PHU HUNG SECURITIES CORPORATION	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No: 374/2026/PHS-PL *Re: Disclosure of information on Financial Statement Quarter III/2026*	*Ho Chi Minh City, 19 October 2026*

INFORMATION DISCLOSURE ON WEBSITE OF STATE SECURITIES COMMISSION AND THE STOCK EXCHANGES

To:
- **STATE SECURITIES COMMISSION;**
- **VIETNAM EXCHANGE;**
- **HA NOI STOCK EXCHANGE.**

1. Name: **PHU HUNG SECURITIES CORPORATION (PHS)**

2. Headquarters: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.

3. Phone: (+84 28) 5413 5479 Fax: (+84 28) 5413 5472

4. Person to implement disclosure of information: Mr. Chen Chia Ken

5. Type of information disclosure: ☐ 24 hours ☐ 72 hours ☐ Unusual ☑ Periodic

6. **Information of disclosed content:**

6.1 Financial Statement Quarter III/2026 of Phu Hung Securities Corporation made on Oct 15th, 2026 including: Statement of financial position, Statement of income, Statement of cash flows (indirect method), Statement of changes in owner's equity and Notes to the financial statements.

6.2 Explanation: The profit after corporate income tax as mentioned in the income statement of reporting period change from 10% or more compared with the same period of last year.

According to Financial Statement Quarter III/2026, profit after corporate income tax is VND 14.9 billion decreased VND 26.2 billion (63.6%) in comparison with the same period of last year, mainly due to the following reasons:

- Total operating revenue decreased by VND 18.7 billion (10%) over the same period, primarily due to revenue from securities brokerage decreased by VND 34.0 billion (55.5%), which was impacted by fluctuations in market liquidity. Meanwhile, interest income from loans and receivables increased by VND 12.1 billion (13.5%), and income from investments held-to-maturity increased by VND 7.4 billion (54.5%).

- Total operating expenses increased by VND11.9 billion (8.5%), mainly due to increased financial costs by VND 26.8 billion, including interest expenses and the impact of exchange rate differences. Securities brokerage operating expenses decreased by VND 20.4 billion, corresponding to the decrease in brokerage revenue.

Phu Hung SECURITIES
Người ký: CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHÚ HƯNG

- Corporate income tax expenses decreased by VND6.7 billion due to the decrease in pre-tax profit, so tax expense increased accordingly.

7. This information has been published on the company's website on 19/10/2026 at the link: www.phs.vn (Section About PHS/Shareholder Relation/Financial Information).

PHS commits the information disclosure above is genuine and takes entire responsibility to the law for information of disclosed content.

Attachments:
Financial Statements Quarter III/2026.

Recipient:
- As above;
- Archive at Company Secretariat;
- Archive at Legal Divison.

PERSON TO IMPLEMENT
DISCLOSURE OF INFORMATION

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHÚ HƯNG
P. TÂN MỸ - T.P HỒ CHÍ MINH

Mr. CHEN CHIA KEN

PHU HUNG SECURITIES CORPORATION
21F, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC

FINANCIAL STATEMENT

QUARTER III/ 2026

PHU HUNG SECURITIES CORPORATION
21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC
Tel: (+84-28) 54135479 Fax: (+84-28) 54135472

Form B01 - CTCK
Circular 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance

STATEMENT OF FINANCIAL POSITION
At 30 Sep 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A	B	C	1	2
ASSETS				
A. CURRENT ASSETS (100 = 110 + 130)	**100**		**5,400,515,022,612**	**5,270,896,578,783**
I. Financial assets (110 = 111 →129)	**110**		**5,330,259,858,887**	**5,012,652,874,830**
1. Cash and cash equivalents	111	A.5.1	156,680,024,702	72,550,682,358
1.1. Cash	111.1		156,680,024,702	72,550,682,358
1.2. Cash equivalents	111.2		-	-
2. Financial assets recognized through profit or loss (FVTPL)	112	5.3.1	220,680,829,872	195,121,674,698
3. Held-to-maturity investments (HTM)	113	5.3.2	788,000,000,000	552,500,000,000
4. Loans receivable	114	5.3.3	4,053,758,592,353	4,119,776,448,820
5. Available-for-sale financial assets (AFS)	115		-	-
6. Provision for diminution in value of financial assets and collateral	116	A.5.5	(47,534,983,549)	(47,534,983,549)
7. Receivables	117	A.5.4	101,573,632,221	86,440,418,793
7.1. Receivables from selling financial assets	117.1		-	-
7.2. Receivables and accrued dividends, interest financial assets	117.2		101,573,632,221	86,440,418,793
7.2.1. Dividend and interest receivables at due date	117.3		-	-
7.2.2. Accrued dividends and interest not to the date of receipt	117.4		101,573,632,221	86,440,418,793
8. Prepayments to suppliers	118		713,748,400	1,059,710,460
9. Receivables from services provided by securities company	119	A.5.4	52,201,347,483	28,033,051,679
10. Intercompany receivables	120		-	-
11. Receivables from securities trading errors	121		-	-
12. Other receivables	122	A.5.4	12,542,625,414	12,984,636,386
13. Provision for diminution in value of receivables (*)	129	A.5.5	(8,355,958,009)	(8,278,764,815)
II. Other current assets (130 = 131→139)	**130**		**70,255,163,725**	**258,243,703,953**
1. Advance	131		165,000,000	55,000,000
2. Office supplies and tools	132		-	-
3. Short-term prepayments	133	A.5.8	7,890,427,725	3,758,779,919
4. Pledge, mortgage, escrow, collateral	134		-	-
5. VAT deductibles	135		-	-
6. Taxes and other receivables from State Treasury	136		-	-
7. Other current assets	137	A.5.9	62,199,736,000	254,429,924,034
8. Traded government bonds again	138		-	-
9. Provision for diminution in value of other current assets	139		-	-
B. LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	**200**		**531,014,913,510**	**313,318,299,005**
I. Long-term Financial assets	**210**		**467,107,100,000**	**250,000,000,000**
1. Long-term receivables	211		-	-
2. Investments	212		467,107,100,000	250,000,000,000
2.1. Held-to-maturity investments (HTM)	212.1	5.3.2	350,000,000,000	250,000,000,000
2.2. Investments in subsidiaries	212.2		-	-
2.3. Investments in joint ventures, affiliate	212.3		-	-
2.4. Other long-term investments	212.4		117,107,100,000	-
3. Allowance for diminution in the value of long-term financial assets	213		-	-
II. Fixed assets	**220**		**15,492,830,833**	**18,388,546,565**
1. Tangible fixed assets	221	A.5.6	6,162,794,773	6,440,334,654
- Cost	222		47,855,853,441	46,785,200,055
- Accumulated depreciation	223a		(41,693,058,668)	(40,344,865,401)
- Revaluation at fair value	223b		-	-

