

INTERIM FINANCIAL STATEMENTS

EVS SECURITIES JOINT STOCK COMPANY

for the accounting period from 01/01/2026 to 30/06/2026
(reviewed)



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EVS SECURITIES JOINT STOCK COMPANY

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

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 Interim Financial statements for the accounting period from January 01, 2026 to June 30, 2026.

THE COMPANY

EVS Securities Joint Stock Company was established and operated under Enterprise Registration Certificate No. 0102121331 dated December 22, 2006, as amended for the 22nd time on August 20, 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 December 29, 2006 and amended licenses, the latest amended licenses No. 61/GPDC-UBCK dated August 04, 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 BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND AUDIT COMMITTEE

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

Mr. Nguyen Hai Chau	Chairman	
Mr. Vu Manh Tien	Member	Re-appointed on April 22, 2026
Mrs. Do Thi Hong Hai	Independent Member	Re-appointed on April 22, 2026
Mrs. Vu Hai Anh	Member	Re-appointed on April 22, 2026
Mr. Nguyen Thanh Hai	Member	

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

Mr. Nguyen Thanh Hai	General Director	Relieved of office on August 10, 2026, effective from the date of the written approval from the State Securities Commission
Mr. Nguyen Tran Minh Quan	Deputy General Director	Appointed on August 11, 2026, and assigned to assume the position of Acting General Director effective from September 01, 2026
Mrs. Vu Thi Thanh Hang	Chief Financial Officer	

The members of The Audit Committee are:

Mrs. Do Thi Hong Hai	Chairman	Re-appointed on April 22, 2026
Mrs. Vu Hai Anh	Member	Re-appointed on April 22, 2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and up to the date of preparation of this Interim Financial Statements is Mr. Nguyen Thanh Hai - General Director.

Mrs. Vu Thi Thanh Hang – Chief Financial Officer, is authorized by Mr. Nguyen Thanh Hai to sign the Company's Interim Financial Statements for the period from January 01, 2026 to June 30, 2026 pursuant to Power of Attorney No. 02/2026/GUQ/TGD dated January 14, 2026.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have reviewed the Company's Interim Financial statements.

EVS SECURITIES JOINT STOCK COMPANY

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

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

We, The Board of Management are responsible for the Interim Financial statements which give a true and fair view of the financial position of the Company, its operating results, its cash flows and its changes in equity for the period. In preparing those Interim Financial statements, we confirm that we have complied with the following requirements:

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

We ensure that accounting records are maintained with reasonable accuracy at all times to reflect the financial position of the Company and to ensure that the Interim Financial Statements comply with the prevailing regulations of the State, and for safeguarding the assets of the Company and taking appropriate measures to prevent and detect fraud and other irregularities.

We confirm that the Interim Financial Statements give a true and fair view of the financial position of the Company as at June 30, 2026, its operating results, its cash flows and its changes in equity for the accounting period from January 01, 2026 to June 30, 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of the Interim Financial statements.

Other Commitment

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management



Vũ Thị Thanh Hằng
Chief Financial Officer

Hanoi, August 14, 2026

No: 140826.016/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying Interim Financial statements of EVS Securities Joint Stock Company prepared on August 14, 2026, as set out on pages 05 to 43, including: Interim Statement of financial position as at June 30, 2026, Interim statement of income, Interim statement of cash flows, Interim statement of changes in equity for the six-month period then ended and Notes to the Interim financial statements.

The Board of Management's responsibility

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

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim financial statements do not give a true and fair view, in all material respects, of the financial position of EVS Securities Joint Stock Company as at June 30, 2026, and of its operating results, its cash flows and its changes in equity for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of interim 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, August 14, 2026

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WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

INTERIM STATEMENT OF FINANCIAL POSITION*As at June 30, 2026*

Code	ASSETS	Note	30/06/2026	01/01/2026
			VND	VND
100	A. CURRENT ASSETS		2,265,731,894,367	2,298,087,722,425
110	I. Financial assets		2,262,759,133,413	2,296,016,292,341
111	1. Cash and cash equivalents	4	71,358,722,193	138,223,648,674
111.1	1.1 Cash		71,358,722,193	138,223,648,674
112	2. Financial assets at fair value through profit or loss (FVTPL)	5	1,529,768,349,900	914,319,864,860
114	3. Loans	5	74,952,896,089	92,390,058,256
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 collateral assets	6	(22,661,105,697)	(25,460,285,612)
117	6. Receivables	7	574,482,216,775	1,144,200,622,703
117.1	6.1 Receivables from disposal of financial assets		574,370,022,775	1,144,200,622,703
117.2	6.2 Receivables and accrued dividends, interest from financial assets		112,194,000	-
117.3	6.2.1 Dividends and interest receivable by due date		112,194,000	-
118	7. Prepayments to suppliers		2,689,000,000	2,689,000,000
119	8. Receivables from services provided by the Securities company	7	1,882,054,153	1,975,704,277
122	9. Other receivables	7	2,321,000,000	1,680,679,183
129	10. Provision for impairment of receivables	8	(2,344,000,000)	(4,313,000,000)
130	II. Other short-term assets		2,972,760,954	2,071,430,084
131	1. Advances		39,741,411	20,103,478
133	2. Short-term prepaid expenses	9	2,333,067,456	1,451,374,519
136	3. Taxes and other receivables from State budget	11	599,952,087	599,952,087
200	B. NON- CURRENT ASSETS		44,929,849,323	49,460,780,740
220	II. Fixed assets		18,096,777,601	22,204,398,044
221	1. Tangible fixed assets	12	12,197,557,837	15,475,885,635
222	- Historical cost		39,793,908,991	41,828,931,671
223a	- Accumulated depreciation		(27,596,351,154)	(26,353,046,036)
227	2. Intangible fixed assets	13	5,899,219,764	6,728,512,409
228	- Historical cost		25,385,008,497	25,385,008,497
229a	- Accumulated amortization		(19,485,788,733)	(18,656,496,088)
250	V. Other long-term assets		26,833,071,722	27,256,382,696
251	1. Long-term pledges, mortgages and deposits	10	2,530,039,400	2,545,039,400
252	2. Long-term prepaid expenses	9	4,303,032,322	3,847,240,756
254	3. Deposits to Settlement Assistance Fund	14	20,000,000,000	20,864,102,540
270	TOTAL ASSETS		2,310,661,743,690	2,347,548,503,165

EVS SECURITIES JOINT STOCK COMPANY

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 Hai Ba Trung ward, Hanoi city, Vietnam

Interim Financial statements

for the accounting period from 01/01/2026 to 30/06/2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		291,833,682,150	368,757,033,120
310	I. Current liabilities		278,384,016,731	364,155,122,113
311	1. Short-term borrowings and finance lease liabilities	15	260,310,278,020	310,305,633,500
312	1.1 Short-term borrowings		260,310,278,020	310,305,633,500
318	2. Payables for securities transaction activities	16	144,035,591	264,199,776
320	3. Short-term trade payables	17	1,072,323,698	29,715,693,552
321	4. Short-term advances from customers		840,500,000	957,900,000
322	5. Taxes and payables to the State budget	18	1,072,364,873	1,076,842,851
323	6. Payables to employees		340,124,863	-
324	7. Employee benefits		231,220,823	432,422,323
325	8. Short-term accrued expenses	19	6,317,825,280	12,393,562,713
329	9. Other short-term payables	20	1,329,149,384	1,363,619,222
331	10. Bonus and welfare fund		6,726,194,199	7,645,248,176
340	II. Non-current liabilities		13,449,665,419	4,601,911,007
356	1. Deferred income tax payable	40.b)	13,449,665,419	4,601,911,007
400	D. OWNER'S EQUITY		2,018,828,061,540	1,978,791,470,045
410	I. Owner's equity	21	2,018,828,061,540	1,978,791,470,045
411	1. Contributed capital		1,648,006,180,000	1,648,006,180,000
411.1	1.1 Contributed 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		370,821,881,540	330,785,290,045
417.1	2.1 Realized earnings		207,551,949,893	252,476,574,844
417.2	2.2 Unrealized earnings		163,269,931,647	78,308,715,201
440	TOTAL LIABILITIES AND OWNER'S EQUITY		2,310,661,743,690	2,347,548,503,165

