net cash flow from investing activities	70		(11,104,218,574)	(5,839,322,900)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipt from issuance of shares, capital contributed by shareholders	71			
2. Repayments of capital contributions by shareholders, repurchase of treasury shares	72			
3. Drawdown of borrowing	73		16,487,922,000,000	9,367,919,500,000
3.1. Borrowing from the Settlement Assistance Fund	73.1			
3.2. Other borrowings	73.2		16,487,922,000,000	9,367,919,500,000
4. Repayment of borrowings	74		(15,025,989,980,000)	(6,604,137,500,000)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
4.1. Repayment of the Settlement Assistance Fund	74.1			
4.2. Repayment of the financial asset borrowings	74.2			
4.3. Other repayment of borrowings	74.3		(15,025,989,980,000)	(6,604,137,500,000)
5. Payments for principal finance lease liabilities	75			
6. Dividends and profits paid to owners	76			
Net cash flow from financing activities	80		1,461,932,020,000	2,763,782,000,000
IV. NET INCREASE/(DECREASE) CASH DURING THE PERIOD	90		(811,770,059,326)	306,721,084,616
V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	101		1,100,384,675,857	1,005,537,563,681
- Cash	101.1		200,384,675,857	54,787,563,681
- Cash equivalents	101.2		900,000,000,000	950,750,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	102			
VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	103		288,614,616,531	1,312,258,648,297
- Cash	103.1		262,844,616,531	62,258,648,297
- Cash equivalents	103.2		25,770,000,000	1,250,000,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	104			

CASH FLOWS OF INVESTORS FROM BROKERAGE AND ENTRUSTMENT ACTIVITIES

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
I. Cash flows of investors from brokerage and entrustment activities				
1. Proceeds from sales of securities brokered by the Company	01		108,453,268,469,166	75,429,634,453,303
2. Payments for purchases of securities brokered by the Company	02		(124,124,234,487,283)	(91,443,064,285,030)
3. Proceeds from the sale of entrusted securities of customers	03			
4. Payments for the sale of entrusted securities of customers	04			
5. Borrowings from the Payment Support Fund	05			
6. Repayments to the Payment Support Fund	06			
7. Deposits received to settle securities transactions of Investors	07		16,104,302,254,244	16,113,455,028,706
7.1 Deposits received of investors at VSD	07.1		61,150,651,090	(530,473,245,939)
8. Payments for customers' securities transactions	08			
9. Receiving investors' deposits for customers' entrusted investment activities	09			
10. Payments for customers' entrusted investment activities	10			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
11. Payments for custody fee of investors' securities	11		(4,965,588,377)	(3,396,168,790)
12. Collection of securities transaction errors	12			
13. Payment of securities transaction errors	13			
14. Proceeds from securities issuers	14		1,046,883,324,240	1,221,389,122,608
15. Payments for securities issuers	15		(1,046,611,322,240)	(1,221,374,054,013)
Net (decrease)/increase in cash during the period	20		489,793,300,840	(433,829,149,155)
II. Cash and cash equivalents of investors at the beginning of the year	30		944,847,646,999	1,716,146,786,128
Bank deposits at the beginning of the period:	31		944,847,646,999	1,716,146,786,128
- Investors' deposits for securities transactions managed by securities companies (including duration)	32		416,201,072,374	587,511,651,334
- Consolidated deposits for customers' securities transactions	33		24,308,088,380	19,255,632,100
- Deposits for clearing and settlement of securities transactions	34			
- Investors' margin deposits at VSD	34.1		502,437,715,245	1,107,535,298,494
- Issuers' deposits (including duration)	35		1,900,771,000	1,844,204,200
- Cash equivalents	36			
- Impact of exchange rate fluctuations on foreign currency conversion	37			
III. Cash and cash equivalents of investors at the end of the year	40		1,434,640,947,839	1,282,317,636,973
Cash in banks at the end of the year:	41		1,434,640,947,839	1,282,317,636,973
- Investors' deposits for securities transactions managed by securities companies (including duration)	42		801,423,958,104	494,183,894,743
- Consolidated deposits for customers' securities transactions	43		67,455,850,400	209,212,416,880
- Deposits for clearing and settlement of securities transactions	44			
- Investors' margin deposits at VSD	44.1		563,588,366,335	577,062,052,555
- Issuers' deposits (including duration)	45		2,172,773,000	1,859,272,795
- Cash equivalents	46			
- Impact of exchange rate fluctuations on foreign currency conversion	47			