2. Financial lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226a		-	-
- Revaluation at fair value	226b		-	-
3. Intangible fixed assets	227	A.5.7	9,330,036,060	11,948,211,911
- Cost	228		37,978,295,300	37,144,216,400
- Accumulated depreciation	229a		(28,648,259,240)	(25,196,004,489)
- Revaluation at fair value	229b		-	-
III. Investment properties	**230**		-	-
- Cost	231		-	-
- Accumulated depreciation	232a		-	-
- Revaluation at fair value	232b		-	-
IV. Construction in progress	**240**		-	-
V. Other long-term assets	**250**		**48,414,982,677**	**44,929,752,440**
1. Pledge, mortgage, deposit, collateral	251		5,647,765,018	4,622,592,556
2. Long-term prepayments	252	A.5.8	3,137,957,708	3,291,999,354
3. Deferred tax asset	253		9,514,423,137	6,915,420,854
4. Deposits at Payment Support Fund	254	A.5.10	20,000,000,000	20,000,000,000
5. Other long-term assets	255	A.5.11	10,114,836,814	10,099,739,676
VI. Provision for diminution in value of long-term assets	**260**		-	-
TOTAL ASSETS (270 = 100 + 200)	**270**		**5,931,529,936,122**	**5,584,214,877,788**
C. LIABILITIES (300 = 310 + 340)	**300**		**3,823,285,486,558**	**3,443,797,647,541**
I. Current liabilities	**310**		**3,820,724,760,958**	**3,441,493,060,874**
1. Short-term borrowings & finance lease liabilities	311		3,042,910,000,000	2,871,519,000,000
1.1. Short-term borrowings	312	A.5.12	3,042,910,000,000	2,871,519,000,000
1.2. Short-term finance lease liabilities	313		-	-
2. Short-term financial asset borrowings	314		-	-
3. Short-term convertible bonds - debt component	315		-	-
4. Short-term issued bonds	316		-	-
5. Loans Payment Support Fund	317		-	-
6. Payable for securities trading activities	318	A.5.13	213,967,740,410	514,054,779,270
7. Payable for financial assets trading errors	319		-	-
8. Short-term suppliers payables	320		61,171,382	61,171,382
9. Short-term advances from customers	321		100,000,000	50,000,000
10. Taxes and payables to government budget	322	A.5.14	13,904,759,967	17,707,277,161
11. Payables to employees	323		-	-
12. The deductions for employee benefits	324		373,541,253	373,518,753
13. Short-term accrued expenses	325	A.5.15	39,917,412,732	33,756,354,711
14. Short-term intercompany payables	326		-	-
15. Short-term unearned revenues	327		47,549,689	21,346,529
16. Short-term deposit, collateral	328		-	-
17. Other short-term payables	329	A.5.16	509,442,585,525	3,949,613,068
18. Provisions for short-term payables	330		-	-
19. Bonus and welfare fund	331		-	-
20. Traded government bonds again	332		-	-
II. Long-term liabilities	**340**		**2,560,725,600**	**2,304,586,667**
1. Long-term borrowings & finance lease liabilities	341		-	-
1.1. Long-term borrowings	342		-	-
1.2. Long-term finance lease liabilities	343		-	-
2. Long-term financial asset borrowings	344		-	-
3. Long-term convertible bonds - debt component	345		-	-
4. Long-term issued bonds	346		-	-
5. Long-term suppliers payables	347		-	-
6. Long-term advances from customers	348		-	-
7. Long-term accrued expenses	349		-	-
8. Long-term intercompany payables	350		-	-

9. Long-term unearned revenues	351		-	-
10. Long-term deposit, collateral	352		-	-
11. Other long-term payables	353		-	-
12. Provision for long-term payables	354		2,560,725,600	2,304,586,667
13. Investor protection fund	355		-	-
14. Deferred income tax payables	356		-	-
15. Science and technology development fund	357		-	-
D. OWNER'S EQUITY (400 = 410 + 420)	**400**		**2,108,244,449,564**	**2,140,417,230,247**
I. Owner's equity	**410**		**2,108,244,449,564**	**2,140,417,230,247**
1. Share capital	411		2,000,097,005,000	2,000,097,005,000
1.1. Contributed capital	411.1		2,000,098,190,000	2,000,098,190,000
a. Ordinary shares	411.1a		2,000,098,190,000	2,000,098,190,000
b. Preference shares	411.1b		-	-
1.2. Share premium	411.2		-	-
1.3. Convertible bonds options - Capital component	411.3		-	-
1.4. Other capital	411.4		-	-
1.5. Treasury shares (*)	411.5		(1,185,000)	(1,185,000)
2. Difference from revaluation of assets at fair value	412		-	-
3. Foreign exchange rates difference	413		-	-
4. Charter capital reserves	414		12,064,998,139	12,064,998,139
5. Fund for financial reserve and operating risk	415		-	-
6. Other equity funds	416		-	-
7. Undistributed profit/ loss	417	A.5.17	96,082,446,425	128,255,227,108
7.1. Profit/ loss made	417.1		87,139,931,738	107,545,300,381
7.2. Unrealised Profit/ loss	417.2		8,942,514,687	20,709,926,727
II. Funding sources and other funds	**420**		-	-
TOTAL LIABILITIES & OWNER'S EQUITY (440=300+400)	**440**		**5,931,529,936,122**	**5,584,214,877,788**

OFF-STATEMENT OF FINANCIAL POSITION ITEMS

Items	Code	Note	Closing balance	Opening balance
A	B	C	1	2
A. ASSETS OF SECURITIES COMPANY AND ASSETS MANAGEMENT UNDER COMMITMENT				
1. Lease fixed assets	001		-	-
2. Certificate of value held under trust	002		-	-
3. Mortgage assets	003		-	-
4. Doubtful debts written off	004		-	-
5. Foreign currencies	005		-	-
6. Shares in issue (Quantity)	006		200,009,329	200,009,329
7. Treasury shares (Quantity)	007		490	490
8. Financial assets listed / registered for trading at the VSD of the Securities Company	008		321,704,990,000	283,156,800,000
9. Financial assets deposited at VSD and not yet trading of the Securities Company	009		246,430,000	-
10. Financial assets awaiting for receipt of Securities Company	010		4,715,570,000	2,588,000,000
11. Financial assets used to correct trading mistakes of Securities Company	011		-	-
12. Financial assets have not been deposited in the Securities Company's VSD	012		-	-
13. Financial assets are entitled of Securities Company	013		494,540,000	68,000,000
14. Warrants (Quantity)	014		51,808,600	69,739,900
B. ASSETS AND PAYABLES ON ASSETS MANAGEMENT UNDER COMMITMENT TO CUSTOMERS				
1. Financial assets listed / registered for trading at the VSD of Investors	021		10,359,054,028,000	10,092,973,790,600
a. Financial asset transfer trading free	*021.1*		*9,939,942,380,000*	*9,748,536,890,600*
b. Financial asset transfer restrictions	*021.2*		*3,303,730,000*	*2,781,130,000*
c. Financial assets trading pledged	*021.3*		*122,000,000,000*	*112,492,040,000*
d. Financial asset freezing, seizure	*021.4*		*198,736,450,000*	*144,308,600,000*
e. Financial asset awaiting for settlement	*021.5*		*95,071,468,000*	*84,855,130,000*
f. Financial asset awaiting for loans	*021.6*		-	-
g. Deposits of investors for delivatives trading	*021.7*		-	-

2. Financial assets deposited at VSD and not yet trading of the investor	022		507,883,090,000	310,260,600,000
a. Financial asset transfer trading free	*022.1*		*132,883,090,000*	*39,670,600,000*
b. Financial asset transfer restrictions	*022.2*		*270,000,000,000*	*270,590,000,000*
c. Financial assets trading pledged	*022.3*		-	-
d. Financial asset freezing, seizure	*022.4*		*105,000,000,000*	-
3. Financial assets awaiting for receipt of investors	023		*64,800,852,000*	140,097,790,000
5. Financial assets have not been deposited in the investor's VSD	024.b		-	-
6. Financial assets are entitled of investor	025		*240,575,400,000*	64,323,660,000
7. Deposits of customers	026	A.5.18	598,451,084,743	698,800,681,634
7.1. Cash of investors about securities transaction deposits is managed by Securities Company	027		*224,364,344,342*	341,263,173,146
7.2. Deposits of investors at VSD	027.1		374,086,740,401	357,537,508,488
7.3. Deposit of securities trading synthetic for customers	028		-	-
7.4. Deposit of securities trading clearing and settlement	029		-	-
a. Deposit of securities trading clearing and settlement of domestic investors	*029.1*		-	-
b. Deposit Deposit of securities trading clearing and settlement of foreign investors	*029.2*		-	-
7.5. Deposits of the issuers	030		-	-
8. Payable for investors on securities trading deposits is managed by Securities Company	031	A.5.19	224,364,344,342	341,263,173,146
8.1. Payable for domestic investors on securities trading deposits is managed by Securities Company	031.1		220,392,791,576	337,175,798,186
8.2. Payable for foreign investors on securities trading deposits is managed by Securities Company	031.2		3,971,552,766	4,087,374,960
9. Payable for issuers	032		-	-
10. Receivables of customers on trading mistakes financial assets	033		-	-
11. Payable for customers on trading mistakes financial assets	034		-	-
12. Dividend, bond principal and interest payables	035		-	-