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEMS	Note	30/06/2026	01/01/2026
A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
006	1. Quantity of outstanding shares in circulation		164,800,618	164,800,618
008	2. Listed/registered financial assets at the VSD of the securities company	22	813,714,450,000	336,650,450,000
009	3. The securities company's non-traded financial assets deposited at the VSD	23	2,110,000	2,990,000
010	4. Financial assets awaiting settlement of the securities company	24	-	20,000,000,000
012	5. Un-deposited financial assets at VSD of the securities company	25	162,381,150,000	236,380,270,000
013	6. Entitled financial assets of the securities company	26	-	380,000,000
B. ASSETS AND LIABILITIES RELATING TO COMMITTED ASSETS UNDER MANAGEMENT FOR CUSTOMERS				
021	1. Listed/registered financial assets at the VSD of investors	27	2,869,116,260,000	3,409,299,590,000
021.1	a. <i>Unrestricted financial assets</i>		2,308,686,000,000	2,381,714,690,000
021.2	b. <i>Restricted financial assets</i>		636,000,000	20,000,000
021.3	c. <i>Pledged financial assets</i>		485,553,300,000	933,453,300,000
021.4	d. <i>Blocked financial assets</i>		73,012,600,000	73,012,600,000
021.5	e. <i>Financial assets awaiting settlement</i>		1,228,360,000	21,099,000,000
022	2. Non-traded financial assets deposited at the VSD of investors	28	83,487,070,000	59,220,950,000
022.1	a. <i>Unrestricted and non-traded financial assets deposited at the VSD</i>		83,337,070,000	59,070,950,000
022.4	b. <i>Non-traded and blocked financial assets deposited at the VSD</i>		150,000,000	150,000,000
023	3. Awaiting financial assets of investors	29	-	3,584,990,000

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	30/06/2026	01/01/2026
026	4. Investors' deposits	30	43,475,428,290	47,448,284,830
027	4.1 Investors' deposits for securities trading activities managed by the securities company		38,065,043,990	38,006,071,730
029	4.2 Deposits for clearing and settlement of securities transactions		5,409,384,300	9,441,213,100
029.1	a. Domestic investors' deposits for securities transaction clearing and settlement		5,409,384,300	9,441,213,100
030	4.3 Deposits of securities issuers		1,000,000	1,000,000
031	5. Payables to investors for securities trading managed by the securities company	31	43,474,428,290	47,447,284,830
031.1	5.1 Payables to domestic investors for securities trading deposits managed by the securities company		43,350,846,831	47,306,526,881
031.2	5.2 Payables to foreign investors for securities trading deposits managed by the securities company		123,581,459	140,757,949
035	6. Payables for dividend, principal and interest from bonds	32	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, August 14, 2026

INTERIM STATEMENT OF INCOME*First 6 months of 2026*

Code ITEMS		Note	First 6 months of 2026 VND	First 6 months of 2025 VND
I. OPERATING INCOME				
01	1.1	Gain from financial assets at fair value through profit or loss (FVTPL)	280,263,722,233	96,224,171,603
01.1	a.	Gain from disposal of financial assets at FVTPL	34.a) 3,246,110,606	4,088,180,044
01.2	b.	Gain from revaluation of financial assets at FVTPL	34.b) 276,885,417,627	83,829,501,844
01.3	c.	Dividend, interest income from financial assets at FVTPL	34.c) 132,194,000	8,306,489,715
03	1.2	Gain from loans and receivables	34.c) 4,960,483,299	10,956,333,523
06	1.3	Revenue from securities brokerage services	3,041,210,876	7,671,827,394
09	1.4	Revenue from securities custody services	577,266,694	815,704,751
10	1.5	Revenue from financial advisory services	632,183,182	2,035,454,545
11	1.6	Other operating income	34.d) 22,008,000	13,648,000
20		Total operating income	289,496,874,284	117,717,139,816
II. OPERATING EXPENSES				
21	2.1	Loss from financial assets at fair value through profit or loss (FVTPL)	201,790,413,961	61,278,810,749
21.1	a.	Loss from disposal of financial assets at FVTPL	34.a) 18,713,967,191	10,390,085,012
21.2	b.	Loss from revaluation of financial assets at FVTPL	34.b) 183,076,446,770	50,888,725,737
24	2.2	Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	(2,079,179,915)	8,245,753,419
26	2.3	Expenses for proprietary trading activities	452,407,419	386,213,886
27	2.4	Expenses for securities brokerage services	5,622,741,142	10,412,533,658
30	2.5	Expenses for securities custody services	796,564,832	856,736,033
31	2.6	Expenses for financial advisory services	1,300,234,608	2,224,202,860
32	2.7	Expenses for other operating	35 1,966,503,496	3,020,279,113
40		Total operating expenses	209,849,685,543	86,424,529,718
III. FINANCIAL INCOME				
42	3.1	Non-fixed dividend and interest income	138,832,690	1,410,756,318
44	3.2	Other income for investments	-	16,585,892,555
50		Total financial income	138,832,690	17,996,648,873
IV. FINANCIAL EXPENSES				
52	4.1	Interest expenses	12,598,691,386	17,046,025,180
60		Total financial expenses	12,598,691,386	17,046,025,180

EVS SECURITIES JOINT STOCK COMPANY

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Interim Financial statements

for the accounting period from 01/01/2026 to 30/06/2026

INTERIM STATEMENT OF INCOME

First 6 months of 2026

Code	ITEMS	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
62	V. GENERAL ADMINISTRATIVE EXPENSES OF SECURITIES COMPANY	38	17,685,963,337	22,527,128,263
70	VI. OPERATING RESULTS		49,501,366,708	9,716,105,528
	VII. OTHER INCOME AND OTHER EXPENSES			
71	7.1 Other income		-	12,733,750
72	7.2 Other expense	39	617,020,802	679,298,794
80	Total other operating results		(617,020,802)	(666,565,044)
90	VIII. TOTAL PROFIT BEFORE TAX		48,884,345,906	9,049,540,484
91	8.1 Realized profit		(44,924,624,951)	(23,891,235,623)
92	8.2 Unrealized profit		93,808,970,857	32,940,776,107
100	IX. CORPORATE INCOME TAX EXPENSES	40	8,847,754,411	6,588,155,221
100.1	9.1 Current corporate income tax expenses	40.a)	-	-
100.2	9.2 Deferred corporate income tax expenses	40.b)	8,847,754,411	6,588,155,221
200	X. PROFIT AFTER CORPORATE INCOME TAX		<u>40,036,591,495</u>	<u>2,461,385,263</u>
500	XI. NET INCOME ON COMMON SHARE			
501	13.1 Earnings per share (VND/share)	41	243	15

Tran Thi Thu Ngan
Preparer

Nguyen Thi Bich Hang
Chief Accountant

Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, August 14, 2026

EVS SECURITIES JOINT STOCK COMPANY

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Interim Financial statements

for the accounting period from 01/01/2026 to 30/06/2026

INTERIM STATEMENT OF CASH FLOWS

First 6 months of 2026
(Under indirect method)

Code	ITEM	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
	I. Cash flow from operating activities			
01	1. <i>Profit before corporate income tax</i>		48,884,345,906	9,049,540,484
02	2. <i>Adjustments for</i>		10,545,662,860	26,944,050,127
03	- Depreciation and amortization of fixed assets		2,527,023,860	3,019,647,712
04	- Provisions		(4,768,179,915)	8,245,753,419
06	- Interest expense		12,598,691,386	17,046,025,180
07	- Gains/losses from investing activities		188,127,529	(1,367,376,184)
10	3. <i>Increase of non-monetary expenses</i>		183,076,446,770	50,888,725,737
11	- Loss from revaluation of financial assets through profit/loss FVTPL		183,076,446,770	50,888,725,737
18	4. <i>Decrease of non-monetary revenue</i>		(276,885,417,627)	(83,829,501,844)
19	- Gains from revaluation of financial assets through profit/loss FVTPL		(276,885,417,627)	(83,829,501,844)
30	5. <i>Profit from operating activities before changing working capital</i>		16,116,922,036	116,510,502,601
31	- Increase (decrease) of financial assets recognized through profit/loss FVTPL		(521,639,514,183)	81,026,566,338
33	- Increase (decrease) in loans		17,437,162,167	80,777,213,845
35	- (-) Increase, (+) decrease receivables from disposal of financial assets		569,830,599,928	(20,970,272,555)
36	- (-) Increase, (+) decrease receivables and accruals of dividends and interests from financial assets		(112,194,000)	(82,736,315)
37	- (-) Increase, (+) decrease receivables from services provided by securities company		(23,749,876)	1,369,641,290
39	- (-) Increase, (+) decrease in other receivables		(640,320,817)	(88,552,388)
40	- Increase (decrease) in other assets		844,464,607	3,198,777,833
41	- Increase (decrease) of accrued expenses (excluding interest expenses)		(2,243,064,569)	(11,281,887,592)
42	- Increase (decrease) prepaid expense		(1,327,484,503)	1,359,383,336
44	- Interest expense paid		(16,431,364,250)	(17,927,430,526)
45	- Increase (decrease) payables to supplier		(28,643,369,854)	(119,999,256)
46	- Increase (decrease) employee benefits payables		(201,201,500)	35,009,601
47	- Increase, (decrease) taxes and other payables to the State budget (excluding corporate income		(4,477,978)	(657,700,767)
48	- Increase (decrease) employee payables		340,124,863	(126,854,512)
50	- Increase (decrease) other payables		(154,634,023)	(39,347,020)
51	- Other receipts from operating activities		5,000,000	605,050,000
52	- Other payments on operating activities		(919,053,976)	(566,358,711)
60	<i>Net cash flows from operating activities</i>		(18,262,040,055)	119,563,317,105
	II. Cash flows from investing activities			
61	1. Purchase of fixed assets and other long-term assets		-	(277,891,455)
62	2. Proceeds from disposals of fixed assets and other long-term assets		1,253,636,364	786,797,868
65	3. Dividends and profits shared from long-term financial investments		138,832,690	1,410,756,318
70	<i>Net cash flows from investing activities</i>		1,392,469,054	1,919,662,731