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Truong Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
October 16, 2025

KIS VIET NAM SECURITIES CORPORATION

Form no B04a - CTCK

the 3rd & 11th floor , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City

Tel: (08)3 914 8585 Fax: (08)3 821 6898

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

for the period ended September 30, 2025

Currency: VND

ITEMS	Notes	Beginning balance		Increase/ Decrease		Cumulative same period this year		Ending balance	
		January 1, 2024	January 1, 2025	Decrease	Increase	Decrease	Increase	September 30, 2024	September 30, 2025
A	B	1		4	5	6	7		
I. CHANGES IN OWNERS' EQUITY									
1. Share capital		3,761,579,550,000	3,761,579,550,000	-	-	-	-	3,761,579,550,000	3,761,579,550,000
1.1. Ordinary share		3,761,579,550,000	3,761,579,550,000	-	-	-	-	3,761,579,550,000	3,761,579,550,000
1.2. Preferred share		-	-	-	-	-	-	-	-
1.3. Share premium		-	-	-	-	-	-	-	-
1.4. Convertible Bond Option - Equity Component		-	-	-	-	-	-	-	-
1.5. Others		-	-	-	-	-	-	-	-
2. Treasury share (*)		-	-	-	-	-	-	-	-
3. Charter capital supplementary reserve fund		47,089,302,795	47,089,302,795	-	-	-	-	47,089,302,795	47,089,302,795
4. Operational risk and financial reserve fund		47,089,302,795	47,089,302,795	-	-	-	-	47,089,302,795	47,089,302,795
5. Differences from revaluation of financial assets at fair value		-	-	-	-	-	-	-	-
6. Differences from forreige exchange rate		-	-	-	-	-	-	-	-
7. Other Equity's fund		-	-	-	-	-	-	-	-
8. Undistributed profit		1,443,828,683,486	1,894,369,847,525	-	-	-	-	1,805,513,818,201	2,271,666,718,782
8.1. Realized profit		1,369,606,806,322	1,820,251,882,839	-	-	-	-	1,720,227,937,085	2,212,087,951,353
8.2. Unrealized profit		74,221,877,164	74,117,964,686	-	-	-	-	85,285,881,116	59,578,767,429
TOTAL		5,299,586,839,076	5,750,128,003,115	-	377,296,871,257	-	377,296,871,257	5,661,271,973,791	6,127,424,874,372

PREPARED BY

Paul

Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT

Paul

Truong Thi Kim Dung

Legal Representative (Authorized)

SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
October 16, 2025

KIS VIET NAM SECURITIES CORPORATION**Form no B09a-CTCK**

Address: The 3rd floor and 11th floor, ROX Building,
180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward,
Ho Chi Minh City

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

NOTES TO THE FINANCIAL STATEMENT*Third quarter of 2025***1. MAIN FEATURES OF OPERATION OF THE SECURITIES COMPANY****Corporate information**

KIS Vietnam Securities Corporation (“the Company”) is a joint stock company established under the Corporate Law of Vietnam according to Business Registration No. 0305066125 issued by Ho Chi Minh Department of Planning and Investment dated 05 July 2007. The Company operates under Securities Establishment and Trading License No. 56/UBCK-GPHĐKD issued by the State Securities Commission on 05 July 2007 and other subsequent amendments (The latest Amended License No. 104/GPĐC-UBCK dated 03 October 2025).