HCMC, 15/10/2026

Prepared by	Chief Accountant	General Director
Le Thi No	Do Thi Ai Vy	Chen Chia Ken

PHU HUNG SECURITIES CORPORATION
21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC
Tel: (+84-28) 54135479 Fax: (+84-28) 54135472

Form B02 - CTCK
Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance

STATEMENT OF INCOME
QUARTER III/ 2026

Unit: VND

ITEMS	Code	Note	Quarter III (This year)	Quarter III (Last year)	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2	3	4
I. Operating revenue						
1.1. Interest from financial assets recognized through profit or loss (FVTPL)	01		13,551,147,033	20,062,205,131	58,246,872,281	26,420,733,994
a. Interest from selling financial assets FVTPL	01.1	5.20.1	16,530,626,799	7,086,843,737	64,557,455,776	13,574,448,455
b. Increased difference from revaluation financial assets FVTPL	01.2	5.20.2a	(2,009,011,247)	11,295,333,903	(6,190,882,242)	10,800,326,048
c. Dividend, interest arising from financial assets FVTPL	01.3	5.20.3	551,530,000	232,700,000	1,652,141,800	598,632,000
d. Decreased difference from revaluation the outstanding warrant	01.4	5.20.2b	(1,521,998,519)	1,447,327,491	(1,771,843,053)	1,447,327,491
1.2. Interest from Held-to-maturity investments (HTM)	02	5.20.3	21,046,602,724	13,620,172,590	50,094,793,956	38,153,952,313
1.3. Interest from loans and receivables	03	5.20.3	101,869,803,613	89,785,598,805	298,519,022,671	242,120,106,724
1.4. Interest from Available-for-sale financial assets (AFS)	04		-	-	-	-
1.5. Interest from derivatives for risk prevention	05		-	-	-	-
1.6. Revenue from securities brokerage	06		27,286,223,625	61,291,836,772	102,749,560,846	125,525,130,390
1.7. Revenue from securities underwriting and issuing	07		-	-	-	-
1.8. Revenue from investment securities advisory	08		-	-	-	-
1.9. Revenue from securities custody	09		875,948,826	818,963,721	2,557,047,746	4,066,214,050
1.10. Revenue from financial advisory	10		242,181,818	181,818,182	242,181,818	236,363,637
1.11. Other operating revenues	11	5.20.4	3,672,725,920	1,482,125,520	8,566,678,079	2,361,289,324
Total Operating revenue (20 = 01→11)	**20**		**168,544,633,559**	**187,242,720,721**	**520,976,157,397**	**438,883,790,432**
II. Operating expenses						
2.1. Loss from financial assets recognized through profit or loss (FVTPL)	21		13,919,921,071	7,235,511,478	53,737,701,207	14,555,893,139
a. Loss from selling financial assets FVTPL	021.1	5.20.1	12,710,727,671	5,698,382,724	49,933,014,462	13,260,536,096
b. Decreased difference from revaluation financial assets FVTPL	021.2	5.20.2a	1,299,812,262	1,535,044,651	4,261,364,591	1,293,272,940
c. Expenses purchase financial assets FVTPL	021.3		-	-	-	-
d. Increased difference from revaluation the outstanding warrant	021.4	5.20.2b	(90,618,862)	2,084,103	(456,677,846)	2,084,103
2.2. Loss from Held-to-maturity investments (HTM)	22		-	-	-	-
2.3. Loss and revaluation differences from available-for-sale financial assets (AFS) when reclassified	23		-	-	-	-
2.4. Provision expenses financial assets, handling receivable loss and Financial assets impairment losses and costs borrowers.	24		-	-	-	-
2.5. Loss from derivatives for risk prevention	25		-	-	-	-
2.6. Expenses for securities dealings	26		924,792,018	1,968,472,661	4,070,998,484	4,975,422,012
2.7. Expenses for securities brokerage	27	B.5.22	36,616,742,526	56,995,934,497	117,542,263,603	131,110,579,727
2.8. Expenses for securities underwriting and issuing	28		-	-	-	-
2.9. Expenses for investment securities advisory	29		-	-	-	-
2.10. Expenses for securities custody	30	B.5.22	1,016,275,301	1,020,282,820	3,011,055,428	4,487,494,884
2.11. Expense for financial advisory	31	B.5.22	129,439,764	349,201,219	487,476,812	1,187,200,960
2.12. Expenses for other services	32		(100,380,476)	(157,132,802)	77,193,194	(230,752,000)
Total Operating expenses (40 = 21→32)	**40**		**52,506,790,204**	**67,412,269,873**	**178,926,688,728**	**156,085,838,722**
III. Revenues from financial operating						
3.1. Interest from the change in exchange rates have made and unrealized	41	B.5.21	17,740,000,000	20,476,975,970	58,910,000,000	38,472,971,660
3.2. Revenue, accrued dividends, interest on bank deposits is not fixed	42	B.5.21	513,531,908	477,424,746	1,415,669,572	1,270,633,085
3.3. Interest from selling, disposal investments in subsidiaries, joint ventures, affiliate	43		-	-	-	-
3.4. Other revenue from financial operating	44		-	-	-	-
Total revenue from financial operating (50 = 41→44)	**50**		**18,253,531,908**	**20,954,400,716**	**60,325,669,572**	**39,743,604,745**
IV. Financial expenses						
4.1. Loss from the change in exchange rates have made and unrealized	51	B.5.23	27,994,906,416	20,622,478,727	126,355,584,016	44,813,591,562
4.2. Interest expenses on loans	52	B.5.23	60,798,083,821	41,288,025,361	162,431,947,216	104,900,602,490
4.3. Loss from selling, disposal investments in subsidiaries, joint ventures, affiliate	53		-	-	-	-

ITEMS	Code	Note	Quarter III (This year)	Quarter III (Last year)	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2	3	4
4.4. Provision expenses from long- term investments financial	54		-	-	-	-
4.5. Other financial expenses	55		-	-	-	-
Total financial expenses (60 = 51→55)	**60**		**88,792,990,237**	**61,910,504,088**	**288,787,531,232**	**149,714,194,052**
V. Expenses of sales	**61**		-	-	-	-
VI. General and administration expenses	**62**	B.5.24	**26,956,942,139**	**27,259,066,736**	**79,037,314,339**	**83,000,446,935**
VII. Net operating profit/(loss) (70= 20+50-40-60-61-62)	**70**		**18,541,442,887**	**51,615,280,740**	**34,550,292,670**	**89,826,915,468**
VIII. Other income and expenses						
8.1. Other income	71		110,591,493	111,279,780	139,722,745	263,688,135
8.2. Other expenses	72		-	202,861,246	3,586,655	327,580,382
Total Other Operating (80= 71-72)	**80**		**110,591,493**	**(91,581,466)**	**136,136,090**	**(63,892,247)**
IX. Profit/(loss) before tax (90=70 + 80)	**90**		**18,652,034,380**	**51,523,699,274**	**34,686,428,760**	**89,763,023,221**
9.1. Profit made	91		23,392,237,546	37,078,190,664	46,453,840,800	77,202,726,725
9.2. Unrealised Profit	92		(4,740,203,166)	14,445,508,610	(11,767,412,040)	12,560,296,496
X. Income tax expense	**100**		**3,672,184,528**	**10,327,730,087**	**6,856,410,743**	**18,081,575,682**
10.1. Income tax expense - current	100.1		4,711,285,848	7,510,955,049	9,455,413,026	16,179,429,531
10.2. Income tax expense - deferred	100.2		(1,039,101,320)	2,816,775,038	(2,599,002,283)	1,902,146,151
XI. Net profit/(loss) after tax (200 = 90 - 100)	**200**		**14,979,849,852**	**41,195,969,187**	**27,830,018,017**	**71,681,447,539**
XII. Other comprehensive profit/(loss) after tax	**300**					
12.1. Profit/(loss) from revaluation of Available-for-sale financial assets (AFS)	301		-	-	-	-
12.2. Profit/(loss) from the change in exchange rates of operations in foreign countries	302		-	-	-	-
12.3. Profit/(loss) from revaluation of fixed assets at fair value	303		-	-	-	-
12.4. Profit/(loss) from other comprehensive	304		-	-	-	-
Total comprehensive profit/(loss)	**400**		-	-	-	-
XIII. Earnings per share	**500**					
13.1. Basic earnings per share (VND/1 stock)	501	B.5.25	75	206	139	358
13.2. Diluted earnings per share (VND/1 stock)	502		-	-	-	-

