

Công ty
cổ phần
chứng
khoán
EVS

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FINANCIAL STATEMENTS

EVS SECURITIES JOINT STOCK COMPANY

For the fiscal year ended as at 31/12/2025
(audited)



EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,
Hai Ba Trung ward, Hanoi city, Vietnam

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EVS SECURITIES JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of EVS Securities Joint Stock Company ("the Company") presents its report and the Company's Financial statements for the fiscal year ended as at 31 December 2025.

THE COMPANY

EVS Securities Joint Stock Company was established and operated under Business License No. 0102121331 dated 22 December 2006, registered for the 22nd change on 20 August 2025 issued by Hanoi Department of Planning and Investment, License for establishment and operation a securities company No. 48/GP-UBCK-GPHĐKD issued by the State Securities Commission on 29 December 2006 and additional adjustment licenses, the latest additional adjustment license No. 61/GPĐC-UBCK dated 04 August 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung ward, Hanoi city, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

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

Mr. Nguyen Hai Chau	Chairman	
Mr. Vu Manh Tien	Member	
Mrs. Do Thi Hong Hai	Member	
Mrs. Vu Hai Anh	Member	
Mr. Nguyen Thanh Hai	Member	Appointed on April 22, 2025
Mr. Nguyen Dinh Tuan	Member	Appointed on April 22, 2025 and Dismissed on December 11, 2025
Mr. Ngo Thanh Tung	Member	Dismissed on December 11, 2025
Mr. Nguyen Thanh Chung	Member	Dismissed on April 22, 2025
Mr. Pham Hong Minh	Member	Dismissed on April 22, 2025
Mr. Tran Dinh Cuong	Member	Dismissed on April 22, 2025
Mr. Hoang Don Hung	Member	Dismissed on April 22, 2025
Mr. Nguyen Xuan Ha	Member	Dismissed on April 22, 2025

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

Mr. Nguyen Thanh Hai	General Director	Appointed on January 24, 2025
Mr. Pham Hong Minh	General Director	Dismissed on January 24, 2025
Mrs. Vu Thi Thanh Hang	Chief Financial Officer	
Mr. Le Minh Khue	Deputy General Director	Dismissed on March 31, 2025
Mr. Nguyen Phi Long	Deputy General Director	Dismissed on April 8, 2025

The members of The Audit Committee are:

Mrs. Do Thi Hong Hai	Chairman	
Mrs. Vu Hai Anh	Member	Appointed on May 7, 2025
Mr. Nguyen Hai Chau	Member	Dismissed on May 7, 2025

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and up to the date of preparation of these financial statements is Mr. Nguyen Thanh Hai – General Director.

Mrs. Vu Thi Thanh Hang – Chief Financial Officer, was authorized by Mr. Nguyen Thanh Hai to sign the Company's financial statements for the accounting as at 31 December 2025 pursuant to Power of Attorney No. 02/2026/GUQ/TGD dated 14 January 2026.

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung ward, Hanoi city, Vietnam

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the audit of Financial statements for the Company.

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

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

- Establishment and maintenance of an internal control system which is determined necessary by The Board of Management and Those charged with governance to ensure the preparation and presentation of Financial statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial statements;
- Prepare the Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of Financial statements;
- Prepare the Financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

The Board of Management confirms that the Financial statements give a true and fair view of the Company's financial position as at 31 December 2025 and of the results of its operations, cash flows and changes in owner's equity for the year then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and statutory requirements relevant to preparation and presentation of Financial statements.

Other Commitment

The Board of Management commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Government on detailed regulations guiding the implementation of a number of articles of the Securities Law and that the Company does not violate the obligation to disclose information according to the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market and Circular No. 68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance amending and supplementing a number of articles of circulars regulating securities transactions on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the securities market.

On behalf of The Board of Management



Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, 19 March 2026

INDEPENDENT AUDITORS' REPORT

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

We have audited the Financial statements of EVS Securities Joint Stock Company prepared on 19 March 2026, as set out on pages 06 to 46, including: Statement of financial position as at 31 December 2025, Statement of comprehensive income, Statement of cash flows, Statement of changes in equity for the fiscal year ended as at 31 December 2025 and Notes to financial statements.

The Board of Management' responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on these Financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with standards, ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 of Financial statements that give a true and fair view 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 management, 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 audit opinion.

Auditor's opinion

In our opinion, the Financial statements give a true and fair view, in all material respects, of the financial position of EVS Securities Joint Stock Company as at 31 December 2025, and of the results of its operations, cash flows and changes in equity for the year then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of financial statements.

AASC Auditing Firm Company Limited



Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 19 March 2026

Ngo Hoang Ha

Auditor

Certificate of registration to audit practice

No: 3999-2023-002-1

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,
Hai Ba Trung ward, Hanoi city, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

Code	ASSETS	Note	31/12/2025	01/01/2025
			VND	VND
100	A. CURRENT ASSETS		2,298,087,722,425	2,409,371,761,105
110	I. Financial assets		2,296,016,292,341	2,403,226,562,625
111	1. Cash and cash equivalents	4	138,223,648,674	108,953,346,950
111.1	1.1 Cash		138,223,648,674	108,953,346,950
112	2. Financial assets at fair value through profit and loss (FVTPL)	5	914,319,864,860	825,915,640,750
114	3. Loans	5	92,390,058,256	210,791,738,976
115	4. Available for sale financial assets (AFS)	5	30,310,000,000	30,310,000,000
116	5. Provision for impairment of financial assets and mortgage assets	6	(25,460,285,612)	(8,814,893,936)
117	6. Receivables	7	1,144,200,622,703	1,233,361,473,184
117.1	6.1 Receivables from disposal of financial assets		1,144,200,622,703	1,233,361,360,184
117.2	6.2 Receivables from and accruals for dividend and interest income		-	113,000
117.3	6.2. Receive dividends, interest		-	113,000
118	7. Prepayments to suppliers	8	2,689,000,000	5,436,028,690
119	8. Receivables from services provided by the Company	7	1,975,704,277	2,426,236,898
122	9. Other receivables	7	1,680,679,183	58,991,113
129	10. Provision for impairment of receivables	9	(4,313,000,000)	(5,212,000,000)
130	II. Short-term accounts receivable		2,071,430,084	6,145,198,480
131	1. Advances		20,103,478	3,962,574,264
133	2. Short-term prepaid expenses	10	1,451,374,519	1,517,672,129
134	3. Short-term pledges, mortgages, margin deposits, and guarantees	11	-	65,000,000
136	4. Taxes and other receivables from State budget	12	599,952,087	599,952,087
200	B. NON- CURRENT ASSETS		49,460,780,740	57,585,427,191
220	I. Fixed assets		22,204,398,044	25,929,153,951
221	1. Tangible fixed assets	13	15,475,885,635	17,454,864,326
222	- <i>Historical cost</i>		41,828,931,671	43,010,768,731
223a	- <i>Accumulated depreciation</i>		(26,353,046,036)	(25,555,904,405)
227	2. Intangible fixed assets	14	6,728,512,409	8,474,289,625
228	- <i>Historical cost</i>		25,385,008,497	25,280,008,497
229a	- <i>Accumulated amortization</i>		(18,656,496,088)	(16,805,718,872)
250	II. Other long-term assets		27,256,382,696	31,656,273,240
251	1. Long-term pledges, mortgages, margin deposits, and guarantees	11	2,545,039,400	2,853,090,040
252	2. Long-term prepaid expenses	10	3,847,240,756	7,673,967,715
253	3. Deferred income tax assets	41.2	-	1,129,215,485
254	4. Deposits to the Settlement Support Fund	15	20,864,102,540	20,000,000,000
270	TOTAL ASSETS		2,347,548,503,165	2,466,957,188,296

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STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

(continue)

Code	CAPITAL	Note	31/12/2025 VND	01/01/2025 VND
300	C. LIABILITIES		368,757,033,120	499,394,898,126
310	I. Current liabilities		364,155,122,113	499,394,898,126
311	1. Short-term borrowings and finance lease liabilities	16	310,305,633,500	461,210,935,801
312	1.1 Short-term borrowings		310,305,633,500	461,210,935,801
318	2. Payables for securities transaction activities	17	264,199,776	518,070,657
320	3. Short-term Trade payables	18	29,715,693,552	1,803,107,336
321	4. Short-term advances from customers		957,900,000	434,500,000
322	5. Taxes and payables to the State	19	1,076,842,851	2,558,490,628
323	6. Payables to employees		-	601,637,868
324	7. Employee benefits		432,422,323	318,388,222
325	8. Short-term Accrued expenses	20	12,393,562,713	22,799,566,166
329	9. Other short-term payables and liabilities	21	1,363,619,222	1,270,165,525
331	10. Bonus and welfare fund		7,645,248,176	7,880,035,923
340	II. Long-term liabilities		4,601,911,007	-
356	1. Deferred tax payables	41.2	4,601,911,007	-
400	D. OWNER'S EQUITY		1,978,791,470,045	1,967,562,290,170
410	I. Owner's equity	22	1,978,791,470,045	1,967,562,290,170
411	1. Contributed legal capital		1,648,006,180,000	1,648,006,180,000
411.1	1.1 Contributed legal capital		1,648,006,180,000	1,648,006,180,000
411.1a	a. Ordinary shares with voting rights		1,648,006,180,000	1,648,006,180,000
417	2. Undistributed earnings		330,785,290,045	319,556,110,170
417.1	2.1 Realized earnings		252,476,574,844	326,017,771,915
417.2	2.2 Unrealized earnings		78,308,715,201	(6,461,661,745)
440	TOTAL LIABILITIES AND OWNER'S EQUITY		2,347,548,503,165	2,466,957,188,296

