

BOS SECURITIES JOINT STOCK COMPANY
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Hanoi, February 2025

TABLE OF CONTENTS

CONTENT	PAGES
REPORT OF THE BOARD OF MANAGEMENT	2 - 3
INDEPENDENT AUDIT REPORT	4 - 6
FINANCIAL STATEMENT	7 - 9
STATEMENT OF OPERATIONS	10 - 11
CASH FLOW STATEMENT	12 - 13
STATEMENT OF CHANGES IN EQUITY	14
NOTES TO THE FINANCIAL STATEMENTS	15 - 38

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay building, Dich Vong ward, Cau Giay province, Hanoi

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management BOS Securities Joint-stock company (hereinafter referred to as the "Company") about the Board of Management and Board of Directors (hereinafter referred to as the "Management") propose this report along with the Company's audited Financial Statements for the year ended 31 December 2024, which the Company's Board has approved of Directors.

BOARD OF MANAGEMENT AND BOARD OF DIRECTORS

The members of the Board of Management, Board of Directors and Supervisory Board of the Company who held office during the year 2024 and to the date of this report are as follows:

Board of Management

Ms. Le Thi Truc Quynh	Chairwoman
Mr. Nguyen Thanh Le	Member
Mr. Nguyen Thanh Cam	Member

Board of Directors

Mr. Nguyen Thanh Le	General Director
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Board of Supervisors

Mr. Vu Minh Tuan	Head of department	Appoint on 10/04/2024
Ms. Vu Thi Huong	Head of department	Dismissed on 09/04/2024
Mr. Nguyen Dang Vu	Member	
Ms. Bui Thi Quynh Trang	Member	

Chief accountant

Ms. Dao Thi Kim Ngan	Chief accountant	Dismissed on 16/12/2024
Ms. Le Thi Thuong	Chief accountant	Appoint on 16/12/2024

Legal Representative

The legal representative of the Company as of the date of this report is Ms. Le Thi Truc Quynh – Chairwoman.

EVENTS SUBSEQUENT TO THE BALANCE SHEET DATE

The Company's management asserts that: apart from the information presented in Note 37 of the Financial Statement Notes, there are no other significant events occurring after the end of the financial year that have a material impact requiring adjustment or disclosure in the financial statements for the year ended 31 December 2024.

Other important events (if any) will be announced and updated as soon as this information has an important impact on the Financial Statements or is necessary to disclose according to regulations.

REPORT OF THE BOARD OF MANAGEMENT (CON'T)

AUDITORS

The accompanying financial statements for the year ended 31 December 2024 have been audited by UHY Auditing and Consulting Company Limited.

BOARD OF MANAGEMENT STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the financial statements for the year ended 31 December 2024, which give a true and fair view of the financial position of the Company and of its results and cash flows of the Company during this period and are approved by the Board of Directors. In preparing those financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Establishing and implementing an internal control system effectively to limit the risk of material misstatement due to fraud or error in preparing and presenting the Financial Statements.

The Board of Management confirms that the Company has complied with the above requirements in preparing the financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate accounting system, and related legal regulations in Vietnam. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OTHER COMMITMENTS

The Board of Management commits that the Company has complied with the disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance regarding information disclosure in the securities market.

For and on behalf of the Board of Management,



Le Thi Truc Quynh
Chairwoman

Hanoi, 11 February 2025

No: 50/2025/UHY-BCKT

INDEPENDENT AUDITORS' REPORT

*Regarding the financial statements of BOS Securities Joint Stock Company
For the year ended 31 December 2024*

**To: Shareholders, Board of Management and Directors
BOS Securities Joint Stock Company**

We have audited the financial statements For the year ended 31 December 2024 of BOS Securities Joint Stock Company (hereinafter referred to as the "Company") which prepared on 11 February 2025, as set out on page 07 to 38 herein, including: the Balance Sheet as at 31 December 2024, the Income Statement, the Cash Flow Statement for the year ended 31 December 2024 and Notes to the Financial Statements.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for preparing and presenting the financial statements in a true and fair view in conformity for the year ending 31 December 2024 with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the financial statements and for such internal control as the Board of Directors determines is necessary to enable the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of the Auditors

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

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

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

INDEPENDENT AUDITORS' REPORT (CONT'D)

Basis for Qualified opinion

Among the balance of other receivables is the remaining deposit for the purchase of shares of Unicap Fund Management Joint Stock Company transferred from previous years with a value of VND 63.5 billion and the pending asset is the term deposit at Maritime Commercial Joint Stock Bank (MSB), but MSB automatically seized it from 2022 and has not fully explained the reasons to the Company, totaling VND 467,155,415,291. The General Meeting of Shareholders ("GMS") and the Board of Directors ("BOD") have assessed this amount as unrecoverable and to make a 100% provision for it from 2022. However, as of the date of this report, we have not been able to confirm the balance of this receivable, and therefore cannot assess the existence of these receivables as of 01 January 2024, and 31 December 2024.

The loan balance includes a margin loan with the stock code GAB with a value of VND 114,411,857,455. The General Meeting of Shareholders and the Board of Directors have issued a Resolution on assessing that these amounts are not yet recoverable and making a provision of 100% of the value in the Financial Statements for the fiscal year ending December 31, 2022. However, up to the time of issuing this report, we have not been able to carry out the procedures for reconciliation and confirmation of debts with related subjects. Therefore, we cannot assess the existence and reasonableness of this loan balance as of 31/12/2024 and 01/01/2024.

Regarding the criminal case of fraud, appropriation of assets, market manipulation, intentional disclosure of false information or concealment of information in securities activities, and abuse of position and power in the performance of official duties at FLC Group Joint Stock Company and related entities (the "Case"), according to the first-instance judgment No. 426/2024/HS-ST dated 05 August 2024, of the Hanoi People's Court, BOS Securities Joint Stock Company must repay the illegal profits from the act of market manipulation amounting to VND 42,471,521,663 to the state budget. On 14 August 2024, the Company filed an appeal regarding the content related to the determination of the profit amount of BOS Securities Joint Stock Company to the Hanoi People's Court and the High People's Court in Hanoi, requesting the case to be tried under appellate procedures. As of the issuance of this report, the case has not yet been tried on appeal, so the Company's Board of Management is still monitoring the developments of the case. Therefore, we cannot yet assess the impact of this case on the accompanying financial statements of the Company.

Qualified opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the accompanying financial statements give a true and fair view, in all material respects, the financial position of BOS Securities Joint Stock Company as of 31 December 2024, as well as the results of its operations, cash flows, and changes in equity for the financial year ended on that date, in accordance with the Accounting Standards, the Accounting Regime applied to securities companies, and relevant legal regulations on the preparation and presentation of financial statements in Vietnam.

INDEPENDENT AUDITORS' REPORT (CONT'D)

Emphasis of matters

Note 36 to the financial statements:

As of 31 December 2024, the accumulated losses of the Company amounted to VND 859,993,479,081. As of the date of issuing this report, the Company has experienced several events related to the downsizing of its business operations. The Company's contingent liabilities under the Preliminary Judgment No. 426/2024/HS-ST dated 05 August 2024, of the People's Court of Hanoi have not yet been appealed. However, the Company's Management Board is concentrating to resolve these issues to ensure the Company can continue its normal operations and that its current financial position is fully capable of meeting its debt obligations. Therefore, the accompanying financial statements are still prepared on the going concern basis. Our audit opinion does not qualify regarding this matter.