HCMC, 15/10/2026

Prepared by	Chief Accountant	General Director
Le Thi No	Do Thi Ai Vy	Chen Chia Ken

PHU HUNG SECURITIES CORPORATION
21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC
Tel: (+84-28) 54135479 Fax: (+84-28) 54135472

Form B03 - CTCK
Circular 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance

STATEMENT OF CASH FLOWS
(Indirect method)
QUARTER III/ 2026

Unit: VND

Items	Code	Note	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
A	B	C	1	2
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. (Loss)/profit before tax	**01**		**34,686,428,760**	**89,763,023,221**
2. Adjustments for :	**02**		**81,671,136,548**	**43,953,271,594**
- Depreciation and amortisation	03		6,225,284,392	8,310,318,683
- Provisions	04		333,332,127	(40,837,956)
- (- Profit) or (+ loss) from foreign exchange rate difference unrealized	05		-	(1,608,000,000)
- Loan interest expenses	06		162,431,947,216	104,900,602,490
- Profit/ loss from operating investment	07		(2,277,778)	104,930,871
- Accrued interest	08		(87,317,149,409)	(67,713,742,494)
- Other adjustments	09		-	-
3. Increase of the non-monetary expenses	**10**		**3,804,686,745**	**1,295,357,043**
- Loss from financial assets revaluation recognized through profit or loss FVTPL	11		3,804,686,745	1,295,357,043
- Loss from impairment Held-to-maturity investments (HTM)	12		-	-
- Loss from impairment loans	13		-	-
- Loss and revaluation differences from available-for-sale financial assets (AFS) when reclassified	14		-	-
- Decline in the value of fixed assets	15		-	-
- Provision expense decline in the value of long-term investments	16		-	-
- Other loss	17		-	-
4. Decrease of the non-monetary revenue	**18**		**7,962,725,295**	**(12,247,653,539)**
- Profit from financial assets revaluation recognized through profit or loss FVTPL	19		7,962,725,295	(12,247,653,539)
- Profit from revaluation differences available-for-sale financial assets (AFS) when reclassified	20		-	-
- Gains from disposal of fixed assets	21		-	-
5. Operating profit/ loss before changes in working capital	**30**		**128,124,977,348**	**122,763,998,319**
- (-) Increase/ (+) decrease of financial assets recognized through profit or loss (FVTPL)	31		(36,011,402,007)	(76,169,073,447)
- (-) Increase/ (+) decrease of held-to-maturity investments (HTM)	32		(335,500,000,000)	(214,500,000,000)
- (-) Increase/ (+) decrease of loans	33		66,017,856,467	(1,242,799,817,059)
- (-) Increase/ (+) decrease of available-for-sale financial assets (AFS)	34		-	-
- (-) Increase/ (+) decrease receivables sale financial assets	35		-	-
- (-) Increase/ (+) decrease receivables and accrued dividends, interest financial assets	36		72,183,935,981	45,961,729,359
- (-) Increase/ (+) decrease of receivable from services provided by securities company	37		(24,168,295,804)	(1,679,186,302)
- (-) Increase/ (+) decrease transaction errors receivables financial assets	38		-	-
- (-) Increase/ (+) decrease of other receivables	39		442,010,972	1,064,732,947
- (-) Increase/ (+) decrease of other assets	40		191,079,918,434	(201,135,262,493)
- (+) Increase/ (-) decrease accrued expenses	41		(5,997,318,782)	8,448,318,576
- (-) Increase/ (+) decrease prepaid expenses	42		(3,977,606,160)	5,208,534,157
- (-) CIT paid to State Treasury	43		(9,774,109,998)	(6,608,874,873)
- (-) Loan interests already paid	44		(150,273,570,413)	(100,005,621,817)
- (+) Increase/ (-) decrease of payable to suppliers	45		345,962,060	257,761,599
- (+) Increase/ (-) decrease the deductions for employee benefits	46		22,500	(12,846,022)
- (+) Increase/ (-) decrease of taxes payable to State Treasury	47		(3,483,820,222)	6,876,716,714
- (+) Increase/ (-) decrease payables to employees	48		-	-
- (+) Increase/ (-) decrease payable for financial assets trading errors	49		-	-
- (+) Increase/ (-) decrease of other payable	50		198,662,153,950	264,505,395,884
- Other proceeds from operating activitie	51		-	-
- Other payments for operating activities	52		-	-
Net cash flows from operating activities	***60***		***87,670,714,326***	***(1,387,823,494,458)***

II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for purchases, construction of fixed assets and other long-term assets	61		(3,329,568,660)	(37,383,000)
2. Proceeds from disposals of fixed assets and other long-term assets	62		2,277,778	4,872,944
3. Payments for investments in subsidiaries, joint ventures, affiliate	63		(117,107,100,000)	-
4. Proceeds from investments in subsidiaries, joint ventures, affiliate	64		-	-
5. Receipts of dividends, and profit shared	65		-	-
Net cash flows from investing activities	***70***		***(120,434,390,882)***	***(32,510,056)***
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from stock issuance, capital contributions from shareholders	71		-	-
2. Payments for capital contributions, re-purchases of stocks already issued	72		-	-
3. Borrowings	73		16,704,641,000,000	12,916,707,000,000
3.1. Borrowings from Payment Support Fund	73.1		-	-
3.2. Other borrowings	73.2		16,704,641,000,000	12,916,707,000,000
4. Payments for borrowings	74		(16,533,250,000,000)	(11,364,802,000,000)
4.1. Payments for borrowings from Payment Support Fund	74.1		-	-
4.2. Payments for financial assets borrowings	74.2		-	-
4.3. Payments for other borrowings	74.3		(16,533,250,000,000)	(11,364,802,000,000)
5. Payments to financial lease	75		-	-
6. Dividends, profit paid to owners	76		(54,497,981,100)	(18,165,672,500)
Net cash flows from financing activities	***80***		***116,893,018,900***	***1,533,739,327,500***
IV. Net cash flows during the period	**90**		**84,129,342,344**	**145,883,322,986**
V. Cash and cash equivalents at the beginning of the period	**101**		**72,550,682,358**	**128,430,103,044**
- Cash	101.1		72,550,682,358	38,430,103,044
- Cash equivalents	101.2		-	90,000,000,000
- The effect of changes in foreign exchange rates	102		-	-
VI. Cash and cash equivalents at the end of the period	**103**		**156,680,024,702**	**274,313,426,030**
- Cash	103.1		156,680,024,702	274,313,426,030
- Cash equivalents	103.2		-	-
- The effect of changes in foreign exchange rates	104		-	-