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEMS	Note	31/12/2025	01/01/2025
A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
006	1. Number of outstanding shares in circulation		164,800,618	164,800,618
008	2. Listed/registered financial assets at VSD of the securities company	23	336,650,450,000	412,267,100,000
009	3. Deposited financial assets at VSD but not yet traded by the securities company	24	2,990,000	1,530,000
010	4. Financial assets pending settlement of the securities companies	25	20,000,000,000	-
012	5. Non-deposited financial assets at VSD of the securities company	26	236,380,270,000	209,680,270,000
013	6. Financial assets entitled to benefits of the securities company	27	380,000,000	280,000
B. ASSETS AND LIABILITIES RELATED TO COMMITTED ASSETS UNDER MANAGEMENT FOR CUSTOMERS				
021	1. Listed/registered financial assets at VSD of Investors	28	3,409,299,590,000	5,044,932,850,000
021.1	a. Unrestricted financial assets		2,381,714,690,000	4,115,674,120,000
021.2	b. Restricted financial assets		20,000,000	71,291,000,000
021.3	c. Pledged financial assets		933,453,300,000	826,078,300,000
021.4	d. Blocked financial assets		73,012,600,000	5,687,260,000
021.5	e. Financial assets awaiting settlement		21,099,000,000	26,202,170,000
022	2. Non-traded financial assets deposited at the VSD of investors	29	59,220,950,000	18,136,520,000
022.1	a. Financial assets deposited at VSD but not yet traded, and freely transferable		59,070,950,000	17,986,520,000
022.4	b. Financial assets deposited at VSD, not yet traded, and restricted or held in custody		150,000,000	150,000,000
023	3. Awaiting financial assets of investors	30	3,584,990,000	24,719,800,000

EVS SECURITIES JOINT STOCK COMPANY

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Financial statements

For the fiscal year ended as at 31/12/2025

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	31/12/2025	01/01/2025
026	4. Customer's deposit	31	47,448,284,830	39,405,195,605
027	4.1 Deposits of investors on securities transactions under the management method of securities		38,006,071,730	39,404,195,605
029	4.2 Investors' deposits for securities transaction clearing and settlement		9,441,213,100	-
029.1	a. Domestic investors' deposits for securities transaction clearing and settlement		9,441,213,100	-
030	4.4 Deposits of securities issuers		1,000,000	1,000,000
031	5. Payables to Investors for securities transactions under the management method of securities companies	32	47,447,284,830	39,404,195,605
031.1	5.1 Payable to domestic investors for securities trading deposits under the management method of securities companies		47,306,526,881	38,972,273,265
031.2	5.2 Payable to foreign investors for securities trading deposits under the management method of securities companies		140,757,949	431,922,340
035	6. Payables for dividend, principal and interest from bonds	33	1,000,000	1,000,000

Tran Thi Thu Ngan
Preparer

Nguyen Thi Bich Hang
Chief Accountant

Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, 19 March 2026



EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,
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Financial statements

For the fiscal year ended as at 31/12/2025

STATEMENT OF COMPREHENSIVE INCOME

Year 2025

Code	ITEMS	Note	Year 2025	Year 2024
			VND	VND
I. OPERATING INCOME				
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)	237,746,340,331	201,241,424,039
01.1	a.	Gain from disposal of financial assets at	35.a) 15,568,132,816	256,313,509,442
01.2	b.	Gain from revaluation of financial assets at FVTPL	35.b) 213,343,866,083	64,987,940,406
01.3	c.	Dividend, interest income from financial assets at FVTPL	35.c) 8,834,341,432	(120,060,025,809)
03	1.2	Gain from loans and receivables	35.c) 18,876,675,623	26,551,475,189
06	1.3	Revenue from brokerage services	15,293,091,979	20,556,069,731
09	1.4	Revenue from securities custodian services	1,526,399,581	1,755,147,279
10	1.5	Revenue from financial advisory services	2,453,636,363	1,270,827,058
11	1.6	Revenue from other operating	38,943,000	220,520,000
20	Total operating income		275,935,086,877	251,595,463,296
II. OPERATING EXPENSES				
21	2.1	Loss from financial assets at fair value through profit or loss (FVTPL)	150,343,421,313	87,252,709,518
21.1	a.	Loss from disposal of financial assets at	35.a) 27,501,058,669	2,529,375,000
21.2	b.	Loss from revaluation of financial assets at FVTPL	35.b) 122,842,362,644	84,723,334,518
24	2.2	Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	15,746,391,676	702,642,300
26	2.3	Expenses for proprietary trading activities	950,746,437	2,793,994,342
27	2.4	Expenses for brokerage services	20,125,538,934	31,635,578,032
30	2.5	Expenses for securities custodian services	1,546,340,572	1,873,070,660
31	2.6	Expenses for financial advisory services	4,437,702,982	5,890,427,647
32	2.7	Expenses for other operating	36 5,416,631,451	13,206,656,005
40	Total operating expenses		198,566,773,365	143,355,078,504

EVS SECURITIES JOINT STOCK COMPANY

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Financial statements

For the fiscal year ended as at 31/12/2025

STATEMENT OF COMPREHENSIVE INCOME

Year 2025

Code	ITEMS	Note	Year 2025 VND	Year 2024 VND
	III. FINANCIAL INCOME	37		
42	3.1 Non-fixed dividend and interest income		2,516,113,305	500,492,487
44	3.2 Other income for investments		21,879,262,519	9,722,646,889
50	Total financial income		24,395,375,824	10,223,139,376
	IV. FINANCIAL EXPENSES	38		
52	4.1 Borrowing expenses		31,855,375,951	33,105,534,076
60	Total financial expenses		31,855,375,951	33,105,534,076
62	V. GENERAL ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY	39	50,013,520,681	63,999,407,123
70	VI. OPERATING RESULT		19,894,792,704	21,358,582,969
	VII. OTHER INCOME AND EXPENSES			
71	7.1 Other income		855,458,892	41,783,610
72	7.2 Other expense	40	2,931,093,474	76,722,279
80	Total other operating profit		(2,075,634,582)	(34,938,669)
90	VIII. TOTAL ACCOUNTING PROFIT BEFORE TAX		17,819,158,122	21,323,644,300
91	8.1 Realized profit		(72,682,345,317)	41,059,038,412
92	8.2 Unrealized profit		90,501,503,439	(19,735,394,112)
100	IX. CORPORATE INCOME TAX EXPENSES	41	5,731,126,493	4,146,609,213
100.1	9.1 Current corporate income tax expenses	41.1	-	8,093,688,035
100.2	9.2 Deferred corporate income tax expenses	41.2	5,731,126,493	(3,947,078,822)
200	X. ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX		12,088,031,629	17,177,035,087
500	XI. NET INCOME ON COMMON SHARE			
501	11.1 Earnings per share (VND/share)			104

Tran Thi Thu Ngan
Preparer

Nguyen Thi Bich Hang
Chief Accountant

Vu Thi Thanh Hang
Chief Financial Officer
Hanoi, 19 March 2026



STATEMENT OF CASH FLOWS

Year 2025

(Under indirect method)

Code	ITEM	Note	Year 2025	Year 2024
			VND	VND
	I. Cash flow from operating activities			
01	1. Profit before corporate income tax		17,819,158,122	21,323,644,300
02	2. Adjustments for		50,871,221,352	39,024,135,686
03	- Depreciation and amortisation of fixed assets		5,809,486,587	5,741,815,434
04	- Provisions		15,746,391,676	702,642,300
06	- Interest expense		31,855,375,951	33,105,534,076
07	- Gains/losses from investing activities		(2,540,032,862)	(525,856,124)
10	3. Adjustments for		122,842,362,644	84,723,334,518
11	- Loss from revaluation of financial assets through profit/loss FVTPL		122,842,362,644	84,723,334,518
18	4. Adjustments for		(213,343,866,083)	(64,987,940,406)
19	- Gains from revaluation of financial assets through profit/loss FVTPL		(213,343,866,083)	(64,987,940,406)
30	5. Profit from operating activities before changing working capital		201,531,425,808	(185,082,180,922)
31	- Increase (decrease) of financial assets recognized through profit/loss FVTPL		2,097,279,329	763,102,783,684
33	- Increase (decrease) in loans		118,401,680,720	(52,550,700,453)
35	- (-) Increase, (+) decrease receivables from		89,160,737,481	(1,026,618,027,145)
36	- (-) Increase, (+) decrease receivables and accruals of dividends and interests from financial assets		113,000	175,581,938,787
37	- (-) Increase, (+) decrease receivables from services provided by securities companies		973,932,621	(998,042,442)
39	- (-) Increase, (+) decrease in other receivables		(1,621,688,070)	(55,184,594)
40	- Increase (decrease) in other assets		3,078,368,246	(2,697,637,818)
41	- Increase (decrease) of accrued expenses (excluding interest expenses)		(9,742,395,538)	4,622,226,298
42	- Increase (decrease) prepaid expense		3,893,024,569	921,999,487
43	- Corporate income tax paid		-	(14,812,048,066)
44	- Interest expense paid		(32,518,983,866)	(27,035,374,168)
45	- Increase (decrease) payables to supplier		30,659,614,906	(142,808,079)
46	- Increase (decrease) employee benefits payables		114,034,101	86,147,200
47	- Increase, (decrease) taxes and other payables to the State (excluding corporate income tax)		(1,481,647,777)	(366,882,302)
48	- Increase (decrease) employee payables		(601,637,868)	(4,109,330)
50	- Increase (decrease) other payables		(160,417,184)	(104,708,135)
51	- Other receipts from operating activities		-	499,105,108
52	- Other payments on operating activities		(720,588,862)	(4,510,858,954)
60	Net cash flows from operating activities		179,720,301,843	(104,999,006,824)

