DNSE Securities Joint Stock Company

Financial Statements for the second quater period
ended 30 June 2026

DNSE Securities Joint Stock Company

Statement of financial position as at 30 June 2026

Form B01 - CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

	ASSETS	Code	Note	30/6/2026 VND	1/1/2026 VND
A.	**CURRENT ASSETS (100=110+130)**	**100**		**13,953,338,164,751**	**13,285,836,390,601**
I.	**Financial assets**	**110**		**13,666,086,410,890**	**13,275,582,299,859**
1	Cash and cash equivalents	111	5	841,924,036,205	510,578,822,461
1.1.	*Cash*	*111.1*		*841,924,036,205*	*510,578,822,461*
2.	Financial assets at fair value through profit or loss ("FVTPL")	112	7	1,539,939,284,457	2,085,470,807,782
3.	Held-to-maturity investments	113	8	4,659,250,000,000	4,561,750,000,000
4.	Loans	114	9	6,303,064,752,201	5,832,191,123,312
6.	Allowance for impairment of financial assets and collaterals	116	10	(63,083,244,202)	(54,118,792,478)
7.	Accounts receivable	117	11	377,060,463,842	310,047,816,484
7.1.	*Receivables from sales of financial assets*	*117.1*		*50,231,555,712*	*9,976,453*
7.2.	*Receivables and accrued dividends, interest from financial assets*	*117.2*		*326,828,908,130*	*310,037,840,031*
7.2.2	*Accrued dividends and interest not due*	*117.4*		*326,828,908,130*	*310,037,840,031*
8.	Prepayments to suppliers	118		3,220,133,495	17,148,648,042
9.	Receivables from services provided by the securities company	119	11	3,534,586,188	7,415,147,069
12.	Other receivables	122	11	1,301,951,349	5,224,279,832
13.	Allowance for impairment of receivables	129		(125,552,645)	(125,552,645)
II.	**Other current assets**	**130**		**287,251,753,861**	**10,254,090,742**
1.	Advances	131		5,828,956,352	3,285,603,265
3.	Short-term prepaid expenses	133	12	6,108,954,589	6,660,602,677
4.	Short-term deposits and collaterals	134		275,247,272,800	238,872,800

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(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

B	**LONG-TERM ASSETS (200=210+220+240+250)**	**200**		**1,254,263,818,374**	**1,853,390,314,304**
I	**Long-term financial assets**	**210**		**1,054,836,219,137**	**1,704,736,219,137**
2	Investments	212	8	1,054,836,219,137	1,704,736,219,137
2.1	*Held-to-maturity investments*	*212.1*		1,054,836,219,137	1,704,736,219,137
II.	**Fixed assets**	**220**		**152,043,543,957**	**105,801,085,387**
1.	Tangible fixed assets	221	13	14,081,734,791	12,306,667,280
	- Cost	*222*		37,401,185,587	28,899,990,147
	- Accumulated depreciation	*223.a*		(23,319,450,796)	(16,593,322,867)
2	Finance lease tangible fixed assets	224	15	120,960,860,048	68,620,067,944
	- Cost	*225*		149,829,073,000	89,933,260,600
	- Accumulated depreciation	*226.a*		(28,868,212,952)	(21,313,192,656)
3	Intangible fixed assets	*227*	14	17,000,949,118	24,874,350,163
	- Cost	*228*		78,916,273,614	78,603,673,614
	- Accumulated amortisation	*229.a*		(61,915,324,496)	(53,729,323,451)
IV.	**Construction in progress**	**240**		**-**	**-**
V.	**Other long-term assets**	**250**		**47,384,055,280**	**42,853,009,780**
1	Long-term deposits and collaterals	251		9,874,709,734	7,786,096,041
2	Long-term prepaid expenses	252	12	7,444,701,864	6,089,995,957
4	Deposits at Payment Support Fund	254	16	20,000,000,000	18,920,576,489
5	Other long-term assets	255		10,064,643,682	10,056,341,293
5.1	*Clearing Fund for derivative transactions*			*10,064,643,682*	*10,056,341,293*
	TOTAL ASSETS (270=100+200)	**270**		**15,207,601,983,125**	**15,139,226,704,905**

DNSE Securities Joint Stock Company

Statement of financial position as at 30 June 2026 (continued)