Pham Gia Dat
Deputy General Director
Auditor's Practicing Certificate
No: 0798-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 11 February 2025

Nguyen Van Hai
Auditor
Auditor's Practicing Certificate
No. 1395-2023-112-1

FINANCIAL STATEMENT

As at 31 December 2024

ASSETS	Code	Note	31/12/2024	01/01/2024
			VND	VND
CURRENT ASSETS	100		84,172,738,968	105,212,369,507
FINANCIAL ASSETS	110		79,787,949,569	101,169,548,968
Cash and cash equivalents	111	5	69,180,275,214	32,786,219,450
<i>Cash</i>	<i>111.1</i>		<i>69,180,275,214</i>	<i>32,786,219,450</i>
Financial assets at Fair value through profit or loss	112	7	9,197,336,236	9,754,434,130
Loan receivables	114	8	114,411,857,455	114,970,096,518
Provision for devaluation of financial assets and collateral	116	9	(114,411,857,455)	(114,411,857,455)
Short-term receivables	117	10	-	36,885,528
<i>Receivables and accrued dividends, interest on financial assets</i>	<i>117.2</i>		<i>-</i>	<i>36,885,528</i>
Prepayment to supplier	118	10	711,919,019	1,734,422,872
Receivables from services provided by the securities company	119	10	29,414,601,830	29,337,205,468
Other receivables	122	10	531,326,222,464	587,004,547,651
Provision for devaluation of receivables	129	11	(560,042,405,194)	(560,042,405,194)
Other short-term assets	130		4,384,789,399	4,042,820,539
Advances to employees	131		680,000,000	548,000,000
Short-term prepayment	133	12	342,715,125	222,260,320
Pledge, mortgage, short-term deposit, short-term collateral	134	13	405,514,055	316,000,000
Taxes and other receivables from the State	136	18	2,956,560,219	2,956,560,219
NON CURRENT ASSETS	200		52,199,741,658	55,126,190,967
Fixed assets	220		32,844,094,986	35,997,865,214
Tangible fixed assets	221	16	12,441,827,094	13,038,433,518
- <i>Historical cost</i>	222		28,909,900,175	28,909,900,175
- <i>Accumulated depreciation</i>	223a		(16,468,073,081)	(15,871,466,657)
Intangible fixed assets	227	14	20,402,267,892	22,959,431,696
- <i>Historical cost</i>	228		46,069,083,106	46,069,083,106
- <i>Accumulated amortization</i>	229a		(25,666,815,214)	(23,109,651,410)
Other long-term assets	250		19,355,646,672	19,128,325,753
Long-term prepayment	252	12	34,796,772	50,344,795
Deposits to the Settlement Support Fund	254	15	19,320,849,900	19,077,980,958
TOTAL ASSETS	270		136,372,480,626	160,338,560,474

FINANCIAL STATEMENT (CONT'D)

As at 31 December 2024

RESOURCES	Code	Note	31/12/2024	01/01/2024
			VND	VND
LIABILITIES	300		4,833,380,144	7,835,394,104
Current liabilities	310		4,833,380,144	7,835,394,104
Payable to securities transaction activities	318	17	1,098,166,452	1,104,400,657
Short-term trade payables	320		1,245,472,526	695,548,097
Short-term advances from customers	321		110,000,000	477,500,000
Taxes and other payables to the State Budget	322	18	57,185,494	96,252,982
Payables to employees	323		743,841,416	1,409,718,607
Employee benefit contributions	324		84,653,885	49,529,035
Short-term accrual expenses	325	19	280,195,942	2,788,827,297
Other short-term payables	329		276,743,092	276,496,092
Bonus and welfare fund	331		937,121,337	937,121,337
OWNERS' EQUITY	400		131,539,100,482	152,503,166,370
Owners' equity	410	20	131,539,100,482	152,503,166,370
Owners' equity	411		969,530,383,997	969,530,383,997
Owners' equity	411.1		969,225,090,000	969,225,090,000
- Ordinary shares with voting rights	411.1a		969,225,090,000	969,225,090,000
Share premium	411.2		(219,330,000)	(219,330,000)
Other owners' equity	411.4		524,623,997	524,623,997
Investment and development fund	414		10,724,210,951	10,724,210,951
Business restructuring fund	415		11,263,566,694	11,263,566,694
Other equity funds	416		14,417,921	14,417,921
Retained earnings	417		(859,993,479,081)	(839,029,413,193)
- Realized profits	417.1		(572,266,253,133)	(551,535,916,123)
- Unrealized profits	417.2		(287,727,225,948)	(287,493,497,070)
TOTAL LIABILITIES AND OWNER'S EQUITY	440		136,372,480,626	160,338,560,474



Ban Ha Trang
Preparer



Le Thi Thuong
Chief accountant

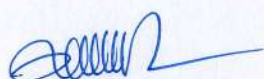


Le Thi Truc Quynh
Chairwoman

Hanoi, 11 February 2025

INDICATORS OUTSIDE THE FINANCIAL STATEMENT

ITEMS	Code	Note	31/12/2024	01/01/2024
			VND	VND
Assets of the Securities Company and Managed Assets				
Outstanding Shares	006		96,922,509	96,922,509
Listed/Registered Financial Assets at VSD of the Securities Company	008	21	20,805,560,000	20,921,370,000
Deposited Financial Assets at VSD and Not Yet Traded of the Securities Company	009	22	81,110,820,000	81,110,820,000
Undeposited Financial Assets at VSD of the Securities Company	012	23	49,050,050,000	49,050,050,000
Assets and Payables Related to Managed Assets Committed to Customers				
Listed/Registered Financial Assets at VSD of Investors	021	24	1,271,361,110,000	1,259,218,790,000
Freely Transferable Financial Assets	021.1		314,101,130,000	302,003,200,000
Restricted Transfer Financial Assets	021.2		4,041,000,000	4,041,000,000
Pledged Financial Assets	021.3		8,000,000,000	8,000,000,000
Blocked or Temporarily Held Financial Assets	021.4		944,068,980,000	944,068,980,000
Financial Assets Awaiting Settlement	021.5		1,150,000,000	1,105,610,000
Deposited Financial Assets at VSD and Not Yet Traded of Investors	022	25	27,750,680,000	28,056,360,000
Deposited Financial Assets at VSD and Not Yet Traded, Freely Transferable	022.1		27,750,680,000	28,056,360,000
Customer Deposits	026	26	20,546,914,970	78,633,745,505
Investor Deposits for Securities Transactions Managed by the Securities Company	027		17,886,424,258	75,199,909,381
Clearing and Settlement Deposits for Securities Transactions	029		2,660,490,712	3,433,836,124
Clearing and Settlement Deposits for Domestic Investor Securities Transactions	029.1		2,660,490,712	3,433,836,124
Payables to Investors for Securities Transaction Deposits Managed by the Securities Company	031	27	20,545,933,086	23,166,737,584
<i>Payables to Domestic Investors for Securities Transaction Deposits Managed by the Securities Company</i>	<i>031.1</i>		<i>20,545,933,086</i>	<i>23,166,737,584</i>
Payables for Dividends, Principal, and Interest on Bonds	035		14,290,640	14,290,640



Ban Ha Trang
Preparer



Le Thi Thuong
Chief accountant




Le Thi Truc Quynh
Chairwoman

Hanoi, 11 February 2025

INCOME STATEMENT

For the year ended 31 December 2024

ITEMS	Code	Note	Year 2024	Year 2023
			VND	VND
Gain from fair value through profit or loss financial assets (FVTPL)	01		135,054,021	69,075,440
<i>Gain from sale of FVTPL financial assets</i>	01.1	35	36,736,553	-
<i>Gain from revaluation of FVTPL financial assets</i>	01.2		96,412,939	65,350,690
<i>Dividends and interest arising from FVTPL financial assets</i>	01.3	28	1,904,529	3,724,750
Interest from loans and receivables	03	28	4,596,264	2,355,430,425
Stock brokerage revenue	06		148,044,770	909,135,140
Revenue from securities depository activities	09		141,308,673	214,769,493
Revenue from financial consulting activities	10		381,590,908	-
Total operating revenue	20		810,594,636	3,548,410,498
	0		0	
Operating expenses	0			
Loss from fair value through profit or loss financial assets (FVTPL)	21		407,074,546	225,353,673
<i>Loss from sale of FVTPL financial assets</i>	21.1	35	76,932,729	-
<i>Loss from revaluation of FVTPL financial assets</i>	21.2		330,141,817	225,353,673
Securities brokerage expenses	27	29	5,141,632,103	6,537,965,689
Securities depository expenses	30	29	486,591,617	511,534,527
Total operating expenses	40		6,035,298,266	7,274,853,889
Financial revenue				
Revenue, accrued dividend and interest on demand deposits	42	30	1,264,950,637	1,091,574,641
Total financial revenue	50		1,264,950,637	1,091,574,641
Administration expenses	62	31	15,737,624,911	15,533,899,506
Operating profit	70		(19,697,377,904)	(18,168,768,256)

INCOME STATEMENT (CONT'D)