STATEMENT OF CASH FLOWS

Year 2025

(Under indirect method)

Code	ITEM	Note	Year 2025	Year 2024
			VND	VND
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
61	1. Purchase of fixed assets and other long-term assets		(2,916,270,015)	(2,043,481,828)
62	2. Proceeds from disposals of fixed assets and other long-term assets		855,458,892	25,363,637
65	3. Dividends and profits shared from long-term financial investments		2,516,113,305	500,492,487
70	<i>Net cash flows from investing activities</i>		455,302,182	(1,517,625,704)
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
73	1. Borrowed principal		1,238,663,450,183	1,999,282,238,923
73.2	1.1. Other borrowings		1,238,663,450,183	1,999,282,238,923
74	2. Repayment of principal		(1,389,568,752,484)	(1,904,268,420,395)
74.3	2.1. Other repayment of principal		(1,389,568,752,484)	(1,904,268,420,395)
80	<i>Net cash flows from financing activities</i>		(150,905,302,301)	95,013,818,528
90	IV. Net decrease/increase in cash and cash equivalents during the year		29,270,301,724	(11,502,814,000)
101	V. Cash and cash equivalents at beginning of the year		108,953,346,950	120,456,160,950
101.1	- Cash		108,953,346,950	120,456,160,950
103	Cash and cash equivalents at end of the year	4	138,223,648,674	108,953,346,950
103.1	- Cash		138,223,648,674	108,953,346,950

**CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE
INVESTORS**

Year 2025

Code ITEM	Note	Year 2025	Year 2024
		VND	VND
I. Cash flows from brokerage and trust activities of the investors			
01 1. Cash receipts from disposal of brokerage securities of customers		5,990,174,781,350	7,953,287,147,017
02 2. Cash payments for acquisition of brokerage securities of customers		(5,218,549,637,240)	(7,786,606,694,207)
07 3. Cash receipts for settlement of securities transaction of customers		7,611,227,364,884	11,553,519,609,799
08 4. Cash payments for settlement of securities transaction of customers		(8,374,809,419,767)	(11,834,816,964,541)
14 5. Cash receipt from securities issuers		47,588,787,763	34,670,516,718
15 6. Cash payments to securities issuers		(47,588,787,763)	(34,670,516,718)
20 <i>Net increase/decrease in cash during the year</i>		8,043,089,227	(114,616,901,932)
30 II Cash and cash equivalents of customers at the beginning of year		39,405,195,603	154,022,097,537
31 Deposits at the beginning of the year:		39,405,195,603	154,022,097,537
32 - Deposits of investors on securities transactions under the management method of securities companies		39,404,195,603	65,279,279,037
34 - Deposits for clearing and settlement of securities transactions		-	88,741,818,500
35 - Deposits of securities issuers		1,000,000	1,000,000
40 III Cash and cash equivalents of customers at the end of year	31	47,448,284,830	39,405,195,605
41 Deposits at the end of the year:		47,448,284,830	39,405,195,605
42 - Deposits of investors on securities transactions under the management method of securities companies		38,006,071,730	39,404,195,605
44 - Deposits for clearing and settlement of securities		9,441,213,100	-
45 - Deposits of Securities issuers		1,000,000	1,000,000


Tran Thi Thu Ngan
Preparer


Nguyen Thi Bich Hang
Chief Accountant


Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, 19 March 2026

STATEMENT OF CHANGES IN OWNERS' EQUITY
Year 2025

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2024	01/01/2025	Year 2024		Year 2025		31/12/2024	31/12/2025
		VND	VND	Increase	Decrease	Increase	Decrease	VND	VND
1. Owner's investment capital		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
1.1 Ordinary shares with voting rights		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
2. Undistributed profit		304,044,725,536	319,556,110,170	17,177,035,087	1,665,650,453	12,088,031,629	858,851,754	319,556,110,170	330,785,290,045
2.1 Realized profits		294,718,071,991	326,017,771,915	32,965,350,377	1,665,650,453	(72,682,345,317)	858,851,754	326,017,771,915	252,476,574,844
2.2 Unrealized profits		9,326,653,545	(6,461,661,745)	(15,788,315,290)	-	84,770,376,946	-	(6,461,661,745)	78,308,715,201
TOTAL		1,952,050,905,536	1,967,562,290,170	17,177,035,087	1,665,650,453	12,088,031,629	858,851,754	1,967,562,290,170	1,978,791,470,045

Tran Thi Thu Ngan
Preparer

Nguyen Thi Bich Hang
Chief Accountant

Vu Thi Thanh Hang
Chief Financial Officer
Hanoi, 19 March 2026



NOTES TO THE FINANCIAL STATEMENTS*Year 2025***1 . BACKGROUND****1.1 . Forms of Ownership**

EVS Securities Joint Stock Company was established and operated under Business License No. 0102121331 dated 22 December 2006, registered for the 22nd change on 20 August 2025 issued by Hanoi Department of Planning and Investment, License for establishment and operation a securities company No. 48/GP-UBCK-GPHĐKD issued by the State Securities Commission on 29 December 2006 and additional adjustment licenses, the latest additional adjustment license No. 61/GPĐC-UBCK dated 04 August 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung ward, Hanoi city, Vietnam.

The registered charter capital of the Company is VND 1,648,006,180,000, the actual contributed charter capital as of December 31, 2024 is VND 1,648,006,180,000; equivalent to 164,800,618 shares, par value of VND 10,000 per shares.

The total number of employees of the Company as at 31 December 2025 is: 81 people (as at 31 December 2024: 137 people).

The Company's shares were officially registered for trading at the Hanoi Securities Trading Center (was renamed to the Hanoi Stock Exchange) from June 26, 2019 with the trading code EVS.

The Company's member entities are as follows:

<u>Name of member entities</u>	<u>Place of establishment and operation</u>
Company Office	3 rd , 6 th , 9 th Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City
Sai Gon branch	4th Floor, Bitexco Nam Long Office Building, No. 63A Vo Van Tan Street, Xuan Hoa Ward, Ho Chi Minh City
Ba Trieu branch (*)	1st Floor, Minexport Building, 28C,D, Ba Trieu Street, Hoan Kiem Ward, Hanoi City.
Nguyen Trai branch	2nd Floor, VNT Tower, 19 Nguyen Trai Street, Khuong Dinh Ward, Hanoi City.

(*) The branch has ceased operations pursuant to Decision No. 774/QĐ-UBCK dated October 14, 2025, on the revocation of the approval for establishment of the securities company's branch, issued by the State Securities Commission of Vietnam.

1.2 . Business field

The Company's business activities include: Securities brokerage; Proprietary securities trading; Securities investment consulting; Securities depository; Underwrite securities; Advances for selling securities.

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

In 2025, the market experienced significant volatility, with decreased transaction volumes leading to lower environmental revenue and revenue margins compared to the previous year, as well as a decrease in revenue from automated operations. Furthermore, fluctuating stock prices resulted in increased depreciation of key assets compared to the previous year. These are the main reasons for the significant decline in business results compared to the previous year.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting monetary unit**

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

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system*Accounting System*

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

Announcement on compliance with Vietnamese standards and accounting system

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

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Basis for preparation of Financial Statements

Financial statements are presented based on historical cost principle.

Financial Statements of the Company are prepared on the basis of summarization of professions, transactions incurred and recorded into accounting books of dependent accounting entities and the head office of the Company.

2.4 . Cash and cash equivalents

Cash includes cash on hand and operating deposits of securities companies.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing Organizations.

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

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

2.5 . Financial assets and Financial liabilities*a) Initial recognition***Financial assets**

Financial assets of the Company including cash and cash equivalents, financial assets at fair value through profit and loss (FVTPL), held-to-maturity investments (HTM), loans, available for sale financial assets (AFS) and receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets, except financial assets at fair value through profit and loss (FVTPL) are identified by purchasing price/issuing cost.

Financial liabilities

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

b) Classification principles

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

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

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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

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

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

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

c) *Revalue financial asset principles*

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

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

- The market value of the securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price of the last trading day counted to the date of revaluation.
- For securities of unlisted companies on the stock exchange but registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the average value of the next 30 trading days up to the revaluation date.
- For listed securities which are canceled or suspended from trading or ceased to be traded from the sixth trading day onwards, the actual securities prices are the book values at the latest balance sheet date.
- For unlisted and unregistered securities on the trading market of unlisted public companies (UPCom), the actual market price of securities as the basis for re-evaluation is the trading value on the over-the-counter (OTC) market at the closest time up to the revaluation date that the Board of Management considers that this price reflects the market price of these securities.

For securities which do not have reference price from the above sources, the revaluation is determined based on the financial performance and the book value of securities issuer as at 31 December 2025.

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

The difference in increase/decrease due to revaluation of AFS are recognized on a non-offsetting basis and is recognized directly in equity of the Statements of Financial position on the item "The differences of asset revaluation at fair value".

Held-to-maturity financial assets are assessed for impairment at the balance sheet date. Provisions are made for these investments when there is objective evidence that the investment is recoverable or recoverable as a result of one or more loss events occurring in the adverse effect on expected future cash flows. Objective evidence of impairment may include the market value/fair value (if any) of the impaired debt, signs that the debtor or group of debtors is experiencing significant financial difficulties, default or default in interest or principal payments, the possibility of the debtor becoming bankrupt or a financial restructuring and Observable data suggest that there is a quantifiable decline in expected future cash flows, such as a change in repayment conditions, the financial position associated with the possibility of default. When there is evidence of impairment, provision is made based on the difference between the amortized amount and the fair value at the time of assessment. An increase or decrease in the provisioning account balance is recognized in the Income statement under the item *"Provision expenses for financial assets, handling of loss doubtful receivables and loss of impairment of financial assets borrowing expenses of loans"*.