Items	Code	Note	Accumulated to the end of this quarter (This year)	Lũy kế từ đầu năm đến cuối quý này (Năm nay)
A	B	C	1	1
I. Cash flows relating to brokerage and entrusted activities of customers				
1. Proceeds from sale of securities brokerage for customers	01		29,406,640,950,646	32,669,013,385,590
2. Payments to purchase of securities brokerage for customers	02		(30,015,531,421,680)	(34,432,898,521,174)
3. Proceeds from sale of entrusted securities by customers	03		-	-
4. Payments to purchase of entrusted securities by customers	04		-	-
5. Proceeds from loans Payment Support Fund	05		-	-
6. Payments for loans Payment Support Fund	06		-	-
7. Deposits received to settle securities transactions of customers	07		42,358,956,372,704	44,002,362,258,659
8. Deposits of investors at VSD	07.1		16,549,231,913	(12,854,384,362)
9. Payment to settle securities transactions of customers	08		(41,864,918,479,148)	(42,184,403,816,563)
10. Deposits to entrusted activities of customers	09		-	-
11. Payment to entrusted activities of customers	10		-	-
12. Payments custody fees	11		(2,046,251,326)	(1,671,355,116)
13. Proceeds from securities trading errors	12		-	-
14. Payments to securities trading errors	13		-	-
15. Proceeds from issuers	14		-	-
16. Payments to issuers	15		-	-
Net cash flows during the period	***20***		**(100,349,596,891)**	**39,547,567,034**
II. Cash and cash equivalents at the beginning of the period of customers	**30**		698,800,681,634	710,651,908,994
Cash in banks at the beginning of the period:	31		698,800,681,634	710,651,908,994
- Deposits of investors on securities trading is managed by Securities Company	32		698,800,681,634	710,651,908,994
Inside: Deposits of investors at VSD			357,537,508,488	414,574,109,218
- Deposit of securities trading synthetic for customers	33		-	-
- Deposit of securities trading clearing and settlement	34		-	-
- Deposits of the issuers	35		-	-
Inside with term			-	-
- Cash equivalents	36		-	-
The effect of changes in foreign exchange rates	37		-	-
III. Cash and cash equivalents at the end of the period of customers	**40**		**598,451,084,743**	**750,199,476,028**
Cash in banks at the end of the period:	41		598,451,084,743	750,199,476,028
- Deposits of investors on securities trading is managed by Securities Company	42		598,451,084,743	750,199,476,028
Inside: Deposits of investors at VSD			374,086,740,401	401,719,724,856
- Deposit of securities trading synthetic for customers	43		-	-
- Deposit of securities trading clearing and settlement	44		-	-
- Deposits of the issuers	45		-	-
Inside with term			-	-
- Cash equivalents	46		-	-
The effect of changes in foreign exchange rates	47		-	-

HCMC, 15/10/2026

Prepared by	Chief Accountant	General Director
Le Thị No	Do Thi Ai Vy	Chen Chia Ken

PHU HUNG SECURITIES CORPORATION
21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC
Tel: (+84-28) 54135479 Fax: (+84-28) 54135472

Form B04 - CTCK
Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance

STATEMENT OF CHANGES IN OWNERS' EQUITY
QUARTER III/ 2026

Unit: VND

Items	Note	Opening balance		Increase/Decrease				Closing balance	
				Last year		This year			
		Last year	This year	Increase	Decrease	Increase	Decrease	Last year	This year
I. Movements of Owner's equity									
1. Owner's equity		2,000,098,190,000	2,000,098,190,000	-	-	-	-	2,000,098,190,000	2,000,098,190,000
1.1. Ordinary shares		2,000,098,190,000	2,000,098,190,000	-	-	-	-	2,000,098,190,000	2,000,098,190,000
1.2. Preference shares		-	-	-	-	-	-	-	-
1.3. Share premium		-	-	-	-	-	-	-	-
1.4. Convertible bonds options		-	-	-	-	-	-	-	-
1.5.Other capital		-	-	-	-	-	-	-	-
2. Treasury shares (*)		(1,185,000)	(1,185,000)	-	-	-	-	(1,185,000)	(1,185,000)
3. Charter capital reserves		12,064,998,139	12,064,998,139	-	-	-	-	12,064,998,139	12,064,998,139
4. Financial reserved fund		-	-	-	-	-	-	-	-
5. Difference upon asset revaluation		-	-	-	-	-	-	-	-
6. Foreign exchange rate difference		-	-	-	-	-	-	-	-
7. Other funds		-	-	-	-	-	-	-	-
8. Undistributed profit/ loss		54,935,807,608	128,255,227,108	71,681,447,539	(20,000,932,900)	39,597,430,057	(71,770,210,740)	106,616,322,247	96,082,446,425
8.1. Profit/ loss made		47,619,965,451	107,545,300,381	59,121,151,043	(20,000,932,900)	39,597,430,057	(60,002,798,700)	86,740,183,594	87,139,931,738
8.2. Unrealised Profit/ loss		7,315,842,157	20,709,926,727	12,560,296,496	-	-	(11,767,412,040)	19,876,138,653	8,942,514,687
Total		**2,067,097,810,747**	**2,140,417,230,247**	**71,681,447,539**	**(20,000,932,900)**	**39,597,430,057**	**(71,770,210,740)**	**2,118,778,325,386**	**2,108,244,449,564**
II. Other comprehensive profit/(loss)									
1. Profit/(loss) from revaluation of Available-for-sale financial assets (AFS)									
2. Profit/(loss) from revaluation at fair value									
3. Profit/(loss) from the change in exchange rates of operations in foreign countries									
4. Profit/(loss) from other comprehensive									
Total									

HCMC, 15/10/2026

Prepared by	Chief Accountant	General Director
Le Thi No	Do Thi Ai Vy	Chen Chia Ken

PHU HUNG SECURITIES CORPORATION
21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC
Tel: (+84-28) 54135479 Fax: (+84-28) 54135472

Form B09 - CTCK
Circular No. 334/2016/TT-BTC
dated 27/12/2016 of the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS

Quarter III/2026

1. Operational characteristics

1.1. Licence to establish and operate Phu Hung Securities Corporation (the "Company") No. 122/GP-UBCK by State Securities Committee on 20 January, 2016. The Company was established on the basis of consolidating Phu Hung Securities Corporation and An Thanh Securities Joint Stock Company.

1.2. Address: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, HCMC.

1.3. Charter companies was amended and issued on 16 April 2026.

1.4. The main features of the operating company

(a) Ownership Structure

The Company is incorporated as a joint stock company incorporated in Vietnam.

(b) Principal activities

The principal activities of the Company are to carry out securities brokerage activities, securities dealing activities, securities investment advisory, securities custody and securities underwriting.

(b) Company structure

Head Office	: 21st Floor, Phu My Hung Tower, 08 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.
District 3 Branch	: 04th Floor, 458 Nguyen Thi Minh Khai, Ban Co Ward, Ho Chi Minh City.
District 1 Branch	: Room 1003A, 10th Floor, 81-83-83B-85 Ham Nghi, Ben Thanh Ward, Ho Chi Minh City.
Tan Binh Branch	: Park Legend Building, 251 Hoang Van Thu, Tan Son Hoa Ward, Ho Chi Minh City.
Thanh Xuan Branch	: 05th Floor, Office C, Taisei Square Hanoi Building, No. 289 Khuat Duy Tien Street, Dai Mo Ward, Hanoi City.
Hai Phong Branch	: 02nd Floor, 18 Tran Hung Dao, Hong Bang Ward, Hai Phong City.

As at 30 Sep 2026, the Company had 235 employees.

2. Accounting period, Accounting currency

2.1. Accounting period

a. The annual accounting period of the Company is from 1 January to 31 December.

b. The first financial period begins from 20 January 2016.

2.2. Accounting currency

The financial statements are prepared and presented in Vietnam Dong ("VND").

3. Accounting Standards and Accounting System for enterprises

3.1. Adoption accounting System

Adoption accounting System based on Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210.

3.2. Statement of compliance

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance amending, supplementing and superseding Appendix 02 and Appendix 04 of Circular 210 and the relevant statutory requirements applicable to financial reporting.

4. Significant accounting policies

4.1. Recognition of cash and cash equivalents

4.1.1. Record capital in cash:

Cash comprises cash on hand, cash in banks and cash deposits for securities transactions clearing and settlement of the Company.

Cash equivalents are short-term investments with term to maturity of not more than 3 months, which are readily convertible to known amount of cash and are subject to an insignificant risk of changes in value from the acquisition date at reporting date.

4.1.2 . Methods of converting other currencies into the currency used in accounting:

Transactions in currencies other than VND during the year have been translated into VND at actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the statement of income.

4.2. Classification of financial assets: (FVTPL, HTM, Loans, AFS)

4.2.1 Financial assets recognized through profit / loss (FVTPL)

Financial assets are recognized through profit / loss is a financial asset satisfies one of the following conditions:

• It is considered by management as held for trading. A financial liability is considered as held for trading if:

- it is incurred principally for the purpose of repurchasing it in the near term;

- there is evidence of a recent pattern of short-term profit-taking; or

- a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).

• Upon initial recognition, it is designated by the Company as financial liability at fair value through profit or loss.

4.2.2 Held-to-maturity investments (HTM)

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

• those that the Company on initial recognition designates as financial assets at fair value through profit or loss;

• those that the Company designates as available-for-sale financial assets; and

• those that meet the definition of loans and receivables.