Capital

According to the interim statement of financial position as at September 30, 2025, the Company’s charter capital amounts to VND 3,761,579,550,000 while its owners’ equity is VND 6,127,424,874,372 and its total assets are VND 16,489,253,374,680

Operating charter

The Company's operating charter was issued on September 21, 2022.

Number of employees

As at September 30 2025, the Company had 305 employees.

Business name and head office

The English business name is KIS VIET NAM SECURITIES CORPORATION.

Head office: the 3rd floor and 11th floor, ROX Building, 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, Ho Chi Minh City.

Ha Noi Branch: 2nd Floor, Block 1 Capital Place Tower, 29 Lieu Giai Street, Ngoc Ha Ward, Hanoi, Vietnam

Ho Chi Minh Branch: 13th Floor, ROX Building 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, Ho Chi Minh City, Vietnam

Other transaction offices at Ho Chi Minh and Ha Noi.

Main business activities

The Company's main business activities include: securities brokerage; proprietary trading; securities investment advisory; securities custody; and securities underwriting.

2. Accounting period, currency used in accounting

2.1. Accounting period

- a. The annual accounting period of the Company is from 1 January to 31 December.
- b. The first accounting period started from 05/07/2007 –issued date of Securities Establishment and Trading License

2.2. Accounting currency

The interim financial statements are prepared in Vietnam dong (“VND”), which is the accounting currency of the Company.

3. Standards and Accounting System

3.1. Accounting system: The securities company accounting system issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance

3.2. Statement of compliance: The securities company accounting is carried out in compliance with the relevant Vietnamese Accounting Standards and the securities company accounting system issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance.

3.3. Registered accounting documentation system: General Journal.

4. Accounting policies

4.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, highly liquid investments with an original maturity of three (3) months or less that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented on the interim off-balance sheet.

4.2 Principles for Recognizing Receivables and Loans

4.2.1 Receivables

Receivables are initially recorded at cost and subsequently always presented at cost.

The provision for doubtful debts represents the estimated loss in value due to uncollectible amounts from customers arising from the balance of receivables at the balance sheet date. Increases or decreases in the provision account balance are reflected in the enterprise's management expenses during the period.

4.2.2 Loans

Loans and advances to customers for the proceeds from selling securities are stated at cost less allowance for doubtful debts. Allowance for doubtful debts and advances to customers for the proceeds from selling securities are determined by the difference between the market price or fair value of collateral assets and the carrying value of the respective loans and advances.

Receivables from sales of financial assets, receivables from services rendered and other receivables are stated at cost less allowance for doubtful debts. Allowance for doubtful debts is made based on the overdue status of debts or expected losses on undue debts which may occur when an economic organisation is bankrupted or liquidated; or debtor is missing, having escaped, being prosecuted, in prison, under a trial or pending execution of sentences or deceased.

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

A financial asset at FVTPL is a financial asset that meets either of the following conditions:

- It is considered by management as held for trading. A financial asset is considered as held for trading if:
 - it is acquired principally for the purpose of selling it in the near term;
 - there is evidence of a recent pattern of short-term profit-taking; or
 - a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).
- Upon initial recognition, it is designated by Company as financial asset at FVTPL.

Financial assets at FVTPL are initially recognized at cost (acquisition cost of the assets excluding transaction cost arising from the purchase). Subsequent to initial recognition they are measured at market value or fair value (when market price is not available) with changes in market value or fair value being recognised in profit or loss in the statement of income.

Increase in the difference arising from revaluation of financial assets at FVTPL at fair value in comparison with the previous period is recognized into the interim income statement under “Upward revaluation of financial assets at FVTPL”. Decrease in the difference arising from revaluation of financial assets at FVTPL at fair value in comparison with the previous period is recognized into the interim income statement under “Downward revaluation of financial assets at FVTPL”.

For listed securities, the market prices are the closing prices of securities from the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange at the latest trading date prior to the end of the annual accounting period.