For the year ended 31 December 2024

ITEMS	Code	Note	Year 2024	Year 2023
			VND	VND
Other income	71		112,016	149,935,533
Other expenses	72	32	1,266,800,000	204,188
Oher profit	80		(1,266,687,984)	149,731,345
Profit before tax	90		(20,964,065,888)	(18,019,036,911)
Realized profits	91		(20,730,337,010)	(17,859,033,928)
Unrealized profits	92		(233,728,878)	(160,002,983)
Corporate income tax expenses	100		-	1,375,000
Current corporate income tax expenses	100.1		-	1,375,000
Profit/(Loss) after tax	200		(20,964,065,888)	(18,020,411,911)
Net income per share	500		(216)	(186)
Earnings per share (VND/share)	501	33	(216)	(186)



Ban Ha Trang
Preparer



Le Thi Thuong
Chief accountant



Le Thi Truc Quynh
Chairwoman

Hanoi, 11 February 2025

CASH FLOW STATEMENT
(Under the direct method)
For the year ended 31 December 2024

Items	Code	Note	Year 2024 VND	Year 2023 VND
Cash Flows from Operating Activities:				
Cash paid for purchasing financial assets	01		-	(50,220,656,623)
Cash received from selling financial assets	02		56,543,720,487	37,947,251,335
Cash paid to the Settlement Support Fund	03		-	(277,082,607)
Dividends received	04		1,904,529	3,724,750
Interest received	05		1,063,563,487	2,793,396,198
Payments to service providers for the securities company	07		(6,508,932,903)	(7,460,817,068)
Payments to employees	08		(10,172,937,944)	(8,869,399,929)
Taxes paid related to the operations of the securities company	09		(1,297,479,033)	(1,127,546,719)
Other cash received from operating activities	11		3,147,648,508	24,093,916,723
Other cash paid for operating activities	12		(4,714,528,209)	(25,964,302,960)
Net cash flows from operating activities	20		38,062,958,922	(29,081,516,900)
Cash Flows from Investing Activities:				
Cash paid for purchasing, constructing fixed assets, investment	21		(1,668,903,158)	-
Cash received from the disposal of fixed assets, investment properties, and other assets	22		-	160,000,000
Net cash flows from investing activities	30		(1,668,903,158)	160,000,000
Cash Flows from Financing Activities:				
Net cash flows from financing activities	40		-	-
Net Increase/Decrease in Cash during the Year:	50		36,394,055,764	(28,921,516,900)
Cash and cash equivalents at the beginning of the year	60		32,786,219,450	61,707,736,350
Cash and cash equivalents at the end of the year	70	5	69,180,275,214	32,786,219,450

CASH FLOW STATEMENT (CONT'D)
(Under the direct method)
For the year ended 31 December 2024

CASH FLOW FROM BROKERAGE AND CLIENT TRUST ACTIVITIES

Items	Code	Note	Year 2024	Year 2023
			VND	VND
Cash receipts from sale of brokerage securities to customers	01		66,912,382,700	165,588,928,091
Cash payments for acquisition of brokerage securities for customers	02		(128,023,270,758)	(238,748,561,402)
Cash receipts for settlement of securities transactions of customers	07		1,453,021,402	102,896,122,584
Payment of securities custody fees for customers	09		(64,839,914)	(123,503,435)
Cash receipts from securities issuers	12		1,956,642,035	-
Cash payments for securities issuers	13		(320,766,000)	-
Net increase/decrease in cash during the year	20		(58,086,830,535)	29,612,985,838
Cash and cash equipvalent of investors at the beginning of year	30		78,633,745,505	49,020,759,667
Cash at banks at the beginning of the year:	31		78,633,745,505	49,020,759,667
- Investors' deposits managed by the Company for securities trading activities	32		75,199,909,381	47,861,086,397
In which:				
- Clearing and Settlement Deposits for Securities Transactions	33		3,433,836,124	1,159,673,270
Cash and cash equipvalent of investors at the end of year	40		20,546,914,970	78,633,745,505
Cash at banks at the end of the year:	41		20,546,914,970	78,633,745,505
- Investors' deposits managed by the Company for securities trading activities	42		17,886,424,258	75,199,909,381
In which:				
- Aggregate deposits for securities transactions for customers	44		2,660,490,712	3,433,836,124



Ban Ha Trang
Preparer



Le Thi Thuong
Chief accountant



Le Thi Truc Quynh
Chairwoman

Hanoi, 11 February 2025

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay Building, Dich Vong ward, Cau Giay province, Ha Noi**FINANCIAL STATEMENT**
For the year ended 31/12/2024**STATEMENT OF CHANGES IN EQUITY**
For the year ended 31 December 2024

Items	Beginning balance		Increase/Decrease		Year 2023		Year 2024		Ending balance	
	As at 01/01/2023	As at 01/01/2024	Increase	Decrease	Increase	Decrease	Increase	Decrease	As at 31/12/2023	As at 31/12/2024
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Changes in Owner's Equity	170,523,578,281	152,503,166,370	-	(18,020,411,911)	-	-	-	(20,964,065,888)	152,503,166,370	131,539,100,482
Owner's Equity	969,530,383,997	969,530,383,997	-	-	-	-	-	-	969,530,383,997	969,530,383,997
- Ordinary shares with Voting Rights	969,225,090,000	969,225,090,000	-	-	-	-	-	-	969,225,090,000	969,225,090,000
- Share premium	(219,330,000)	(219,330,000)	-	-	-	-	-	-	(219,330,000)	(219,330,000)
Other owner's equity	524,623,997	524,623,997	-	-	-	-	-	-	524,623,997	524,623,997
Reserve fund for charter capital	10,724,210,951	10,724,210,951	-	-	-	-	-	-	10,724,210,951	10,724,210,951
Operational risk and financial reserve fund	11,263,566,694	11,263,566,694	-	-	-	-	-	-	11,263,566,694	11,263,566,694
Other owner's equity funds	14,417,921	14,417,921	-	-	-	-	-	-	14,417,921	14,417,921
Undistributed profit	(821,009,001,282)	(839,029,413,193)	-	(18,020,411,911)	-	-	-	(20,964,065,888)	(839,029,413,193)	(859,993,479,081)
- Realized profit	(533,675,507,195)	(551,535,916,123)	-	(17,860,408,928)	-	-	-	(20,730,337,010)	(551,535,916,123)	(572,266,253,133)
- Unrealized profit	(287,333,494,087)	(287,493,497,070)	-	(160,002,983)	-	-	-	(233,728,878)	(287,493,497,070)	(287,727,225,948)
Total	170,523,578,281	152,503,166,370	-	(18,020,411,911)	-	-	-	(20,964,065,888)	152,503,166,370	131,539,100,482



[Signature]

Le Thi Thuong
Chief accountant

[Signature]

Le Thi Truc Quynh
Chairwoman
Hanoi, 11 February 2025

[Signature]

Ban Ha Trang
Preparer

NOTES TO THE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

1. GENERAL INFORMATION**1.1. STRUCTURE OF OWNERSHIP**

BOS Securities Joint Stock Company ("the Company") was established and operates under Decision No. 85/UBCK-GP dated March 3, 2008, and subsequent amended licenses issued by the State Securities Commission. The most recent Business Registration Certificate No. 0102669368 was issued by the Hanoi Department of Planning and Investment on 21 December 2023. The Company's charter capital is VND 969,225,090,000.

The number of employees as at 31 December 2024 is 34 members (at 01 January 2024 was 31).

The Company's head office is located at: 25th floor, 265 Cau giay office building, Dich Vong ward, Cau Giay district, Hanoi

1.2 BUSINESS LINES**Business activities**

Securities brokerage; Securities trading; Securities underwriting; Financial advisory; Securities investment advisory; Depository services.