4.2.3 Loans

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than those:

4.2.4 Available-for-sale financial assets

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

• loans and receivables.

• held-to-maturity investments; or

• financial assets at fair value through profit or loss;

4.3. Principles and methods of accounting recognition of the value revaluation of investments at market prices or fair value (in the absence of market value) (compliance with the current regulations of the securities laws stock) or historical cost:

Listed trading securities are stated at cost less allowance for diminution in value by reference to closing prices of securities from the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange at the latest trading date prior to the reporting date.

Trading securities registered for trading in UPCOM are stated at cost less allowance for diminution in value by reference to closing prices of securities from UPCOM at the latest trading date prior to the reporting date.

Unlisted trading securities which are actively traded on over-the-counter market ("OTC market") are stated at cost less allowance for diminution in value by reference to the average transaction price of the latest transaction prices from three securities companies within one month prior to the reporting date.

Unlisted trading securities which are not actively traded on the OTC market are stated at cost, less any allowance for diminution in value considered necessary by the management. The management determines the allowance for diminution in value after giving consideration to cost, market conditions, current and projected operating performance and expected cash flows.

4.4. Principles and methods of accounting of receivables

Receivables from sales of financial assets and services rendered and other receivables are stated at cost less allowance for doubtful debts

The allowance for doubtful debts based on overdue status is made in accordance with Circular No. 48/2019/TT-BTC dated 8 August 2019 issued by Ministry of Finance.

For overdue debts, the management also assesses the expected recovery of the debts in determining the allowance

Allowance for doubtful debts based on the expected losses of undue debts is determined by the management after giving consideration to the recovery of these debts.

4.5. Tangible fixed assets

Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures incurred after tangible fixed assets have been put into operation, such as repairs and maintenance and overhaul costs, are normally charged to income in the period in which the costs are incurred.In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditures are capitalised as an additional cost of tangible fixed assets.

Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

• Leasehold improvements	5 years
• Office equipment	3 - 7 years
• Equipment, management tool	5 years
• Transportation equipment	3 - 4 years

4.6. Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software costs are amortised on a straight-line basis over 3 to 7 years.

4.7. Principles and methods of accounting for liabilities

Trade and other payables are stated at their cost.

4.8. Principles and methods of accounting corporate income tax

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the reporting date, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted at the reporting date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

4.9. Principles and methods of accounting recognition of equity

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of ordinary shares are recognised as a deduction from equity.

4.10. Principles and accounting methods recognized income and revenue

Income from financial assets recognized through profit / loss (FVTPL)

Income from financial assets recognized through profit / loss (FVTPL) are recognized in the statement of income based on the difference increase between the sale price and the purchase price according to the amount of financial assets FVTPL sold is determined according to the weighted average method at the end of the trading day. Income from selling of financial assets is income made.

The difference increases due to revaluation of financial assets FVTPL according to the fair value. Earnings revaluation of financial assets FVTPL unrealized income.

Income from investments held to maturity (HTM)

As income from interest on bank deposits with a term and bond interest is recognized in the statement of income on an accruals basis.

Interest income from loans

As income from selling payment in advance to customers for securities trading activities and loans for margin trading are recognized in the statement of income on an accruals basis.

Revenue from securities brokerage

Revenue from securities brokerage activities is recognised in the statement of income when the securities transaction of the customer has been processed.

Revenue from advisory

Revenue from advisory activities is recognised in the statement of income in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to work performed.

4.11. Principles recognized revenue financial

Revenue from bank interest is not fixed is recognized in the statement of operations when the transaction was actually incurred.

Dividend income is recognised in the statement of income when the Company's right to receive dividends is established.

4.12. Principles recognized revenue expenses

Interest expense is recognised in the statement of income on an accrual basis, recorded monthly based on the loan amount, loan interest rate and the number of actual days.

5. Notes to the financial statements

A. Notes to balance sheet

A. 5.1. Cash and cash equivalents

	30/09/2026	31/12/2025
- Cash on hand	4,036,255	4,036,255
- Cash in banks	156,675,988,447	72,546,646,103
	156,680,024,702	**72,550,682,358**

Effective from 1 January 2026, in accordance with Circular 99/2025/TT-BTC, the Company has reclassified short-term deposits with original maturities of less than 03 months that are restricted in use (pledged as collateral for bank borrowings) from "Cash and cash equivalents" to "Other current assets".

Comparative figures as at 31 December 2025 have been reclassified, whereby short-term deposits with original maturities of less than 03 months amounting to VND 245,430,023,034 have been presented under "Other current assets" to conform with the current period's presentation.

A. 5.2. Volume and value of transactions during the period

	Volume of transactions during quarter	Value of transactions during quarter
a) The Company		
- Shares	18,765,213	702,041,059,000
- Bonds	4,000,000	415,587,000,000
- Other securities	19,295,800	28,672,127,000
	42,061,013	**1,146,300,186,000**
b) Investors/customers		
- Shares	830,758,764	18,021,938,267,950
- Bonds	573,774	59,947,385,732
- Other securities	10,979,278	27,887,301,900
	842,311,816	**18,109,772,955,582**

A. 5.3. The type of financial assets

5.3.1 Financial assets recognized through profit or loss (FVTPL):

	30/09/2026		31/12/2025	
	Book value	Fair value	Book value	Fair value
Listed shares	110,871,635,289	110,117,963,448	78,615,237,262	81,308,901,889
Unlisted shares	42,861,418	42,861,418	15,046,527	15,046,527
Fund certificates	93,336,266,095	102,480,378,606	58,783,422,803	74,399,780,282
Listed shares for hedging activities of warrants	8,391,143,637	8,039,626,400	39,216,797,840	39,397,946,000
	212,641,906,439	**220,680,829,872**	**176,630,504,432**	**195,121,674,698**

5.3.2 Held-to-maturity investments (HTM)

	30/09/2026	31/12/2025
Term deposits more than 3 months to 1 year	738,000,000,000	446,500,000,000
Term deposits more than 1 year	50,000,000,000	106,000,000,000
Bond	350,000,000,000	250,000,000,000
	1,138,000,000,000	**802,500,000,000**

5.3.3 Loans and receivables

	30/09/2026		31/12/2025	
	Book value	Fair value	Book value	Fair value
Margin loans	3,987,970,842,435	(*)	3,991,452,169,554	(*)
Receivables from selling advances to customers	65,787,749,918	(*)	128,324,279,266	(*)
	4,053,758,592,353	**(*)**	**4,119,776,448,820**	**(*)**

(*) The Company has not determined fair values of these financial instruments for disclosure in the financial statements because information about their market prices is not available.

5.3.4 The changes of investments due to revaluation at the market prices or book value (for investment without market value) at the end of the period.

The changes of market value or the value of the type financial assets

No.	Items	30/09/2026				
		The purchase price	Market value/ Net asset value	Revaluation differences		Revaluation value
				Increase	Decrease	
A	B	1	2	3	4	5=(1+3-4)
I	**FVTPL**					
1	Listed shares	110,871,635,289	110,117,963,448	2,731,405,633	3,485,077,474	110,117,963,448
2	Unlisted shares	42,861,418	42,861,418	-	-	42,861,418
3	Fund certificates	93,336,266,095	102,480,378,606	11,393,110,606	2,248,998,095	102,480,378,606
4	Listed shares for hedging activities of warrants	8,391,143,637	8,039,626,400	21,383,444	372,900,681	8,039,626,400
II	**HTM**					
1	Term deposits more than 3 months	738,000,000,000	-	-	-	738,000,000,000
2	Term deposits more than 1 year	50,000,000,000	-	-	-	50,000,000,000
3	Bond	350,000,000,000	-	-	-	350,000,000,000
III	**Loans and receivables**					
1	Loans receivables	4,053,758,592,353	-	-	-	4,053,758,592,353

