CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

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INTERIM FINANCIAL STATEMENTS

STANLEY BROTHERS SECURITIES INCORPORATION

For the period from 01/01/2026 to 31/03/2026

(reviewed)

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Stanley Brothers Securities Incorporation ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01/01/2026 to 31/03/2026.

THE COMPANY

Stanley Brothers Securities Incorporation (formerly Global Securities Joint Stock Company) was established and operates under Operation License No. 83/UBCK-GP issued by the State Securities Commission on 16 January 2008; License No. 30/UBCK-GP dated 16 January 2009; License No. 357/UBCK-GP dated 19 October 2010; Decision No. 932/QĐ-UBCK dated 16 November 2010; Amended License No. 15/GPĐC-UBCK dated 05 April 2013; Amended License No. 11/GPĐC-UBCK dated 29 March 2017; Amended License No. 29/GPĐC-UBCK dated 19 July 2017; Amended License No. 79/GPĐC-UBCK dated 02 October 2018; Amended License No. 108/GPĐC-UBCK dated 27 December 2018; Amended License No. 08/GPĐC-UBCK dated 31 January 2019; Amended License No. 35/GPĐC-UBCK dated 12 June 2019; Amended License No. 58/GPĐC-UBCK dated 09 September 2020; Amended License No. 37/GPĐC-UBCK dated 22 May 2023; Amended License No. 04/GPĐC-UBCK dated 14 March 2025; Amended License No. 16/GPĐC-UBCK dated 22 January 2026; and Amended License No. 23/GPĐC-UBCK dated 05 February 2026, all issued by the State Securities Commission. The Company operates under Enterprise Registration Certificate No. 0305453780 issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) for the first time on 16 January 2008, with the fourth amendment registration dated 07 February 2026.

The Company's head office is located at: 9th floor, ROX Tower Building, No. 54A, Nguyen Chi Thanh Street, Lang Ward, Hanoi.

THE BOARD OF DIRECTORS BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

The members of The Board of Directors during the fiscal period and to the reporting date are:

Mr.	Ho Le Viet Hung	Chairman
Mr.	Nguyen Tien Duc	Member
Mr.	Duong Van Cuong	Member
Mrs.	Hoang Thanh Tam	Member
Mrs.	Le Cam Thuy	Independent Member of the Board of Directors

The members of The Board of Management in the fiscal period and to the reporting date are:

Mr.	Nguyen Tien Dung	General Director	
Mr.	Nguyen Quang Anh	Deputy General Director	Resigned on 08/04/2026
Mrs.	Hoang Thanh Tam	Member	
Mrs.	Truong Thi Lan Anh	Chief Accountant cum Chief Financial Officer	

The members of the Board of Supervision are:

Mr.	Tran Quang Khanh	Head of Control Department
Mrs.	Lai Thanh Mai	Member
Mrs.	Duong Thi Thanh	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and up to the date of preparation of these financial statements is Mr. Nguyen Tien Dung – General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited take the review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The Board of Management is responsible for the Interim Financial Statements of each financial year which give a true and fair view of the state of affairs of the Company and of results of its operation and its cash flows for the period. In preparing those Interim Financial Statements, The Board of Management is required to:

- Establishment and maintenance of an internal control system which is determined necessary by the Board of Management and Management to ensure that the financial statements are free from material misstatements, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the Company's financial position as at 31 March 2026 and of the results of its operations, cash flows and changes in owner's equity for the year then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Other Commitment

The Board of Management pledges that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.

On behalf of The Board of Management

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Nguyen Tien Dung
General Director
Hanoi, 11 May 2026

No.:110526.001/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management**
Stanley Brothers Securities Incorporation

We have reviewed Interim Financial Statements of Stanley Brothers Securities Incorporation prepared on 11 May 2026, as set out on pages 05 to 41, including: Interim statement of financial position as at 31 March 2026, Interim statement of comprehensive income, Interim statement of cash flows, Interim statement of changes in equity for the period from 01/01/2026 to 31/03/2026 and Notes to the Interim financial statements for the period from 01/01/2026 to 31/03/2026.

The Board of Management is responsible for the preparation and presentation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Auditing about review service contract No.2410 - Review interim financial statement conducted by extenal auditor.

A review interim financial statements includes interview, primarily interviews with those responsible for financial and accounting matters, analysis and other review procedures. A review is substantially smaller scale than an audit that is conducted in accordance with Vietnamese auditing standards and therefore not allow us to get assurance that we will be aware of all material issue. Accordingly, we do not give an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Interim financial statements do not give a true and fair view, in all material respects, of the financial position of Stanley Brothers Securities Incorporation as at 31 March 2026 , and of the results of its operations and its cash flows for the period from 01/01/2026 to 31/03/2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

Nguyen Tuan Anh
Audit Director
Registered Auditor
No: 1369-2023-002-1
Hanoi, 11 May 2026

STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Code		ASSETS	Note	31/03/2026 VND	01/01/2026 VND
100	**A.**	**CURRENT ASSETS**		**1,936,127,986,825**	**283,425,506,746**
110	**I.**	**Financial assets**		**1,934,279,009,997**	**282,217,014,539**
111	1.	Cash and cash equivalents	4	189,961,105,861	100,677,600,323
111.1	1.1	Cash		139,961,105,861	100,677,600,323
111.2	1.2	Cash equivalents		50,000,000,000	-
114	3.	Loans	5	71,766,666,311	661,000,000
115	4.	Available for sale financial assets (AFS)	5	1,670,329,484,235	180,312,928,084
117	5.	Receivables	6	580,206,223	488,958
117.2	5.1	Receivables from and accruals for dividend and interest income		580,206,223	488,958
	5.1.1	Accruals for dividend and interest income		580,206,223	488,958
118	6.	Prepayments to suppliers		1,138,855,218	80,000,000
119	7.	Receivables from services provided by the Company	6	791,692,149	773,997,174
129	8.	Provision for impairment of receivables	7	(289,000,000)	(289,000,000)
130	**II.**	**Short-term accounts receivable**		**1,848,976,828**	**1,208,492,207**
131	1.	Advances		735,781,486	566,345,850
133	2.	Short-term prepaid expenses	8	1,112,195,342	641,146,357
134	3.	Short-term mortgages	9	1,000,000	1,000,000
200	**B.**	**NON- CURRENT ASSETS**		**14,447,045,526**	**12,930,473,738**
220	**I.**	**Fixed assets**		**998,350,736**	**1,149,648,884**
221	1.	Tangible fixed assets	10	56,492,339	70,152,989
222	-	*Cost*		*20,988,449,782*	*20,988,449,782*
223a	-	*Accumulated depreciation*		*(20,931,957,443)*	*(20,918,296,793)*
227	2.	Intangible fixed assets	11	941,858,397	1,079,495,895
228	-	*Cost*		*17,173,810,520*	*17,173,810,520*
229a	-	*Accumulated amortization*		*(16,231,952,123)*	*(16,094,314,625)*
250	**II.**	**Other long-term assets**		**13,448,694,790**	**11,780,824,854**
251	1.	Long-term mortgages	9	1,323,872,303	640,332,314
252	2.	Long-term prepaid expenses	8	1,647,218,669	478,238,029
254	3.	Deposits to Settlement Assistance Fund	12	10,477,603,818	10,662,254,511
270		**TOTAL ASSETS**		**1,950,575,032,351**	**296,355,980,484**

STATEMENT OF FINANCIAL POSITION

As at 31 March 2026
(continue)

