

Số/No: 318 - 2026/CV/FPTS-FAD

Hà Nội, ngày 12 tháng 8 năm 2026
Hanoi, August 12, 2026

CÔNG TY CỔ
PHẦN CHỨNG
KHOÁN FPT

Digitally signed by CÔNG TY CỔ PHẦN CHỨNG
KHOÁN FPT
DN: C=VN, S=HÀ NỘI, L=Quận Tây Hồ,
CN=CÔNG TY CỔ PHẦN CHỨNG KHOÁN FPT,
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CÔNG BỐ THÔNG TIN
TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA
ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SỞ GDCK
DISCLOSURE OF INFORMATION
ON THE STATE SECURITIES COMMISSION'S PORTAL
AND STOCK EXCHANGE'S PORTALS

Kính gửi/To: - Ủy ban Chứng khoán Nhà nước/ The State Securities Commission
- Sở Giao dịch chứng khoán Việt Nam/ Vietnam Exchange
- Sở Giao dịch chứng khoán TP.Hồ Chí Minh/ Hochiminh Stock Exchange.

- Tên tổ chức/ Name of organization : Công ty Cổ phần Chứng khoán FPT
FPT Securities Joint Stock Company

- Mã chứng khoán/ Stock code : FTS

- Địa chỉ trụ sở chính/ Address : Số 52 Đường Lạc Long Quân, P. Tây Hồ, TP. Hà Nội
No. 52 Lac Long Quan, Tay Ho Ward, Hanoi City

- Điện thoại/ Telephone : 1900 6446

- Fax : (0243)773 9058

- Người thực hiện công bố thông tin/ : Trịnh Thanh Hằng
Submitted by

Chức vụ/ Position : Chánh Văn phòng, Người ủy quyền CBTT/
Chief of Office, Person authorized to disclose
information



Loại thông tin công bố : ☒ định kỳ ☐ bất thường ☐ 24h ☐ theo yêu cầu

Information disclosure type: ☒ Periodic ☐ Irregular ☐ 24 hours ☐ On demand

Nội dung thông tin công bố/ Content of disclosure:

Toàn văn Báo cáo tài chính 6 tháng đầu năm 2026, Báo cáo tỷ lệ an toàn tài chính tại ngày 30/6/2026 đã được kiểm toán của Công ty Cổ phần Chứng khoán FPT và Công văn giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp 6 tháng đầu năm 2026 so với cùng kỳ năm trước.

The Audited Financial Statements for the six-month period ended June 30, 2026, the Financial Safety Ratio Report as at June 30, 2026 and Explanation to year-on-year changes in profit after corporate income tax of the first six months of 2026 of FPT Securities Joint Stock Company.

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 12/8/2026 tại đường dẫn: <http://www.fpts.com.vn/quan-he-co-dong/cong-bo-thong-tin/>

This information was published on FPT's website on August 12, 2026, as in the link: <https://www.fpts.com.vn/investor-relations/information-disclosure/>

Tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/ Attached documents:

- Báo cáo tài chính 6 tháng đầu năm 2026 đã kiểm toán.
The Audited Financial Statements for the six-month period ended June 30, 2026.
- Báo cáo tỷ lệ an toàn tài chính tại ngày 30/6/2026 đã kiểm toán.
The Financial Safety Ratio Report as at June 30, 2026.
- Công văn số 315-2026/CV/FPTS-FAF Giải trình biến động lợi nhuận sau thuế thu nhập doanh nghiệp 6 tháng đầu năm 2026 so với cùng kỳ năm trước.
Official dispatch No.315-2026/CV/FPTS-FAF on Explanations to year-on-year changes in profit after corporate income tax of the first six months of 2026.