Loans are considered for impairment at the balance sheet date. Provisions for loans are made based on estimated loss, which is calculated as the difference between the market value of the securities used as collateral for the loan and the balance of the loan. An increase or decrease in the amount of a provision is recognized in the Statement of Comprehensive income under the item *"Provision expenses for financial assets, handling of loss doubtful receivables and loss of impairment of financial assets borrowing expenses of loans"*.

2.6 . Short-term and long-term deposits received

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

2.7 . Short-term and long-term receivables

Receivables from sales of financial assets: reflects the total value of receivables from the sale of financial assets in the Company's list of financial assets (not through the Stock Exchanges), including the maturity value of financial assets or liquidate them.

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

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

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

Provision for impairment of receivables: is made for overdue receivables stated in economic contracts, loan agreements, contractual commitments or commitments, and unpaid debts payment due but unlikely to be recovered. In which, the provision for overdue receivables is based on the principal repayment period according to the original purchase and sale contract, excluding the debt extension between the parties and the undue receivable debts but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconding, is being prosecuted, detained, tried by law enforcement agencies, is serving a judgment, or is dead.

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

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

2.8 . Fixed assets

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

Subsequent measurement

If these expenditures increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an increase in the cost of tangible fixed assets.

Other costs incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the Statement of Comprehensive Income in the year in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Machinery, equipment	02 - 08	year
- Transportation equipment	10	year
- Office equipment and furniture	04 - 06	year
- Other fixed assets	02 - 08	year
- Management software	02 - 08	year

2.9 . Operating lease

An operating lease is a type of lease on a fixed asset where most of the risks and rewards associated with ownership of the asset rest with the lessor. Payments under operating leases are charged to the income statement on a straight-line basis over the term of the operating lease.

2.10 . Prepaid expenses

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each fiscal year should be based on the nature of those expenses to select a reasonable allocation method and criteria.

2.11 . Short-term and long-term payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the payables at the reporting date.

Borrowings: reflecting bond issuance and bond payment; reflect the temporary loans and loan repayment status of the Company with the Bank, the Vietnam Securities Depository and Clearing Corporation, the Settlement Compensation Fund or other lenders in accordance with regulations on lending activities applicable to securities company.

Payables for securities transaction activities: reflecting the payment of securities business and service fees to the Stock Exchange and the Vietnam Securities Depository and Clearing Corporation (VSD), payable to the security issuing agent of the Company.

Payables to a securities issuer: reflecting the receipt and payment of the payables to the securities issuer about the proceeds from the sale of underwritten securities made by the Company at the underwriting company principal or subsidiary securities, including the case where the securities underwriting company sells securities issued through agents.

2.12 . Borrowing expenses

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.13 . Accrued expenses

Accounts payable for goods and services received from sellers or provided to buyers during the reporting year but have not actually been paid and other payables such as interest expenses payable... recognized in operating expenses of the reporting year.

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

2.14 . Owner's equity

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

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

Unrealized profit of the fiscal year is the difference between the total value of reassessed profits and losses of FVTPL financial assets or other financial assets included in the income statement under the Company's financial asset portfolio and Deferred income tax expenses/income arising during the year (if any).

Realized profit is the difference between total revenue, income and total expenses calculated in the Company's accumulated income statement incurred during the year. The amount of profit used for distribution to the owners must be subtracted from the accumulated realized losses from the beginning of this year and the accumulated unrealized losses up to the time of profit distribution to the owners. The distribution of profits of the Company to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant applicable laws for securities companies, charter of securities company, Resolution of the General Meeting of Shareholders. Realized profits are distributed to capital contributors or shareholders after deducting the tax payable on the earned income.

Dividends payable to shareholders are recognized as payable in the financial position statement of the Company after the announcement of dividend payment by the Board of Directors and the announcement of the closing date of the right to receive dividends of the Viet Nam Securities Depository and Clearing Corporation.

2.15 . Foreign currency transactions

Transactions in currencies other than accounting unit of the Company (VND) are recorded at the rate of exchange ruling at the dates of transactions. Monetary items denominated in foreign currencies are revalued as follow:

- For accounts classifies as asset: applies exchange rates of purchases of commercial banks where Company regularly conducts transaction;
- For accounts classified as liabilities: applies exchange rates of selling foreign currency of commercial banks where Company regularly conducts transaction.

All actual exchange rate differences arising during the year and differences due to revaluation of foreign currency monetary balance at the end of the year are recored immediately to Statement of Comprehensive income.

2.16 . Revenue

Rendering of services

Service revenue is recognized when the outcome of the transaction can be reliably measured. Where the provision of services is related to many years, revenue is recognized in the year according to the work completed at the date of the statement of financial position for that year. The outcome of a service provision transaction is determined when the following conditions are satisfied:

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

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

Income from securities trading

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

Income from the appreciation of financial assets in the portfolio of financial assets FVTPL at fair value. Income from revaluation of financial assets in the FVTPL financial asset portfolio is unrealized income.

Incomes arising from financial assets of FVTPL's and HTM's proprietary trading, loans include: loan interests arising from loans in accordance with the provisions of the Securities Law; dividends and distributed profits arising from stocks, bond interests; interest arising from fixed deposits.

Dividends and distributed profits arising from financial assets in the investment portfolio of FVTPL, HTM, AFS are recognized when the company is entitled to receive dividends from established share ownership.

2.17 . Operating expenses and general and administrative expenses

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

2.18 . Financial income, financial expense

Financial income include: Income from non-fixed bank deposit interest; Other financial income from investment.

Financial expenses include interest expenses.

2.19 . Taxes**a) Deferred income tax asset**

Deferred income tax assets are determined based on the total of deductible temporary differences and the carry-forward of unused tax losses and unused tax incentives. Deferred income tax liabilities are determined based on taxable temporary differences.

The deferred tax liability is determined at the current corporate income tax rate (or the tax rate is expected to change in the future if the reversal of the deferred tax assets or the deferred income tax payable falls within the effective tax period), based on tax rates and tax laws in effect at the end of the fiscal year.

Deferred income tax assets are recognized only to the extent that there is a certainty that there is sufficient future taxable profit for this temporary difference to be utilised. Deferred income tax assets that are recorded as reduced to the extent that it is no longer certain that these associated tax benefits will be usable.

Deferred income tax asset and deferred income tax payable are offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

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

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Do not offset current corporate income tax expenses with deferred corporate income tax expenses.

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,
Hai Ba Trung ward, Hanoi city, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

c) Current corporate income tax rate

The Company is currently applying a current corporate income tax expenses rate of 20% for the entire Company's operations for the fiscal year ended as at December 31, 2025.

2.20 . Earnings per share

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

2.21 . Related Parties

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

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

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

2.22 . Segment information

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

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

3 . VALUE OF SECURITIES TRANSACTION THIS YEAR

	Volume of securities transaction this year	Value of securities transaction volume during the year VND
Securities company	38,861,049	1,906,653,200,220
- Shares	35,141,293	488,242,116,090
- Bonds	3,719,740	1,250,746,177,290
- Other securities	16	167,664,906,840
Investors	545,357,047	11,185,463,092,740
- Shares	544,956,047	11,183,982,494,740
- Bonds	37,200	1,061,576,000
- Other securities	363,800	419,022,000
	584,218,096	13,092,116,292,960

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,
Hai Ba Trung ward, Hanoi city, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

4 . CASH

	31/12/2025	01/01/2025
	VND	VND
Cash on hand	297,915,380	1,370,620,605
Bank deposits for Company operations	137,925,733,294	107,582,726,345
	<u>138,223,648,674</u>	<u>108,953,346,950</u>

5 . FINANCIAL ASSETS**a) Financial assets at fair value through profit and loss (FVTPL)**

	31/12/2025		01/01/2025	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed shares (*)	578,181,553,047	660,839,864,860	543,971,832,376	537,128,640,750
Unlisted shares	251,280,000,000	253,480,000,000	214,780,000,000	215,980,000,000
Delisted shares	2,885,800	-	2,885,800	-
Unlisted bonds	-	-	72,807,000,000	72,807,000,000
	<u>829,464,438,847</u>	<u>914,319,864,860</u>	<u>831,561,718,176</u>	<u>825,915,640,750</u>

(*) The fair value of listed shares is determined based on the market value as of December 31, 2024 and December 31, 2025.

b) Available for sale financial assets (AFS)

	31/12/2025		01/01/2025	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Unlisted securities	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000
	<u>30,310,000,000</u>	<u>30,310,000,000</u>	<u>30,310,000,000</u>	<u>30,310,000,000</u>

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

c) Loans

	31/12/2025	01/01/2025
	VND	VND
Margin operation	85,891,695,275	203,329,583,793
Prepaid of selling securities operation	6,498,362,981	7,462,155,183
	<u>92,390,058,256</u>	<u>210,791,738,976</u>