Code		CAPITAL	Note	31/03/2026 VND	01/01/2026 VND
300	**C.**	**LIABILITIES**		**1,286,859,192**	**26,037,372,912**
310	**I.**	**Current liabilities**		**1,286,859,192**	**26,037,372,912**
311	1.	Short-term loans and debts	13	-	25,165,040,000
312	1.1	Short-term loans		-	25,165,040,000
318	2.	Payables for securities transaction activities	14	197,342,660	76,355,353
320	3.	Trade payables	15	501,539,785	275,999,974
322	4.	Tax payables and statutory obligations	16	311,201,654	195,224,916
323	5.	Payables to employees		50,590,324	31,041,955
324	6.	Employee benefits		9,540,986	6,883,169
325	7.	Accrued expenses	17	211,743,783	281,927,545
329	8.	Other short-term payables	18	4,900,000	4,900,000
400	**D.**	**OWNER'S EQUITY**		**1,949,288,173,159**	**270,318,607,572**
410	**I.**	**Owner's equity**	**19**	**1,949,288,173,159**	**270,318,607,572**
411	1.	Contributed legal capital		2,000,000,000,000	339,000,000,000
411.1	1.1	Contributed legal capital		2,000,000,000,000	339,000,000,000
411.1a	a.	Ordinary shares with voting rights		2,000,000,000,000	339,000,000,000
412	2.	Asset revaluation differences		(1,000,676)	(1,000,676)
414	3.	Charter capital supplementary reserve fund		2,875,649,570	2,875,649,570
415	4.	Operational risk and financial reserve fund		2,875,649,570	2,875,649,570
417	5.	Undistributed earnings		(56,462,125,305)	(74,431,690,892)
417.1	5.1	Realized earnings		(56,462,125,305)	(74,431,690,892)
440		**TOTAL LIABILITIES AND OWNER'S EQUITY**		**1,950,575,032,351**	**296,355,980,484**

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEMS		Note	31/03/2026	01/01/2026
	A.	**ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS**			
006	1.	Quantity of outstanding shares in circulation		200,000,000	33,900,000
008	2.	Financial assets listed/registered at the VSD of the Company	20	20,000,000	20,000,000
012	3.	The Company's financial assets which are not deposited at the VSD	21	1,623,970,000,000	165,260,000,000
	B.	**ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS**			
021	1.	Financial assets listed/registered at the VSD of investors	22	2,353,366,990,000	2,382,140,480,000
021.1	*a.*	*Unrestricted financial assets*		*1,782,053,430,000*	*1,949,786,480,000*
021.2	*b.*	*Restricted financial assets*		*50,000,000*	*50,000,000*
021.3	*c.*	*Mortgage financial assets*		*571,015,560,000*	*274,875,000,000*
021.4	*d.*	*Blocked financial assets*		*248,000,000*	*157,429,000,000*
025	2.	Entitled financial assets of investors	23	89,200,000	-

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM		Note	31/03/2026	01/01/2026
026	1.	Investors' deposits	24	136,993,901,164	21,565,152,112
027	1.1	Investors' deposits for securities trading activities managed by the Company		90,980,626,927	21,086,409,110
029	1.2	Investors' deposits for securities transaction clearing and settlement		46,013,274,237	357,713,002
029.1	*a.*	*Domestic investors' deposits for securities transaction clearing and settlement*		*46,011,238,996*	*354,989,778*
029.2	*b.*	*Foreign investors' deposits for securities transaction clearing and settlement*		*2,035,241*	*2,723,224*
030	1.3	Deposits of securities issuers		-	121,030,000
031	2.	Payables to investors - Investors' deposits for securities trading activities managed by the Company	25	136,933,997,164	21,444,122,112
031.1	*2.1*	*Payables to domestic investors for securities trading deposits under the securities company-managed method*		*136,630,966,979*	*21,118,626,694*
031.2	*2.2*	*Payables to foreign investors for securities trading deposits under the securities company-managed method*		*303,030,185*	*325,495,418*
032	3.	Payables to securities issuers		59,904,000	121,030,000

Pham Thi Duyen Anh
Preparer

Truong Thi Lan Anh
Chief Accountant cum Chief Financial

Nguyen Tien Dung
General Director

Hanoi, 11 May 2026

STATEMENT OF COMPREHENSIVE INCOME

For the first 03 months of 2026

Code	ITEMS		Note	For the first 03 months of 2026	For the first 03 months of 2025
				VND	VND
	I.	**OPERATING INCOME**			
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)		30,225,103,463	-
01.1		a. Gain from disposal of financial assets at FVTPL	27.a)	30,225,103,463	-
03	1.2	Gain from loans and receivables	27.b)	955,994,261	320,284,803
04	1.3	Gain from available-for-sale (AFS) financial assets	27.b)	-	549,000,000
06	1.4	Revenue from brokerage services		1,988,377,564	616,621,462
09	1.5	Revenue from securities custodian services		260,024,669	449,118,580
20		**Total operating income**		**33,429,499,957**	**1,935,024,845**
	II.	**OPERATING EXPENSES**			
21	2.1	Loss from financial assets at fair value through profit and loss (FVTPL)		4,483,587,756	-
21.1		a. Loss from disposal of financial assets at FVTPL	27.a)	4,398,738,032	-
21.3		b. Transaction costs of acquisition of financial assets at FVTPL		84,849,724	-
26	2.2	Expenses for proprietary trading activities		6,654	7,855,492
27	2.3	Expenses for brokerage services		2,067,856,033	1,873,801,222
29	2.4	Expenses for securities investment advisory		3,420,111	-
30	2.5	Expenses for securities custodian services		172,223,309	291,286,020
31	2.6	Expenses for financial advisory services		1,227,043,982	510,045
40		**Total operating expenses**		**7,954,137,845**	**2,173,452,779**
	III.	**FINANCIAL INCOME**	**28**		
42	3.1	Revenue and accrued dividends, interest from non-fixed bank deposits		437,372,907	31,575,830
50		**Total financial income**		**437,372,907**	**31,575,830**
	IV.	**FINANCIAL EXPENSES**	**29**		
52	4.1	Borrowing costs		445,470,986	-
60		**Total financial expenses**		**445,470,986**	-
62	**V.**	**GENERAL AND ADMINISTRATIVE EXPENSES**	**30**	**7,023,315,112**	**2,995,490,856**
70	**VI.**	**OPERATING PROFIT**		**18,443,948,921**	(3,202,342,960)
	VII.	**OTHER INCOME AND EXPENSES**			
72	7.1	Other expense	31	474,383,334	38,103,348
80		**Total other operating profit**		**(474,383,334)**	(38,103,348)

STATEMENT OF COMPREHENSIVE INCOME

For the first 03 months of 2026

Code	ITEMS		Note	For the first 03 months of 2026 VND	For the first 03 months of 2025 VND
90	**VIII.**	**TOTAL PROFIT BEFORE TAX**		**17,969,565,587**	**(3,240,446,308)**
91	8.1	Realized profit		17,969,565,587	(3,240,446,308)
100	**IX.**	**CORPORATE INCOME TAX EXPENSES**	**32**	**-**	**-**
200	**X.**	**PROFIT AFTER TAX**		**17,969,565,587**	**(3,240,446,308)**
300	**XI.**	**OTHER COMPREHENSIVE INCOME AFTER TAX**			
301	11.1	Gain/(Loss) from revaluation of AFS financial assets		-	10,153,570
400		**Total other comprehensive income**		**-**	**10,153,570**
500	**XII.**	**Revenue**		**-**	**-**
501	12.1	Earnings per share (VND/share)	33	137	(25)

Pham Thi Duyen Anh	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

Hanoi, 11 May 2026

STATEMENT OF CASH FLOWS

For the first 03 months of 2026
(Under indirect method)