Đại diện tổ chức/ Organization representative
Người ủy quyền Công bố thông tin
Person authorized to disclose information



Trịnh Thanh Hằng



FPT SECURITIES JOINT STOCK COMPANY

Address: No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

FINANCIAL SAFETY RATIO REPORT
FPT SECURITIES JOINT STOCK COMPANY
AS AT 30th JUNE, 2026

Audited by:

**SOUTHERN AUDITING AND ACCOUNTING FINANCIAL CONSULTING SERVICES
COMPANY LIMITED (AASCS)**

29 Vo Thi Sau Street, Tan Dinh Ward, Ho Chi Minh City, Tel: (028) 38.205945 - 38.205947 Fax: 38.205942



FPT SECURITIES JOINT STOCK COMPANY

Address: No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

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FPT SECURITIES JOINT STOCK COMPANY

Address: No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

REPORT OF THE BOARD OF MANAGEMENT

The board of management of **FPT Securities Joint Stock Company** (hereinafter called the “Company”) presents their reports and the Company’s financial safety ratio report as at 30th June, 2026.

FPT Securities Joint Stock Company was established under the Business Registration Certificate No. 59/UBCK- GP dated 13th July, 2007; as amended by Amended License No. 73/GPĐC-UBCK dated 17 June 2026, both issued by the State Securities Commission of Vietnam. The Company operates under the Joint Stock Company Business Registration Certificate, first registered on 13th July 2007 with the 8th amendment dated 08 July 2026, issued by the Hanoi Department of Finance.

The main activities of the company: Securities.

The Company's main fields are:

- Securities brokerage service;
- Securities trading activities;
- Securities investment advisory service;
- Underwriting for share issues;
- Shareholders management and custody service.

The company’s head office is located at No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

The company’s Branch: 02 branches

- **Ho Chi Minh Branch:** 3rd Floor, Building No 136 -138 Le Thi Hong Gam Street, Ben Thanh Ward, Ho Chi Minh City.
- **Da Nang Branch:** No.100 Quang Trung Street, Hai Chau Ward, Da Nang City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Member of the Board of Directors:

Mr. Nguyen Diep Tung	Chairman (Appointed on 31 March 2026)
Mr. Nguyen Van Dung	Chairman (Resigned on 31 March 2026)
Ms. Nguyen Thi Thu Huong	Member
Mr. Do Son Giang	Member
Mr. Kenji Nakanishi	Member
Mr. Tran Thanh Tung	Member

Members of the Board of Management:

Ms. Nguyen Thi Thu Huong	General Director (Appointed on 31 March 2026)
	Deputy General Director (Resigned on 31 March 2026)
Mr. Nguyen Diep Tung	General Director (Resigned on 31 March 2026)
Ms. Nguyen Thi Hanh	Deputy General Director

Member of the Audit Committee:

Mr. Tran Thanh Tung	Chairman
Mr. Do Son Giang	Member

AUDITORS

The auditors of Southern Auditing and Accounting Financial Consultancy Service Company Limited (AASCS) have expressed their willingness to accept reappointment.

FPT SECURITIES JOINT STOCK COMPANY

Address: No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City.

STATEMENT OF THE BOARD OF DIRECTORS'S RESPONSIBILITY IN RESPECT OF THE FINANCIAL SAFETY RATIO REPORT

The Company's management is responsible for preparing the financial safety ratio report as at 30th June 2026, which reflects honestly and reasonably the financial safety ratio of the Company. In preparing the financial safety ratio report, the management commits to comply with the following requirements:

- Select suitable accounting policies and then apply them consistently;
- Made judgments and estimates that are reasonable and prudent;
- Compliance with applicable Vietnamese accounting standards;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the report;
- Prepare the report on the 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 to disclose the financial position of the Company, with reasonable accuracy at any time, and ensuring that the accounting financial ratio report complies with State's current regulations. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of any frauds and other irregularities.

The Board of Management of the Company represents that the information presented in the Financial Safety Ratio Report as at 30th June 2026 gives a true and fair view of the Company's financial safety ratio as at 30th June 2026, in accordance with the regulations on financial safety ratios set out in Circular No. 91/2020/TT-BTC dated 13 November 2020 and Circular No. 102/2025/TT-BTC dated 29 October 2025, amending and supplementing a number of articles of Circular No. 91/2020/TT-BTC dated 13 November 2020, issued by the Ministry of Finance, which prescribes financial safety ratios and remedial measures applicable to securities business organizations that fail to satisfy the prescribed financial safety requirements.