A. 5.4. Receivables

	30/09/2026	31/12/2025
- Receivables and accrued dividends, interest financial assets	101,573,632,221	86,440,418,793
- Receivable from securities trading activities	52,201,347,483	28,033,051,679
Receivable from securities custody	*2,811,695,848*	*2,411,608,729*
Receivable from securities brokerage	*335,996,276*	*776,523,091*
Other receivable from securities trading activities	*49,053,655,359*	*24,844,919,859*
- Other receivable	12,542,625,414	12,984,636,386
	166,317,605,118	**127,458,106,858**

A. 5.5. Provision for diminution in value of collateral and doubtful debts

	30/09/2026	31/12/2025
Opening balance	*55,813,748,364*	*55,845,877,290*
Increase in provision during the period	*77,193,194*	-
Reversal of provision during the period	-	(32,128,926)
Closing balance	**55,890,941,558**	**55,813,748,364**

A. 5.6. Tangible fixed assets

Items	Buildings and structures	Office equipment	Equipment, management tool	Transportation equipment	30/09/2026 Total
Cost					
Opening balance	**601,182,219**	**43,415,677,267**	**726,840,569**	**2,041,500,000**	**46,785,200,055**
- Additions	-	2,381,137,200	114,352,560	-	2,495,489,760
- Disposals		(1,424,836,374)	-	-	(1,424,836,374)
Closing balance	**601,182,219**	**44,371,978,093**	**841,193,129**	**2,041,500,000**	**47,855,853,441**
Accumulated depreciation					
Opening balance	**601,182,219**	**37,153,223,721**	**548,959,461**	**2,041,500,000**	**40,344,865,401**
- Charge for the period	-	2,695,118,842	77,910,799	-	2,773,029,641
- Disposals		(1,424,836,374)	-	-	(1,424,836,374)
Closing balance	**601,182,219**	**38,423,506,189**	**626,870,260**	**2,041,500,000**	**41,693,058,668**
Net book value					
Opening balance	-	**6,262,453,546**	**177,881,108**	-	**6,440,334,654**
Closing balance	-	**5,948,471,904**	**214,322,869**	-	**6,162,794,773**

Included in the cost of tangible fixed assets were assets costing VND29,425,957,871 which were fully depreciated as of 30 Sep 2026, but which are still in active use.

A. 5.7. Intangible fixed assets

Items	30/09/2026 Software
Cost	
Opening balance	**37,144,216,400**
- Additions	834,078,900
Closing balance	**37,978,295,300**
Accumulated depreciation	
Opening balance	**25,196,004,489**
- Charge for the period	3,452,254,751
Closing balance	**28,648,259,240**
Net book value	
Opening balance	**11,948,211,911**
Closing balance	**9,330,036,060**

Included in the cost of intangible fixed assets were assets costing VND13,703,616,400 which were fully depreciated as of 30 Sep 2026, but which are still in active use.

A. 5.8. Prepaid expenses

a. Short-term prepayments

	30/09/2026	31/12/2025
Maintenance fees	1,415,390,614	1,105,819,424
Rental fees	3,303,383,579	38,115,591
Other prepayments	3,171,653,532	2,614,844,904
	7,890,427,725	**3,758,779,919**

b. Long-term prepayments

	30/09/2026	31/12/2025
Tools and instruments	872,681,961	670,421,793
Other prepayments	2,265,275,747	2,621,577,561
	3,137,957,708	**3,291,999,354**

A. 5.9. Other current assets

	30/09/2026	31/12/2025
Margin for derivative securities transactions	14,199,736,000	8,999,901,000
Other current assets (*)	48,000,000,000	245,430,023,034
	62,199,736,000	**254,429,924,034**

(*) Includes short-term deposits with original maturities of less than 03 months that are restricted in use (pledged as collateral for bank borrowings), which have been reclassified from "Cash and cash equivalents" in accordance with Circular 99/2025/TT-BTC.

Refer to Note A.5.1.

A. 5.10. Deposits at Payment Support Fund

	30/09/2026	31/12/2025
Opening balance	20,000,000,000	19,464,116,068
Amount refunded by Payment Support Fund	-	(620,283,977)
Deposits made during the period	(857,465,982)	-
Interest received during the period	857,465,982	1,156,167,909
	20,000,000,000	**20,000,000,000**

A. 5.11. Other long-term assets

	30/09/2026	31/12/2025
Opening balance	10,099,739,676	10,079,572,716
Interest received during the period	15,097,138	20,166,960
	10,114,836,814	**10,099,739,676**

A. 5.12. Borrowings

	30/09/2026	31/12/2025
Short-term borrowings (*)	3,042,910,000,000	2,871,519,000,000
	3,042,910,000,000	**2,871,519,000,000**

(*) Detailed object:

Name	Opening balance	Receipts	Payments	Closing balance
Short-term borrowings				
Borrowing from domestic banks	404,000,000,000	4,508,300,000,000	4,536,300,000,000	376,000,000,000
Borrowing from foreign banks	2,467,519,000,000	12,196,341,000,000	11,996,950,000,000	2,666,910,000,000
Total	**2,871,519,000,000**	**16,704,641,000,000**	**16,533,250,000,000**	**3,042,910,000,000**

As at 30 Sep 2026, these borrowings bear annual interest rates ranging from 5% to 6.5% (31 Dec 2025: 4.2% to 7.8%).

A. 5.13. Accounts payable for securities trading activities

	30/09/2026	31/12/2025
Settlements of securities transactions by customers	191,246,810,610	464,980,950,500
Clearing and settlement of securities transactions	20,764,828,800	21,917,339,770
Payable for warrants	1,640,351,000	9,504,754,000
Other payables	315,750,000	17,651,735,000
	213,967,740,410	**514,054,779,270**

(*) The number of warrants issued by the Company is as follows:

	30/09/2026	31/12/2025
Number of warrants allowed to be issued	56,000,000	80,000,000
Number of outstanding warrants	4,191,400	10,260,100

A. 5.14. Taxes payable to State Treasury

	30/09/2026	31/12/2025
Personal income tax	8,640,437,553	9,776,286,000
Value added tax	57,006,259	1,368,415
Foreign contractor withholding tax	496,030,307	2,899,639,926
Corporate income tax	4,711,285,848	5,029,982,820
	13,904,759,967	**17,707,277,161**

A. 5.15. Accrued expenses

	30/09/2026	31/12/2025
Employee costs	8,454,854,347	16,721,624,838
Securities transactions fees	2,360,322,627	4,361,331,554
Interest expense	20,225,756,325	8,067,379,522
Others	8,876,479,433	4,606,018,797
	39,917,412,732	**33,756,354,711**

A. 5.16. Other payables

	30/09/2026	31/12/2025
Payables to customers	4,777,657	-
Payables dividend to shareholders	9,435,470,513	3,930,652,913
Payables dividend to shareholders	500,000,000,000	-
Other payables	2,337,355	18,960,155
	509,442,585,525	**3,949,613,068**

(*) As of September 30, 2026, the Company had received VND 500 billion from a share issuance to increase its charter capital but had not yet obtained the amended Enterprise Registration Certificate reflecting the increase in owners' contributed capital.

A. 5.17. Undistributed profit/ (loss)	30/09/2026	31/12/2025
Profit/ (loss) made	87,139,931,738	107,545,300,381
Unrealised Profit/ (loss)	8,942,514,687	20,709,926,727
	96,082,446,425	**128,255,227,108**

A. 5.18. Deposits of customers	30/09/2026	31/12/2025
1. Deposits of investors about securities transaction deposits is managed by Securities Company	224,364,344,342	341,263,173,146
1.1 Deposits of domestic investors about securities transaction deposits is managed by Securities Company	*220,392,791,576*	*337,175,798,186*
1.2 Deposits of foreign investors about securities transaction deposits is managed by Securities Company	*3,971,552,766*	*4,087,374,960*
2. Deposits of investors at VSD	374,086,740,401	*357,537,508,488*
	598,451,084,743	**698,800,681,634**

A. 5.19. Payable for investors	30/09/2026	31/12/2025
1. Payable for investors - Deposits of investors about securities transaction deposits is managed by Securities Company	224,364,344,342	341,263,173,146
1.1. Domestic investors	*220,392,791,576*	*337,175,798,186*
1.2. Foreign investors	*3,971,552,766*	*4,087,374,960*
	224,364,344,342	**341,263,173,146**