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e) . Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value	
	31/12/2025	01/01/2025	31/12/2025	01/01/2025	31/12/2025	01/01/2025	31/12/2025	01/01/2025	31/12/2025	01/01/2025
					VND	VND	VND	VND	VND	VND
FVTPL										
Listed										
	829,464,438,847	831,561,718,176	914,319,864,860	825,915,640,750	85,406,945,279	100,261,562,468	(551,519,266)	(105,907,639,894)	914,319,864,860	825,915,640,750
<i>GMA</i>	578,181,553,047	543,971,832,376	660,839,864,860	537,128,640,750	83,206,945,279	99,061,562,468	(548,633,466)	(105,904,754,094)	660,839,864,860	537,128,640,750
<i>NVB</i>	160,819,223,971	156,050,000,000	227,994,300,000	254,271,000,000	67,175,076,029	98,221,000,000	-	-	227,994,300,000	254,271,000,000
<i>ACB</i>	403,989,157,385	295,394,768,043	419,899,483,200	213,690,441,800	15,910,325,815	-	-	(81,704,326,243)	419,899,483,200	213,690,441,800
<i>PVS</i>	-	21,187,378,748	-	22,005,181,200	-	817,802,452	-	-	-	22,005,181,200
<i>OGC</i>	-	16,852,899,778	-	13,336,260,000	-	-	-	(3,516,639,778)	-	13,336,260,000
<i>DLI</i>	-	40,456,065,887	-	21,297,200,500	-	-	-	(19,158,865,387)	-	21,297,200,500
<i>MSN</i>	-	5,999,500,000	-	4,707,300,000	-	-	-	(1,292,200,000)	-	4,707,300,000
<i>VHM</i>	2,583,073	3,590,185,000	2,772,000	3,502,520,000	188,927	-	-	(87,665,000)	2,772,000	3,502,520,000
<i>VPB</i>	2,021,910	3,303,099,384	6,076,000	3,201,960,000	4,054,090	-	-	(101,139,384)	6,076,000	3,201,960,000
<i>NAB</i>	-	961,851,802	-	961,209,600	-	-	-	(642,202)	-	961,209,600
<i>POW</i>	2,290,100,000	-	2,159,300,000	-	-	-	(130,800,000)	-	2,159,300,000	-
<i>HCM</i>	3,035,000,000	-	3,022,600,000	-	-	-	(32,400,000)	-	3,022,600,000	-
<i>LCG</i>	1,232,500,000	2,918,842	1,120,000,000	3,028,200	-	109,358	(112,500,000)	-	1,120,000,000	3,028,200
<i>FCN</i>	1,207,500,000	1,168,317	1,091,400,000	683,100	-	-	(116,100,000)	(485,217)	1,091,400,000	683,100
<i>HUT</i>	1,009,454,545	2,494,300	876,000,000	1,445,400	-	-	(133,454,545)	(1,048,900)	876,000,000	1,445,400
<i>PVT</i>	200,000,000	-	316,000,000	-	116,000,000	-	-	-	316,000,000	-
<i>ABB</i>	1,699,570,000	-	1,689,120,000	-	-	-	(10,450,000)	-	1,689,120,000	-
<i>Odd shares</i>	2,537,775,391	1,644,664	2,530,379,500	2,158,600	-	513,936	(7,395,891)	-	2,530,379,500	2,158,600
<i>Unlisted</i>	136,666,772	167,857,611	132,434,160	148,252,350	1,300,418	22,136,722	(5,533,030)	(41,741,983)	132,434,160	148,252,350
<i>Unlisted</i>	2,885,800	2,885,800	-	-	-	-	(2,885,800)	(2,885,800)	-	-
<i>Unlisted</i>	2,885,800	2,885,800	-	-	-	-	(2,885,800)	(2,885,800)	-	-
<i>Unlisted</i>	251,280,000,000	214,780,000,000	253,480,000,000	215,980,000,000	2,200,000,000	1,200,000,000	-	-	253,480,000,000	215,980,000,000
<i>Unlisted</i>	55,980,000,000	55,980,000,000	55,980,000,000	55,980,000,000	-	-	-	-	55,980,000,000	55,980,000,000
<i>Unlisted</i>	22,300,000,000	10,800,000,000	24,500,000,000	12,000,000,000	2,200,000,000	1,200,000,000	-	-	24,500,000,000	12,000,000,000
<i>Unlisted</i>	54,000,000,000	54,000,000,000	54,000,000,000	54,000,000,000	-	-	-	-	54,000,000,000	54,000,000,000
<i>Unlisted</i>	45,000,000,000	45,000,000,000	45,000,000,000	45,000,000,000	-	-	-	-	45,000,000,000	45,000,000,000
<i>Unlisted</i>	74,000,000,000	49,000,000,000	74,000,000,000	49,000,000,000	-	-	-	-	74,000,000,000	49,000,000,000
<i>Unlisted</i>	-	72,807,000,000	-	72,807,000,000	-	-	-	-	-	72,807,000,000
<i>Unlisted</i>	-	72,807,000,000	-	72,807,000,000	-	-	-	-	-	72,807,000,000
<i>Unlisted</i>	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
<i>Unlisted</i>	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
<i>Unlisted</i>	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
<i>Unlisted</i>	859,774,438,847	861,871,718,176	944,629,864,860	856,225,640,750	85,406,945,279	100,261,562,468	(551,519,266)	(105,907,639,894)	944,629,864,860	856,225,640,750

Note:

Calculation principle and reference basis for determining market value: The market value of securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price on most recent transactions as of the end of the fiscal year. For securities of unlisted companies on the stock exchange but registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as closed on the latest trading day to the end of the fiscal year. For listed securities that are delisted, the Company's market price is determined to be zero. The market value of unlisted shares and unlisted bonds is determined according to the par value of these shares and bonds at the end of the fiscal year.

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6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS

	31/12/2025	01/01/2025
	VND	VND
Provision for impairment of loans	25,460,285,612	8,814,893,936
	25,460,285,612	8,814,893,936

7 . RECEIVABLES

	31/12/2025	01/01/2025
	VND	VND
Receivables from disposal of financial assets	1,144,200,622,703	1,233,361,360,184
Receivables from and accruals for dividend and interest income	-	113,000
Receivables from services provided by Securities company	1,975,704,277	2,426,236,898
Other receivables	1,680,679,183	58,991,113
	1,147,857,006,163	1,235,846,701,195

(*) Including:

- Receivables from the sale of TITCH2124001 bonds of Tien Truong Investment, Production and Trading Joint Stock Company to Toan Xuan Thinh Investment and Trading Joint Stock Company with an outstanding balance as of December 31, 2025 of VND 78,119,599,928. This receivable is secured by 11,490,000 shares of National Commercial Bank owned by the bank's shareholders with a total market value at December 31, 2025 of VND 156,264,000,000, including:

+ KY Consultant Co., Ltd. - a related party of the Company owns: 10,000,000 shares;
+ Ms. Tran Thi Thu owns: 1,490,000 shares.

- The receivable from the sale of 59,937 CLACH2124001 bonds and 24,717 CLACH2125002 bonds of Cam Lam Investment Co., Ltd. to Tien Thanh Consulting Services Co., Ltd. has an outstanding balance as of December 31, 2025 of VND 737,522,389,297. This receivable is secured by a total of 74,095,610 shares of Mineral Import-Export Joint Stock Company, owned by individuals who are shareholders of the company, with a total par value of VND 740,956,100,000. Specifically:

- Ms. Ta Thi Tu Trinh owns: 4,180,000 shares;
- Mr. Nguyen Hong Tuan owns: 68,915,610 shares.

In addition, the payment obligation is also secured by 1,000,000 shares of National Commercial Bank (NCB), owned by Ms. Tran Thi Thu, with a total market value as of December 31, 2025 of VND 13,600,000,000. The total value of collateral for this receivable as of December 31, 2025 is VND 754,556,100,000.

The receivable from the sale of 27,536 LACCH2124001 bonds of Hoa Lam An Trading and Service Joint Stock Company to Viet Media Entertainment Trading and Service Joint Stock Company (the company owning 15% of the charter capital in this company) has an outstanding balance as of December 31, 2025 of VND 328,558,633,478 (including principal of VND 306,679,370,959 and late payment interest of VND 21,879,262,519). This receivable is secured by 35,300,000 shares of National Commercial Bank owned by individuals who are shareholders of this bank, with a total market value of VND 480,080,000,000, including:

+ Ms. Ta Thi Tu Trinh owns: 3,967,943 shares;
+ Mr. Nguyen Tran Trung Son owns: 16,934,686 shares;
+ Mr. Nguyen Minh Tu owns: 1,069,578 shares;
+ Mr. Nguyen Tran Minh Quan owns: 2,638,997 shares;
+ Ms. Lai Thi Thuy Van owns: 5,412,056 shares;
+ Ms. Tran Thi Thu owns: 5,276,740 shares.