Hanoi City, dated 04 August, 2026

On behalf of the Board of Management
General Director



Nguyễn Thị Thu Hương

No: ~~655~~/BCKT/TC/2026/AASCS

INDEPENDENT AUDITORS' REPORT

*On the financial safety ratio report of FPT Securities Joint Stock Company
as at 30th June, 2026*

**To: The Board of Directors of FPT Securities Joint Stock Company
The Board of Management of FPT Securities Joint Stock Company**

We have audited the financial safety ratio report of **FPT Securities Joint Stock Company** as at 30th June 2026 prepared on 04 August, 2026 set out on pages 06 to 18.

Board of Management's Responsibility for the financial safety ratio report

The Board of Management is responsible for the preparation and honest presentation of the financial safety ratio report of the company in accordance with accounting standards, the Vietnamese accounting system and legal regulations. Internal controls are made by the Board of Management to ensure that a financial safety ratio report is presented without material misstatement, due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial safety ratio report based on our audit. We conducted our audit in accordance with Vietnamese Standard on Auditing No.800 and other related Auditing Standards. Those standards require us to comply with ethical requirements, to plan and perform the audit to obtain reasonable assurance about whether the financial safety ratio report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial safety ratio report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the safety ratio report, due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial safety ratio report 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 appropriate accounting policies used and the reasonable estimations made by the Board of Management, as well as evaluating the overall presentation of the financial safety ratio report.

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 safety ratio report of FPT Securities Joint Stock Company gives a true and fair view, in all material respects, of the financial safety ratio of the Company as at 30th June 2026, in accordance with Circular No.91/2020/TT-BTC dated 13th November, 2020 and Circular No. 102/2025/TT-BTC dated 29th October, 2025, amending and supplementing a number of articles of Circular No. 91/2020/TT-BTC dated 13th November, 2020 of the Ministry of Finance regulating financial safety ratios and measures for non-compliance applicable to securities company.

Ho Chi Minh City, dated 12 August, 2026

**SOUTHERN AUDITING AND ACCOUNTING
FINANCIAL CONSULTANCY SERVICE**

GO, LTD (AASCS)
Deputy General Director



Dinh The Duong

Audit Practicing Registration Certificate
No. 0342-2023-142-1

Auditor



Dam Minh Thuy

Audit Practicing Registration Certificate
No.1547-2023-142-1

FPT Securities Joint Stock Company

Re: Financial safety ratio report

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom - Happiness

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Hanoi City, dated 04 August, 2026

To: The State Securities Commission
FINANCIAL SAFETY RATIO REPORT

As at 30th June 2026

We confirm that:

- (1) This Report has been prepared based on the data updated as at the reporting date in accordance with Circular No. 91/2020/TT-BTC dated 13 November 2020 and Circular No. 102/2025/TT-BTC dated 29 October 2025 amending and supplementing a number of articles of Circular No. 91/2020/TT-BTC dated 13 November 2020 issued by the Ministry of Finance, which prescribes financial safety ratios and remedial measures applicable to securities business organizations that fail to satisfy the prescribed financial safety requirements;
- (2) Subsequent events that could have effects on the financial position of the Company occurring after the date of this report will be updated in the next reporting period;
- (3) We take full responsibility to the law for the accuracy and truthfulness of the contents of the report.

Chief Accountant

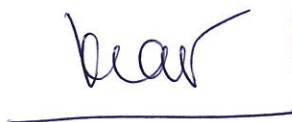
(Signature and full name)



Nguyen Thi Son

Head of Internal Control

(Signature and full name)



Mai Thi Thu Thao

General Director

(Signature and full name)