For securities registered for trading in Unlisted Public Company Market (“UPCOM”), the market prices are the closing prices of securities from UPCOM at the latest trading date prior to the end of the annual accounting period.

For unlisted securities and not yet registered for trading, the market price is the average price of the transaction prices at the latest trading date prior to the end of the annual accounting period but within one month from the end of the annual accounting period provided by three securities companies which are not related to the Company. In the absence of transaction prices during this period, the Company does not make provisions.

For delisted securities and securities for which trading has been suspended or cancelled from the sixth day

onward, the fair value is the book value at the latest balance sheet date.

For investments in equity instruments, including derivatives that must be settled with those equity instruments, they are reflected at cost in cases where there is no quoted market price in an active market and the fair value cannot be reliably determined.

For open-ended fund certificates, the market price is the net asset value of the fund at the end of the annual accounting period announced by the fund.

4.4 Held to maturity (HTM)

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

- those that the Company on initial recognition classified as at FVTPL;
- those that the Company classified as available-for-sale; and
- those that meet the definition of loans and receivables.

Held-to-maturity investments include term deposits at banks and these investments are stated at costs less allowance for doubtful debts. Allowance for doubtful debts is made when there is an indicator of long-term decline or strong evidence that the Company might not be able to fully recover the amount and the Company does not make allowance for doubtful debts for short-term changes in prices.

Financial assets will not be further classified as held-to-maturity investments if during the current financial year or during the two most recent financial years they were sold or reclassified a significant amount of held-to-maturity financial assets prior to maturity, unless the sale or reclassification meets either of the following conditions:

- it is very close to maturity that changes in market interest rates do not significantly affect the value of financial assets;
- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of the Company and this event cannot be predicted by the Company.

4.5 Long-term Securities Investments

Long-term securities investments include long-term investment securities with the intention of holding them until maturity. Securities held to maturity are non-derivative securities that have fixed or determinable payments and fixed maturities that the Company intends and is able to hold until maturity. An investment security will not be classified as held to maturity if, during the current financial year or the two preceding financial years, a significant amount of held-to-maturity investments have been sold or reclassified before maturity, except when the sale or reclassification is:

- it is very close to maturity
- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of the Company and this event cannot be predicted by the Company.

4.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

4.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises of its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

4.8 Depreciation and amortization

Depreciation and amortization of tangible fixed assets and intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Office equipment	3 - 8 years
Computer software	3 - 5 years

4.9 Prepaid expenses

Prepaid expenses, including short-term prepaid expenses and long-term prepaid expenses in the interim statement of financial position, are amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

The following types of expenses are recorded as short-term and long-term prepaid expenses and are amortized over the period not exceeding three (3) years to the interim income statement:

- ▶ Newsletter and online service fees;
- ▶ Office rental expenses;
- ▶ Office renovation expenses;
- ▶ Software maintenance and warranty expenses;
- ▶ Data transmission service fees;
- ▶ Office tools and equipment; and
- ▶ Other prepaid expenses.

4.10 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of receipts or receivables less trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Revenue from brokerage services

When the contract outcome can be reliably measured, revenue is recognized by reference to the stage of completion. Where the contract outcome cannot be reliably measured, revenue is recognized only to the extent of the expenses recognized which are recoverable. Revenue from trading of securities.

Revenue from trading of securities

Revenue from trading of securities is determined by the difference between the selling price and the weighted average cost of securities sold.

Interest income

Revenue is recognized on accrual basis (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognized when the Company's entitlement as an investor to receive the dividend is established, except for dividend received in shares in which only the number of shares is updated.

Other income

Revenues from irregular activities other than turnover-generating activities are recorded to other incomes

Other revenues from rendering services

Where the contract outcome can be reliably measured, revenue is recognised by reference to the stage of completion.

Where the contract outcome cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable.