Code	ITEM	Note	For the first 03 months of 2026 VND	For the first 03 months of 2025 VND
	I. Cash flow from operating activities			
01	***1. Profit before tax***		***17,969,565,587***	***(3,240,446,308)***
02	***2. Adjustments for***		***159,396,227***	***54,151,330***
03	- Depreciation and amortisation		151,298,148	85,727,160
06	- Interest expense		445,470,986	-
07	- Gains/losses from investing activities		(437,372,907)	(31.575,830)
30	***3. Profit before changes in working capital***		***(1,565,117,789,183)***	***(85,596,963,496)***
33	- Gains/losses from unrealized foreign exchange		(71,105,666,311)	(13,862.088,929)
34	- Decrease/Increase in available-for-sale financial assets AFS		(1,490,016,556,151)	23,775,600,000
36	- Decrease/Increase in receivables and accruals for dividend, interest from financial assets		(579,717,265)	(46,665.503)
37	- Decrease/Increase in receivables from services provided by the Securities Company		(17,694,975)	(136,020.113)
40	- Decrease/Increase in other assets		15,215,057	(20.928,910.020)
41	- Decrease/Increase in accrued expenses (without interest expenses)		(2,617,353)	42,614,187
42	- Decrease/Increase in prepaid expenses		(1,640,029,625)	(883.601,030)
44	- Interest paid		(513,037,395)	-
45	- Decrease)Increase in trade payables		(833,315,407)	143,114,457
46	- Increase/(Decrease) in employee benefits		2,657,817	(11,613.000)
47	- Increase/(Decrease) in tax payables and statutory obligations (without corporate income tax)		115,976,738	(760,765)
48	- Increase/(Decrease) in payables to employees		19,548,369	(2.229,737)
50	- Increase/(Decrease) in other payables		120,987,307	56,286,922
51	- Other receipts from operating activities		(683,539,989)	-
52	- Other expenses for business activities		-	(73.742,689.965)
60	***Net cash flows from investing activities***		***(1,546,988,827,369)***	***(88,783,258,474)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
65	1. Cash receipts from dividends and distributed profits from long-term financial investments		437,372,907	31,575,830
70	***Net cash flows from investing activities***		***437,372,907***	***31,575,830***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
71	1. Receipts from stocks issuing and capital contribution from equity owners		1,661,000,000,000	-
73	2. Long-term and short-term borrowings received		23,446,500,000	-
74	4. Dividends, profit paid to equity owners		(48,611,540,000)	-
74.3	4.3 Long-term and short-term borrowings received		(48,611,540,000)	-
80	***Net cash flows from financing activities***		***1,635,834,960,000***	-

STATEMENT OF CASH FLOWS

For the first 03 months of 2026
(Under indirect method)

Code	ITEM	Note	For the first 03 months of 2026 VND	For the first 03 months of 2025 VND
90	**IV. Net decrease/increase in cash and cash equivalents**		**89,283,505,538**	**(88,751,682,644)**
101	**V. Cash and cash equivalents at the beginning of the period**		**100,677,600,323**	**170,278,224,918**
101.1	- Cash		100,677,600,323	170,278,224,918
103	**VI. Cash and cash equivalents at the end of the period**	**4**	**189,961,105,861**	**81,526,542,274**
103.1	- Cash		139,961,105,861	81,526,542,274
103.2	- Cash equivalents		50,000,000,000	-

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

For the first 03 months of 2026

Code	ITEM	Note	For the first 03 months of 2026 VND	For the first 03 months of 2025 VND
	I. Cash flows from brokerage and trust activities of the investors			
01	1. Cash receipts from disposal of brokerage securities of customers		1,937,021,255,444	146,032,028,152
02	2. Cash payments for acquisition of brokerage securities of customers		(1,310,826,365,733)	(260,170,579,350)
07	3. Cash receipts for settlement of securities transaction of customers		3,101,726,464,809	183,582,257,912
08	4. Cash payments for settlement of securities transaction of customers		(3,612,232,580,799)	(51,311,032,566)
11	5. Cash payments for custodian fees of customers		(260,024,669)	(449,118,580)
14	6. Cash receipt from securities issuers		99,921,760	8,500,000
15	7. Cash payments to securities issuers		(99,921,760)	(8,500,000)
20	***Net increase/decrease in cash during the period***		***115,428,749,052***	***17,683,555,568***
30	**II. Cash and cash equivalents of investors at the beginning of period**		**21,565,152,112**	**45,059,858,808**
31	Bank deposits at the beginning of the period:		21,565,152,112	45,059,858,808
32	- Investors' deposits managed by the Company for securities trading activities		21,086,409,110	37,069,201,505
34	- Investors' deposits for securities transaction clearing and settlement		357,713,002	7,990,657,303
35	- Deposits of securities issuers		121,030,000	-
40	**III. Cash and cash equivalents of investors at the end of period**	**24**	**136,993,901,164**	**62,743,414,376**
41	Bank deposits at the end of the period:		136,993,901,164	62,743,414,376
42	- Investors' deposits managed by the Company for securities trading activities		90,980,626,927	61,999,299,514
44	- Investors' deposits for securities transaction clearing and settlement		46,013,274,237	744,114,862

Pham Thi Duyen Anh	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

Hanoi, 11 May 2026

STATEMENT OF CHANGES IN OWNERS' EQUITY

For the first 03 months of 2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	For the first 03 months of 2025		For the first 03 months of 2026		31/03/2025	31/03/2026
				Increase	Decrease	Increase	Decrease		
		VND	VND			VND	VND	VND	VND
1. Contributed legal capital		339,000,000,000	339,000,000,000	-	-	1,661,000,000,000	-	339,000,000,000	2,000,000,000,000
1.1 Ordinary shares with voting rights		339,000,000,000	339,000,000,000	-	-	1,661,000,000,000	-	339,000,000,000	2,000,000,000,000
2. Charter capital supplementary reserve fund		2,875,649,570	2,875,649,570	-	-	-	-	2,875,649,570	2,875,649,570
3. Operational risk and financial reserve fund		2,875,649,570	2,875,649,570	-	-	-	-	2,875,649,570	2,875,649,570
4. Asset revaluation differences		866,102,726	(1,000,676)	10,153,570	-	-	-	876,256,296	(1,000,676)
5. Undistributed earnings		(77,737,253,692)	(74,431,690,892)	-	3,240,446,308	17,969,565,587	-	(80,977,700,000)	(56,462,125,305)
5.1 Realized earnings		(77,737,253,692)	(74,431,690,892)	-	3,240,446,308	17,969,565,587	-	(80,977,700,000)	(56,462,125,305)
TOTAL		**267,880,148,174**	**270,318,607,572**	**10,153,570**	**3,240,446,308**	**1,678,969,565,587**	-	**264,649,855,436**	**1,949,288,173,159**
II. Other comprehensive income									
1. Gain/Loss from revaluation of financial assets at AFS		866,102,726	(1,000,676)	10,153,570	-	-	-	876,256,296	(1,000,676)
TOTAL		**866,102,726**	**(1,000,676)**	**10,153,570**	-	-	-	**876,256,296**	(1,000,676)

Pham Thi Duyen Anh
Preparer

Truong Thi Lan Anh
Chief Accountant cum Chief Financial Officer

Nguyen Tien Dung
General Director

Hanoi, 11 May 2026

NOTES TO THE FINANCIAL STATEMENTS

For the first 03 months of 2026

1 . BACKGROUND

1.1 . Forms of Ownership

Stanley Brothers Securities Incorporation (formerly Global Securities Joint Stock Company) was established and operates under Operation License No. 83/UBCK-GP issued by the State Securities Commission on 16 January 2008; License No. 30/UBCK-GP dated 16 January 2009; License No. 357/UBCK-GP dated 19 October 2010; Decision No. 932/QĐ-UBCK dated 16 November 2010; Amended License No. 15/GPĐC-UBCK dated 05 April 2013; Amended License No. 11/GPĐC-UBCK dated 29 March 2017; Amended License No. 29/GPĐC-UBCK dated 19 July 2017; Amended License No. 79/GPĐC-UBCK dated 02 October 2018; Amended License No. 108/GPĐC-UBCK dated 27 December 2018; Amended License No. 08/GPĐC-UBCK dated 31 January 2019; Amended License No. 35/GPĐC-UBCK dated 12 June 2019; Amended License No. 58/GPĐC-UBCK dated 09 September 2020; Amended License No. 37/GPĐC-UBCK dated 22 May 2023; Amended License No. 04/GPĐC-UBCK dated 14 March 2025; Amended License No. 16/GPĐC-UBCK dated 22 January 2026; and Amended License No. 23/GPĐC-UBCK dated 05 February 2026, all issued by the State Securities Commission. The Company operates under Enterprise Registration Certificate No. 0305453780 issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) for the first time on 16 January 2008, with the fourth amendment registration dated 07 February 2026.