Investment restrictions

The Company's investment portfolio and investment restrictions are consistent with the investment objectives and policies clearly stated in the Company's Charter of Operations and current securities laws:

1. Securities companies are not allowed to purchase or contribute capital to purchase real estate except for use as headquarters, branches, and transaction offices to directly serve the professional activities of the securities company.
2. Securities companies purchase and invest in real estate according to the provisions of Clause 1 of this Article and fixed assets according to the principle that the remaining value of fixed assets and real estate must not exceed 50% of the price. total assets of the securities company.
3. The total investment value in corporate bonds of a securities company must not exceed 70% of equity. Securities companies licensed to conduct securities self-trading operations are allowed to re-buy and sell listed bonds according to relevant regulations on bond re-trading transactions.
4. Securities companies are not allowed to directly or entrust other organizations or individuals to:
 - a) Invest in stocks or capital contributions of companies that own more than 50% of the charter capital of the securities company, except in the case of buying odd-lot shares at the request of the customer;
 - b) Together with related persons, invest 5% or more of the charter capital of another securities company;
 - c) Investing more than 20% of the total outstanding shares and fund certificates of a listed organization;
 - d) Investing more than 15% of the total number of outstanding shares and fund certificates of an unlisted organization. This regulation does not apply to member fund certificates, exchange-traded funds and open funds;
 - đ) Invest or contribute capital in excess of 10% of the total capital contribution of a limited liability company or business project;
 - e) Invest or contribute more than 15% of equity to an organization or business project;

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

1. GENERAL INFORMATION (CONT'D)**1.2 BUSINESS LINES (CONT'D)**

g) Invest more than 70% of equity in stocks, capital contributions and business projects, of which no more than 20% of equity is invested in unlisted stocks, capital contributions and business projects .

Normal production and business cycle: The Company's normal production and business cycle is carried out within a period of no more than 12 months.

2. BASIS OF FINANCIAL STATEMENT AND FISCAL YEAR**Basis of financial statement**

The accompanying financial statements are presented in Vietnamese Dong (VND) based on historical cost principles, except for financial assets recognized through profit/loss (FVTPL) which are initially recognized at market value or fair value (in the absence of market value) in accordance with accounting standards. The Accounting Regime for Securities Companies, accounting guidelines applicable to Securities Companies, and relevant legal regulations related to the preparation and presentation of financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations, cash flows, and changes in equity in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

FINANCIAL YEAR

The financial year of the Company begins on 1 January and ends on 31 December of the calendar year.

The financial statements have been prepared for the year ended 31 December 2024.

ACCOUNTING CURRENCY

The unit used in accounting is Vietnamese Dong "VND" and presented in the financial statements in Vietnamese Dong.

3. ADOPTION OF ACCOUNTING STANDARDS AND SYSTEMS**Adoption of accounting standards**

The accompanying financial statements are presented in Vietnamese Dong (VND), prepared on the historical cost basis and in accordance with the Vietnamese Accounting Standards applicable to securities companies, as promulgated under Circular No. 210/2014/TT-BTC dated 30 December 2014, and Circular No. 334/2016/TT-BTC dated 27 December 2016, which amend, supplement, and replace Appendices 02 and 04 of Circular No. 210/2014/TT-BTC dated 30 December 2014, issued by the Ministry of Finance providing accounting guidelines for securities companies.

The selection of figures and information to be disclosed in the Notes to the Financial Statements is based on the materiality principle as stipulated in Vietnamese Accounting Standard No. 21, "Presentation of Financial Statements".

Accounting Method Applied

The Company applies the accounting method of the General Journal using computer-based software.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the financial year 2024. Actual results could differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less, which are highly liquid, readily convertible to cash, and subject to an insignificant risk of changes in value.

Investor deposits for securities transactions

Investor deposits for securities transactions represent funds entrusted by securities investors at designated banks to execute securities transactions. These amounts are disclosed under off-balance-sheet items in the financial statements.

Investor margin deposits at VSD

Investor margin deposits at the Vietnam Securities Depository (VSD) represent funds deposited by investors to facilitate derivatives transactions. These amounts are also disclosed under off-balance-sheet items in the financial statements.

Deposits for clearing securities transactions

Deposits for clearing securities transactions represent margin funds required for clearing and settlement of transactions at the Stock Exchange and the Vietnam Securities Depository.

Contributions to the settlement assistance fund

These represent amounts contributed by the Company to the Vietnam Securities Depository as part of the Settlement Assistance Fund. The initial fixed contribution is VND 120 million, with an annual contribution determined as 0.01% of the total transaction value of listed and registered securities brokerage services cleared through depository members in the preceding year, capped at VND 2.5 billion per year.

Fair value through profit/loss (FVTPL)

Financial assets classified as FVTPL must meet one of the following conditions:

(i) Held for trading. Financial assets are classified as held for trading if they meet any of the following criteria:

- Purchased or created primarily for the purpose of resale or repurchase in the short term;
- Evidence exists that the instrument is being traded for short-term profit-taking; or
- Financial derivatives (except for financial derivatives designated as a financial guarantee contract or an effective hedging instrument).

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(ii) At initial recognition, financial assets may be more appropriately presented if classified as FVTPL for one of the following reasons:

- Classifying financial assets as FVTPL eliminates or significantly reduces inconsistency in the recognition or measurement of financial assets based on different bases.
- The financial asset is part of a group of financial assets managed, and the performance is evaluated based on fair value, in line with the Company's risk management policy or investment strategy.

For financial assets recognized through profit or loss (FVTPL) under the securities company's financial asset portfolio: The basis for recording increases or decreases in quantity and value of FVTPL securities purchased in the securities company's financial asset portfolio is calculated at the date T+0.

At the end of the accounting period, the value of FVTPL financial assets under the securities company's financial asset portfolio must be reassessed based on market value or fair value (in the absence of market value).

For listed/traded FVTPL financial assets, the market value is determined as the closing price on the most recent trading day at the end of the financial reporting period.

For unlisted/untraded FVTPL financial assets, if the company cannot obtain the market value, it will record these assets at their cost.

The cost of these financial assets recognized through profit/loss is determined using the weighted average method.

The transaction costs for purchasing FVTPL financial assets are recorded as trading expenses in the income statement as they arise.

Held-to-Maturity Financial Assets (HTM)

HTM financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the intention and ability to hold to maturity, except for:

- Financial assets that, upon initial recognition, are designated as at fair value through profit or loss;
- Financial assets that are designated as available for sale;
- Financial assets that meet the definition of loans and receivables.

HTM financial assets are initially recognized at cost and subsequently measured at amortized cost, less any impairment allowances for HTM financial assets.

Loans

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

- Assets that the Company intends to sell immediately or will sell in the near future are classified as held for trading, as well as those that, at the time of initial recognition, were classified by the Company as measured at fair value through profit or loss (FVTPL);
- Assets that the Company classified as available-for-sale at the time of initial recognition; or
- Assets for which the holder may not recover most of the initial investment value, not due to credit deterioration, and are classified as available-for-sale.

The loans provided include margin trading contracts and advance payment contracts for securities sales. The loans are initially recognized at cost and continue to be recognized thereafter at cost less any provision for impairment of the loans.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Provision for impairment of financial assets and collateral assets**

At the end of the accounting period, the Company must evaluate provisions for impairment of financial assets and collateral assets securing the securities company's loans according to securities law regulations.

When there is any objective evidence of impairment of held-to-maturity investments, or available-for-sale financial assets, the Company must determine the impairment loss of these financial assets and record the provision for impairment.

The provision for impairment of collateral assets is determined by the difference between the net value of the asset, calculated at market value or fair value, and the value of the loan, calculated at market value or fair value as per the agreement or commitment in the mortgage loan contract, recorded in the accounting books at the time of the provision.

Receivables and provision for impairment of receivables

All receivables and dividends, interest receivables from the Company's financial assets portfolio arising during the year are monitored under the "Receivables and accrued dividends, interest on financial assets" item in the financial position report.

Receivables are recorded at the book value of customer receivables and other receivables, along with the provision for impairment of receivables.

Short-term and long-term margin and betting receivables

Short-term and long-term margin and betting receivables reflect the cash received as margin or betting by the Company from various counterparties in its operations in accordance with the current legal regulations. These margin or betting amounts are not considered company assets, and the Company must manage them separately from its own cash assets.

Short-term and Long-term Receivables

Receivables from the Sale of Financial Assets: Reflects the total value of receivables from the sale of financial assets in the Company's financial asset portfolio (excluding transactions through Stock Exchanges), including the maturity value of financial assets or the liquidation of these financial assets.

Receivables and Accrued Receivables for Dividends and Interest on Financial Assets: Reflects the total receivables and accrued receivables for dividends and interest on financial assets in the Company's financial asset portfolio.

Receivables from Services Provided by the Company: Reflects the Company's receivables from the Stock Exchange, the Vietnam Securities Depository and Clearing Corporation (VSDC), investors who are the Company's clients, securities issuers or underwriters, and receivables from securities trading activities.