4.11 Borrowing costs

Borrowing costs include accrued interest and other expenses which are directly attributable to the Company's borrowings. Borrowing costs are recorded to the income statement for the period on an accrual basis.

4.12 Cost of proprietary trading securities sold

The Company applies moving weighted average method to calculate cost of proprietary securities sold.

4.13 Tax

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be payable to/or recovered from the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the report date.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred income tax

Deferred income tax is provided using for temporary differences at the reporting date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- Deferred income tax payable arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit or taxable income (or tax loss) at the time of the transaction.

Deferred tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carry forward of unused tax credits and unused tax losses can be utilized, except:

- Deferred tax assets arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit or taxable income (or tax loss) at the time of the transaction.

The carrying amount of deferred income tax assets is reviewed at each financial period end date and reduced to a certain extent that sufficient taxable profits will be available to allow all or part of the deferred tax asset to be recovered. Previously unrecognized deferred income tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset realized or the liability is settled based on tax rates and tax laws that have been enacted at the reporting date. Deferred tax is recorded to the interim income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity.

The company is only allowed to offset deferred tax assets and deferred tax liabilities when the company has the legal right to offset current income tax assets against current income tax liabilities and the deferred tax assets and deferred tax liabilities relate to corporate income tax managed by the same tax authority for the same taxable entity, and the company intends to settle current income tax liabilities and current income tax assets on a net basis.

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

5. Additional Information for Financial Statements

Notes on the Financial Position Report

For the period from January 1, 2025 to September 30, 2025.

(Currency: VND)

Items	Code	Ending balance	Beginning balance
01. CASH AND CASH EQUIVALENT	5993	288,614,616,531	1,100,384,675,857
<i>Cash on hand</i>	5994	262,844,616,531	200,384,675,857
<i>Cash at banks</i>	5995	25,770,000,000	900,000,000,000
<i>Cash in transit</i>	5997		
<i>Deposits for underwriting securities sales</i>	5998		
<i>Cash for clearing and settlement of securities transactions</i>	7000		

(Currency: VND)

0.2. Financial assets at FVTPL	Ending balance		Beginning balance	
	Cost	Fair value	Cost	Fair value
Listed shares	598,534,684,782	628,622,978,611	549,529,758,347	561,911,565,070
Unlisted shares	25,118,346,438	14,478,692,020	25,118,346,438	14,478,692,020
Listed corporate bonds	417,487,787,754	422,541,618,200	226,499,146,134	230,218,561,540
Unlisted corporate bonds	774,067,955,115	774,067,955,115	405,498,863,028	405,498,863,028
Warrants	40,328,797,804	40,786,947,000	697,700,000	240,500,000
Fund certificates	95,064,226,051	107,537,724,873	443,289,064,328	463,709,131,956
Total	1,950,601,797,944	1,988,035,915,819	1,650,632,878,275	1,676,057,313,614

(Currency: VND)

Items	Code	Volume of transactions (units)	Value of transactions (VND)
03. VALUE AND VOLUME OF TRANSACTIONS DURING THE PERIOD	6003		
<i>a) The Company</i>	6004	752,228,295	11,735,001,521,175
<i>Stocks</i>	6005	106,046,219	3,628,908,536,050
<i>Bonds</i>	6006	58,431,286	6,845,671,453,315
<i>Other securities</i>	6007	587,750,790	1,260,421,531,810
<i>b) Investors</i>	6008	5,871,543,329	151,679,633,136,871
<i>Stocks</i>	6009	5,834,945,274	151,236,593,890,560
<i>Bonds</i>	6010	1,128,361	191,583,045,721
<i>Other securities</i>	6011	35,469,694	251,456,200,590
Total	6012	6,623,771,624	163,414,634,658,046

(Currency: VND)

Items	Code	Ending balance	Beginning balance
4. Loans receivables		12,211,911,017,666	8,702,437,875,706
Margin loans		11,430,084,849,939	8,458,958,849,090
Advances to customers for the proceeds from selling securities		781,826,167,727	243,479,026,616