INTERIM STATEMENT OF CASH FLOWS*First 6 months of 2026**(Under indirect method)*

Code	ITEM	Note	First 6 months of	First 6 months of
			2026	2025
			VND	VND
	III Cash flows from financing activities			
73	1. Borrowed principal		220,666,639,520	949,388,791,683
73.2	1.1 Other borrowings		220,666,639,520	949,388,791,683
74	2. Repayment of principal		(270,661,995,000)	(1,081,359,048,835)
74.3	2.1 Other repayment of principal		(270,661,995,000)	(1,081,359,048,835)
80	<i>Net cash flows from financing activities</i>		<i>(49,995,355,480)</i>	<i>(131,970,257,152)</i>
90	IV. Net increase (decrease) in cash and cash equivalents in the period		(66,864,926,481)	(10,487,277,316)
101	V. Cash and cash equivalents at beginning of the year		138,223,648,674	108,953,346,950
101.1	- Cash		138,223,648,674	108,953,346,950
103	VI. Cash and cash equivalents at end of the period	4	71,358,722,193	98,466,069,634
103.1	- Cash		71,358,722,193	58,466,069,634
103.2	- Cash equivalents		-	40,000,000,000

**INTERIM CASH FLOWS FROM BROKERAGE
AND TRUST ACTIVITIES OF THE INVESTORS***First 6 months of 2026*

Code ITEM	Note	First 6 months of 2026	First 6 months of 2025
		VND	VND
I. Cash flows from brokerage and trust activities of the investors			
01 1. Cash receipts from disposal of brokerage securities of customers		1,311,085,295,280	2,892,439,829,440
02 2. Cash payments for acquisition of brokerage securities of customers		(1,029,827,003,310)	(2,820,119,654,090)
07 3. Cash receipts for settlement of securities transaction of customers		1,427,398,921,712	4,408,525,484,715
08 4. Cash payments for settlement of securities transaction of customers		(1,712,630,070,222)	(4,393,359,491,932)
14 5. Cash receipt from securities issuers		8,554,159,176	35,957,071,440
15 6. Cash payments to securities issuers		(8,554,159,176)	(35,957,071,440)
20 <i>Net increase/decrease in cash during the period</i>		<i>(3,972,856,540)</i>	<i>87,486,168,133</i>
30 II. Cash and cash equivalents of investors at the beginning of the year		47,448,284,830	39,405,195,603
31 Cash at banks at the beginning of the year:		47,448,284,830	39,405,195,603
32 - Investors' deposits for securities trading managed by the securities company		38,006,071,730	39,404,195,603
34 - Deposits for clearing and settlement of securities transactions		9,441,213,100	-
35 - Deposits of Securities issuers		1,000,000	1,000,000
40 III. Cash and cash equivalents of investors at the end of period	30	43,475,428,290	126,891,363,736
41 Cash at banks at the end of period:		43,475,428,290	126,891,363,736
42 - Investors' deposits for securities trading managed by the securities company		38,065,043,990	126,890,363,736
44 - Deposits for clearing and settlement of securities transactions		5,409,384,300	-
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

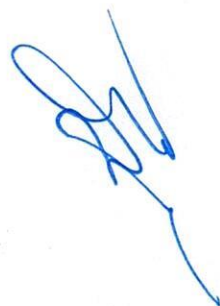
Hanoi, August 14, 2026



INTERIM STATEMENT OF CHANGES IN EQUITY

First 6 months of 2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	First 6 months of 2025		First 6 months of 2026		30/06/2025	30/06/2026
		VND	VND	Increase	Decrease	Increase	Decrease	VND	VND
1. Contributed 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 earnings		319,556,110,170	330,785,290,045	2,461,385,263	858,851,754	40,036,591,495	-	321,158,643,679	370,821,881,540
2.1 * Realized earnings		326,017,771,915	252,476,574,844	(23,891,235,623)	858,851,754	(44,924,624,951)	-	301,267,684,538	207,551,949,893
2.2 Unrealized earnings		(6,461,661,745)	78,308,715,201	26,352,620,886	-	84,961,216,446	-	19,890,959,141	163,269,931,647
TOTAL		1,967,562,290,170	1,978,791,470,045	2,461,385,263	858,851,754	40,036,591,495	-	1,969,164,823,679	2,018,828,061,540



Tran Thi Thu Ngan
Preparer

Nguyen Thi Bich Hang
Chief Accountant



Vu Thi Thanh Hang
Chief Financial Officer

Hanoi, August 14, 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS*First 6 months of 2026***1 . GENERAL INFORMATION****1.1 . Operational characteristics of Securities Company**

EVS Securities Joint Stock Company was established and operated under Enterprise Registration Certificate No. 0102121331 dated December 22, 2006, as amended for the 22nd time on August 20, 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 December 29, 2006 and amended licenses, the latest amended licenses No. 61/GPDC-UBCK dated August 04, 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.

Company's capital under Business License: VND 1,648,006,180,000, Contributed Charter capital as at June 30, 2026: VND 1,648,006,180,000. Equivalent to 164,800,618 shares with the par value of VND 10,000 per share.

The total number of employees of the Company as at June 30, 2026 is: 75 people (as at January 1, 2026: 81 people).

The Company's shares were officially registered for trading on the Hanoi Securities Trading Center (now known as the Hanoi Stock Exchange) from June 26, 2019 with ticker symbol EVS.

The Company's member entities are as follows:

<u>Name of member entities</u>	<u>Place of establishment and operation</u>
Company Office	3rd, 6th, 9th Floor - No. 2A Dai Co Viet street, Hai Ba Trung ward, Hanoi city,
Saigon Branch	4th Floor, Bitexco Nam Long Office Building, No. 63A Vo Van Tan Street, Xuan Hoa Ward, Ho Chi Minh City
Nguyen Trai Branch	2nd Floor, VNT Tower, No. 19 Nguyen Trai Street, Khuong Dinh Ward, Hanoi

1.2 . Business field

The Company's business activities include: securities brokerage; proprietary trading; financial advisory and securities investment advisory; securities depository; securities underwriting; advances against securities sales.

1.3 . The Company's operation in the period that affects the Interim Financial statements

During the period, the market experienced significant volatility, with a decline in trading volume leading to lower revenue from brokerage and margin lending activities compared to the previous period, alongside a decrease in revenue from proprietary trading. Furthermore, stock price fluctuations resulted in a higher net gain from the revaluation of financial assets over the same period last year. These are the primary drivers behind the significant growth in business results for this period.

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

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

The Company maintains its accounting records in Vietnamese Dong (VND).

2.2 . Standards and Applicable accounting policies*Applicable 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 December 30, 2014 ("Circular 210"), providing guidance on accounting systems applicable to securities companies and Circular No. 334/2016/TT-BTC dated December 27, 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.

Declaration of compliance with Accounting Standards and Accounting System

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

Form of accounting record

The Company maintains its accounting records using computerized accounting software.

2.3 . Basis for preparation of Interim Financial Statements

Interim Financial Statements are presented based on historical cost principle.

Interim Financial Statements of the Company are prepared based on aggregation of transactions incurred and recorded into accounting books of dependent accounting entities and the head office of the Company.

2.4 . Accounting estimates

The preparation of Interim Financial statements in conformity with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to securities companies and legal regulations relating to preparation and presentation of Interim Financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the accounting period and the reported amounts of revenues and expenses during the accounting period.

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

- Allowance for bad debts;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and allowance for impairment of financial investments;
- Estimated income tax.

The estimates and assumptions are reviewed on a regular basis based on past experience and other factors, including assumptions about future events that may have a material effect on the Company's Interim Financial statements and are considered reasonable by the Company's Board of Management.

2.5 . Cash

Cash comprises cash on hand and operating deposits of the securities company.

Cash deposit for disposing underwriting securities is the money received 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 and Clearing Corporation (VSDC). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

Investor deposits for securities transactions and deposits of issuers are presented as off-Statement of financial position items.

2.6 . 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 or 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 or 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 expenses directly related to the issuance of those liabilities.

b) Classification principles

Financial assets at fair value through profit or loss (FVTPL): financial asset is classified as FVTPL if it was held for the purpose of purchasing or selling in the financial market through researching and analyzing with profit-taking expectation. The other financial assets classified in other groups, when sold, must be reclassified to FVTPL.