Nguyen Thi Thu Huong

NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

I. Liquidity worksheet

Currency: VND

No.	Description	Liquid capital		
		Liquid capital	Deductions	Increase
		(1)	(2)	(3)
A	Owner's equity			
1	Owner's equity excluding redeemable preferred shares (if any)	3.811.457.500.000		
2	Share capital surplus excluding redeemable preferred shares (if any)	82.748.150		
3	Treasury shares			
4	Conversion options on convertible bonds			
5	Other owner's equity			
6	Difference upon asset revaluation per fair value			
7	Additional reserve fund of charter capital (if any)			
8	Operational risk and financial reserve fund			
9	Other funds in owner's equity			
10	Realized undistributed profit	226.346.563.466		
11	Provision for impairment of assets	11.092.776.176		
12	Fixed asset revaluation difference			
13	Exchange rate differences			
14	Convertible debts			
15	Total increase or decrease in securities investment value		2.408.510	396.458.941.863
16	Other capital (if any)			
1A	Total	4.048.979.587.792	2.408.510	396.458.941.863



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NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

B	Short-term assets			
I	Financial assets		49.933.075.517	
1	Cash and cash equivalents			
2	Financial assets at fair value through profit or loss (FVTPL)			
	Securities exposed to market risk			
	Securities deducted from available capital			
3	Held to maturity investment (HTM)			
	Market risk securities			
	Securities deducted from available capital			
4	Loans			
5	Available-for-sale financial assets (AFS)			
	Securities exposed to market risk			
	Securities deducted from available capital			
6	Provision for impairment of financial assets and mortgage assets			
7	Receivables (receivables from the sale of financial assets, receivables, dividend and interest from financial assets)		49.933.075.517	
	Receivables due in up to 90 days			
	Receivables due in more than 90 days		49.933.075.517	
	Receivables that are not yet due but the counterparty has become insolvent			
8	Unissued covered warrant			
9	Underlying securities for risk management upon covered warrant issuance			

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NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

10	Receivables for services provided by the securities company			
	Receivables due in up to 90 days			
	Receivables due in more than 90 days			
	Receivables that are not yet due but the counterparty has become insolvent			
11	Internal receivables			
	Receivables due in up to 90 days			
	Receivables due in more than 90 days			
	Receivables that are not yet due but the counterparty has become insolvent			
12	Receivables for securities trading errors			
	Receivables due in up to 90 days			
	Receivables due in more than 90 days			
	Receivables that are not yet due but the counterparty has become insolvent			
13	Other receivables			
	Receivables due in up to 90 days			
	Receivables due in more than 90 days			
	Receivables that are not yet due but the counterparty has become insolvent			
14	Provision for impairment of receivable			
II Other short-term assets			4.711.062.620	
1	Advances			
	Advances due in up to 90 days			
	Advances due in more than 90 days			
	Receivables that are not yet due but the counterparty has become insolvent			



NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

2	Office materials, tools and supplies		1.038.626.652	
3	Short-term prepaid expenses		3.221.172.036	
4	Short-term mortgage, collaterals and deposits		8.800.000	
5	Deducted VAT			
6	Taxes and other payables to the State Budget		442.463.932	
7	Other short-term assets			
8	Provision for impairment of other current assets			
1B	Total		54.644.138.137	
C	Long-term assets			
I	Long-term financial assets			
1	Long-term receivables			
2	Investment			
	Held to maturity investment (HTM)			
2.1	- Securities exposed to market risk			
	- Securities deducted from available capital			
2.2	Investments in subsidiaries			
2.3	Other long-term investments			
II	Fixed assets		130.994.336.320	
III	Real estate investment			
IV	Construction in progress			
V	Other long-term assets		25.489.450.766	
1	Long-term mortgage, collaterals and deposits		1.448.346.467	
2	Long-term prepaid expenses		4.041.104.299	
3	Deferred tax assets			
4	Payment for settlement assistance fund		20.000.000.000	
5	Other long-term assets			
VI	Provision for impairment of non-current assets			
	Asset items that are subject to exceptions, adverse opinions, or disclaimers of opinion in the audited or reviewed financial statements, without being deducted in accordance with the provisions of Article 5			
1C	Total		156.483.787.086	