8 . SHORT - TERM PREPAYMENT TO SUPPLIER

	31/12/2025	01/01/2025
	VND	VND
<i>Others</i>		
An Dan Hung Yen Trading Investment Company Limited	2,689,000,000	5,188,000,000
Others	-	248,028,690
	2,689,000,000	5,436,028,690

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9 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Year 2025	Year 2024
	VND	VND
As at 01/01	5,212,000,000	4,366,000,000
Setup/reversal	(899,000,000)	846,000,000
As at 31/12	<u>4,313,000,000</u>	<u>5,212,000,000</u>

10 . PREPAID EXPENSES**a) Short-term prepaid expenses**

	31/12/2025	01/01/2025
	VND	VND
Tooling expenses waiting to be allocated	40,356,761	34,282,728
Office rental expenses	258,909,200	533,288,180
Software maintenance expenses	218,965,000	333,753,904
Transmission line rental expenses	270,461,409	223,848,074
Health insurance expenses	148,425,849	275,763,434
Other short-term prepaid expenses	514,256,300	116,735,809
	<u>1,451,374,519</u>	<u>1,517,672,129</u>

b) Long-term prepaid expenses

	31/12/2025	01/01/2025
	VND	VND
Tooling expenses waiting to be allocated	189,163,725	486,336,511
Cost of tools, renovation when moving to new head office at No.2A Dai Co Viet	13,430,291	2,238,918,309
Expenses of tools, office renovation at Nguyen Trai branch	77,592,857	441,953,345
Costs for tools, equipment, and office renovations at the Saigon Branch.	275,399,982	-
Advertisement placement rental cost	2,537,500,004	3,987,500,000
Other long-term prepaid expenses	754,153,897	519,259,550
	<u>3,847,240,756</u>	<u>7,673,967,715</u>

11 . DEPOSITS, COLLATERALS AND PLEDGES**a) Short-term deposits, collaterals and pledges**

	31/12/2025	01/01/2025
	VND	VND
Deposit for tree rental	-	3,000,000
Deposit for car rental	-	28,000,000
Deposit for information service provision in 2024	-	34,000,000
	<u>-</u>	<u>65,000,000</u>

b) Long-term deposits, collaterals and pledges

	31/12/2025	01/01/2025
	VND	VND
Deposit for office rental	2,445,689,400	2,822,170,040
Others	99,350,000	30,920,000
	<u>2,545,039,400</u>	<u>2,853,090,040</u>

12 . TAXES AND OTHER REVENUES TO THE STATE

	31/12/2025	01/01/2025
	VND	VND
Corporate income tax	599,952,087	599,952,087
	<u>599,952,087</u>	<u>599,952,087</u>

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13 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation equipment	Management equipment	Others fixed assets	Total
	VND	VND	VND	VND	VND
Original cost					
As at 01/01/2025	25,447,203,422	16,063,160,932	222,812,000	1,277,592,377	43,010,768,731
Purchase	-	2,811,270,015	-	-	2,811,270,015
Liquidating, disposed	(2,613,908,547)	(1,005,225,751)	-	(373,972,777)	(3,993,107,075)
As at 31/12/2025	22,833,294,875	17,869,205,196	222,812,000	903,619,600	41,828,931,671
Accumulated depreciation					
As at 01/01/2025	19,768,830,478	4,882,429,519	222,812,000	681,832,408	25,555,904,405
Depreciation	1,817,676,451	1,972,839,615	-	168,193,305	3,958,709,371
Liquidating, disposed	(2,612,547,215)	(175,047,748)	-	(373,972,777)	(3,161,567,740)
As at 31/12/2025	18,973,959,714	6,680,221,386	222,812,000	476,052,936	26,353,046,036
Net carrying amount					
As at 01/01/2025	5,678,372,944	11,180,731,413	-	595,759,969	17,454,864,326
As at 31/12/2025	3,859,335,161	11,188,983,810	-	427,566,664	15,475,885,635

In which:

- Historical cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 16,472,412,383.

The Company has not determined the fair value of these tangible fixed assets due to Vietnamese Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value.

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14 . INTANGIBLE FIXED ASSETS

	Trading, accounting software VND	Other intangible assets VND	Total VND
Original cost			
As at 01/01/2025	20,529,718,889	4,750,289,608	25,280,008,497
Purchase	105,000,000	-	105,000,000
As at 31/12/2025	20,634,718,889	4,750,289,608	25,385,008,497
Accumulated depreciation			
As at 01/01/2025	12,055,429,264	4,750,289,608	16,805,718,872
Depreciation	1,850,777,216	-	1,850,777,216
As at 31/12/2025	13,906,206,480	4,750,289,608	18,656,496,088
Net carrying amount			
As at 01/01/2025	8,474,289,625	-	8,474,289,625
As at 31/12/2025	6,728,512,409	-	6,728,512,409

In which:

- Cost of fully depreciated tangible fixed assets but still in use: VND 10,238,718,497

The Company has not determined the fair value of these intangible fixed assets due to Vietnamese Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value.

15 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	31/12/2025 VND	01/01/2025 VND
Initial deposit	120,000,000	120,000,000
Additional deposit and Allocated interest	20,744,102,540	19,880,000,000
Ending balance	20,864,102,540	20,000,000,000

16 . SHORT-TERM BORROWINGS

	01/01/2025 VND	Increase in the year VND	Decrease in the year VND	31/12/2025 VND
Bank borrowings	45,918,000,000	-	(45,918,000,000)	-
Other borrowings	415,292,935,801	1,238,663,450,183	(1,343,650,752,484)	310,305,633,500
	461,210,935,801	1,238,663,450,183	(1,389,568,752,484)	310,305,633,500

	31/12/2025 VND	01/01/2025 VND
Detail short-term borrowings		
National Citizen Commercial Joint stock Bank - Hanoi Branch	-	45,918,000,000
Personal borrowings (1)	310,305,633,500	415,292,935,801
	310,305,633,500	461,210,935,801

Detail information of short-term borrowings:

- (1) Personal loan agreements in the form of unsecured credit with terms ranging from 6 months to less than 1 year, interest rates of 6% - 10.5% per year, are intended to supplement working capital for the Company's business operations and investments. Some of these loans are secured by shares owned by Mr. Vu Manh Tien and MRs. Vu Hai Anh (members of the Board of Directors) along with related property rights as collateral for the loan between the Company (borrower) and its partners (lenders) according to the loan agreement. The total outstanding loan balance secured by the Company's related parties is VND 100 billion.

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17 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	31/12/2025	01/01/2025
	VND	VND
Payable to the Stock Exchange	156,576,567	360,647,780
Payable to the Vietnam Securities Depository and Clearing Corporation	107,623,209	157,422,877
	<u>264,199,776</u>	<u>518,070,657</u>

18 . SHORT-TERM TRADE PAYABLES

	31/12/2025	01/01/2025
	VND	VND
National Citizen Commercial Joint stock Bank - Hanoi Branch	760,521,669	760,521,669
Payable to the Vietnam Securities Depository and Clearing Corporation	27,800,000,000	-
Others	1,155,171,883	1,042,585,667
	<u>29,715,693,552</u>	<u>1,803,107,336</u>

19 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	31/12/2025	01/01/2025
	VND	VND
Value added tax	8,665,076	7,867,379
Personal income tax	1,068,177,775	2,549,614,903
Other taxes	-	1,008,346
	<u>1,076,842,851</u>	<u>2,558,490,628</u>

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

20 . SHORT-TERM ACCRUED EXPENSES

	31/12/2025	01/01/2025
	VND	VND
Interest expenses payables	7,546,636,286	8,210,244,201
Salary, business bonus payables	3,715,434,115	11,505,737,320
Remuneration of the Board of Directors	424,468,826	2,242,835,000
Securities company operating expenses	707,023,486	840,749,645
	<u>12,393,562,713</u>	<u>22,799,566,166</u>

21 . OTHER SHORT-TERM PAYABLES

	31/12/2025	01/01/2025
	VND	VND
Dividend for shareholders payables	30,390,684	30,390,684
Collection of investment money payable to investors	723,262,050	723,262,050
Others	609,966,488	516,512,791
	<u>1,363,619,222</u>	<u>1,270,165,525</u>

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22 . OWNER'S EQUITY
a) Details of owner's invested capital

	Rate	31/12/2025	Rate	01/01/2025
	(%)	VND	(%)	VND
Mr. Vu Manh Tien	9.71	160,000,000,000	9.71	160,000,000,000
Mr. Nguyen Hai Chau	5.25	86,515,600,000	3.95	65,038,400,000
Others	85.04	1,401,490,580,000	86.34	1,422,967,780,000
	100	1,648,006,180,000	100	1,648,006,180,000

b) Undistributed earnings

	31/12/2025	01/01/2025
	VND	VND
Undistributed realized earnings	252,476,574,844	326,017,771,915
Unrealized earnings	78,308,715,201	(6,461,661,745)
	330,785,290,045	319,556,110,170

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

	31/12/2025	01/01/2025
	VND	VND
Realized earnings undistributed previous year	326,017,771,915	294,718,071,991
Unrealized loss accumulated to the end of the fiscal year	252,476,574,844	(6,461,661,745)
Realized gain/loss accumulated to the beginning of the year	(72,682,345,317)	32,965,350,377
Basis of profit distribution to shareholders or contributing members as of the end of the fiscal year	253,335,426,598	327,683,422,368
The deduction of funds from profit	(858,851,754)	(1,665,650,453)
- Bonus and welfare fund	(858,851,754)	(1,665,650,453)
Undistributed realized earnings accumulated to the end of the fiscal year	252,476,574,844	326,017,771,915

According to Resolution No. 01/2025/NQ-ĐHĐCĐ of the Annual General Meeting of Shareholders dated April 22, 2025, the Company announces the distribution of undistributed after-tax profits for 2024 as follows:

		Amount	
		VND	
	Bonus and welfare fund		858,851,754
d)	Capital transactions with owners		
		Year 2025	Year 2024
		VND	VND
-	At the beginning of year	1,648,006,180,000	1,648,006,180,000
-	At the ending of year	1,648,006,180,000	1,648,006,180,000
e)	Shares		
		31/12/2025	01/01/2025
	Quantity of Authorized issuing shares	164,800,618	164,800,618
	Quantity of issued shares	164,800,618	164,800,618
-	Common shares	164,800,618	164,800,618
	Quantity of repurchased shares	164,800,618	164,800,618
-	Common shares	164,800,618	164,800,618
	Par value per shares (VND)	10,000	10,000

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23 . FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING OF SECURITIES COMPANY

	31/12/2025	01/01/2025
	VND	VND
Unrestricted financial assets	336,650,450,000	412,267,100,000
	336,650,450,000	412,267,100,000

24 . THE COMPANY'S NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD

	31/12/2025	01/01/2025
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	2,990,000	1,530,000
	2,990,000	1,530,000

25 . THE COMPANY'S AWAITING FINANCIAL ASSETS

	31/12/2025	01/01/2025
	VND	VND
The Company's awaiting financial assets	20,000,000,000	-
	20,000,000,000	-