Financial assets FVTPL which are debt instruments at maturity must be recognized as receivables and an allowance for doubtful debts must be made (if any).

Loans: are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Types of loan commitments made:

- Margin contract;
- Securities sale proceeds advance contract.

After initial recognition, loans are measured at amortized cost using the effective interest rate method, except for: loans and financial assets recognized at fair value through profit or loss; financial liabilities arising from the transfer of a financial asset that are not eligible for derecognition or when applicable in accordance with the continued involvement 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 or 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 financial asset with limited classification 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 held-for-trading group;
- At the time of initial recognition, the Company classified financial liabilities into the group recognized through profit or loss.

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

c) *Principles for the revaluation of financial assets*

Revaluation of financial assets FVTPL and AFS at market value or fair value is according to the valuation method in accordance with the law. In case there is no market price at the most recent trading date, the Company uses fair value to revalue its financial assets. The fair value is determined on the basis of respecting the principles, methods or valuation theory models of financial assets prescribed in the Company's Charter or Valuation Manual or approved in writing by the Board of Management.

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

- For securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange, their market prices are the closing price on the latest trading date up to the revaluation date;
- For unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM), their market prices are determined as average reference prices in the last 30 consecutive trading days before the time of re-evaluation announced by the Stock Exchange.
- For delisted securities and suspended trading securities from the sixth day afterward, their prices are the book value at the latest financial report date.
- For unlisted securities and securities unregistered for trading on the Unlisted Public Company Market (UPCOM), the stock prices as the basis for re-evaluation are the prices collected from sources, reference information that the Board of Management considers that this price represents 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 position and the book value of securities issuer as at June 30, 2026.

The difference arising from revaluation FVTPL are recorded according to the principle of non-offset and presented in the Statement of income on 02 items: the item "Loss from financial assets at fair value through profit or 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 or loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).

Gains or losses arising from the revaluation of AFS financial assets, under the non-offsetting principle, are recognized directly in equity within the interim statement of financial position under the line item "Fair value reserves".

Held-to-maturity financial assets are assessed for impairment as at the date of the Interim Statement of Financial Position. An allowance is made for these investments when there is objective evidence that the investment may be irrecoverable or its recoverability is uncertain as a result of one or more loss events that adversely affect the estimated future cash flows of the held-to-maturity investments. Objective evidence of impairment may include a decrease in the market value/fair value (if any) of the impaired debt, indications that the debtor or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that the debtor will enter bankruptcy or other financial reorganization, and observable data indicating that there is a measurable decrease in the estimated future cash flows, such as changes in repayment conditions or financial conditions associated with defaults. When there is evidence of impairment, the allowance is determined based on the difference between the amortized cost and the fair value at the assessment date. Any increase or decrease in the allowance balance is recognized in the Interim Statement of Income under "*Allowance expenses for diminution in value and impairment of financial assets, losses from doubtful receivables and borrowing costs of loans*".

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

2.7 . Short-term and long-term deposits received

Deposits received are amounts received by the Company as deposits in cash from entities in the Company's operations in compliance with regulations of law in force. Deposits received are not assets of the Company, the Company has to manage them separately from monetary assets of the Company.

2.8 . Short-term and long-term receivables

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

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

Receivables of services rendered by the Company: reflecting receivables of the Company with the Stock Exchange, the Vietnam Securities Depository and Clearing Corporation (VSDC), 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.

Allowance for impairment of receivables: An allowance for doubtful debts is made for receivables that are overdue under economic contracts, loan agreements, contractual commitments or debt commitments, and for receivables that are not yet due but are unlikely to be recovered. The allowance for overdue receivables is determined based on the original repayment due date specified in the initial sale contract, excluding any debt rescheduling agreed between the parties. An allowance is also made for receivables not yet due where the debtor has become bankrupt or is undergoing dissolution procedures, is missing or has absconded, is being prosecuted, detained or tried by law enforcement authorities, is serving a sentence, or is deceased.

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

Overdue period	Allowance 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%

2.9 . Fixed assets

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

Subsequent measurement after initial recognition

If these costs have resulted in an increase in 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 addition to the historical cost of tangible fixed assets.

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

- Machinery, equipment	02 - 08 years
- Transportation equipment	10 years
- Office equipment	04 - 06 years
- Other fixed assets	02 - 08 years
- Trading software	02 - 08 years

2.10 . 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 lease term.

2.11 . Prepaid expenses

Expenses incurred relating to the business results of several accounting periods are recorded as prepaid expenses for gradual allocation to the business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to operating costs in each accounting period are based on the nature and extent of each type of expense to select an appropriate allocation method and criteria.

2.12 . Short-term and long-term payables

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

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

Payables for securities transaction activities: reflect the payment situation about Fees for securities trading activities, Securities services for the Stock Exchange, Vietnam Securities Depository and Clearing Corporation (VSDC), payable to the Company's securities issuance agent.

Payables to a securities issuing organization: reflecting the receipt and payment of amounts payable to the Securities Issuing Organization for proceeds from the sale of underwritten securities performed by The Company as the primary or secondary securities underwriter, including the circumstance where the securities underwriting company sells issued securities through agents.

2.13 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period in which they are incurred, except for those which are directly attributable to the construction or production of a qualifying asset and are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.14 . Accrued expenses

Accrued expenses include payables for goods or services received from the suppliers or provided to the customers during the reporting period, but the payments for such goods or services have not been made, and other payables such as interest expenses payable... are recognized as operating expenses of the reporting period.

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

2.15 . Owner's equity

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

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

Unrealized profit of the financial year is the difference between total gains and losses from revaluation of FVTPL financial assets or other financial assets included in the Statement of income under the Company's financial asset portfolio and deferred income tax expense/income arising during the period (if any).

Realized profit during the period is the net difference between total revenue and income, and total expenses included in the Company's Interim Statement of income accumulated during the period. The profit used to allocate for the owner must be deducted by accumulated realized losses from the beginning of this period and accumulated unrealized losses up to the time of profit distribution to the owners. The distribution of the Company's profits to the owner must be clear, transparent and in accordance with the securities law and other relevant laws applicable to the securities company, Charter of the securities company, Resolution of the General Meeting of Shareholders. Profits have distributed income to capital contributing members or shareholders after subtracting the tax liabilities to be calculated on the income they are entitled to.

Dividends to be paid to shareholders are recognized as a payable in the Interim Statement of financial position of the Company after the announcement of dividend payment from the Board of Directors and announcement of the record date for dividend entitlement from the Vietnam Securities Depository and Clearing Corporation.

2.16 . 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 differences arising during the period and differences arising from the revaluation of monetary balances denominated in foreign currencies at the end of the period are recorded in the Interim Income Statement.

2.17 . Revenue and income*Rendering of services*

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

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

The stage of completion is determined based on an assessment of the work performed.

Income from securities trading

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

Income from an increase in revaluation of FVTPL proprietary financial assets at fair value. Income from revaluation of financial assets in the FVTPL proprietary financial assets portfolio is unrealized income.

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

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

2.18 . Operating expenses and general and administrative expenses

Expenses are recognized when a decrease in economic benefits has occurred and the amount can be measured reliably, irrespective of whether payment has been made.

2.19 . Financial income, financial expense

Financial income is interest income from demand deposits.

Financial expense is borrowing interest expense.

2.20 . Taxation**a) Deferred income tax asset and Deferred income tax liability**

Deferred income tax asset is determined based on total deductible temporary differences and the deductible amounts carried forward from unused tax losses and unused tax incentives. Deferred income tax liability is determined based on taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on the prevailing corporate income tax rate (or corporate income tax rate expected to apply when the deferred income tax asset is recovered or the deferred income tax liability is settled), based on tax rates and tax laws effective at the end of the accounting period.

Deferred income tax assets are recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized. Deferred income tax assets are reduced to the extent that it is not probable that associated taxable profits will be realized.

Deferred income tax asset and Deferred income tax liability are offset against each other when preparing the Interim 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 period 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.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for all business activities for the accounting period from 01 January, 2026 to 30 June, 2026.