FPT SECURITIES JOINT STOCK COMPANY

Address: No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City

NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

D	Margin account		10.083.765.752	
1	Margin value		10.083.765.752	
1.1	Payment for settlement assistance fund of the Securities Depository		10.083.765.752	
1.2	Payment to the clearing fund of the central counterparty clearing house for the open position of the clearing member			
1.3	Cash margin and payment guarantee value of the bank upon covered warranty issuance			
2	Value of assets used as collateral to secure the obligations of the securities company and other organizations and individuals (detailed by each counterparty)			
1D	Total		10.083.765.752	
	Liquid capital=(1A-1B-1C-1D)			4.224.224.430.170

II. TABLE OF RISK VALUE

A. MARKET RISK				
Investment items		Risk rate (%)	Scale of risk	Risk value
		(1)	(2)	(3)=(1)*(2)
I. Cash and cash equivalents, money market instrument				
1	Cash (VND) and demand bank deposits	0%	1.432.372.585.615	
2	Cash equivalents	0%	2.508.818.006.471	
3	Security, negotiable instruments in money market, certificates of deposit	0%		
II. Government bonds				25.598.505.000
4	Non-interest government bonds	0%		
5	Government bonds (including previously issued government bonds and project notes), government bonds of OECD countries or guaranteed by governments or central banks of these countries, Bonds issued by international organizations IBRD, ADB, IADB, AfDB, EIB, and EBRD, local government bonds	3%	853.283.500.000	25.598.505.000

NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

III. Listed and unlisted bonds of credit institutions			214.391.123.288
6	Financial organization's bonds with remaining maturity of less than 1 year, including convertible bonds	0%	
	Financial organization's bonds with remaining maturity from 1 year to less than 3 years, including convertible bonds	3%	
	Financial organization's bonds with remaining maturity from 3 years to less than 5 years, including convertible bonds	5%	
	Financial organization's bonds with remaining maturity of 5 years or more, including convertible bonds	10%	2.143.911.232.877
IV. Corporate bond			214.391.123.288
7	Listed bonds		
	Listed bonds with remaining maturity of less than 1 year, including convertible bonds	0%	
	Listed bonds with remaining maturity from 1 year to less than 3 years, including convertible bonds	5%	
	Listed bonds with remaining maturity from 3 years to less than 5 years, including convertible bonds	10%	
	Listed bonds with remaining maturity of 5 years or more, including convertible bonds	15%	



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NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

8	Unlisted bonds			
	Unlisted bonds issued by listed corporation with remaining maturity of less than 1 year, including convertible bonds	5%		
	Unlisted bonds issued by listed corporation with remaining maturity from 1 year to less than 3 years, including convertible bonds	10%		
	Unlisted bonds issued by listed corporation with remaining maturity from 3 years to less than 5 years, including convertible bonds	20%		
	Unlisted bonds issued by listed corporation with remaining maturity of 5 years or more, including convertible bonds	25%		
	Unlisted bonds issued by other corporation with remaining maturity of less than 1 year, including convertible bonds	15%		
	Unlisted bonds issued by other corporation with remaining maturity from 1 year to less than 3 years, including convertible bonds	20%		
	Unlisted bonds issued by other corporation with remaining maturity from 3 years to less than 5 years, including convertible bonds	30%		
	Unlisted bonds issued by other corporation with remaining maturity of 5 years or more, including convertible bonds	35%		
	List the credit rating results for bonds / issuing organizations (detailed for each bond / issuing organization): '- Clearly state the credit rating agency, the time of publication of the credit rating results, and the credit rating level for each bond / issuing organization			



NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

V. Shares				40.681.996.318
9	Ordinary shares, preferred shares of listed companies at Stock exchange	10%	406.816.086.000	40.681.608.600
10	Ordinary shares, preferred shares of unlisted public companies, registered at Upcom system	20%	1.938.590	387.718
11	Ordinary shares, preferred shares of public companies that custody registered but have not been listed or traded / share during IPO	30%		
VI. Certificates of securities investment fund				167.520.000
12	Public funds, including public securities investment companies	10%	1.675.200.000	167.520.000
13	Member fund	50%		
14	Private securities investment company.	30%		
VII. Securities subject to warning, control, trading restrictions, temporary trading suspension, trading suspension, delisting, or trading cancellation				22.822.522
15	Listed securities are warned	35%		
16	Listed securities are controlled	40%		
17	Temporarily suspended securities and restricted securities	60%		
18	Suspended securities.	70%		
19	Delisted, cancelled securities	80%	28.528.152	22.822.522
VIII Derivatives				
20	Stock index futures contract	8%		
21	Government bond futures contract	3%		
IX Other securities				1.600.000.000
22	Shares listed in foreign markets included in the benchmark/ indices listed in Appendix VIII	25%		
23	Shares listed in foreign markets not included in the benchmark/indices listed in Appendix VIII	100%		

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NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

24	Covered warrants that listed on the Ho Chi Minh Stock Exchange	8%		
25	Arbitrage trading	2%		
26	Shares, capital contribution and other securities	80%	2.000.000.000	1.600.000.000
27	Covered warrants issued by the Company			
28	Securities formed from hedging activities for the covered warrants issued by the securities company (in case covered warrants are not profitable)			
29	The difference between the basic securities value for hedging and necessary basic securities value for hedging of covered warrant.			

X. Increase risk (if any) (determined on the basis that owner's equity is fully provisioned).

	Securities code	Level of increase	Scale of risk	Risk value
1	HDbank	20%	103.034.657.534	20.606.931.507
2	BIDV	10%	50.330.821.918	5.033.082.192
3	Vietinbank	10%	61.025.643.836	6.102.564.384
	Tổng			31.742.578.083

A. TOTAL MARKET RISK VALUE (A=I+II+III+IV+V+VI+VII+VIII+IX+X)

Currency: VND

B. PAYMENT RISK

Risk value

Risk before maturity (Note 1)	196.129.599.324
Overdue payment risk (Note 2)	11.156.070.976
Risks of advances, other contracts and transaction (Note 3)	2.000.000
Increase of risk (Note 4)	12.705.459.869
Total payment risk value	219.993.130.169

1. Risk before maturity

Transaction type	Risk value						Total risk value
	(1)	(2)	(3)	(4)	(5)	(6)	
1 Term deposits, certificate of deposit and loans without collaterals and receivables from transaction activities and securities trading operations, and other items exposed to settlement risks					188.946.628.326	7.182.970.998	196.129.599.324

FPT SECURITIES JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

2	Lending Financial Assets/Other agreements with similar conditions						
3	Borrowing Financial Assets/Other agreements with similar conditions						
4	Securities purchase contract with resell commitment/Other agreements with similar conditions						
5	Financial asset contract with redeem commitment/Other agreements with similar conditions						
TOTAL RISK BEFORE MATURITY							196.129.599.324

Details of settlement risk coefficient by counterparties are determined as follows:

No.	Counterparties of the Company	Settlement risk coefficient
1	Government, issuer guaranteed by Government, Government and Central Banks of OECD; People's committees of provinces and cities under central authority	0,0%
2	Stock Exchange, Securities Depository Center	0,8%
3	Credit institutions, financial institutions, securities Company is established in OECD and have credit ratios satisfying other conditions according to internal regulations of securities Company.	3,2%
4	Credit institutions, financial institutions, securities Company is established outside OECD and not satisfying other conditions according to internal regulations of the company	4,8%
5	Credit institutions, financial institutions, securities Company is established and operated in Vietnam	6,0%
6	Other organizations and individuals	8,0%

2. Overdue payment risk

No.	Overdue period	Risk weight	Scale of risk	Risk value
1	0-15 days after payment deadline, the date of transferring securities	16%	193.250.000	30.920.000
2	16-30 days after payment deadline, the date of transferring securities	32%	467.690.000	149.660.800
3	31-60 days after payment deadline, the date of transferring securities	48%	44.550.000	21.384.000
4	Over 60 days	100%	10.954.106.176	10.954.106.176
TOTAL OVERDUE PAYMENT RISK VALUE				11.156.070.976