A. 5.20. Payable of investors about loans	30/09/2026	31/12/2025
1. Payable margin	4,055,673,002,748	4,056,592,682,697
1.1. Payable original margin	3,987,970,842,435	3,991,452,169,554
a. Payable original margin of domestic investors	*3,987,970,842,435*	*3,991,452,169,554*
b. Payable original margin of foreign investors	-	-
1.2. Payable interest margin	67,702,160,313	65,140,513,143
a. Payable interest margin of domestic investors	*67,702,160,313*	*65,140,513,143*
b. Payable interest margin of foreign investors	-	-
2. Payable selling advances	65,787,749,918	128,324,279,266
2.1. Payable original selling advances	65,787,749,918	128,324,279,266
a. Payable original selling advances of domestic investors	*65,777,030,988*	*127,997,343,860*
b. Payable original selling advances of foreign investors	*10,718,930*	*326,935,406*
	4,121,460,752,666	**4,184,916,961,963**

B. NOTES OF STATEMENT OF INCOME

B 5.20. INCOME

5.20.1. Interest/ loss from selling financial assets

No.	Items	Quantity	Selling price	Total	Cost prices the weighted average of the end of trading day	Interest/ loss from selling financial assets	Accumulated Interest/ loss from selling financial assets
A	B	1	2	3=1*2	4	5=3-4	6
1	Listed shares	10,927,249	37,368	408,325,735,000	413,381,441,624	(5,055,706,624)	(1,553,725,970)
2	Futures Contract	-	-	-	-	5,692,180,000	4,782,950,000
3	Warrants issued by the company	16,181,000	612	9,908,145,657	6,265,315,000	3,642,830,657	11,259,683,992
4	Bond	2,000,000	103,888	207,775,000,000	207,812,000,000	(37,000,000)	(54,060,000)
5	Fund certificates	1,718,200	9,750	16,751,939,000	17,174,343,905	(422,404,905)	189,593,292
	Total	**30,826,449**		**642,760,819,657**	**644,633,100,529**	**3,819,899,128**	**14,624,441,314**

5.20.2a. Revaluation differences financial assets

No.	Items	The purchase price	Market price or fair value	Revaluation differences of this period	Revaluation differences previous period	Adjustment in the accounting books of this period
A	B	C	D	E=D-C	F	G=E-F
I	**Type of FVTPL**					
1	Listed shares	110,871,635,289	110,117,963,448	(753,671,841)	(1,288,728,381)	535,056,540
2	Unlisted shares	42,861,418	42,861,418	-	-	-
3	Fund certificates	93,336,266,095	102,480,378,606	9,144,112,511	12,689,651,444	(3,545,538,933)
4	Listed shares for hedging activities of warrants	8,391,143,637	8,039,626,400	(351,517,237)	(53,176,121)	(298,341,116)
	Total	**212,641,906,439**	**220,680,829,872**	**8,038,923,433**	**11,347,746,942**	**(3,308,823,509)**

5.20.2b. Revaluation differences payable on warrants

No.	Items	The purchase price	Market price or fair value	Revaluation differences of this period	Revaluation differences previous period	Adjustment in the accounting books of this period
A	B	C	D	E= C - D	F	G=E-F
	Warrants issued by the company	2,543,942,254	1,640,351,000	903,591,254	2,334,970,911	(1,431,379,657)

5.20.3. Dividends and interest arising from financial assets FVTPL, HTM, AFS	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Dividends	551,530,000	232,700,000	1,652,141,800	598,632,000
Interest from term deposits at banks	14,188,520,529	11,460,063,002	35,320,656,653	34,442,829,026
Interest from bond	6,858,082,195	2,160,109,588	14,774,137,303	3,711,123,287
Interest from loans	101,869,803,613	89,785,598,805	298,519,022,671	242,120,106,724
	123,467,936,337	**103,638,471,395**	**350,265,958,427**	**280,872,691,037**

5.20.4. Other operating revenues	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Other operating revenues	3,672,725,920	1,482,125,520	8,566,678,079	2,361,289,324
	3,672,725,920	**1,482,125,520**	**8,566,678,079**	**2,361,289,324**

B 5.21. Revenues from financial operating	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Interest from the difference in exchange rates	17,740,000,000	20,476,975,970	58,910,000,000	38,472,971,660
Interest from not fixed deposits at banks	513,531,908	477,424,746	1,415,669,572	1,270,633,085
	18,253,531,908	**20,954,400,716**	**60,325,669,572**	**39,743,604,745**

B 5.22. Operating expenses	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Expenses for securities brokerage	36,616,742,526	56,995,934,497	117,542,263,603	131,110,579,727
Expenses for advisory	129,439,764	349,201,219	487,476,812	1,187,200,960
Expenses for securities custody	1,016,275,301	1,020,282,820	3,011,055,428	4,487,494,884
	37,762,457,591	**58,365,418,536**	**121,040,795,843**	**136,785,275,571**

B 5.23. Financial expenses	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Interest expenses	60,798,083,821	41,288,025,361	162,431,947,216	104,900,602,490
Loss from the change in exchange rates	27,994,906,416	20,622,478,727	126,355,584,016	44,813,591,562
	88,792,990,237	**61,910,504,088**	**288,787,531,232**	**149,714,194,052**

B 5.24.General and administration expenses	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Personnel expenses	11,181,332,983	10,861,543,196	31,806,953,477	34,095,698,975
Social, Health insurance, union fee, severance allowance	1,461,458,633	1,530,823,427	4,348,127,975	4,728,406,465
Tools and supplies	1,673,323,352	2,049,960,055	4,998,386,123	5,643,242,389
Depreciation of fixed assets	1,926,248,471	2,408,792,559	5,943,982,249	7,924,299,706
External services	10,085,161,419	9,329,919,110	29,581,406,200	28,068,838,671
Other expenses	629,417,281	1,078,028,389	2,358,458,315	2,539,960,729
	26,956,942,139	**27,259,066,736**	**79,037,314,339**	**83,000,446,935**

B 5.25. Basic Earnings per Share	Quarter 3/2026	Quarter 3/2025	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Last year)
Net profit/(loss) after tax	14,979,849,852	41,195,969,187	27,830,018,017	71,681,447,539
Weighted average number of ordinary shares for the period	200,009,329	200,009,329	200,009,329	200,009,329
Basic Earnings per Share	**75**	**206**	**139**	**358**

C - Notes on the Statement of Cash Flows

On the Statement of Cash Flows, the beginning and ending balances of cash and cash equivalents for the comparative period have been restated due to the reclassification of term deposits with original maturities of less than three (03) months that are restricted in use (pledged as collateral for bank borrowings) from "Cash and cash equivalents" to "Other current assets", in order to conform with the presentation of the current period in accordance with Circular No. 99/2025/TT-BTC.

D - Significant transactions with related parties

		Transaction value	
		Quarter 3/2026	Quarter 3/2025
New Beam International INC.	**Major shareholder**		
Revenue from securities custody		34,508,345	34,508,345
Dividend payment		12,503,023,500	4,167,674,500
Vu Thai Investment Consultant Co., Ltd	**Related company**		
Revenue from securities custody		6,187,988	6,187,988
Dividend payment		2,242,024,500	747,341,500
Freshfields Capital Corporation	**Related company**		
Revenue from securities custody		-	1,068,523
Dividend payment		387,145,800	129,048,600
Phu Hung Assurance Corporation	**Related company**		
Revenue from securities custody		-	2,346,466
Revenue from shares holder management services		9,090,909	6,818,181
Insurance fee		57,126,764	59,938,240
Dividend payment		-	313,684,700
Revenue from trading fee		-	49,870,843
Phu Hung Fund Management Joint Stock Company	**Related company**		
Service expense		70,043	-
Revenue from trading fee		22,191,229	33,287,942
Phu Hung Life Insurance Corporation	**Related company**		
Revenue from securities custody		1,718,836	1,178,204
Revenue from shares holder management services		12,500,001	11,363,640

HCMC, 15/10/2026

Prepared by	Chief Accountant	General Director
Le Thi No	Do Thi Ai Vy	Chen Chia Ken