EVS SECURITIES JOINT STOCK COMPANY

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

Interim Financial statements

for the accounting period from 01/01/2026 to 30/06/2026

2.21 . Earnings per share

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

2.22 . 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:

- Organizations, 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 of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises;
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

2.23 . 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 . TRADING VOLUME AND VALUE OF SECURITIES TRANSACTIONS DURING THE PERIOD

	Volume of securities transaction during the period	Value of securities transaction during the period VND
Securities company	55,460,888	1,045,215,211,012
- Listed shares	47,060,000	622,629,640,000
- Unlisted shares	7,400,000	55,500,000,000
- Listed bonds	1,000,000	104,148,000,000
- Private placement bonds	888	262,937,571,012
Investors	90,215,374	2,297,896,942,890
- Listed shares	88,905,174	2,292,488,537,890
- Fund certificates	16,000	556,198,000
- Warrants	1,294,200	4,852,207,000
	145,676,262	3,343,112,153,902

4 . CASH

	30/06/2026 VND	01/01/2026 VND
Cash on hand	218,299,249	297,915,380
Bank deposits for company operations	71,140,422,944	137,925,733,294
	71,358,722,193	138,223,648,674

EVS SECURITIES JOINT STOCK COMPANY

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

Interim Financial statements

for the accounting period from 01/01/2026 to 30/06/2026

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

	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed shares (*)	1,173,815,460,420	1,350,288,349,900	578,181,553,047	660,839,864,860
Unlisted shares	177,282,885,800	179,480,000,000	251,280,000,000	253,480,000,000
Delisted shares	5,606,810	-	2,885,800	-
	<u>1,351,103,953,030</u>	<u>1,529,768,349,900</u>	<u>829,464,438,847</u>	<u>914,319,864,860</u>

(*) The fair value of listed shares is determined based on the market value as of December 31, 2025 and June 30, 2026.

b) Available-for-sale financial assets (AFS)

	30/06/2026		01/01/2026	
	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 financial investments because the Vietnamese Accounting Standards and the Vietnamese Accounting System applicable to securities companies do not have specific guidance on the determination of fair value. Accordingly, fair value is estimated at the cost of the investment. Hence, fair value of these securities is estimated its book value.

c) Loans

	30/06/2026	01/01/2026
	VND	VND
Margin lending activities	72,260,541,565	85,891,695,275
Advances against securities sale proceeds	2,692,354,524	6,498,362,981
	<u>74,952,896,089</u>	<u>92,390,058,256</u>

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d) Schedule of changes in market value

	Purchase price		Market value		Revaluation increase		Revaluation decrease		Revalued value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL	1,351,103,953,030	829,464,438,847	1,529,768,349,900	914,319,864,860	179,579,819,396	85,406,945,279	(915,422,526)	(551,519,266)	1,529,768,349,900	914,319,864,860
Listed shares	1,173,821,067,230	578,181,553,047	1,350,288,349,900	660,839,864,860	177,379,819,396	83,206,945,279	(912,536,726)	(548,633,466)	1,350,288,349,900	660,839,864,860
- GMA	160,819,223,971	160,819,223,971	227,994,300,000	227,994,300,000	67,175,076,029	67,175,076,029	-	-	227,994,300,000	227,994,300,000
- HUT	-	200,000,000	-	316,000,000	-	116,000,000	-	-	-	316,000,000
- NVB	999,126,420,194	403,989,157,385	1,108,852,149,000	419,899,483,200	109,723,728,806	15,910,325,815	-	-	1,108,852,149,000	419,899,483,200
- HHV	1,975,250,000	130,250,000	1,824,000,000	131,500,000	-	1,250,000	(151,250,000)	-	1,824,000,000	131,500,000
- VNM	1,162,000,000	-	1,096,000,000	-	-	-	(66,000,000)	-	1,096,000,000	-
- NAB	2,290,100,000	2,290,100,000	2,391,840,000	2,159,300,000	101,740,000	-	-	(130,800,000)	2,391,840,000	2,159,300,000
- POW	1,848,721,374	3,055,000,000	2,160,900,000	3,022,600,000	312,178,626	-	-	(32,400,000)	2,160,900,000	3,022,600,000
- HCM	304,850,000	1,232,500,000	364,480,000	1,120,000,000	59,630,000	-	-	(112,500,000)	364,480,000	1,120,000,000
- LCG	1,207,500,000	1,207,500,000	923,410,000	1,091,400,000	-	-	(284,090,000)	(116,100,000)	923,410,000	1,091,400,000
- FCN	2,293,454,545	1,009,454,545	1,920,000,000	876,000,000	-	-	(373,454,545)	(133,454,545)	1,920,000,000	876,000,000
- PVT	-	1,699,570,000	-	1,689,120,000	-	-	-	(10,450,000)	-	1,689,120,000
- MBB	2,537,775,391	2,537,775,391	2,520,378,000	2,530,379,500	-	-	(17,397,391)	(7,395,891)	2,520,378,000	2,530,379,500
- Odd-lot shares	255,771,755	11,021,755	240,892,900	9,782,160	5,465,935	4,293,435	(20,344,790)	(5,533,030)	240,892,900	9,782,160
Delisted shares	2,885,800	2,885,800	-	-	-	-	(2,885,800)	(2,885,800)	-	-
- Odd-lot shares	2,885,800	2,885,800	-	-	-	-	(2,885,800)	(2,885,800)	-	-
Unlisted shares	177,280,000,000	251,280,000,000	179,480,000,000	253,480,000,000	2,200,000,000	2,200,000,000	-	-	179,480,000,000	253,480,000,000
- Viet Media Entertainment Service and Trading Joint Stock Company	55,980,000,000	55,980,000,000	55,980,000,000	55,980,000,000	-	-	-	-	55,980,000,000	55,980,000,000
- Mineral Import Export Joint Stock Company	22,300,000,000	22,300,000,000	24,500,000,000	24,500,000,000	2,200,000,000	2,200,000,000	-	-	24,500,000,000	24,500,000,000
- Mai Vien Real Estate Investment Joint Stock Company	54,000,000,000	54,000,000,000	54,000,000,000	54,000,000,000	-	-	-	-	54,000,000,000	54,000,000,000
- Vina2 Homes Joint Stock Company	45,000,000,000	45,000,000,000	45,000,000,000	45,000,000,000	-	-	-	-	45,000,000,000	45,000,000,000
- Investment and Sharing Joint Stock Company	-	74,000,000,000	-	74,000,000,000	-	-	-	-	-	74,000,000,000
AFS	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
Unlisted shares	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
- Quang Ninh Bus Station Joint Stock Company	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
Total	1,381,413,953,030	859,774,438,847	1,560,078,349,900	944,629,864,860	179,579,819,396	85,406,945,279	(915,422,526)	(551,519,266)	1,560,078,349,900	944,629,864,860

Note:

Principles and reference basis for determining market value: The market value of securities listed on the Hanoi Stock Exchange and the Ho Chi Minh Stock Exchange is the closing price on the latest trading date up to the end of the accounting period. For securities of companies not listed on the stock exchanges but registered for trading on the Unlisted Public Company Market (UPCoM), the market value is determined based on the average reference price over the latest 30 consecutive trading days prior to the end of the accounting period as announced by the Stock Exchange. For listed securities that have been delisted, the Company prudently determines the market value as 0. The market value of unlisted shares and unlisted bonds is determined based on the par value of these shares and bonds at the end of the accounting period.

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6 . ALLOWANCE FOR IMPAIRMENT OF FINANCIAL ASSETS AND COLLATERAL ASSETS

	30/06/2026	01/01/2026
	VND	VND
Allowance for impairment of loans	22,661,105,697	25,460,285,612
	<u>22,661,105,697</u>	<u>25,460,285,612</u>

7 . RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Receivables from sale of investments (*)	574,370,022,775	1,144,200,622,703
Receivables, accruals from dividend, interest income of investments	112,194,000	-
Receivables from services provided by Securities Company	1,882,054,153	1,975,704,277
Other receivables	2,321,000,000	1,680,679,183
	<u>578,685,270,928</u>	<u>1,147,857,006,163</u>

(*) Including:

- Receivable from the sale of 7,400,000 freely transferable ordinary shares of Investment and Sharing Joint Stock Company to Mr. Nguyen Phi Long, amounting to VND 55,500,000,000 as at June 30, 2026. This receivable is secured by property rights, including the right to receive proceeds arising from the transfer of 12 apartment sale and purchase agreements or 12 apartments (once ownership certificates are issued) at I-Tower Quy Nhon Commercial, Service and Apartment Center Project (project code 263373338), owned by Investment and Sharing Joint Stock Company, amounting to a total value of VND 69,600,000,000.