Provision for Impairment of Receivables: Provisions for doubtful receivables are made for each doubtful receivable based on the overdue age of the receivables or the estimated potential loss, as follows:

Provisions for doubtful receivables are made for each doubtful receivable based on the estimated potential loss.

Increases, decreases in the balance of provisions for doubtful receivables that must be made at the end of the financial year are recognized in administrative expenses..

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Tangible fixed Asset And Depreciated**

The cost of tangible fixed assets comprises the purchase price (less trade discounts or rebates) and any directly attributable costs of bringing the assets to its working condition and location for its intended use. Subsequent expenditures incurred after the initial recognition of fixed assets are capitalized when these expenditures are certain to increase future economic benefits. Expenditures that do not meet this criterion are recognized as operating expenses in the period incurred.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives (in years) as follows:

	<u>Year</u>
Buildings, structures	10 - 50
Machine equipment	02 - 15
Transportation, transmission	06 - 10
Office equipment	03 - 10
Other fixed asset	03 - 05
Software	02 - 05

Intangible fixed assets and ammortization

Intangible fixed assets are land use rights and software programs that are managed and used. Depreciation rate is determined in a straight line based on the estimated useful life of the asset, not less than 4 years and not higher than 50 years.

Payment for the Settlement Support Fund

This refers to the amount the Company contributes to the Vietnam Securities Depository (VSD) with an initial fixed contribution of VND 120 million. The annual contribution is determined at 0.01% of the value of listed securities brokerage transactions and securities registered for trading at stock exchanges, settled through the custodian member of the previous year, but not exceeding VND 2.5 billion per year.

Payables for Securities Trading Activities

This includes the amounts payable to institutions providing buying and selling services for the Company's or clients' financial assets through the Stock Exchange and the Company as a member; or to the agents participating in the issuance of securities for the issuer in relation to the Company's securities underwriting activities.

Owners' Equity

Owner's equity is recorded based on the actual capital contributions of the shareholders. Undistributed post-tax profits, after setting aside funds as required by law and the Company's Charter, will be distributed according to the resolution of the General Meeting of Shareholders.

Revenue

Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. In cases where the service transaction involves multiple periods, revenue is recognized in the period based on the result of the work completed as of the balance sheet date of that period.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Service revenue is recognized when all the following conditions are met:

- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- 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.

- ***Revenue from securities brokerage activities:***

This is the transaction fee that the Company earns from securities brokerage activities for investors, recognized when the brokerage service is completed.

- ***Interest from financial assets at fair value through profit or loss (FVTPL):***

Interest from financial assets at fair value through profit or loss includes the differences between selling prices and cost prices based on the quantity of FVTPL financial assets sold; income from dividends, profit sharing from stocks, bond interest, and interest from fixed deposits in the FVTPL financial assets portfolio; and the increase in revaluation of FVTPL financial assets.

- ***Interest from held-to-maturity (HTM) investments:***

Interest arising from the HTM financial assets portfolio that the Company receives (bond interest, interest from term deposits).

- ***Interest from loans and receivables:***

Interest from loans arising from loans in accordance with legal regulations.

- ***Interest from available-for-sale (AFS) financial assets:***

Interest arising from the AFS financial assets portfolio that the Company receives (dividend interest, bond interest, monetary instruments).

- ***Revenue from financial advisory services:***

Revenue arising from providing financial advisory services to customers in accordance with legal regulations. Revenue from financial advisory activities is recognized in the Income Statement when the service is completed and the customer accepts payment.

- ***Revenue from securities custody services:***

Revenue from securities custody services for the Company's investors is recognized in the Income Statement as the custody fee collected from investors with securities deposited in custody, determined at the end of each month, and the shareholder register management fee.

Financial income

Interest from long-term investments is estimated and recognized as the right to receive interest from the invested companies is established.

Bank deposit interest is recognized based on periodic bank statements, and loan interest is recognized on an accrual basis according to the actual time and interest rate of each period.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Operating cost and Administrative Cost*****Management expenses of a securities company***

Include salary expenses, office supplies, taxes and fees, outsourced service expenses, and other cash expenses serving the company's management activities.

Taxes

Corporate income tax represents the total value of current tax payable and deferred tax.

The current tax payable is calculated based on the taxable income for the year. Taxable income differs from the net profit presented in the Income Statement because taxable income excludes income or expenses that are taxable or deductible in different periods (including carryforward losses, if any) and excludes non-taxable or non-deductible items.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change periodically, and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.

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

Related Parties

Parties are considered related if one party can control or significantly influence the other party in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or significant common influence.

In considering the relationships of related parties, the substance of the relationship is given more emphasis than the legal form.

The parties identified as related parties of the Company during the year include: Members of the Board of Directors and the Executive Board of the Company.

5. CASH AND CASH EQUIVALENTS

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Cash on hand	15,756,947	6,655,701
Cash at bank	68,880,159,125	32,778,011,034
Clearing and settlement deposits for securities transactions	284,359,142	1,552,715
Total	69,180,275,214	32,786,219,450

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

6. THE VALUE OF STOCK TRADING VOLUME EXECUTED DURING THE YEAR

	Trading volume executed during the year (Stc)	Total value of trading volume executed during the year VND
Year 2024		
Securities company	11,646	323,369,016
- Stocks	11,646	323,369,016
Investors	9,724,071	65,480,845,180
- Stocks	9,724,071	65,480,845,180
Total	9,735,717	65,804,214,196
	Trading volume executed during the year (Stc)	Total value of trading volume executed during the year VND
Year 2023		
Securities company	-	-
- Stocks	-	-
Investors	87,305,075	442,772,948,120
- Stocks	87,305,075	442,772,948,120
Total	87,305,075	442,772,948,120

7. FINANCIAL ASSETS

Financial assets at fair value through profit/ loss (FVTPL)

Items	31/12/2024		01/01/2024	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
+ Listed stocks	87,209,212,298	9,184,972,019	87,532,581,314	9,742,069,913
KLF	7,772,814,914	707,088,800	7,772,814,914	707,088,800
GAB	74,838,000,000	7,382,546,719	74,838,000,000	7,699,839,783
HAI	2,972,658,445	390,073,500	2,972,658,445	390,073,500
FLC	1,621,887,743	704,053,000	1,621,887,743	704,053,000
Others	3,851,196	1,210,000	327,220,212	241,014,830
+ Non-Listed stocks	209,715,349,886	12,364,217	209,715,349,886	12,364,217
FCA	136,600,000,000	-	136,600,000,000	-
FHH	72,999,000,000	-	72,999,000,000	-
ITASCO	110,000,000	12,364,217	110,000,000	12,364,217
Others	6,349,886	-	6,349,886	-
Total	296,924,562,184	9,197,336,236	297,247,931,200	9,754,434,130

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building, Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**

For the year ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***7. FINANCIAL ASSETS (CONT'D)****Table of market price fluctuations of financial assets**

Items	As at 31/12/2024									
	Book value		Market value		Revaluation during the year		Accumulated		Revaluation value	
	VND	VND	VND	VND	Increase VND	Decrease VND	Revaluation last year VND	VND	VND	VND
+ Listed stocks	87,209,212,298	9,184,972,019	96,412,939	330,141,817	-	-	(77,790,511,401)	9,184,572,019	-	-
- KLF	7,772,814,914	707,088,800	-	-	-	-	(7,065,726,114)	707,088,800	-	-
- GAB	74,838,000,000	7,382,546,719	-	317,293,064	-	-	(67,138,160,217)	7,382,546,719	-	-
- HAI	2,972,658,445	390,073,500	-	-	-	-	(2,582,584,945)	390,073,500	-	-
- FLC	1,621,887,743	704,053,000	-	-	-	-	(917,834,743)	704,053,000	-	-
- Others	3,851,196	1,210,000	96,412,539	12,848,753	-	-	(86,205,382)	1,210,000	-	-
+ Non-listed stocks	209,715,349,886	12,364,217	-	-	-	-	(209,702,985,669)	12,364,217	-	-
- FCA (*)	136,600,000,000	-	-	-	-	-	(136,600,000,000)	-	-	-
- FHH (*)	72,999,000,000	-	-	-	-	-	(72,999,000,000)	-	-	-
- ITASCO	110,000,000	12,364,217	-	-	-	-	(97,635,783)	12,364,217	-	-
- Others	6,349,886	-	-	-	-	-	(6,349,886)	-	-	-
Total	296,924,562,184	9,197,336,236	96,412,939	330,141,817	96,412,939	330,141,817	(287,493,497,070)	9,197,336,236	9,197,336,236	9,197,336,236

(*): Investments in Companies that are related parties to the Company (at the time of investment). Due to not being able to collect the financial statements of these units, the Company has made a provision of 100% of the value from 2022.