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

	31/12/2025	01/01/2025
	VND	VND
The Company's financial assets which are not deposited at the VSD	236,380,270,000	209,680,270,000
	236,380,270,000	209,680,270,000

27 . THE COMPANY'S FINANCIAL ASSETS ARE ENTITLED

	31/12/2025	01/01/2025
	VND	VND
Financial assets entitled to the Company's rights	380,000,000	280,000
	380,000,000	280,000

28 . FINANCIAL ASSETS LISTED/REGISTERED OF INVESTORS

	31/12/2025	01/01/2025
	VND	VND
Unrestricted transferable financial assets	2,381,714,690,000	4,115,674,120,000
Restricted transferable financial assets	20,000,000	71,291,000,000
Mortgage financial assets	933,453,300,000	826,078,300,000
Blocked and temporarily detained financial assets	73,012,600,000	5,687,260,000
Financial assets awaiting payment	21,099,000,000	26,202,170,000
	3,409,299,590,000	5,044,932,850,000

29 . FINANCIAL ASSETS DEPOSITED AT THE VSD AND NOT YET TRADED OF INVESTORS

	31/12/2025	01/01/2025
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	59,070,950,000	17,986,520,000
Non-traded and blocked financial assets deposited at the VSD	150,000,000	150,000,000
	59,220,950,000	18,136,520,000

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30 . AWAITING FINANCIAL ASSETS OF INVESTORS

	31/12/2025	01/01/2025
	VND	VND
Awaiting financial assets of investors	3,584,990,000	24,719,800,000
	3,584,990,000	24,719,800,000

31 . INVESTORS' DEPOSITS

	31/12/2025	01/01/2025
	VND	VND
Deposits of investors on securities transactions under the management method of securities companies	38,006,071,730	39,404,195,605
1. Domestic investors	37,865,313,781	38,972,273,263
2. Foreign investors	140,757,949	431,922,342
Deposits for clearing and settlement of securities transactions of investors	9,441,213,100	-
1. Domestic investors	9,441,213,100	-
Deposits of securities issuers	1,000,000	1,000,000
2. Issuers' dividend payment deposit	1,000,000	1,000,000
	47,448,284,830	39,405,195,605

32 . PAYABLES TO INVESTORS

	31/12/2025	01/01/2025
	VND	VND
1. Payables to investors - Deposits of investors on securities transactions under the management method of securities companies	38,006,071,730	39,404,195,605
1.1. Domestic investors	37,865,313,781	38,972,273,263
1.2. Foreign investors	140,757,949	431,922,342
2. Payables to investors - Investors' synthesizing deposits for securities trading activities	9,441,213,100	-
2.1. Domestic investors	9,441,213,100	-
	47,447,284,830	39,404,195,605

33 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	31/12/2025	01/01/2025
	VND	VND
Payables for dividend, principal and interest from bonds to investors	1,000,000	1,000,000
	1,000,000	1,000,000

34 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	31/12/2025	01/01/2025
	VND	VND
1. Margin transaction payables	85,891,695,275	203,329,583,793
1.1 Principal of margin transaction	85,891,695,275	203,329,583,793
Domestic investors	85,891,695,275	203,329,583,793
2. Prepaid of selling securities operation payables	6,498,362,981	7,462,155,183
2.1 Principal of prepaid of selling securities operation	6,498,362,981	7,462,155,183
Domestic investors	6,498,362,981	-
Foreign investors	-	7,462,155,183
	92,390,058,256	210,791,738,976

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35 . OPERATING INCOME

a) Profit, loss of financial assets

	Total amount	Cost of goods sold	Gain, loss from trading shares of current year		Gain, loss from trading shares of the previous year	
	VND	VND	Gain	Loss	Gain	Loss
- Listed shares	203,904,116,090	214,228,279,329	14,376,195,430	(24,700,358,669)	2,288,070,612	(2,444,875,000)
- Listed bonds	224,954,900,000	227,616,400,000	139,200,000	(2,800,700,000)	863,873,778	(29,000,000)
- Government bonds	-	-	-	-	-	(55,500,000)
- Unlisted bonds	435,916,141,590	435,065,735,700	850,405,890	-	253,135,584,647	-
- Certificates of deposit	83,933,619,168	83,731,287,672	202,331,496	-	25,980,405	-
	948,708,776,848	960,641,702,701	15,568,132,816	(27,501,058,669)	256,313,509,442	(2,529,375,000)

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b) . Difference from revalued financial assets

	Book value VND	Market value/Fair value VND	Revaluation difference at 31/12/2025		Revaluation difference at 01/01/2025		Accounting book adjustment difference	
			Increase VND	Decrease VND	Increase VND	Decrease VND	Increase VND	Decrease VND
FVTPL	829,464,438,847	914,319,864,860	85,406,945,279	(551,519,266)	100,261,562,468	(105,907,639,894)	213,343,866,083	(122,842,362,644)
Listed shares	578,181,553,047	660,839,864,860	83,206,945,279	(548,633,466)	99,061,562,468	(105,904,754,094)	211,143,866,083	(122,842,362,644)
Unlisted shares	251,280,000,000	253,480,000,000	2,200,000,000	-	1,200,000,000	-	2,200,000,000	-
Delisted shares	2,885,800	-	-	(2,885,800)	-	(2,885,800)	-	-
AFS	30,310,000,000	30,310,000,000	-	-	-	-	-	-
Listed shares	30,310,000,000	30,310,000,000	-	-	-	-	-	-
	859,774,438,847	944,629,864,860	85,406,945,279	(551,519,266)	100,261,562,468	(105,907,639,894)	213,343,866,083	(122,842,362,644)

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

	Year 2025	Year 2024
	VND	VND
From financial assets at FVTPL (*)	8,834,341,432	(120,060,025,809)
Loans	18,876,675,623	26,551,475,189
	27,711,017,055	(93,508,550,620)

(*) The 2024 figures include the reversal of accrued interest income from bonds of Cam Lam Investment Co., Ltd. amounting to VND 196.46 billion when the Company sells these bonds in 2024.

36 . EXPENSES OUTSIDE OF FINANCIAL ASSETS EXPENSES

	Year 2025	Year 2024
	VND	VND
- Expenses from other financial services	5,416,631,451	13,206,656,005
	5,416,631,451	13,206,656,005

37 . FINANCIAL INCOME

	Year 2025	Year 2024
	VND	VND
Income from interest on demand deposits	2,516,113,305	500,492,487
Other financial income (*)	21,879,262,519	9,722,646,889
	24,395,375,824	10,223,139,376

(*) Interest on overdue payments under the contract between the Company and its partners related to the sale of bonds with delayed payment to the Company.

38 . FINANCIAL EXPENSES

	Year 2025	Year 2024
	VND	VND
Borrowing expenses	31,855,375,951	33,105,534,076
	31,855,375,951	33,105,534,076

39 . GENERAL ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY

	Year 2025	Year 2024
	VND	VND
Salary expenses and salary-based payments	28,872,614,019	40,861,348,519
Trade union fund, social insurance, health insurance, unemployment insurance	1,534,794,500	1,738,986,530
Tools and equipment expenses	1,922,144,530	2,228,996,005
Depreciation expenses of fixed assets	1,952,739,589	1,746,916,785
Tax, fees and charge	15,200,000	12,100,000
Expenses from external services	15,716,028,043	17,411,059,284
	50,013,520,681	63,999,407,123

40 . OTHER EXPENSES

	Year 2025	Year 2024
	VND	VND
Loss from liquidation, disposal of fixed assets	831,539,335	-
Penalty fees	1,316,026,402	76,722,279
Other expenses	783,527,737	-
	2,931,093,474	76,722,279

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41 . CURRENT CORPORATE INCOME TAX EXPENSES
41.1 Current corporate income tax expense

	Year 2025	Year 2024
	VND	VND
Total profit before tax	17,819,158,122	21,323,644,300
Increase	147,076,968,782	87,174,837,843
- Invalid expenses	1,947,720,170	680,080,225
- Decreased difference on revaluation of financial assets	122,842,362,644	84,723,334,518
- Provision for loss of bad receivables	22,286,885,968	1,771,423,100
Decrease	(226,741,997,875)	(68,127,002,272)
- Dividends, distributed profit	(6,857,637,500)	(2,070,281,066)
- Increased difference on revaluation of financial assets	(213,343,866,083)	(64,987,940,406)
- Reversal of provision for loss of bad receivables	(6,540,494,292)	(1,068,780,800)
Taxable income	(61,845,870,971)	40,371,479,871
Current corporate income tax expense (tax rate 20%)	-	8,074,295,974
Adjustment of tax expenses in previous years and tax expenses in the current year	-	19,392,061
Corporate income tax payable at the beginning of the year	(599,952,087)	6,118,407,944
Corporate income tax paid in the year	-	(14,812,048,066)
Corporate income tax payable end of the year	(599,952,087)	(599,952,087)

41.2 Deferred income tax expense

	31/12/2025	01/01/2025
	VND	VND
Deferred income tax assets		
Deferred income tax assets related to deductible temporary differences.	-	1,129,215,485
	-	1,129,215,485
	31/12/2025	01/01/2025
	VND	VND
Deferred income tax liabilities		
Deferred income tax payable relating to deductible temporary differences.	4,601,911,007	-
	4,601,911,007	-
	Year 2025	Year 2024
	VND	VND
Deferred income tax expenses charged to statement of comprehensive income		
Deferred income tax expense arising from taxable temporary differences	5,731,126,493	(3,947,078,822)
	5,731,126,493	(3,947,078,822)

42 . BASIC EARNINGS PER SHARE

The calculation of basic earnings per share that can be distributed to ordinary share holders of the Company is implemented based on the following figures:

	Year 2025	Year 2024
	VND	VND
Total profit after tax	12,088,031,629	17,177,035,087
Profit distributed for common shares	12,088,031,629	17,177,035,087
Average circulated common shares in the year	164,800,618	164,800,618
Basic earnings per share	73	104

The company has not planned to deduct Bonus and welfare from the profit after tax for the fiscal year ended as at 31/12/2025.