- Receivable from the sale of 59,937 CLACH2124001 bonds and 24,717 CLACH2125002 bonds of Cam Lam Investment Company Limited to Tien Thanh Consulting Service Company Limited, amounting to VND 518,870,022,775 as at June 30, 2026. The payment obligations for this receivable are secured by a total of 74,095,610 shares of Mineral Import Export Joint Stock Company, owned by individual shareholders of the company, amounting to a total par value of VND 740,956,100,000. Details are as follows:

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

8 . ALLOWANCE FOR DOUBTFUL RECEIVABLES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
As at 01/01	4,313,000,000	5,212,000,000
Reversal	(1,969,000,000)	(2,499,000,000)
As at 30/06	<u>2,344,000,000</u>	<u>2,713,000,000</u>

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

	30/06/2026	01/01/2026
	VND	VND
Deferred tooling expenses	35,274,806	40,356,761
Office rental expenses	258,909,200	258,909,200
Software maintenance expenses	970,697,727	218,965,000
Transmission line rental expenses	123,128,777	270,461,409
Health insurance expenses	22,078,945	148,425,849
Other short-term prepaid expenses	922,978,001	514,256,300
	<u>2,333,067,456</u>	<u>1,451,374,519</u>

b) Long-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Deferred tooling expenses	223,483,183	189,163,725
Tools and renovation costs for relocation to the new head office at 2A Dai Co Viet	7,891,415	13,430,291
Tools and office renovation costs of Nguyen Trai Branch	45,045,755	77,592,857
Tools and office renovation costs of Sai Gon Branch	214,199,970	275,399,982
Warehouse rental expenses	1,613,700,000	-
Advertising location rental expenses	1,812,500,006	2,537,500,004
Other long-term prepaid expenses	386,211,993	754,153,897
	<u>4,303,032,322</u>	<u>3,847,240,756</u>

10 . LONG-TERM PLEDGES, MORTGAGES AND DEPOSITS

	30/06/2026	01/01/2026
	VND	VND
Office rental deposit	2,445,689,400	2,445,689,400
Other pledges, mortgages and deposits	84,350,000	99,350,000
	<u>2,530,039,400</u>	<u>2,545,039,400</u>

11 . TAXES AND OTHER RECEIVABLES FROM STATE BUDGET

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax	599,952,087	599,952,087
	<u>599,952,087</u>	<u>599,952,087</u>

12 . TANGIBLE FIXED ASSETS

	Machinery, equipment VND	Vehicles, transportation equipment VND	Management equipment VND	Others fixed assets VND	Total VND
Historical cost					
As at 01/01/2026	22,833,294,875	17,869,205,196	222,812,000	903,619,600	41,828,931,671
Reclassify	1,198,541,479	(906,065,229)	52,480,950	(344,957,200)	-
Liquidation, disposal	-	(2,035,022,680)	-	-	(2,035,022,680)
As at 30/06/2026	24,031,836,354	14,928,117,287	275,292,950	558,662,400	39,793,908,991
Accumulated depreciation					
As at 01/01/2026	18,973,959,714	6,680,221,386	222,812,000	476,052,936	26,353,046,036
Depreciation in the period	673,947,792	967,917,177	-	55,866,246	1,697,731,215
Reclassify	1,198,541,479	(906,065,229)	52,480,950	(344,957,200)	-
Liquidation, disposal	-	(454,426,097)	-	-	(454,426,097)
As at 30/06/2026	20,846,448,985	6,287,647,237	275,292,950	186,961,982	27,596,351,154
Net carrying amount					
As at 01/01/2026	3,859,335,161	11,188,983,810	-	427,566,664	15,475,885,635
As at 30/06/2026	3,185,387,369	8,640,470,050	-	371,700,418	12,197,557,837

In which:

- Historical cost of fixed assets that were fully depreciated but still in use as at the end of the period: VND 16,472,412,383.

The Company has not determined the fair value of these fixed assets because the Vietnamese Accounting Standards and the Vietnamese Accounting System applicable to securities company do not provide specific guidance on determining fair value.

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13 . INTANGIBLE FIXED ASSETS

	Trading and accounting software VND	Other intangible assets VND	Total VND
Historical cost			
As at 01/01/2026	20,634,718,889	4,750,289,608	25,385,008,497
As at 30/06/2026	20,634,718,889	4,750,289,608	25,385,008,497
Accumulated amortization			
As at 01/01/2026	13,906,206,480	4,750,289,608	18,656,496,088
Amortization for the period	829,292,645	-	829,292,645
As at 30/06/2026	14,735,499,125	4,750,289,608	19,485,788,733
Net carrying amount			
As at 01/01/2026	6,728,512,409	-	6,728,512,409
As at 30/06/2026	5,899,219,764	-	5,899,219,764

In which:

- Historical cost of fixed assets that were fully depreciated but still in use as at the end of the period: VND 13,664,568,497.

The Company has not determined the fair value of these fixed assets because Vietnamese Accounting Standards and the Vietnamese Accounting System applicable to securities companies have not provided specific guidance on the determination of fair value.

14 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2026 VND	01/01/2026 VND
Initial deposit	120,000,000	120,000,000
Additional deposit and accumulated allocated interest	19,880,000,000	20,744,102,540
Ending balance	20,000,000,000	20,864,102,540

15 . SHORT-TERM BORROWINGS

	01/01/2026 VND	Borrowings during the period VND	Repayments during the period VND	30/06/2026 VND
An Viet Hoa Binh Joint Stock Company	7,000,000,000	23,500,000,000	30,500,000,000	-
Loans from individuals (1)	303,305,633,500	197,166,639,520	240,161,995,000	260,310,278,020
	310,305,633,500	220,666,639,520	270,661,995,000	260,310,278,020
Details of short-term borrowings				
			30/06/2026 VND	01/01/2026 VND
Loans from individuals (1)			260,310,278,020	303,305,633,500
An Viet Hoa Binh Joint Stock Company			-	7,000,000,000
			260,310,278,020	310,305,633,500

Detailed information relating to short-term borrowings

- (1) Unsecured individual loan contracts with maturities ranging from 01 month to less than 01 year, and interest rates ranging from 6.5% - 11.2%/year for the purpose of supplementing working capital for the Company's business and investment activities. Of which, a loan between the Company and Mr. Nguyen The De with an outstanding principal balance as at June 30, 2026 of VND 50,000,000,000 is secured by shares owned by Mr. Vu Manh Tien - Member of the Board of Directors of the Company together with related property rights.

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16 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/06/2026	01/01/2026
	VND	VND
Stock Exchange payables	41,774,302	156,576,567
Vietnam Securities Depository and Clearing Corporation payables	102,261,289	107,623,209
	<u>144,035,591</u>	<u>264,199,776</u>

17 . SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
National Citizen Commercial Joint Stock Bank - Hanoi Branch	760,521,669	760,521,669
Vietnam Securities Depository and Clearing Corporation	-	27,800,000,000
Others	311,802,029	1,155,171,883
	<u>1,072,323,698</u>	<u>29,715,693,552</u>

18 . TAXES AND OTHER PAYABLES TO STATE BUDGET

	30/06/2026	01/01/2026
	VND	VND
Value added tax	504,800	8,665,076
Personal income tax	1,071,860,073	1,068,177,775
	<u>1,072,364,873</u>	<u>1,076,842,851</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 Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

19 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest expenses	3,713,963,422	7,546,636,286
Salaries and business bonuses payable	1,349,432,280	3,715,434,115
Remuneration payable to the Board of Directors	323,271,000	424,468,826
Securities company operating expenses payable	931,158,578	707,023,486
	<u>6,317,825,280</u>	<u>12,393,562,713</u>

20 . OTHER SHORT-TERM LIABILITIES AND PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	30,390,684	30,390,684
Investment amounts collected on behalf of and payable to investors	723,262,050	723,262,050
Other liabilities and payables	575,496,650	609,966,488
	<u>1,329,149,384</u>	<u>1,363,619,222</u>

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

	Rate	30/06/2026	Rate	01/01/2026
	(%)	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	5.25	86,515,600,000
Others	85.04	1,401,490,580,000	85.04	1,401,490,580,000
	<u>100</u>	<u>1,648,006,180,000</u>	<u>100</u>	<u>1,648,006,180,000</u>

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b) Undistributed earnings

	30/06/2026	01/01/2026
	VND	VND
Undistributed realized earnings	207,551,949,893	252,476,574,844
Unrealized earnings	163,269,931,647	78,308,715,201
	<u>370,821,881,540</u>	<u>330,785,290,045</u>

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

	30/06/2026	01/01/2026
	VND	VND
Undistributed realized earnings previous year	252,476,574,844	326,017,771,915
Unrealized profits accumulated to the end of the accounting period	84,961,216,446	19,890,959,141
Realized losses incurred from the beginning of the year to the end of this period	(44,924,624,951)	(23,891,235,623)
Basis of profit distribution to shareholders or contributing members as of the end of the accounting period	207,551,949,893	302,126,536,292
Profit appropriation to funds	-	(858,851,754)
- Bonus and welfare fund	-	(858,851,754)
Realized earning undistributed accumulated to the end of the accounting period	<u>207,551,949,893</u>	<u>301,267,684,538</u>

22 . FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING OF THE SECURITIES COMPANY

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	813,714,450,000	336,650,450,000
	<u>813,714,450,000</u>	<u>336,650,450,000</u>

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

	30/06/2026	01/01/2026
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	2,110,000	2,990,000
	<u>2,110,000</u>	<u>2,990,000</u>

24 . THE COMPANY'S AWAITING FINANCIAL ASSETS

	30/06/2026	01/01/2026
	VND	VND
The Company's awaiting financial assets	-	20,000,000,000
	<u>-</u>	<u>20,000,000,000</u>

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

	30/06/2026	01/01/2026
	VND	VND
Financial assets not deposited at VSD of the company	162,381,150,000	236,380,270,000
	<u>162,381,150,000</u>	<u>236,380,270,000</u>