FPT SECURITIES JOINT STOCK COMPANY

Address: No.52, Lac Long Quan Street, Tay Ho Ward, Ha Noi City

NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

3. Risks of advances, other contracts and transaction

No.	Overdue period	Risk weight	Scale of risk	Risk value
1	Contracts, transactions and capital uses other than transactions and contracts are recorded at Point a, b, c, d, e, g Clause 1, Article 10 of Circular 91; Receivables from debt trading with trading partners other than Vietnam Asset Management Company (VAMC), Vietnam Debt and Asset Trading Corporation (DATC) (details by counterparty)			
	- Agreements on deposits for the purchase of real estate and other economic agreements of a similar nature (details by counterparty)	150%		
	- Other loans and receivables from customers not falling under points (d) and (g), Clause 1, Article 10 (details by counterparty)	150%		
	- Other contracts and transactions (details by counterparty)	100%		
	- Advances (details by counterparty)		25.000.000,00	2.000.000,00
	+ Representing from 0% to 2% of equity as at the calculation date	8%	25.000.000,00	2.000.000,00
	+ Representing more than 2% and less than 5% of equity as at the calculation date.	50%		
	+ Representing 5% or more of equity as at the calculation date.	100%		
	TOTAL RISK OF OTHER CONTRACTS AND TRANSACTIONS		25.000.000	2.000.000

4. Increase of risk

Detail to each partner	Level of increase	Scale of risk	Risk value
TPB	10%	33.701.808.646	3.370.180.865
TCB	10%	27.164.653.064	2.716.465.306
VPB	10%	35.441.901.362	3.544.190.136
VAB	0%	18.452.350.685	
ACB HN	0%	17.697.081.200	
Vikki	0%	25.742.597.753	
HDBank	10%	30.746.235.616	3.074.623.562
TOTAL			12.705.459.869

FPT SECURITIES JOINT STOCK COMPANY

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NOTES TO THE FINANCIAL SAFETY RATIO REPORT

As at 30 June, 2026

C. OPERATING RISK (WITHIN 12 MONTHS)

(Currency: VND)

	Item	Value
I	Total operating expenses incurred during the 12 months from 01/07/2025 to 30/06/2026	884.494.506.043
II	Deductions from total expenses (Note1)	13.817.654.266
	1. Depreciation	13.810.911.824
	2. Expenses/Reversal of provision for impairment of financial assets and collateral	
	3. Expenses/Reversal of provision for impairment of non- current financial assets	
	4. Expenses/Reversal of provision for impairment of receivables	10.365.000
	5. Expenses/Reversal of provision for impairment of other current assets	
	6. Expenses of loss from re-evaluation of financial assets at FVTPL	(3.622.558)
	7. Interest expense	
	8. Expenses from fair value remeasurement of outstanding warrant payables	
	9. Unrealized foreign exchange expense or income	
	10. Financial expenses and other non-cash expenses incurred in the Company's business operations	
III	Total expenses after deduction (III=I-II)	870.676.851.777
IV	25% of Total expenses after deduction (IV=25%III)	217.669.212.944
V	20% of minimum charter capital for business operations of securities companies	60.000.000.000
C. TOTAL OPERATING RISK (C=Max{IV,V})		217.669.212.944

III. RISK AND LIQUID CAPITAL WORKSHEET

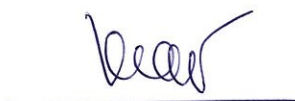
No.	Items	Risk value / Liquid capital	Note
1	Market risk value	314.204.545.211	
2	Payment risk value	219.993.130.169	
3	Operating risk value	217.669.212.944	
4	Total risk value (4=1+2+3)	751.866.888.324	
5	Liquid capital	4.224.224.430.170	
6	Liquid capital ratio (6=5/4)	562%	

Chief Accountant
(signature/full name)



Nguyen Thi Son

Head of Internal Control
(signature/full name)



Mai Thi Thu Thao

Hanoi City, 04 August, 2026

General Director
(signature/full name)



Nguyen Thi Thu Huong