As at 31 December 2025, the Company did not have shares with dilutive potential for earnings per share.

43 . FINANCIAL RISK MANAGEMENT**Overview**

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

Market risk

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

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the fiscal year, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	From more than 5	Total
	VND	VND	years	VND
	VND	VND	VND	VND
As at 31/12/2025				
Financial assets at fair value through profit and loss (FVTPL)	660,839,864,860	-	-	660,839,864,860
	<u>660,839,864,860</u>	<u>-</u>	<u>-</u>	<u>660,839,864,860</u>
As at 01/01/2025				
Financial assets at fair value through profit and loss (FVTPL)	537,128,640,750	-	-	537,128,640,750
	<u>537,128,640,750</u>	<u>-</u>	<u>-</u>	<u>537,128,640,750</u>

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Exchange rate risk

The Company bears the risk of exchange rate due to the fluctuation in fair value of future cash flows of a financial instrument in line with changes in exchange rates if loans, revenues and expenses of the Company are denominated in foreign currencies other than VND.

Interest rate risk

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

Credit Risk

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

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 31/12/2025				
Cash and cash equivalents	137,925,733,294	-	-	137,925,733,294
Loans	66,929,772,644	-	-	66,929,772,644
Trade and other receivables	1,143,564,109,641	2,545,039,400	-	1,146,109,149,041
	<u>1,348,419,615,579</u>	<u>2,545,039,400</u>	<u>-</u>	<u>1,350,964,654,979</u>
As at 01/01/2025				
Cash and cash equivalents	107,582,726,345	-	-	107,582,726,345
Loans	201,976,845,040	-	-	201,976,845,040
Trade and other receivables	1,234,662,275,459	2,853,090,040	-	1,237,515,365,499
	<u>1,544,221,846,844</u>	<u>2,853,090,040</u>	<u>-</u>	<u>1,547,074,936,884</u>

Liquidity Risk

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

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

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 31/12/2025				
Borrowings and debts	310,305,633,500	-	-	310,305,633,500
Payables to supplier, payables for securities transaction activities and other payables	31,343,512,550	-	-	31,343,512,550
Accrued expenses	12,393,562,713	-	-	12,393,562,713
	<u>354,042,708,763</u>	<u>-</u>	<u>-</u>	<u>354,042,708,763</u>
As at 01/01/2025				
Borrowings and debts	461,210,935,801	-	-	461,210,935,801
Payables to supplier, payables for securities transaction activities and other payables	3,591,343,518	-	-	3,591,343,518
Accrued expenses	22,799,566,166	-	-	22,799,566,166
	<u>487,601,845,485</u>	<u>-</u>	<u>-</u>	<u>487,601,845,485</u>

The Company considers that the risk concentration for debt repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

44 . SUBSEQUENT EVENTS

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the financial statements.

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45 . SEGMENT REPORTING

Under business fields

	Securities brokerage and custody activities	Proprietary trading investment activities	Lending and selling advance activities	Other activities	Grant total
	VND	VND	VND	VND	VND
Operating revenue	16,819,491,560	237,746,340,331	18,876,675,623	2,492,579,363	275,935,086,877
Operating expenses	21,671,879,506	151,294,167,750	15,746,391,676	9,854,334,433	198,566,773,365
Unallocated expenses	-	-	-	-	24,395,375,824
Unallocated expenses	-	-	-	-	81,868,896,632
Net profit from operating activities	(4,852,387,946)	86,452,172,581	3,130,283,947	(7,361,755,070)	19,894,792,704
Direct segment assets	22,839,806,817	2,088,830,487,563	66,929,772,644	-	2,178,600,067,024
Unallocated assets	-	-	-	-	168,948,436,141
Total assets	22,839,806,817	2,088,830,487,563	66,929,772,644	-	2,347,548,503,165
Direct department liabilities	264,199,776	4,601,911,007	-	957,900,000	5,824,010,783
Unallocated liabilities	-	-	-	-	362,933,022,337
Total liabilities	264,199,776	4,601,911,007	-	957,900,000	368,757,033,120

Under geographical areas

Since all business activities of the Company take place in the territory of Vietnam, the Company does not prepare a Segment report by geographical area.

46 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

Related parties	Relation
Quang Ninh Bus Station Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Directors of the Company and concurrently member of the Board of Directors of this company.
Gami Group Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Directors of the Company and concurrently Vice Chairman of the Board of Directors of this company until July 19, 2024
Intellectual Vietnam Asset Mangement Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Directors of the Company and concurrently Vice Chairman of the Board of Directors of this company; Mr. Vu Manh Tien - Member of the Board of Directors of the Company and Chairman of the Board of Directors of this company
Dong Nai Building Material and Fuel Joint Stock Company	Mr. Le Minh Khue - Former Deputy General Director of the Company and concurrently a member of the Board of Directors of this company
KY Consultant Company Limited	Mrs. Do Thi Hong Hai - Member of the Board of Directors of the Company and concurrently capital-contributing member of this company until August 30, 2024; Mr. Tran Dinh Cuong - Member of the Board of Directors of the Company and concurrently a capital-contributing member, Chairman of the Board of Members, and Director of this company until August 30, 2024
G-Holding Invest Company Limited	Mr. Tran Dinh Cuong - Former member of the Board of Directors of the Company and also the legal representative and owner of this company.
Pharbaco Central Pharmaceutical Joint Stock Company No1	Mr. Nguyen Dinh Tuan (former independent member of the Company's Board of Directors) is the Chairman of the Board of Directors at PBC.
Other individuals and organizations that are related parties to the Board of Directors and the General Management Board (Details are presented in the periodic Corporate Governance Report).	Individuals and organizations related to the Company's Executive Board/Board of Directors

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During the year, the Company had the following transactions with related parties:

	Year 2025	Year 2024
	VND	VND
Revenue	668,587,814	570,894,573
Intellectual Vietnam Asset Mangement Joint Stock Company	18,517,478	7,845,518
Quang Ninh Bus Station Joint Stock Company	444,012,500	444,012,500
Gami Group Joint Stock Company	4,479,976	4,277,024
Dong Nai Building Material and Fuel Joint Stock Company	-	50,000,000
KY Consultant Company Limited	96,849,440	60,253,339
G-Holding Invest Company Limited	4,728,420	4,506,192
Pharbaco Central Pharmaceutical Joint Stock Company No1	100,000,000	-

Balances with related parties at the end of the fiscal year:

	31/12/2025	01/01/2025
	VND	VND
Prepaid expenses	424,468,826	2,242,835,000
Mr. Nguyen Hai Chau	182,121,000	1,000,835,000
Mrs. Do Thi Hong Hai	118,000,000	374,000,000
Mrs. Vu Hai Anh	40,000,000	202,000,000
Mr. Vu Manh Tien	40,000,000	202,000,000
Mr. Nguyen Thanh Chung	36,000,000	206,000,000
Mr. Tran Dinh Cuong	-	90,000,000
Mr. Hoang Don Hung	-	130,000,000
Mr. Ngo Thanh Tung	8,347,826	19,000,000
Mr. Nguyen Xuan Ha	-	19,000,000
Advances	-	52,825,862
Mr. Nguyen Thanh Chung	-	52,825,862

In addition to the information with related parties presented in the above Notes, the Company had the transactions with other related parties as follows:

	Year 2025	Year 2024
	VND	VND
Remuneration to Chief Financial Officer		
Mr. Nguyen Hai Chau - Chairman of the Board of Directors	3,367,140,000	3,970,400,000
Mr. Vu Manh Tien - Member of the Board of Directors	560,000,000	650,000,000
Mrs. Vu Hai Anh - Member of the Board of Directors	1,143,800,000	1,268,908,333
Mrs. Do Thi Hong Hai - Member of the Board of Directors	800,000,000	1,250,000,000
Mr. Hoang Don Hung - Member of the Board of Directors	324,000,000	1,010,000,000
Mrs. Le Thao Anh - Former member of the Board of Directors	-	166,640,782
Mr. Ngo Thanh Tung - Member of the Board of Directors	769,954,969	734,827,609
Mr. Tran Dinh Cuong - Member of the Board of Directors	162,000,000	530,000,000
Mr. Nguyen Xuan Ha - Member of the Board of Directors	36,818,182	130,000,000
Mr. Pham Hong Minh - Member of the Board of Directors - Former General Director	357,061,692	2,624,412,481
Mr. Nguyen Thanh Hai - Member of the Board of Directors - General Director	3,000,000,000	-
Mr. Nguyen Thanh Chung - Member of the Board of Directors, Former General Director	147,272,727	650,000,000
Mrs. Ngo Thi Thu Huong - Former Deputy General Director	-	790,445,130
Mr. Le Minh Khue - Former Deputy General Director	261,016,667	1,156,844,203
Mr. Nguyen Phi Long - Former Deputy General Director	311,659,091	1,151,953,846

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the year and had no balance at the end of the fiscal year with the Company.

EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,
Hai Ba Trung ward, Hanoi city, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

47 . COMPARATIVE FIGURES

The comparative figures are figures in the Financial statements for the fiscal year ended as at December 31, 2024,
which was audited by AASC Auditing Firm Company Limited.



Tran Thi Thu Ngan
Preparer



Nguyen Thi Bich Hang
Chief Accountant



Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, 19 March 2026