The Company's head office is located at: 9th floor, ROX Tower Building, No. 54A, Nguyen Chi Thanh Street, Lang Ward, Hanoi.

The Company's charter capital as registered is VND 2,000,000,000,000, and the actual contributed charter capital as of 31 March 2026, is VND 2,000,000,000,000; equivalent to 200,000,000 shares, with a par value of VND 10,000 per share.

The total number of employees of the Company as at 31 March 2026 is: 54 people (as at 01 January 2026: 18 people).

1.2 . Business field

The Company's business activities include: Securities brokerage; Proprietary trading; Securities investment advisory; Securities depository; Margin trading services; Securities underwriting; and other financial services.

1.3 . Operations of the company in the fiscal year affecting the financial statements

During the first 3 months of 2026, the Company's business operations recorded positive changes compared to the same period of the previous year, as reflected in a significant increase of approximately 1,627.60% in operating revenue, while operating expenses increased by 265.97% in line with the expansion of operations. In addition, securities company management expenses increased by 134.46%, financial income rose by 1,285.15%, and financial expenses were incurred during the period, mainly relating to borrowing interest expenses. As a result of the above factors, accounting profit before tax improved from a loss to a profit compared to the same period last year, leading to a significant improvement in profit after tax and an increase in basic earnings per share compared to the same period of the previous year.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

The Company applies the accounting system applicable to securities companies issued by the Ministry of Finance in accordance with Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210"), providing guidance on accounting systems applicable to securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") amending, supplementing and replacing Appendices No. 02 and No. 04 of Circular No. 210. These Circulars provide regulations related to accounting documents, accounting account system as well as methods of preparation and presentation of financial statements applicable to securities companies.

Announcement on compliance with Vietnamese standards and accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to preparation and presentation of Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the reporting date and the reported amounts of revenues and expenses during the fiscal year.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Provision for doubtful debts;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax;
- Estimate the allocation of prepaid expenses.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.4 . Cash

Cash includes operational deposits of the securities company.

Deposits for clearing payment for securities transactions are amounts ready for clearing and settlement of the Company and investors at T + x at the request of the Vietnam Securities Depository Center (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented at the non-financial statements (Off - statement of financial accounts).

2.5 . Financial assets and Financial liabilities

a) Initial recognition

Financial assets

The Company's financial assets comprise cash, loans, available-for-sale (AFS) financial assets, and receivables. At initial recognition, financial assets are measured at purchase price/issuance cost plus directly attributable transaction costs incurred in acquiring or issuing such financial assets.

Financial liabilities

Financial liabilities of the Company include trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

b) Classification principles

Financial assets at fair value through profit and loss (FVTPL): financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. The other financial assets are not classified to FVTPL when they are sold, they must be reclassified to FVTPL.

Financial assets FVTPL is a debt instrument at maturity which must be recognized as receivables and provision as doubtful debts (if any).

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

After initial recognition, loans are measured at amortized cost using the real interest rate method, except for loans to financial assets recognized at fair value through profit or loss; Financial liabilities arising from the transfer a financial asset that are not eligible for discontinuance or when applicable in accordance with the continued relevant regulations; financial guarantee contracts.

Available for sale financial assets (AFS): are the non-derivative financial assets that are determined as available for sale or are not classified as:

- Loans or Receivables;
- Financial assets at fair value through profit and loss (FVTPL).

Financial assets that are invested by the Company but have no short-term investment objectives and long-term objectives have not been identified. Therefore, this is a limited financial asset classified in the Company's operations.

Financial liabilities recognized through profit or loss: are financial liabilities that meet one of the following conditions:

- Financial liabilities are classified by The Board of Management into the holding group for business;
- At the time of initial recognition, the Company classified financial liabilities into groups that recognized through profit or loss.

Financial liabilities recognized by amortized value: financial liabilities are not classified as financial liabilities recognized through profit or loss.

c) Revalue financial asset principles

Revaluation of financial assets FVTPL and AFS at market value or fair value is according to the method of valuation in accordance with the law. In case, there is no market prices at the most recent trading date, the Company uses fair value to revalue its financial assets. The fair value is determined on the base of respect for the principle, method or model of valuation theory of financial assets approved by the Board of General Management.

The fair value/market value of financial assets is determined in accordance as follows:

- For securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the revaluation;
- For unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM), their market prices are determined as average reference in the last 30 consecutive trading days before the time of re-evaluation announced by the Stock Exchange/are their closing prices on the trading day preceding the date of setting up the revaluation.
- For listed securities that are canceled or suspended from trading or are stopped from trading from the sixth trading day on, the actual securities price is the book value at the date of the latest statement of financial position.
- For unlisted securities and securities that have not been registered for trading on the market for unlisted public companies (UPCoM), the valuation price is determined based on prices collected from reference information sources that the Board of Management assesses as reflecting the market value of these securities.

For securities which do not have reference price from the above sources, the revaluation is determined based on the financial performance and the book value of securities issuer as at 31 March 2026.

The difference in increase/decrease dues to revaluate FVTPL are recorded according to the principle of non-offset and presented in the Statement of Comprehensive Income on 02 items: the item "Loss from financial assets at fair value through profit and loss (FVTPL)" - details "Loss from revaluation of financial assets at FVTPL" (if the assessment decreases) and the item "Gain from financial assets at fair value through profit and loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).

The difference in increase/decrease dues to revaluate AFS are recognized directly in equity of the Statements of Financial Position on the item "Asset revaluation differences".

Held-to-maturity financial assets are assessed for impairment at the Statement of Financial Position date. Provisions are made for these investments when there is objective evidence that the investment is recoverable or recoverable as a result of one or more loss events occurring in the adverse effect on expected future cash flows. Objective evidence of impairment may include the market value/fair value (if any) of the impaired debt, signs that the debtor or group of debtors is experiencing financial difficulties significant financial exposure, default or late repayment of interest or principal, the possibility of the debtor becoming bankrupt or a financial restructuring, and observable data indicating that there is a decline It is possible to quantify expected future cash flows, such as changes in repayment conditions, financial position associated with the possibility of default. When there is evidence of impairment, provision is made on the basis of the difference between the amortized value and the fair value at the time of assessment. An increase or decrease in the provisioning account balance is recognized in the income statement under the entry "Expenses of provision for financial assets, handling of loss of bad receivables, loss of impairment of financial assets and borrowing costs of loans".

Loans are made provision of impairment at the Statement of Financial Position date. Provision for loans is made on the basis of the estimated loss, calculated as the difference between the market value of the security used as collateral for the loan and the balance of the loan. Increases and decreases of provision are recognized in the Statement of Comprehensive Income on the "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

2.6 . Short-term and long-term deposits received

Deposits received are recording amounts enterprises received deposits related to business to be performed in compliance with regulations of law in force. Deposits received are not under assets of the Company, the Company has to manage separately from monetary assets of the Company.

2.7 . Short-term and long-term receivables

Receivables from disposal of financial assets: reflects the total value of receivables from the sale of financial assets in the Company's financial asset portfolio (not through the Stock Exchanges), including the maturity value of the financial assets or liquidation value of these financial assets.

Receivables from and accruals for dividend and interest income: reflecting receivables from and accruals for dividend and interest income belonging to the Company's financial asset list.

Receivables of services rendered by the Company: reflecting receivables of the Company with the Stock Exchange, the Vietnam Securities Depository (VSD), the Investors are clients of the Company, with Securities issuing organizations or underwriters of securities and receivables from securities trading activities.

Receivables are tracked in detail by receivable term, receivable object, receivable currency type, and other factors according to the Company's management needs. Receivables are classified as current and non-current assets in the statement of finanical position based on their remaining maturity as at the reporting date.