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26 . THE COMPANY'S FINANCIAL ASSETS ARE ENTITLED

	30/06/2026	01/01/2026
	VND	VND
Financial assets entitled to the Company's rights	-	380,000,000
	-	380,000,000

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

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	2,308,686,000,000	2,381,714,690,000
Restricted transferable financial assets	636,000,000	20,000,000
Pledged financial assets	485,553,300,000	933,453,300,000
Blocked and temporarily detained financial assets	73,012,600,000	73,012,600,000
Financial assets awaiting payment	1,228,360,000	21,099,000,000
	2,869,116,260,000	3,409,299,590,000

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

	30/06/2026	01/01/2026
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	83,337,070,000	59,070,950,000
Non-traded and blocked financial assets deposited at the VSD	150,000,000	150,000,000
	83,487,070,000	59,220,950,000

29 . AWAITING FINANCIAL ASSETS OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Awaiting financial assets of investors	-	3,584,990,000
	-	3,584,990,000

30 . INVESTORS' DEPOSITS

	30/06/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	38,065,043,990	38,006,071,730
1. Domestic investors	37,941,462,529	37,865,313,781
2. Foreign investors	123,581,461	140,757,949
Investors' deposits for securities transaction clearing and settlement	5,409,384,300	9,441,213,100
1. Domestic investors	5,409,384,300	9,441,213,100
Deposits of securities issuers	1,000,000	1,000,000
2. Deposits for dividend payments by securities issuers	1,000,000	1,000,000
	43,475,428,290	47,448,284,830

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31 . PAYABLES TO INVESTORS

	30/06/2026	01/01/2026
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	38,065,043,990	38,006,071,730
1.1. Domestic investors	37,941,462,531	37,865,313,781
1.2. Foreign investors	123,581,459	140,757,949
2. Payables to investors - Deposits for clearing and settlement of securities transactions of investors	5,409,384,300	9,441,213,100
2.1. Domestic investors	5,409,384,300	9,441,213,100
	<u>43,474,428,290</u>	<u>47,447,284,830</u>

32 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	30/06/2026	01/01/2026
	VND	VND
Payables for dividend, principal and interest from bonds to investors	1,000,000	1,000,000
	<u>1,000,000</u>	<u>1,000,000</u>

33 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	30/06/2026	01/01/2026
	VND	VND
1. Margin transaction payables	72,260,541,565	85,891,695,275
1.1 Payables for margin principal	72,260,541,565	85,891,695,275
Domestic investors	72,260,541,565	85,891,695,275
2. Prepaid of selling securities operation payables	2,692,354,524	6,498,362,981
2.1 Principal of prepaid of selling securities operation	2,692,354,524	6,498,362,981
Domestic investors	2,692,354,524	6,498,362,981
	<u>74,952,896,089</u>	<u>92,390,058,256</u>

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34 . INCOME

a) Profit, loss of financial assets

	Quantity	Total amount sold	Total cost of goods sold	Gain, loss from selling securities of current period		Gain, loss from selling securities of previous period	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
Listed shares	695,800	14,682,640,000	12,307,485,817	2,589,121,374	(213,967,191)	3,725,469,644	(7,589,385,012)
Unlisted shares	7,400,000	55,500,000,000	74,000,000,000	-	(18,500,000,000)	-	-
Unlisted bonds	444	131,784,000,000	131,153,000,000	630,989,232	-	223,510,400	-
Listed bonds	500,000	52,100,000,000	52,074,000,000	26,000,000	-	139,200,000	(2,800,700,000)
		254,066,640,000	269,534,485,817	3,246,110,606	(18,713,967,191)	4,088,180,044	(10,390,085,012)

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b) . Difference from revalued financial assets

	Book value VND	Market value/Fair value VND	Revaluation difference at 30/06/2026		Revaluation difference at 01/01/2026		Accounting book adjustment difference	
			Increase	Decrease	Increase	Decrease	Increase	Decrease
			VND	VND	VND	VND	VND	VND
FVTPL	1,351,103,953,030	1,529,768,349,900	179,579,819,396	(915,422,526)	85,406,945,279	(551,519,266)	276,885,417,627	(183,076,446,770)
Listed shares	1,173,821,067,230	1,350,288,349,900	177,379,819,396	(912,536,726)	83,206,945,279	(548,633,466)	274,685,417,627	(183,076,446,770)
Unlisted shares	177,280,000,000	179,480,000,000	2,200,000,000	-	2,200,000,000	-	2,200,000,000	-
Delisted shares	2,885,800	-	-	(2,885,800)	-	(2,885,800)	-	-
AFS	30,310,000,000	30,310,000,000	-	-	-	-	-	-
Unlisted shares	30,310,000,000	30,310,000,000	-	-	-	-	-	-
	1,381,413,953,030	1,560,078,349,900	179,579,819,396	(915,422,526)	85,406,945,279	(551,519,266)	276,885,417,627	(183,076,446,770)

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c) Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS		
	First 6 months of 2026	First 6 months of 2025
	VND	VND
From financial assets at FVTPL	132,194,000	8,306,489,715
Loans	4,960,483,299	10,956,333,523
	<u>5,092,677,299</u>	<u>19,262,823,238</u>
d) Revenue outside of financial assets income		
	First 6 months of 2026	First 6 months of 2025
	VND	VND
Other revenue	22,008,000	13,648,000
<i>In which:</i>		
- Other revenue	22,008,000	13,648,000
Revenue deductible	-	-
Net revenue from operating activities	<u>22,008,000</u>	<u>13,648,000</u>
35 . EXPENSES OTHER THAN FINANCIAL ASSET EXPENSES		
	First 6 months of 2026	First 6 months of 2025
	VND	VND
Expenses for other services	1,966,503,496	3,020,279,113
- Expenses from other financial services	1,966,503,496	3,020,279,113
	<u>1,966,503,496</u>	<u>3,020,279,113</u>
36 . FINANCIAL INCOME		
	First 6 months of 2026	First 6 months of 2025
	VND	VND
Income from interest on demand deposits	138,832,690	1,410,756,318
Other financial income	-	16,585,892,555
	<u>138,832,690</u>	<u>17,996,648,873</u>
37 . FINANCIAL EXPENSES		
	First 6 months of 2026	First 6 months of 2025
	VND	VND
Interest expense	12,598,691,386	17,046,025,180
	<u>12,598,691,386</u>	<u>17,046,025,180</u>

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38 . GENERAL ADMINISTRATIVE EXPENSES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Salary expenses and salary-based payments	12,602,683,244	12,048,711,066
Trade union fund, social insurance, health insurance, unemployment insurance	635,737,500	853,977,500
Tools and equipment expenses	193,240,021	1,023,520,199
Depreciation expenses of fixed assets	851,778,717	976,024,654
Taxes, fees and charges	-	15,200,000
Reversal of allowance	(2,689,000,000)	-
Expenses from external services	6,089,523,855	7,609,694,844
Other expenses	2,000,000	-
	17,685,963,337	22,527,128,263

39 . OTHER EXPENSES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Carrying amount of fixed assets and fixed asset disposal expenses	326,960,219	43,380,134
Penalty fees	290,060,583	181,026,402
Other expenses	-	454,892,258
	617,020,802	679,298,794

40 . CURRENT CORPORATE INCOME TAX EXPENSES**a) Current corporate income tax expense**

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Total profit before tax	48,884,345,906	9,049,540,484
Increase	185,632,066,919	66,125,370,687
- <i>Invalid expenses</i>	634,800,064	450,397,239
- <i>Decreased difference on revaluation of financial assets</i>	183,076,446,770	50,888,725,737
- <i>Allowance for loss of bad receivables</i>	1,920,820,085	14,786,247,711
Decrease	(281,397,611,627)	(95,480,247,536)
- <i>Dividends, distributed profit</i>	(512,194,000)	(5,110,251,400)
- <i>Increased difference on revaluation of financial assets</i>	(276,885,417,627)	(83,829,501,844)
- <i>Reversal of allowance for loss of bad receivables</i>	(4,000,000,000)	(6,540,494,292)
Taxable income	(46,881,198,802)	(20,305,336,365)
Current corporate income tax expense (tax rate 20%)	-	-
Corporate income tax payable at the beginning of the year	(599,952,087)	(599,952,087)
Corporate income tax paid in the period	-	-
Corporate income tax payable end of the period	(599,952,087)	(599,952,087)

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b) Deferred corporate income tax

	30/06/2026	01/01/2026
	VND	VND
Deferred income tax payable		
Deferred income tax payable arising from taxable temporary differences	13,449,665,419	4,601,911,007
	<u>13,449,665,419</u>	<u>4,601,911,007</u>
	First 6 months of 2026	First 6 months of 2025
	VND	VND
Deferred income tax expense charged to the Interim Statement of income		
Deferred income tax expense arising from taxable temporary differences	8,847,754,411	6,588,155,221
	<u>8,847,754,411</u>	<u>6,588,155,221</u>

41 . BASIC EARNINGS PER SHARE

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

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Total profit after tax	40,036,591,495	2,461,385,263
Profit distributed for common shares	40,036,591,495	2,461,385,263
Average circulated common shares in the period	164,800,618	164,800,618
Basic earnings per share	<u>243</u>	<u>15</u>

The Company has not yet planned to deduct the Bonus and Welfare Fund and the Executive Board Bonus Fund on profit after tax at the time of preparing the Interim Financial Statements.