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building,
Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**For the year ended
31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)***8. LOANS**

Items	As at 31/12/2024		As at 01/01/2024	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Account lending receivables				
+ Margin lending for investor trading activities (Margin) (*)	114,411,857,455	-	114,970,096,518	558,239,063
Total	114,411,857,455	-	114,970,096,518	558,239,063

(*) Including margin loan with stock code GAB with a value of 114,411,857,455 VND, which has been set aside for 100% of the value according to the Resolution of the 2nd extraordinary general meeting of shareholders in 2023 No. 02/2023/NQ-DHĐCĐ -BOS 09 October 2023 on Financial Report for the year ended 31/12/2022.

9. PROVISIONS FOR DEVALUATION OF FINANCIAL ASSETS AND COLLATERAL

Items	Provision as at 31/12/2024			Provision as at 31/12/2023	Increase/decrease during the year
	Book value	Fair value	Provision		
	Loan receivables	114,411,857,455	-		
Margin	114,411,857,455	-	114,411,857,455	114,411,857,455	-

10. ACCOUNTS RECEIVABLE

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Receivables and accrued dividends, interest on investments	-	36,885,528
Accrued interest on margin lending operations	-	36,885,528
Advances to supplier	711,919,019	1,734,422,872
Advances to other supplier	711,919,019	1,734,422,872
Receivables from services provided by securities companies	29,414,601,830	29,337,205,468
Receivables from brokerage activities	1,281,638	3,109,035
Receivables from corporate financial advisory activities	268,255,000	265,500,000
Receivables from securities custody activities	266,604,672	190,135,913
Receivables from other services	28,878,460,520	28,878,460,520
Other receivables	531,326,222,464	587,004,547,651
Deposit contracts at Maritime Commercial Joint Stock Bank (1)	467,155,415,291	467,155,415,291
Receivables from deposits (2)	63,500,000,000	63,500,000,000
Other receivables from investors	-	55,461,299,527
Other receivables	670,807,173	887,832,833
Total	561,452,743,313	618,113,061,519

- (1) It is a term deposit at Maritime Commercial Joint Stock Bank (MSB), but MSB itself seized it and has not fully explained the reason to the Company. This amount has been provisioned at 100% of the value in the 2022 Financial Report according to the Resolution of the 2nd extraordinary general meeting of shareholders in 2023 No. 02/2023/NQ-DHĐCĐ-BOS dated 09 October 2023.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***10. ACCOUNTS RECEIVABLE (CONT'D)**

- (2) Deposit under 03 deposit contracts to buy shares of Synergy Fund Management Joint Stock Company - UNICAP with units related to individuals prosecuted under the stock market manipulation case securities of which these individuals are legal representatives (Do Thanh Hanoi Construction and Equipment Joint Stock Company, IMR Investment and Development Company Limited, Tam An Import Export and Trading Investment Company Limited). This amount has been provisioned at 100% of the value in the 2022 Financial Report according to the Resolution of the 2nd extraordinary general meeting of shareholders in 2023 No. 02/2023/NQ-DHĐCĐ-BOS dated 09 October 2023.

11. PROVISIONS FOR DEVALUATION OF ACCOUNT RECEIVABLES.

Doubtful receivables must have a provision for doubtful debts	Year 2024				
	The value of doubtful receivables	Provision for the year	Reversal amount during the year	31/12/2024	01/01/2024
	VND	VND	VND	VND	VND
Provision for services provided by securities companies	29,296,702,403	-	-	29,296,702,403	29,296,702,403
Ms.Dang Thi Hoan	1,985,767,855	-	-	1,985,767,855	1,985,767,855
Ms. Dang Thi Hong Ha	1,802,130,395	-	-	1,802,130,395	1,802,130,395
Ms. Dinh Thi Kim Thuy	1,128,657,078	-	-	1,128,657,078	1,128,657,078
Mr. Mai Duc Nam	2,392,082,423	-	-	2,392,082,423	2,392,082,423
Ms. Nguyen Thi Cam Tu	3,245,015,924	-	-	3,245,015,924	3,245,015,924
Ms. Nguyen Thi Nga	1,744,423,468	-	-	1,744,423,468	1,744,423,468
Ms. Nguyen Tra My	2,444,898,378	-	-	2,444,898,378	2,444,898,378
Mr. Nguyen Tuan Anh	3,167,341,425	-	-	3,167,341,425	3,167,341,425
Mr. Vo Trong Hieu	2,791,041,936	-	-	2,791,041,936	2,791,041,936
Others	8,595,343,521	-	-	8,595,343,521	8,595,343,521
Provision for advances to suppliers	90,287,500	-	-	90,287,500	90,287,500
Thai Nguyen newspaper	3,000,000	-	-	3,000,000	3,000,000
OOS softwave joint stock company	20,000,000	-	-	20,000,000	20,000,000
	25,200,000	-	-	25,200,000	25,200,000
Viet My Investment and Tourism Company Limited					
International Management System Integration Company Limited	42,087,500	-	-	42,087,500	42,087,500
Provision for other receivables	530,655,415,291	-	-	530,655,415,291	530,655,415,291
- Tam An Trading Investment and Import-Export Company Limited	26,000,000,000	-	-	26,000,000,000	26,000,000,000
- IMR Investment and Development Company	17,500,000,000	-	-	17,500,000,000	17,500,000,000
- Do Thanh Hanoi Materials, Equipment and Construction Joint Stock Company	20,000,000,000	-	-	20,000,000,000	20,000,000,000
- Vietnam Maritime Commercial Joint Stock Bank	467,155,415,291	-	-	467,155,415,291	467,155,415,291
Total	560,042,405,194	-	-	560,042,405,194	560,042,405,194

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building,
Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**For the year ended
31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)***12. PREPAYMENTS**

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Short-term prepayments	342,715,125	222,260,320
Tools and equipments	-	-
Others	342,715,125	222,260,320
Long-term prepayments	34,796,772	50,344,795
Others	34,796,772	50,344,795
Total	377,511,897	272,605,115

13. PLEGE, MORTGAGE, DEPOSIT

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Office lease deposit	379,514,055	316,000,000
Others	26,000,000	-
Total	405,514,055	316,000,000

14. INTANGIBLE FIXED ASSETS

	Land use right	Programs, software	Other intangible assets	Total
	VND	VND	VND	VND
HISTORICAL COST				
As at 01/01/2024	21,054,563,158	23,579,737,400	1,434,782,548	46,069,083,106
As at 31/12/2024	21,054,563,158	23,579,737,400	1,434,782,548	46,069,083,106
ACCUMULATED ARMOTIZATION				
As at 01/01/2024	125,931,190	21,548,937,672	1,434,782,548	23,109,651,410
Armmotization	526,364,076	2,030,799,728	-	2,557,163,804
As at 31/12/2024	652,295,266	23,579,737,400	1,434,782,548	25,666,815,214
CARRYING AMOUNT				
As at 01/01/2024	20,928,631,968	2,030,799,728	-	22,959,431,696
As at 31/12/2024	20,402,267,892	-	-	20,402,267,892

As at 31/12/2024:

- The total original cost of intangible fixed assets that have been fully depreciated but are still in use is 14,476,981,199 VND.

- The total original cost of intangible fixed assets that have been fully depreciated, unuse is 6,894,449,216 VND.