Provision for impairment of receivables: The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

The level of provision for doubtful receivables is determined according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 8 August 2019 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on 7 April 2022. Accordingly, the provision rates for overdue receivables are as follows:

Overdue period	Provision rate
From over six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years and above	100%

2.8 . Fixed assets

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

Subsequent measurement after initial recognition

If these costs increase the future economic benefits expected to be derived from the use of tangible fixed assets beyond the originally assessed standard level of performance, such costs are capitalized as an increase in the cost of the tangible fixed assets.

Other costs incurred after the tangible fixed assets have been put into operation, such as repair, maintenance, and overhaul expenses, are recognized in the statement of profit or loss in the year in which they are incurred.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset

- Machinery, equipment	02 - 10	years
- Office equipment and furniture	02 - 03	years
- Management software	03 - 10	years

2.9 . Prepaid expenses

Costs incurred that relate to the results of operations of multiple financial years are recorded as prepaid expenses and are subsequently allocated to the statement of profit or loss over the following financial years.

The recognition and allocation of long-term prepaid expenses to operating expenses in each financial year are based on the nature and significance of each type of cost, in order to determine an appropriate allocation method and basis.

The Company's prepaid expenses include:
- Tools and supplies include assets held by the Company for use in the ordinary course of business, with cost of each asset less than VND 30 million and therefore ineligible for recording. Received as fixed assets according to current regulations. Cost of tools and equipment is amortized on a straight-line basis over a period of 01 to 03 years.
- Other prepaid expenses including office rental, royalties and other prepaid expenses are stated at cost and amortized on a straight-line basis over their useful life from 01 year to 02 years.

2.10 . Short-term and long-term payables

Payables is presented according to term of payables, details for every entity, details for each type of currency and the other factors due to the management of the Company. Payables are classified as short-term and long-term on the financial statements based on the remaining term of the payables at the reporting date.

Loans: reflect the situation of bond issuance and bond payment; reflect the temporary borrowings and repayment the loans of the Company to the Bank, Vietnam Securities Depository Center, Settlement Assistance Fund or other borrowers in accordance with the regulations on lending activities applicable to securities companies.

Payables for securities transaction activities: reflect the payment situation about Fees for securities trading activities, Securities services for the Stock Exchange, Vietnam Securities Depository (VSD), payable to the Securities release agent.

Payables to a securities issuing organization: reflecting the Securities Issuing Organization payable's receipt and payment of disposing underwriting securities by The Company in the primary or secondary issuing company Primary or secondary securities, including the circumstance which the issued company disposed securities through agents.

2.11 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction, or production of assets under construction, which are capitalized as part of the cost of such assets when the conditions set out in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are satisfied. In addition, for specific borrowings used for the construction of fixed assets or investment property, borrowing costs are capitalized even when the construction period is less than 12 months.

2.12 . Accrued expenses

Payables for goods and services received from suppliers or provided to customers during the reporting year but not yet paid, and other payables, are recognized as operating expenses in the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.13 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

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

The unrealized profit for the financial year is the difference between the total revaluation gains and losses of financial assets at FVTPL or other financial assets recognized in the income statement under the Company's financial asset portfolio and the deferred income tax expense/income incurred during the year (if any).

Realised profit during the period is the net difference between total revenue and income, and total expenses in the statement of comprehensive income of the Company. The profit is used to allocate for the owner will not contains losses realized at the beginning and losses not yet realized until distributing of interest to the owners. The distribution of the Company's profits to the owner must be transparent and in accordance with the securities law and other relevant laws applicable to the securities company, Charter of the securities company, Resolution of the General Meeting of Shareholders. Profits have distributed income to capital contributing members or shareholders after subtracting the tax liabilities to be calculated on the income they are entitled to.

On December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC repealing Circular No. 146/2014/TT-BTC of the Minister of Finance guiding the financial regimes for securities companies and fund management companies. Accordingly:

- For the balance of supplementary capital reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;

- For the balance of the financial and operational risk reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Meeting of Shareholders, the Members' Council or the Company's Chairman according to current regulations.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam securities depository and clearing corproration.

2.14 . Revenue

Rendering of services

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

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

The stage of completion of a transaction may be determined by surveys of work completed method

Income from securities trading

Income from disposing of proprietary financial assets FVTPL is determined as the difference between the selling price and the cost of the number of FVTPL financial assets sold. Income from sale of financial assets is income earned.

Income from an increasing revalue of FVTPL proprietary financial assets at fair value. Income from revaluation financial asset in FVTPL proprietary financial assets are unrealized income.

Income derived from FVTPL, HTM, loans including: loan interest arising on loans in accordance with the Law on Securities; Dividends, dividends distributed from stock, bond interest; Interest derived from fixed deposits.

Dividends and dividends arising from financial assets belonging to the Company's portfolio: FVTPL, HTM, and AFS are recognized when the Company is entitled to receive dividends from the ownership of the shares already established.

2.15 . Operating expenses and general and administrative expenses

Costs are recognized into operating costs when it may decrease economic benefits at the generating time or it may be determined in a certain way, no distinction it was paid or not.

2.16 . Financial income, financial expense

Financial income is: interest income from non-fixed bank deposits;

Financial expenses comprise borrowing costs.

2.17 . Taxation

a) Current corporate income tax expenses

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

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% on business activities for the period from 01/01/2026 to 31/03/2026.

2.18 . Earnings per share

Basic earnings per share amounts are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

2.19 . Related Parties

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

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

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

2.20 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgments about the Company as a whole.

3 . VALUE OF SECURITIES TRANSACTION THIS PERIOD

	Volume of securities transaction this period	Volume of securities transaction this period
		VND
Securities company	**33,444,729**	**2,699,452,466,205**
- Unlisted Shares	33,000,000	330,000,000,000
- Listed shares	24,729	2,322,556,106,205
- Unlisted bonds	420,000	46,896,360,000
Investors	**88,694,157**	**3,247,847,621,177**
- Shares	88,672,521	1,049,094,141,830
- Bonds	21,636	2,198,753,479,347
	122,138,886	**5,947,300,087,382**

4 . CASH AND CASH EQUIVALENTS

	31/03/2026	01/01/2026
	VND	VND
Cash at bank	139,961,105,861	100,677,600,323
Cash equivalents	50,000,000,000	-
	189,961,105,861	**100,677,600,323**

As at 31 March 2026, cash equivalents comprised a 1-month term deposit amounting to VND 50,000,000,000 placed at Vietnam Maritime Commercial Joint Stock Bank (MSB), bearing an interest rate of 4.75% per year.

5 . FINANCIAL ASSETS

a) Available for sale financial assets (AFS)

	31/03/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Unlisted securities	330,000,000,000	330,000,000,000	-	-
Bonds	1,340,330,484,911	1,340,329,484,235	180,313,928,760	180,312,928,084
	1,670,330,484,911	**1,670,329,484,235**	**180,313,928,760**	**180,312,928,084**

b) Loans

	31/03/2026	01/01/2026
	VND	VND
Margin operation	71,648,842,837	-
Prepaid of selling securities operation	117,823,474	661,000,000
	71,766,666,311	**661,000,000**

c) - Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value	
	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026
					VND	VND	VND	VND	VND	VND
AFS	**1,670,330,484,911**	**180,313,928,760**	**1,670,329,484,235**	**180,312,928,084**	-	-	**(1,000,676)**	**(1,000,676)**	**1,670,329,484,235**	**180,312,928,084**
Unlisted (*)	330,000,000,000	-	330,000,000,000	-	-	-	-	-	330,000,000,000	-
- *HANO-VID Property Joint Stock Company*	*190,000,000,000*	-	*190,000,000,000*	-	-	-	-	-	*190,000,000,000*	-
- *VN Gateway Real estate Development and Investment Joint Stock Company*	*50,000,000,000*	-	*50,000,000,000*	-	-	-	-	-	*50,000,000,000*	-
- *TNR Holdings Viet Nam Real estate Investment development Joint Stock Company*	*90,000,000,000*	-	*90,000,000,000*	-	-	-	-	-	*90,000,000,000*	-
Bonds	1,340,330,484,911	180,313,928,760	1,340,329,484,235	180,312,928,084	-	-	(1,000,676)	(1,000,676)	1,340,329,484,235	180,312,928,084
- *Education infrastructure Group Joint Stock Company Bonds(*)*	*1,608,318,318*	*1,608,318,318*	*1,608,318,318*	*1,608,318,318*	-	-	-	-	*1,608,318,318*	*1,608,318,318*
- *Sai Gon Garment - Matchs Joint Stock Company Bonds (*)*	*449,935,484,597*	*138,674,318,731*	*449,935,484,597*	*138,674,318,731*	-	-	-	-	*449,935,484,597*	*138,674,318,731*
- *ROX Energy Investment Joint Stock Company Bonds*	-	*40,010,671,035*	-	*40,010,671,035*	-	-	-	-	-	*40,010,671,035*
- *AAC Viet Nam., Corp Bonds (*)*	*450,006,303,000*	-	*450,006,303,000*	-	-	-	-	-	*450,006,303,000*	-
- *Tam Trinh Co-Operation Investment and Construction Company Limited Bonds(*)*	*438,759,758,320*	-	*438,759,758,320*	-	-	-	-	-	*438,759,758,320*	-
- *Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - CTG121031 Bonds (**)*	*20,620,676*	*20,620,676*	*19,620,000*	*19,620,000*	-	-	*(1,000,676)*	*(1,000,676)*	*19,620,000*	*19,620,000*
	1,670,330,484,911	**180,313,928,760**	**1,670,329,484,235**	**180,312,928,084**	-	-	**(1,000,676)**	**(1,000,676)**	**1,670,329,484,235**	**180,312,928,084**

(*): As at 31 March 2026, the Company has not determined the fair value of investments in unlisted shares and unlisted bonds as the Vietnamese Accounting Standards and the accounting regime applicable to securities companies do not provide specific guidance on the determination of market value. Accordingly, the market value is estimated based on the historical cost of the investments.

Sai Gon Garment - Matchs Joint Stock Company Bonds: Bond code MSG32504 with a tenor of 84 months and maturity date on 12 September 2032; and bond code MSG32508 with a tenor of 9 years and maturity date on 02 December 2034.

AAC Viet Nam., Corp Bonds: tenor of 7 years with maturity date on 13 June 2032.

Tam Trinh Co-Operation Investment and Construction Company Limited Bonds: tenor of 8 years with maturity date on 28 November 2033.

Education Infrastructure Group Joint Stock Company Bonds: tenor of 5 years with maturity date on 22 February 2027.

(**) CTG121031: Vietnam Joint Stock Commercial Bank for Industry and Trade Bonds publicly issued in 2021 with maturity date on 18 November 2031.

6 . SHORT-TERM RECEIVABLES

	31/03/2026	01/01/2026
	VND	VND
Receivables from and accruals for dividend and interest income	32,534,245	-
Receivables from interest of margin activities	547,671,978	-
Receivables from interest of prepaid of selling securities contracts	-	488,958
Receivables from services provided by the Company	791,692,149	773,997,174
- *Receivables from brokerage activities*	*4,220,104*	*999,698*
- *Receivables from consulting activities*	*289,000,000*	*289,000,000*
- *Receivables from investors' depository fees*	*498,472,045*	*483,997,476*
	1,371,898,372	**774,486,132**

7 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	31/03/2026	01/01/2026
	VND	VND
As at 01/01/2026	289,000,000	289,000,000
As at 31/03/2026	**289,000,000**	**289,000,000**

7 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt	Current period				Previous period
		Beginning	Provision	Reversal	Closing	
	VND	VND	VND	VND	VND	VND
Provision for impairment of other receivables						
- Education Infrastructure Group Joint Stock Company	289,000,000	(289,000,000)	-	-	(289,000,000)	(289,000,000)
	289,000,000	**(289,000,000)**	**-**	**-**	**(289,000,000)**	**(289,000,000)**

8 . PREPAID EXPENSES

a) Short-term prepaid expenses

	31/03/2026	01/01/2026
	VND	VND
Expenses for tools and supplies pending allocation	11,185,018	-
Equipment maintenance and management expenses	255,463,000	363,940,000
Equipment warranty costs	22,500,000	56,250,000
Software licensing fees	67,603,034	145,075,760
Internet service fees	15,500,000	50,000,000
Others	739,944,290	25,880,597
	1,112,195,342	**641,146,357**

b) Long-term prepaid expenses

	31/03/2026	01/01/2026
	VND	VND
Expenses for tools and supplies pending allocation	1,122,846,437	77,880,682
Substantial expenditure on fixed asset overhaul	150,451,247	195,481,664
Software system maintenance costs	153,055,548	177,222,216
Others	220,865,437	27,653,467
	1,647,218,669	**478,238,029**

9 . DEPOSITS, COLLATERALS AND PLEDGES

a) Short-term

	31/03/2026	01/01/2026
	VND	VND
Deposit for Lavie water bottles	1,000,000	1,000,000
	1,000,000	**1,000,000**

b) Long-term

	31/03/2026	01/01/2026
	VND	VND
Deposit for office rental at ROX Building	1,259,872,303	576,332,314
Trading deposit at the Hanoi Stock Exchange	64,000,000	64,000,000
	1,323,872,303	**640,332,314**

10 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Management equipment and	Total
	VND	VND	VND
Historical cost			
As at 01/01/2026	20,889,154,936	99,294,846	20,988,449,782
As at 31/03/2026	**20,889,154,936**	**99,294,846**	**20,988,449,782**
Accumulated depreciation			
As at 01/01/2026	20,819,001,947	99,294,846	20,918,296,793
Depreciation	13,660,650	-	13,660,650
As at 31/03/2026	**20,832,662,597**	**99,294,846**	**20,931,957,443**
Net carrying amount			
As at 01/01/2026	70,152,989	-	70,152,989
As at 31/03/2026	**56,492,339**	**-**	**56,492,339**

In which:

- The historical cost of fully depreciated tangible fixed assets but still in use: VND 20,494,466,782.

The Company has not determined the fair value of fixed assets because Vietnamese's Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value.

11 . INTANGIBLE FIXED ASSETS

	Copyrights, Patents	Trading software, accounting software	Total
	VND	VND	VND
Historical cost			
As at 01/01/2026	690,325,520	16,483,485,000	17,173,810,520
As at 31/03/2026	**690,325,520**	**16,483,485,000**	**17,173,810,520**
Accumulated amortization			
As at 01/01/2026	690,325,520	15,403,989,105	16,094,314,625
Amortization	-	137,637,498	137,637,498
As at 31/03/2026	**690,325,520**	**15,541,626,603**	**16,231,952,123**
Net carrying amount			
As at 01/01/2026	-	1,079,495,895	1,079,495,895
As at 31/03/2026	**-**	**941,858,397**	**941,858,397**

In which:

- The historical cost of fully depreciated intangible fixed assets still in use at period end: VND 11,668,310,520.

The Company has not determined the fair value of these fixed assets as the Vietnamese Accounting Standards and the Vietnamese Accounting Regime applicable to securities companies do not provide specific guidance on the determination of fair value.