(Currency: VND)

Items	Code	Machinery, equipment	Motor vehicles	Others	Total
05. TÌNH HÌNH TĂNG, GIẢM TÀI SẢN CỐ ĐỊNH HỮU HÌNH	6023				
Cost of tangible assets	6024				
Opening balance	6025	85,710,831,006	0	94,601,654	85,805,432,660
<i>Purchased during the period</i>	6026	148,333,400	0	0	148,333,400
<i>Completed construction investment</i>	6027				
<i>Other increases</i>	6028				
<i>Transferred to investment property</i>	6029				
<i>Liquidation, sale</i>	6030				
<i>Other decreases</i>	6031				
Ending balance	6032	85,859,164,406	0	94,601,654	85,953,766,060
Accumulated depreciation	6033				
Opening balance	6034	55,556,317,771	0	94,601,654	55,650,919,425
<i>Charges for the period</i>	6035	7,240,525,956	0	0	7,240,525,956
<i>Other increases</i>	6036				0
<i>Transferred to investment property</i>	6037				0
<i>Liquidation, sale</i>	6038				0
<i>Other decreases</i>	6039				0
Ending balance	6040	62,796,843,727	0	94,601,654	62,891,445,381
Net book value	6041				
At the beginning of the period	6042	30,154,513,235	0	0	30,154,513,235
At the end of the period	6043	23,062,320,679	0	0	23,062,320,679

(Currency: VND)

Chỉ tiêu	Code	Publishing rights	Copyrights, patents	Software programs	TSCDVH khác	Tổng cộng
06. CHANGES IN INTANGIBLE FIXED ASSETS	6045					
Cost of intangible assets	6046					
Opening balance	6047		1,117,367,680	82,589,604,618		83,706,972,298
<i>Purchased during the period</i>	6048		8,899,424,000	289,150,800		9,188,574,800
<i>Generated internally by the enterprise</i>	6049					
<i>Increase due to business consolidation</i>	6050					
<i>Other increases</i>	6051					
<i>Liquidation, sale</i>	6052					
<i>Other decreases</i>	6053					
Ending balance	6054		10,016,791,680	82,878,755,418		92,895,547,098
Accumulated amortisation	6055					
Opening balance	6056		948,614,738	58,383,849,705		59,332,464,443
<i>Charges for the period</i>	6057		736,199,629	7,157,812,879		7,894,012,508
<i>Other increases</i>	6058					
<i>Liquidation, sale</i>	6059					
<i>Other decreases</i>	6060					
Ending balance	6061		1,684,814,367	65,541,662,584		67,226,476,951
Net book value	6062					
At the beginning of the period	6063		168,752,942	24,205,754,913		24,374,507,855
At the end of the period	6064		8,331,977,313	17,337,092,834		25,669,070,147

(Currency: VND)

Items	Code	Ending balance	Beginning balance
07. LONG-TERM PREPAID EXPENSES	6066	4,083,641,049	4,925,898,193
Prepaid expenses for operating lease of fixed assets	6067		
Business establishment expenses	6068		
Significant research expenses	6069		
Expenses for the implementation phase not meeting the criteria for recognition as intangible fixed assets	6071		
Establishment consulting expenses	6072		
Other expenses	6072	4,083,641,049	4,925,898,193

(Currency: VND)

Items	Code	Ending balance	Beginning balance
08. TAXES AND OTHER PAYABLES TO STATE TREASURY	6073	83,241,448,802	41,998,115,193
Corporate income tax	6077	48,579,188,642	23,540,756,798
Personal income tax	6078	29,161,599,533	16,168,746,771
Withholding tax and value added tax	6080	5,500,660,627	2,288,611,624
Fees, charges, and other taxes	6081		

(Currency: VND)