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building,
Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**For the year ended
31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)***15. DERIVATIVE SECURITIES CLEARING FUND**

	As at 31/12/2024	As at 01/01/2024
	<u>VND</u>	<u>VND</u>
Initial deposit	120,000,000	120,000,000
Additional deposit	13,231,150,736	13,186,692,520
Annual interest allocation	5,969,699,164	5,771,288,438
Total	<u>19,320,849,900</u>	<u>19,077,980,958</u>

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Gray office building, Dich Vong ward, Cau Gray district, Hanoi**FINANCIAL STATEMENTS**

For the year ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***16. TANGIBLE FIXED ASSETS**

	Building, structure		Tools, equipments		Motor vehicle		Office equipment		Total	
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
HISTORICAL COST										
As at 01/01/2024	12,323,500,000	15,026,516,175	1,442,640,000	117,244,000	28,909,900,175					
As at 31/12/2024	12,323,500,000	15,026,516,175	1,442,640,000	117,244,000	28,909,900,175					
ACCUMULATED DEPRECIATION										
As at 01/01/2024	73,709,106	14,858,609,484	821,904,067	117,244,000	15,871,466,657					
- Depreciations	308,087,496	144,254,928	144,264,000	-	596,606,424					
As at 31/12/2024	381,796,602	15,002,864,412	966,168,067	117,244,000	16,468,073,081					
NET BOOK VALUE										
As at 01/01/2024	12,397,209,106	167,906,691	620,735,933	-	13,038,433,518					
As at 31/12/2024	11,941,703,398	23,651,763	476,471,933	-	12,441,827,094					

As at 31/12/2024:

- The total original cost of tangible fixed assets that have been fully depreciated but are still in use is: 14,791,821,775 VND.

- The total original cost of tangible fixed assets that have been fully depreciated, unuse is 3,512,907,659 VND

BOS SECURITIES JOINT STOCK COMPANY25th Floor, 265 Cau Giay Building,
Dich Vong ward, Cau Giay province, Hanoi**FINANCIAL STATEMENTS**For the year ended
31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)***17. PAYABLE FOR SECURITIES TRADING ACTIVITIES**

	31/12/2024	01/01/2024
	VND	VND
Payables to the securities exchange	905,271	2,598,941
Payables to the Vietnam Securities Depository (VSD)	42,522,591	39,373,537
Payables to securities purchase	1,035,163,500	1,035,163,500
Payables to collaborator commission	5,284,450	7,265,645
Other payables	14,290,640	19,999,034
Total	<u>1,098,166,452</u>	<u>1,104,400,657</u>

18. TAX AND RECEIVABLES FROM/ PAYABLES TO THE STATE BUDGET

	01/01/2024	Amount payable	Amount payable	31/12/2024
	VND	VND	VND	VND
VAT tax	-	41,307,540	41,307,540	-
Corporation income tax	(2,956,560,219)	11,500,000	11,500,000	(2,956,560,219)
Personal income tax	96,252,982	1,205,378,109	1,244,445,597	57,185,494
Other tax	-	3,000,000	3,000,000	-
Total	<u>(2,860,307,237)</u>	<u>1,208,378,109</u>	<u>1,247,445,597</u>	<u>(2,899,374,725)</u>
<i>In which:</i>				
Amount payables	96,252,982			57,185,494
Amount receivables	2,956,560,219			2,956,560,219

19. SHORT- TERM ACCRUED EXPENSE

	31/12/2024	01/01/2024
	VND	VND
Temporary increase in BT34-04 villa	-	1,668,903,158
Others	280,195,942	1,119,924,139
Total	<u>280,195,942</u>	<u>2,788,827,297</u>

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building, Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**
For the year ended 31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)***20. OWNERS' EQUITY****Movement in OWNERS' EQUITY**

Items	Owner's Equity		Share premium	Other owner's equity		Reserve fund for charter capital	Operational risk and financial reserve fund		Other owner's equity funds		Retained earning		Total
	VND	VND		VND	VND		VND	VND	VND	VND	VND	VND	
01/01/2023	969,225,090,000	(219,330,000)		524,623,997	10,724,210,95	11,263,566,694	14,417,921	(821,009,001,282)	170,523,578,281				
- Loss during the year								(18,020,411,911)	(18,020,411,911)				
31/12/2023	969,225,090,000	(219,330,000)		524,623,997	10,724,210,95	11,263,566,694	14,417,921	(839,029,413,193)	152,503,166,370				
01/01/2024	969,225,090,000	(219,330,000)		524,623,997	10,724,210,95	11,263,566,694	14,417,921	(839,029,413,193)	152,503,166,370				
- Loss during the year								(20,964,065,888)	(20,964,065,888)				
31/12/2024	969,225,090,000	(219,330,000)		524,623,997	10,724,210,95	11,263,566,694	14,417,921	(859,993,479,081)	131,539,100,482				

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***20. OWNERS' EQUITY (CONT'D)****Details of Owners' Equity**

Shareholders	As at 31/12/2024		As at 01/01/2024	
	Contributed capital VND	Percentage %	Contributed capital VND	Percentage %
Ms La My Phuong	58,399,000,000	6.03%	58,399,000,000	6.03%
Others shareholders	910,826,090,000	93.97%	910,826,090,000	93.97%
Total	969,225,090,000	100.00%	969,225,090,000	100.00%

Transactions of Owners' Equity

	Year 2024 VND	Year 2023 VND
- Owner's equity		
+ At the beginning of year	969,225,090,000	969,225,090,000
+ Increase during year	-	-
+ Decrease during year	-	-
+ At the end of year	969,225,090,000	969,225,090,000

The company's stock issuance situation is as follows :

	31/12/2024 Shares	01/01/2024 Shares
Number of shares registered for issuance	96,922,509	96,922,509
Number of shares sold to the public	96,922,509	96,922,509
+ Common shares	96,922,509	96,922,509
+ Preferred shares	-	-
Number of shares outstanding	96,922,509	96,922,509
+ Common shares	96,922,509	96,922,509
+ Preferred shares	-	-
<i>Par value of shares (VND per share)</i>	10,000	10,000

21. FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING AT VSD OF SECURITIES COMPANIES

	As at 31/12/2024 VND	As at 01/01/2024 VND
Unrestricted financial assets	20,805,560,000	20,921,370,000
Total	20,805,560,000	20,921,370,000

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***22. FINANCIAL ASSETS REGISTERED AT VSD AND NOT YET TRADING BY COMPANY**

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Financial assets registered at VSD and not yet traded, freely transferable	81,110,820,000	81,110,820,000
Total	81,110,820,000	81,110,820,000

23. UNREGISTERED FINANCIAL ASSETS AT VSD

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Unlisted/Unregistered financial assets for trading where the issuing organization has registered securities at VSD but the securities company has not yet deposited them at VSD	49,050,050,000	49,050,050,000
Total	49,050,050,000	49,050,050,000

24. FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING AT VSD OF INVESTORS

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Unrestricted financial assets	314,101,130,000	302,003,200,000
Restricted financial assets	4,041,000,000	4,041,000,000
Mortgage financial assets	8,000,000,000	8,000,000,000
Blocked financial assets (*)	944,068,980,000	944,068,980,000
Financial assets awaiting for settlement	1,150,000,000	1,105,610,000
Total	1,271,361,110,000	1,259,218,790,000

(*) As at 31/12/2024, in which:

- FLC:	811,973,590,000 VND
- GAB:	85,112,000,000 VND
- ART:	36,560,000,000 VND
- ROS:	10,142,980,000 VND
- AMD:	48,000,000 VND
- KLF:	23,120,000 VND
- HAI:	300,000 VND

25. FINANCIAL ASSETS REGISTERED AT VSD AND NOT YET TRADED BY INVESTORS

	As at 31/12/2024	As at 01/01/2024
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	27,750,680,000	28,056,360,000
Total	27,750,680,000	28,056,360,000

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building,
Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**For the year ended
31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)*

26. CUSTOMER DEPOSITS	As at 31/12/2024 VND	As at 01/01/2024 VND
Investor's deposits for securities trading activities managed by the Company	17,886,424,258	75,199,909,381
Clearing and settlement deposits for securities transactions of investors	2,660,490,712	3,433,836,124
Total	20,546,914,970	78,633,745,505

27. PAYABLES TO INVESTORS FOR SECURITIES TRADING DEPOSITS MANAGED BY SECURITIES COMPANIES	As at 31/12/2024 VND	As at 01/01/2024 VND
Payables to investors - Investors' deposit for securities trading activities managed by Securities company	20,545,933,086	23,166,737,584
Total	20,545,933,086	23,166,737,584

28. DIVIDENDS, INTEREST INCOME FROM FVTPL, LOANS, HTM, AFS	Year 2024 VND	Year 2023 VND
From financial assets at FVTPL	1,904,529	3,724,750
From HTM financial assets	-	-
From loans and receivables	4,596,264	2,355,430,425
Total	6,500,793	2,359,155,175