12 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	31/03/2026	01/01/2026
	VND	VND
Initial deposit	853,279,489	853,279,489
Additional deposit	7,957,188,922	7,957,188,922
Accumulated allocated interest	1,667,135,407	1,851,786,100
Ending balance	**10,477,603,818**	**10,662,254,511**

13 . SHORT-TERM BORROWINGS

	01/01/2026	Borrowings during the period	Repayments during the period	31/03/2026
	VND	VND	VND	VND
Borrowing from banks	25,165,040,000	23,446,500,000	(48,611,540,000)	-
	25,165,040,000	**23,446,500,000**	**(48,611,540,000)**	**-**

Detail short-term loans

	31/03/2026	01/01/2026
	VND	VND
Vietnam Maritime Commercial Joint Stock Bank	-	25,165,040,000
	-	**25,165,040,000**

14 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	31/03/2026	01/01/2026
	VND	VND
Head stock exchange payables	131,252,391	25,419,348
Payables to the Vietnam Securities Depository and Clearing Corporation	66,090,269	50,936,005
	197,342,660	**76,355,353**

15 . TRADE PAYABLES

a) Trade payables detailed by suppliers with large account balances

	31/03/2026	01/01/2026
	VND	VND
Others		
TNTalent Human Resources Management JSC.	448,372,800	220,058,400
TN Property Investment and Real Estate Management JSC	-	43,689,012
Viet Nam online network solution JSC	40,338,000	-
Others	12,828,985	12,252,562
	501,539,785	**275,999,974**

b) Trade payables detailed by terms of payment

	31/03/2026	01/01/2026
	VND	VND
Short-term trade payables	501,539,785	275,999,974
	501,539,785	**275,999,974**

c) Trade payables detailed by contents

	31/03/2026	01/01/2026
	VND	VND
Payables for repair expenses	-	43,689,012
Human resources management payable	448,372,800	220,058,400
Others	53,166,985	12,252,562
	501,539,785	**275,999,974**

16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	31/03/2026	01/01/2026
	VND	VND
Value added tax	836,363	16,457,264
Personal income tax	310,365,291	178,767,652
	311,201,654	**195,224,916**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

17 . SHORT - TERM ACCRUED EXPENSES

	31/03/2026	01/01/2026
	VND	VND
Accrued interest expenses	-	67,566,409
Operating expenses of the securities company	211,743,783	210,459,747
Other accrued expenses	-	3,901,389
	211,743,783	**281,927,545**

18 . OTHER SHORT-TERM PAYABLES

	31/03/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	4,900,000	4,900,000
	4,900,000	**4,900,000**

19 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	31/03/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Thanh Vinh realty investment and development Joint Stock Company	24.50	489,999,090,000	19.37	65,649,090,000
Nam Quang Investment and Development Infrastructure JSC	24.63	492,546,800,000	24.63	83,486,800,000
VIPICO Co., ltd	16.03	320,501,900,000	18.34	62,177,900,000
Gen Cons Vietnam Investment Construction Joint Stock Company	24.64	492,794,800,000	24.64	83,528,800,000
Trong Hung Trading and Services Company Limited	4.00	80,000,000,000	-	-
Hung Thinh Construction Real estate Joint Stock Company	4.00	80,000,000,000	-	-
Other shareholders (below 5%)	2.21	44,157,410,000	13.03	44,157,410,000
	100	**2,000,000,000,000**	**100**	**339,000,000,000**

The Company increased its charter capital based on the following documents:

- Proposal No. 16/2025/TTr-HĐQT submitted to the General Meeting of Shareholders of Stanley Brothers Securities Incorporation by the Board of Directors regarding the plan for private placement of shares to increase charter capital
- Minutes of the 1st Extraordinary General Meeting of Shareholders in 2025 No. 02/2025/BBH-ĐHĐCĐ dated 14 October 2025 of Stanley Brothers Securities Incorporation;
- Resolution of the 1st Extraordinary General Meeting of Shareholders in 2025 No. 02/2025/NQ-ĐHĐCĐ dated 14 October 2025 of Stanley Brothers Securities Incorporation;
- Resolution of the Board of Directors of Stanley Brothers Securities Incorporation No. 17/2025/NQ-HĐQT dated 26 November 2025 approving the implementation of the private placement plan to increase charter capital;
- Resolution of the Board of Directors of Stanley Brothers Securities Incorporation No. 25/2025/NQ-HĐQT dated 22 December 2025 regarding amendments and supplements to information related to the private placement plan to increase charter capital;
- Official Letter No. 186/UBCK-QLKD dated 08 January 2025 issued by the State Securities Commission to Stanley Brothers Securities Incorporation regarding the registration dossier for the private placement of shares of Stanley Brothers Securities Incorporation;;
- Resolution of the Board of Directors No. 007/2026/NQ-HĐQT dated 26 January 2026 of Stanley Brothers Securities Incorporation approving the results of the private placement, changes in charter capital and amendments to the Company's Charter;
- Report on the results of the private placement No. 047/2026/CV-SBSI dated 26 January 2026 submitted by Stanley Brothers Securities Incorporation; to the State Securities Commission;
- Official Letter No. 903/UBCK-QLKD dated 27 January 2026 issued by the State Securities Commission to Stanley Brothers Securities Joint Stock Company regarding the report on the offering results of Stanley Brothers Securities Incorporation;
- Other documents of Stanley Brothers Securities Incorporation relating to the private placement of shares for the increase of the Company's charter capital.

b) Undistributed earnings

	31/03/2026	01/01/2026
	VND	VND
Realized earnings	(56,462,125,305)	(74,431,690,892)
	(56,462,125,305)	**(74,431,690,892)**

c) The situation of income distribution for shareholders or capital contributors

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Realized earnings undistributed previous year	*(74,431,690,892)*	*(77,737,253,692)*
Realized gain/loss accumulated to the beginning of the period	*17,969,565,587*	*(3,240,446,308)*
Earnings distributed to shareholders accumulate to the end of the period	*(56,462,125,305)*	*(80,977,700,000)*
Realized earning undistributed accumulated to the end of the fiscal year	**(56,462,125,305)**	**(80,977,700,000)**

d) Capital transactions with owners and distribution of dividends and profits

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Owner's invested capital		
- *At the beginning of the period*	*339,000,000,000*	*339,000,000,000*
- *Increase in the period*	*1,661,000,000,000*	-
- *At the ending of theperiod*	*2,000,000,000,000*	*339,000,000,000*

e) Stock

	31/03/2026	01/01/2026
Quantity of Authorized issuing stocks	200,000,000	33,900,000
Quantity of issued stocks	200,000,000	33,900,000
- *Common stocks*	*200,000,000*	*33,900,000*
Quantity of circulation stocks	200,000,000	33,900,000
- *Common stocks*	*200,000,000*	*33,900,000*
Par value per stock (VND)	10,000	10,000

20 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY

	31/03/2026	01/01/2026
	VND	VND
Unrestricted financial assets	20,000,000	20,000,000
	20,000,000	**20,000,000**

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

	31/03/2026	01/01/2026
	VND	VND
The Company's financial assets which are not deposited at the VSD	1,623,970,000,000	165,260,000,000
	1,623,970,000,000	**165,260,000,000**

22 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS

	31/03/2026	01/01/2026
	VND	VND
Unrestricted financial assets	1,782,053,430,000	1,949,786,480,000
Restricted financial assets	50,000,000	50,000,000
Mortgage financial assets	571,015,560,000	274,875,000,000
Blocked financial assets	248,000,000	157,429,000,000
	2,353,366,990,000	**2,382,140,480,000**

23 . ENTITLED FINANCIAL ASSETS OF INVESTORS

	31/03/2026	01/01/2026
	VND	VND
Entitled financial assets of investors	89,200,000	-
	89,200,000	-

24 . INVESTORS' DEPOSITS

	31/03/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	**90,980,626,927**	**21,086,409,110**
1. Domestic investors	90,680,673,511	20,764,677,930
2. Foreign investors	299,953,416	321,731,180
Investors' deposits for securities transaction clearing and settlement	46,013,274,237	357,713,002
1. Domestic investors	46,011,238,996	354,989,778
2. Foreign investors	2,035,241	2,723,224
Deposits of securities issuers	-	121,030,000
1. Domestic investors	-	121,030,000
	136,993,901,164	**21,565,152,112**