Items	Code	Ending balance	Beginning balance
09. DEFERRED INCOME TAX ASSETS AND DEFERRED INCOME TAX LIABILITIES	6083		
<i>a) Deferred income tax assets</i>	6084	-	-
<i>Deferred income tax assets related to deductible temporary differences</i>	6085		
<i>Deferred income tax assets related to unused tax losses</i>	6086		
<i>Deferred income tax assets related to unused tax incentives</i>	6087		
<i>Reversal of deferred income tax assets recognized from previous years</i>	6088		
<i>Deferred income tax assets</i>	6089	-	
<i>b) Deferred income tax liabilities</i>	6090	5,689,894,875	5,389,534,849
<i>Deferred income tax liabilities arising from taxable temporary differences</i>	6091		
<i>Reversal of deferred income tax liabilities recognized from previous years</i>	6092		
<i>Deferred income tax liability</i>	6093	5,689,894,875	5,389,534,849

(Currency: VND)

Items	Code	Ending balance	Beginning balance
10. DEPOSIT AT PAYMENT SUPPORT FUND	6094	20,000,000,000	21,204,360,186
<i>Initial payment</i>	6095	48,688,241	48,688,241
<i>Additional payment</i>	6096	14,824,754,402	14,824,754,402
<i>Interest allocated during the period</i>	6097	5,126,557,357	6,330,917,543

(Currency: VND)

Items	Code	Interest rate	Beginning balance	Loans during the period	Payments during the period	Ending balance
13. SHORT-TERM LOAN						
Domestic bank loans	6,390	3.0% -6.8%	2,363,000,000,000	11,792,750,000,000	10,484,250,000,000	3,671,500,000,000
Foreign bank loans (*)	6,390	03 months TERM SOFR + 1.0%	2,996,210,000,000	3,102,510,000,000	2,996,210,000,000	3,102,510,000,000
Loans from other entities (**)	6,390	4.60%	1,538,657,000,000	1,592,662,000,000	1,538,657,000,000	1,592,662,000,000
Total			6,897,867,000,000	16,487,922,000,000	15,019,117,000,000	8,366,672,000,000

(*) The loan interest rate is floated based on the reference rate (03m TERM SOFR) plus a margin of 1.0% - 1.2% per year, applicable to US Dollars (USD).

(*) (**) Short-term loans in foreign currency (USD)

(Currency: VND)

Items	Code	Ending balance	Beginning balance
17. ACCOUNTS PAYABLE FOR SECURITIES TRADING ACTIVITIES	6396	1,811,856,219,000	634,717,684,920
Payable to the Stock Exchange	6397	0	
Payable for loans from the Payment Support Fund of other members	6398		
Payable for securities delivered, received by issuing agents	6399		
Payable to the VSD	6400	8,076,291,900	178,620,000
Payable to other organizations and individuals	6401	1,803,779,927,100	634,539,064,920

(Currency: VND)

Items	Code	this period	Previous period
SUPPLEMENTARY INCOME STATEMENT	6154		
1. Current corporate income tax expenses (code 51)	6155		
<i>Current corporate income tax expenses on taxable income for the current year</i>	6156	48,579,188,642	26,389,921,258
<i>Adjustment of corporate income tax expenses of previous years to current corporate income tax expenses</i>	6157	-	
<i>Total current corporate income tax expenses</i>	6158	48,579,188,642	26,389,921,258
2. Deferred corporate income tax expenses (code 52)	6159		
<i>Deferred corporate income tax expenses arising from taxable temporary differences</i>	6160	-	-
<i>Deferred corporate income tax expenses arising from the reversal of deferred income tax assets</i>	6161		
<i>Deferred corporate income tax income arising from deductible temporary differences</i>	6162	-	-
<i>Deferred corporate income tax income arising from unused tax losses and tax incentives</i>	6163		
<i>Deferred corporate income tax income arising from the reversal of deferred income tax liabilities</i>	6164		
<i>Total deferred corporate income tax expenses</i>	6165	-	-

PREPARED BY



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Ho Chi Minh City, Vietnam
Oct 16, 2025