29. OPERATING COSTS OF PROVIDING SERVICES	Year 2024 VND	Year 2023 VND
Expenses for securities brokerage activities	5,141,632,103	6,537,965,689
Expenses for securities custodian activities	486,591,617	511,534,527
Total	5,628,223,720	7,049,500,216

30. FINANCIAL INCOME	Year 2024 VND	Year 2023 VND
Interest from non-fixed bank deposits	1,264,950,637	1,091,574,641
Total	1,264,950,637	1,091,574,641

BOS SECURITIES JOINT STOCK COMPANY25th floor, 265 Cau Giay office building,
Dich Vong ward, Cau Giay district, Hanoi**FINANCIAL STATEMENTS**For the year ended
31 December 2024**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)***(These notes are an integral part of and should be read in conjunction with the financial statements)***31. MANAGEMENT COSTS OF THE SECURITIES COMPANY**

	Year 2024	Year 2023
	VND	VND
Administrative staff expenses	10,640,945,448	9,809,457,619
Expense for office supplies	24,273,338	57,959,042
Depreciation expenses	1,122,970,500	997,913,460
Taxes, fees, and charges expenses	3,000,000	3,000,000
Expense for external services	3,814,713,877	4,591,438,432
Other cash expenses	131,721,748	74,130,953
Total	15,737,624,911	15,533,899,506

32. OTHER EXPENSES

	Year 2024	Year 2023
	VND	VND
Penalty	1,266,500,000	-
Other expenses	300,000	204,188
Total	1,266,800,000	204,188

33. BASIC EARNINGS PER SHARE

	2024	2023
	VND	VND
Profit or loss allocated to shareholders owning common shares (VND)	(20,964,065,888)	(18,020,411,911)
Bonus and welfare fund	-	-
Weighted average number of shares outstanding during the year	96,922,509	96,922,509
Earning per share (VND/CP)	(216)	(186)

34. DEPARTMENT REPORT INFORMATION

The company has tracked revenue and expenses by main business segments. However, other expenses in the period cannot be separated. Therefore, the Company does not present reporting information by segment and believes that not presenting this content does not materially affect the presentation of the Financial Statements for the fiscal year ending 31 December 2024.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***35. TRANSACTIONS AND BALANCES WITH RELATED PARTIES**

The salaries and remuneration of the Board of Management and remunerations of the Board of Directors during the year are as follows:

	<u>Position</u>	<u>Year 2024</u> <u>VND</u>	<u>Year 2023</u> <u>VND</u>
Salary Remuneration of Management			
Mr. Nguyen Thanh Le	General Director	1,194,000,000	625,625,000
Remuneration of BOD			
Ms. Pham Thi Thanh Mai	Chairwoman	1,426,666,668	1,228,266,836
Ms Le Thi Truc Quynh	Chairwoman	-	73,333,333
Mr. Le Ba Phuong	Member of BOD	1,066,666,668	842,592,594
Mr. Trinh Van Nam	Member of BOD	-	49,500,000
Mr. Nguyen Thanh Cam	Member of BOD	-	90,000,000
Mr. Nguyen Thanh Le	Member of BOD	180,000,000	131,250,000
Mr. Nguyen Thanh Le	Member of BOD	180,000,000	41,590,909
Total		<u><u>2,620,666,668</u></u>	<u><u>1,853,891,836</u></u>

In addition to members of the Board of Directors, Board of General Directors, other Related parties of the Company:

No	Company	Relationship
1	FLCHomes Real Estate Development and Investment Joint Stock Company	Related parties with members of the Board of Directors
2	Bamboo Airways Joint Stock Company	Related parties with the Chairwoman of the Board of Directors

Transactions with Related Parties

	<u>Year 2024</u> <u>VND</u>	<u>Year 2023</u> <u>VND</u>
Revenue	110,000,000	-
- Bamboo Airways Joint Stock Company	110,000,000	-

Balances with Related Parties

	<u>As at 31/12/2024</u> <u>VND</u>	<u>As at 01/01/2024</u> <u>VND</u>
Receivables for services provided by securities companies	50,755,000	-
- Bamboo Airways Joint Stock Company	50,755,000	-
Stocks purchase price	72,999,000,000	72,999,000,000
- FLCHOMES Real estate Development and Investment Joint Stock Company	72,999,000,000	72,999,000,000

36. GOING CONCERN

As at 31 December 2024, the Company's accumulated loss is 859,993,479,081 VND, the Company's operations are also shrinking, and the Company's potential obligations according to the First Instance Judgment No. 426/2024/ HS-ST dated 05 August 2024 of the People's Court of Hanoi City has not been tried according to appeal procedures (Note No. 37). The Board of Directors of the Company affirms that the Company is focusing on resolving related issues so that the Company can operate normally. The current financial situation of the Company is fully capable of paying debts. , therefore the accompanying financial statements are still prepared on the basis of the assumption of continuous operations.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the financial statements)***37. OTHER INFORMATION****Fraudulent appropriation of assets and manipulation of the stock market**

The Company is involved in the criminal case of Fraud, Market Manipulation, Deliberate Disclosure of False Information or Concealment of Information in Securities Activities, and Abuse of Power during Duty Execution, which occurred at FLC Group Joint Stock Company and related entities ("the Case"). On 28 June 2024, the People's Court of Hanoi issued Decision No. 388/2024/QĐSXST-HS to bring the case to a preliminary trial and announced the trial opening for the case of Trinh Van Quyet and accomplices at FLC Group Joint Stock Company and related entities on 22 July 2024. On 05 August 2024, the People's Court of Hanoi announced Preliminary Judgment No. 426/2024/HS-ST, in which BOS Securities Joint Stock Company must return the illegally gained amount from market manipulation activities of VND 42,471,521,663 to the state treasury. On 14 August 2024, the Company submitted an appeal regarding the determination of the illegally gained amount to the People's Court of Hanoi and the High People's Court in Hanoi, requesting the Case be reviewed through an appellate procedure. As of the date of this report, the Case has not been reviewed through an appellate procedure, so the Company's Management Board continues to monitor the developments and will make adjustments according to the appellate judgment of the competent state authority.

Additionally, the financial statements for the fiscal year ending on 31 December 2024, include certain items related to the Case, specifically as follows:

- ✓ The Company's direct investments in stocks related to the Case (FLC, GAB, ROS, HAI, KLF) as of December 31, 2024, after revaluation, are approximately VND 9.2 billion (as of January 1, 2024, approximately VND 9.5 billion), with the original cost being approximately VND 87.2 billion.
- ✓ The margin loan balance for the GAB stock as of January 1, 2024, and December 31, 2024, is VND 114.4 billion.

Status of control, restricted operations, and reduction of business activities:

- According to Decision No. 864/QĐ-SGDHN dated 18 August 2023, by the Hanoi Stock Exchange: ART shares of BOS Securities Joint Stock Company were suspended from trading from 25 August 2023, due to information disclosure violations.
- According to Decision No. 70/QĐ-SGDVN dated 18 August 2023, by the Vietnam Stock Exchange: BOS Securities Joint Stock Company was suspended from purchasing securities on the listed securities market, the registered trading market, and the derivatives market at the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange.
- According to the 2024 Annual General Meeting of Shareholders Resolution No. 02/2024/NQ-ĐHĐCĐ-BOS dated 09 April 2024, the General Meeting of Shareholders approved the withdrawal of the Company's securities underwriting operations (*according to Proposal No. 06/2024/TTr-HĐQT-BOS dated 05 April 2024*). On 16 April 2024, 20 June 2024, and 05 November 2024, the Company submitted a request to amend the business establishment and securities trading license to withdraw the securities underwriting operations to the State Securities Commission.
- According to Decision No. 549/QĐ-UBCK dated 13 May 2024, by the State Securities Commission: The certificate of eligibility to conduct derivatives securities trading and the certificate of eligibility to provide clearing and settlement services for derivatives securities granted to the Company were revoked.
- On 11 October 2024, the State Securities Commission issued Decision No. 1118/QĐ-UBCK on placing BOS Securities Joint Stock Company under control.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the financial statements)

38. COMPARATIVE FIGURES

Comparative figures are those from the audited financial statements for the year ended 31 December 2023.



Ban Ha Trang
Preparer



Le Thi Thuong
Chief accountant



Le Thi Truc Quynh
Chairwoman

Hanoi, 11 February 2025