25 . PAYABLES TO INVESTORS

	31/03/2026	01/01/2026
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	**90,920,722,927**	**21,086,409,110**
1.1 Domestic investors	90,620,769,511	20,764,677,930
1.2 Foreign investors	299,953,416	321,731,180
2. Payables to investors - Investors' synthesizing deposits for securities trading activities	**46,013,274,237**	**357,713,002**
2.1 Domestic investors	46,011,238,996	354,989,778
2.2 Foreign investors	2,035,241	2,723,224
3. Payables to securities issuers	**59,904,000**	**121,030,000**
3.1 Domestic investors	59,904,000	121,030,000
	136,993,901,164	**21,565,152,112**

26 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	31/03/2026	01/01/2026
	VND	VND
1. Margin transaction payables	**72,196,514,815**	-
1.1 Principal of margin transaction	71,648,842,837	-
Domestic investors	*71,648,842,837*	-
1.2 Interest of margin transaction	547,671,978	-
Domestic investors	*547,671,978*	-
2. Prepaid of selling securities operation payables	**117,823,474**	**661,488,958**
2.1 Principal of prepaid of selling securities operation	117,823,474	661,000,000
Domestic investors	*117,823,474*	*661,000,000*
2.2 Interest of prepaid of selling securities operation	-	488,958
Domestic investors	-	*488,958*
	72,314,338,289	**661,488,958**

27 . OPERATING INCOME

a) Profit, loss of financial assets

	Total amount	Cost of goods sold	Gain, loss from trading shares of current period		Gain, loss from trading shares of the previous period	
			Gain	Loss	Gain	Loss
	VND	VND	VND	VND	VND	VND
Listed stocks	-	-	-	-	-	-
Unlisted stocks	-	-	-	-	-	-
Listed bonds	23,449,860,000	23,446,500,000	3,360,000	-	-	-
Unlisted bonds	593,726,677,529	568,812,872,525	24,913,805,004	-	-	-
Certificates of Deposit	14,487,015,506,229	14,486,106,305,802	5,307,938,459	4,398,738,032	-	-
	15,104,192,043,758	**15,078,365,678,327**	**30,225,103,463**	**4,398,738,032**	-	-

b) Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Loans	955,994,261	320,284,803
Available for sale financial assets (AFS)	-	549,000,000
	955,994,261	**869,284,803**

28 . FINANCIAL INCOME

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Income from interest on demand deposits	437,372,907	31,575,830
	437,372,907	**31,575,830**

29 . FINANCIAL EXPENSES

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Borrowing costs	445,470,986	-
	445,470,986	**-**

30 . GENERAL AND ADMINISTRATIVE EXPENSES

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Labor expenses	4,049,760,319	1,671,627,755
Trade union fund, Social insurance, Health insurance, Unemployment insurance	168,724,488	56,287,200
Tools, supplies	166,169,105	152,957,606
Depreciation and amortisation	13,660,650	13,660,650
Tax, fees and charge	365,362,373	168,461,907
Expenses from external services	2,227,319,836	901,746,218
Other expenses	32,318,341	30,749,520
	7,023,315,112	**2,995,490,856**

31 . OTHER EXPENSES

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Remuneration of the Board of Directors and the Supervisory Board	387,288,734	12,000,000
Penalty fees	85,000,000	-
Other expenses	2,094,600	26,103,348
	474,383,334	**38,103,348**

32 . CURRENT CORPORATE INCOME TAX EXPENSES

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Total profit before tax	17,969,565,587	(3,240,446,308)
Increase	474,383,334	38,103,348
- *Unreasonable expenses*	*474,383,334*	*38,103,348*
Decrease	(18,443,948,921)	-
- *Switching losses last year*	*(18,443,948,921)*	-
Taxable income	-	(3,202,342,960)
Current corporate income tax expense (tax rate 20%)	-	-
Tax payable at the beginning of the period	-	-
Tax paid in the period	-	-
Corporate income tax payable end of the period	-	-

33 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Undistributed earnings	17,969,565,587	(3,240,446,308)
Profit distributed for common stocks	17,969,565,587	(3,240,446,308)
Average circulated common stocks in the period	130,947,191	130,947,191
Basic earnings per share	**137**	(25)

The company has not planned to deduct Bonus and welfare from the profit after tax for the period from 01/01/2026 to 31/03/2026.

As at 31 March 2026, the Company did not have shares with dilutive potential for earnings per share.

34 . FINANCIAL RISK MANAGEMENT

Overview

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations will bear the risks of changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term investments in securities due to the uncertainty of future prices of the securities.

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Available for sale financial assets	19,620,000	-	-	19,620,000
	19,620,000	-	-	**19,620,000**
As at 01/01/2026				
Available for sale financial assets	19,620,000	-	-	19,620,000
	19,620,000	-	-	**19,620,000**

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Cash and cash equivalents	189,961,105,861	-	-	189,961,105,861
Loans	71,766,666,311	-	-	71,766,666,311
Receivables	1,371,898,372	-	-	1,371,898,372
	263,099,670,544	-	-	**263,099,670,544**
As at 01/01/2026				
Cash and cash equivalents	100,677,600,323	-	-	100,677,600,323
Loans	661,000,000	-	-	661,000,000
Receivables	774,486,132	-	-	774,486,132
	102,113,086,455	-	-	**102,113,086,455**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 31/03/2026				
Payables to supplier, payables for securities transaction activities	703,782,445	-	-	703,782,445
Accrued expenses	211,743,783	-	-	211,743,783
	915,526,228	-	-	**915,526,228**
As at 01/01/2026				
Borrowings and debts	25,165,040,000	-	-	25,165,040,000
Payables to supplier, payables for securities transaction activities	357,255,327	-	-	357,255,327
Accrued expenses	281,927,545	-	-	281,927,545
	25,804,222,872	-	-	**25,804,222,872**

The Company believes that risk level of loan repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

35 . SEGMENT REPORTING

Under business fields

	Brokage, Deposit securities	Proprietary investment activities	Business activities in capital sourcing and customer services	Other activities	Grant total
	VND	VND	VND	VND	VND
Net revenue from operating activities	2,248,402,233	30,225,103,463	955,994,261	-	-
Segment expenses	2,240,079,342	4,483,594,410	-	1,230,464,093	1,230,464,093
Unallocated revenue	-	-	-	-	-
Unallocated expenses	-	-	-	-	-
Net profit from operating activities	**8,322,891**	**25,741,509,053**	**955,994,261**	**(1,230,464,093)**	**(1,230,464,093)**
Segment assets	10,980,295,967	1,670,362,018,480	72,314,338,289	289,000,000	1,753,945,652,736
Unallocated assets	-	-	-	-	196,629,379,615
Total assets	**10,980,295,967**	**1,670,362,018,480**	**72,314,338,289**	**289,000,000**	**1,950,575,032,351**
Unallocated liabilities	-	-	-	-	1,286,859,192
Total liabilities	-	-	-	-	**1,286,859,192**

Under geographical areas

All business activities of the Company take place in the territory of Vietnam, therefore, the Company does not report segment by geographical area.

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

The list of related parties and their relationships is presented in the Report of the Board of Management.

In addition to the related party information disclosed above, transactions with other related parties are as

Key management personnel	For the first 03 months of 2026	For the first 03 months of 2025
	VND	VND
Remuneration of certain key management		
Chairman of the Board of Directors	69,300,000	134,360,082
Members of the Board of Directors	185,913,000	55,820,148
General Director and members of The Board of Management	1,649,063,324	292,939,091
Head of Control Department	39,900,000	6,000,000
Members of the Board of Supervision	46,242,000	85,439,567

In addition to the above related party transactions, other related parties did not have any transactions during the period and have no balance at the end of fiscal period ended with the Company.

37 . COMPARATIVE FIGURES

The opening balances presented in the interim statement of financial position and the corresponding notes are derived from the financial statements for the year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited. Comparative figures presented in the interim statement of profit or loss, interim statement of cash flows, interim statement of changes in equity and the corresponding notes are derived from the interim financial statements for the accounting period from 01 January 2025 to 31 March 2025 prepared by the Company and have not been reviewed.

Pham Thi Duyen Anh	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

Hanoi, 11 May 2026