As at June 30, 2026, the Company does not have shares with dilutive potential for earnings per share.

42 . FINANCIAL RISK MANAGEMENT**Financial risk management**

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 these securities. As regards, long-term securities held for long-term strategies, at the end of the accounting period, the Company has no plan to sell these investments.

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	Within 1 year	Over 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
As at 30/06/2026				
Financial assets at fair value through profit or loss	1,529,768,349,900	-	-	1,529,768,349,900
Available-for-sale financial assets	30,310,000,000	-	-	30,310,000,000
	<u>1,560,078,349,900</u>	<u>-</u>	<u>-</u>	<u>1,560,078,349,900</u>
As at 01/01/2026				
Financial assets at fair value through profit or loss	914,319,864,860	-	-	914,319,864,860
Available-for-sale financial assets	30,310,000,000	-	-	30,310,000,000
	<u>944,629,864,860</u>	<u>-</u>	<u>-</u>	<u>944,629,864,860</u>

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:

	Within 1 year	Over 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
As at 30/06/2026				
Cash	71,140,422,944	-	-	71,140,422,944
Loans	52,291,790,392	-	-	52,291,790,392
Trade and other receivables	579,070,012,339	2,530,039,400	-	581,600,051,739
	<u>702,502,225,675</u>	<u>2,530,039,400</u>	<u>-</u>	<u>705,032,265,075</u>
As at 01/01/2026				
Cash	137,925,733,294	-	-	137,925,733,294
Loans	66,929,772,644	-	-	66,929,772,644
Trade and other receivables	1,146,253,109,641	2,545,039,400	-	1,148,798,149,041
	<u>1,351,108,615,579</u>	<u>2,545,039,400</u>	<u>-</u>	<u>1,353,653,654,979</u>

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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:

	Within 1 year	Over 1 year to 5	Over 5 years	Total
	VND	years	VND	VND
		VND		
As at 30/06/2026				
Borrowings and debts	260,310,278,020	-	-	260,310,278,020
Payables to supplier, payables for securities transaction activities	2,545,508,673	-	-	2,545,508,673
Accrued expenses	6,317,825,280	-	-	6,317,825,280
	<u>269,173,611,973</u>	<u>-</u>	<u>-</u>	<u>269,173,611,973</u>
As at 01/01/2026				
Borrowings and debts	310,305,633,500	-	-	310,305,633,500
Payables to supplier, payables for securities transaction activities	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>

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

43 . OPERATING LEASE COMMITMENTS

The Company leases office assets under operating leases. As of June 30, 2026, the future minimum lease payments under non-cancelable operating leases were presented as follows:

	30/06/2026	01/01/2026
	VND	VND
- Within 1 year	4,202,491,260	4,344,273,495
- Over 1 year to 5 years	3,499,891,095	2,584,945,425
	<u>7,702,382,355</u>	<u>6,929,218,920</u>

44 . SUBSEQUENT EVENTS AFTER THE ACCOUNTING PERIOD

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

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45 . SEGMENT REPORTING

Under business fields

	Securities brokerage and custody activities	Proprietary trading investment activities	Underwriting and issuance securities agent activities	Lending and selling advance activities	Other activities	Grand total
	VND	VND	VND	VND	VND	VND
Operating revenue	3,618,477,570	280,263,722,233	-	4,960,483,299	654,191,182	289,496,874,284
Operating expenses	6,419,305,974	202,242,821,380	-	(2,079,179,915)	3,266,738,104	209,849,685,543
Unallocated revenue	-	-	-	-	-	138,832,690
Unallocated expenses	-	-	-	-	-	30,284,654,723
Operating results	(2,800,828,404)	78,020,900,853	-	7,039,663,214	(2,612,546,922)	49,501,366,708
Direct segment assets	21,348,054,153	2,134,560,566,675	534,000,000	52,291,790,392	-	2,208,734,411,220
Unallocated assets	-	-	-	-	-	101,927,332,470
Total assets	21,348,054,153	2,134,560,566,675	534,000,000	52,291,790,392	-	2,310,661,743,690
Direct department liabilities	144,035,591	-	760,521,669	-	840,500,000	1,745,057,260
Unallocated liabilities	-	-	-	-	-	290,088,624,890
Total liabilities	144,035,591	-	760,521,669	-	840,500,000	291,833,682,150

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.

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46 . TRANSACTION AND BALANCES WITH RELATED PARTIES

The list of related parties and their relationships with the Company is as follows:

<u>Related parties</u>	<u>Relation</u>
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.
Intellectual Vietnam Asset Management 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
IIC International Investment and Consultant Joint Stock Company	Mr. Nguyen Thanh Hai - Member of the Board of Directors and General Director of the Company, and concurrently Chairman of the Board of Directors of this company
Nam Hoa Trading and Production Corporation	Mr. Nguyen Thanh Hai - Member of the Board of Directors and General Director of the Company, and concurrently Member of the Board of Directors of this company
G-Holding Invest Company Limited	Mr. Tran Dinh Cuong - Former member of the Board of Directors of the Company, and concurrently Legal Representative and owner of this company
Members of the Board of Directors, the Board of Management, other managers of the Company and related persons of these individuals	

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

	<u>First 6 months of 2026</u>	<u>First 6 months of 2025</u>
	<u>VND</u>	<u>VND</u>
Disposal of fixed assets		
Mrs. Do Thi Hong Hai	619,090,909	-
Revenue		
Intellectual Vietnam Asset Management Joint Stock Company	7,979,676	5,782,337
G-Holding Invest Company Limited		2,236,472

Balances with related parties as at the reporting date are as follows:

	<u>30/06/2026</u>	<u>01/01/2026</u>
	<u>VND</u>	<u>VND</u>
Accrued expenses		
Mr. Nguyen Hai Chau	163,271,000	182,121,000
Mrs. Do Thi Hong Hai	80,000,000	118,000,000
Mrs. Vu Hai Anh	40,000,000	40,000,000
Mr. Vu Manh Tien	40,000,000	40,000,000
Available-for-sale financial assets (AFS)		
Quang Ninh Bus Station Joint Stock Company	30,310,000,000	30,310,000,000

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

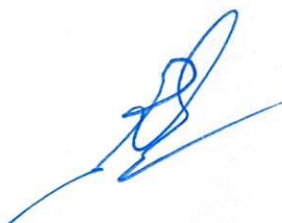
	First 6 months of 2026 VND	First 6 months of 2025 VND
Remuneration of certain key management		
Mr. Nguyen Hai Chau - Chairman of the Board of Directors	1,565,000,000	1,657,140,000
Mr. Vu Manh Tien - Member of the Board of Directors	300,000,000	260,000,000
Mrs. Vu Hai Anh - Member of the Board of Directors	591,900,000	549,854,545
Mrs. Do Thi Hong Hai - Member of the Board of Directors	600,000,000	436,000,000
Mr. Hoang Don Hung - Former member of the Board of Directors	-	324,000,000
Mr. Ngo Thanh Tung - Former member of the Board of Directors	-	394,357,143
Mr. Tran Dinh Cuong - Former member of the Board of Directors	-	162,000,000
Mr. Nguyen Xuan Ha - Former member of the Board of Directors	-	36,818,182
Mr. Pham Hong Minh - Former member of the Board of Directors, Former General Director	-	357,061,692
Mr. Nguyen Thanh Chung - Former member of the Board of Directors	-	147,272,727
Mr. Nguyen Thanh Hai - Member of the Board of Directors, General Director	1,503,366,364	1,500,000,000
Mr. Le Minh Khue - Former Deputy General Director	-	272,989,394
Mr. Nguyen Phi Long - Former Deputy General Director	-	311,159,091

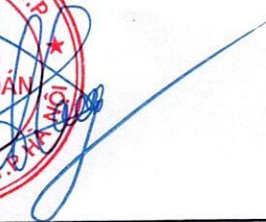
In addition to the transactions with related parties mentioned above, other related parties had no transactions during the period and had no balance at the end of the accounting period with the Company.

47 . COMPARATIVE FIGURES

The comparative figures on the interim statement of financial position and corresponding notes are derived from the financial statements for the fiscal year ended December 31, 2025, which were audited by AASC Auditing Firm Company Limited. The comparative figures on the interim statement of income, interim statement of cash flows, interim statement of changes in equity, and corresponding notes are derived from the interim financial statements for the accounting period from January 01, 2025 to June 30, 2025, which were reviewed 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, August 14, 2026