Form B01 - CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	30/6/2026 VND	1/1/2026 VND
C.	**LIABILITIES (300 = 310+340)**	**300**		**9,766,140,645,712**	**10,836,896,893,910**
I.	**Current liabilities**	**310**		**8,707,565,148,382**	**9,511,869,492,871**
1.	Short-term borrowings and finance lease liabilities	311		8,175,031,660,128	9,321,821,230,041
1.1.	*Short-term borrowings*	*312*	*17*	*8,147,592,864,108*	*9,302,172,219,387*
1.2	*Short- term finance lease liabilities*	313		27,438,796,020	19,649,010,654
4.	Short-term bonds issued	316		299,708,333,337	-
6.	Payables for securities trading	318	18	15,796,324,758	21,777,353,213
8.	Accounts payable to suppliers – short-term	320	19	1,445,218,039	3,980,779,630
9.	Advances from customers – short-term	321		300,000,000	-
10.	Taxes and other payables to the State Treasury	322	20	45,173,704,567	34,318,412,305
11.	Payables to employees	323		22,740,017,064	39,201,896,668
12.	Employees' benefits payable	324		2,013,877,880	1,681,083,990
13.	Accrued expenses – short-term	325		84,690,497,282	88,396,621,009
16.	Nhận ký quỹ, ký cược ngắn hạn	***328***		60,000,000,000	-
17.	Other short-term payables	329		665,296,931	691,897,619
19.	Bonus and welfare fund	331		218,396	218,396
II.	**Long-term liabilities**	340		**1,058,575,497,330**	**1,325,027,401,039**
1.	Long-term borrowings and finance lease liabilities	341		59,249,344,096	27,044,363,826
1.2.	*Long - term finance lease liabilities*	*343*		*59,249,344,096*	*27,044,363,826*
4	Long - term bonds issue	346		998,863,025,385	1,297,852,793,502
14	Deferred tax liabilities	356		463,127,849	130,243,711
D	**EQUITY (400 = 410)**	**400**		**5,441,461,337,413**	**4,302,329,810,995**
I.	**Owner's equity**	**410**		**5,441,461,337,413**	**4,302,329,810,995**
1.	Capital	411		5,157,334,815,300	3,872,725,725,300
1.1.	*Contributed capital*	*411.1*	21	*4,282,498,060,000*	*3,426,000,000,000*
	Ordinary shares with voting rights	*411.1a*		*4,282,498,060,000*	*3,426,000,000,000*
1.2.	*Share premium*	411.2		*874,836,755,300*	*446,725,725,300*
4.	Reserve to supplement charter capital	414		2,598,930,256	2,598,930,256
7.	Retained profits	417		281,527,591,857	427,005,155,439
7.1.	*Realised profits*	*417.1*		*321,625,354,848*	*451,899,491,875*
7.2.	*Unrealised losses*	*417.2*		*(40,097,762,991)*	*(24,894,336,436)*
	TOTAL LIABILITIES AND EQUITY (440 = 300+400)	**440**		**15,207,601,983,125**	**15,139,226,704,905**

DNSE Securities Joint Stock Company

Statement of financial position as at 30 June 2026 (continued)

Form B01 - CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

OFF-BALANCE SHEET ITEMS

		Code	Note	30/6/2026	1/1/2026
				VND	VND
A.	**ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER COMMITMENTS**				
6.	Shares in circulation (number of shares)	006		428,249,806	342,600,000
8.	Financial assets of the Company listed/registered for trading at Vietnam Securities Depository and	008	22	2,028,642,900,000	2,005,950,830,000
a.	*Freely transferred and traded financial assets*	*008.1*		*911,801,380,000*	*1,240,940,930,000*
c.	*Pledged financial assets*	*008.3*		*100,000,000,000*	*665,000,000,000*
d.	*Blocked financial assets*	*008.4*		*1,000,000,000,000*	*100,000,000,000*
e.	*Financial assets awaiting settlement*	*008.5*		*16,841,520,000*	*9,900,000*
9.	Financial assets of the Company custodied at VSDC but not yet traded	009		5,050,000	-
a.	*Freely transferred financial assets deposited at VSDC but not yet traded*	*009.1*		*5,050,000*	-
10.	Financial assets awaiting settlement	*010*	*24*	196,900,000	*1,949,200,000*
13	Financial assets entitled to right of Company	013	23	133,150,000	111,470,000
B.	**ASSETS AND PAYABLES ON ASSETS MANAGED UNDER COMMITMENTS WITH CUSTOMERS**				
1.	Financial assets of investors listed/ registered for trading at VSDC	021	25	23,231,235,113,520	18,471,405,767,510
a.	*Freely transferred and traded financial assets*	*021.1*		*17,771,009,028,610*	*15,996,370,207,510*
b.	*Financial assets restricted for transfers*	*021.2*		*3,666,355,230,000*	*533,682,280,000*
c.	*Pledged financial assets*	*021.3*		*1,428,239,640,000*	*1,145,909,690,000*
d.	*Blocked financial assets*	*021.4*		*118,843,750,000*	*89,686,340,000*
e.	*Financial assets awaiting settlement*	*021.5*		*246,787,464,910*	*705,757,250,000*
2.	Financial assets of investors custodied at VSDC but not yet traded	022	26	166,227,930,000	292,395,490,000
a.	*Freely transferred financial assets deposited at VSDC but not yet traded*	*022.1*		*166,130,750,000*	*129,979,290,000*
b.	*Financial assets of investors custodied at VSDC but not yet traded and restricted for transfers*	*022.2*		*97,180,000*	*162,416,200,000*
3.	Financial assets awaiting settlement of investors	023	27.	271,558,099,610	436,299,670,000
6.	Financial assets entitled to to right of investors	025	28	259,150,970,000	282,334,370,000

7.	Deposits of customers	026	29	2,094,431,825,307	3,156,682,016,387
7.1.	Deposits of investors for securities transactions managed by the Company	*027*		1,777,669,572,986	2,729,901,997,439
7.1.1.	Deposits of investors for derivative transactions at VSDC	*027.1*		183,150,042,458	173,058,750,046
7.2.	Collective deposits for securities transactions for customers	*028*		59,494,261	59,401,011
7.3.	Deposits for clearance and settlement of securities transactions	*029*		133,552,715,602	253,661,867,891
a.	*Deposits for clearance and settlement of securities transactions of domestic investors*	*029.1*		*118,782,669,749*	*234,706,720,590*
b.	*Deposits for clearance and settlement of securities transactions of foreign investors*	*029.2*		*14,770,045,853*	*18,955,147,301*
8.	Payables to customers on deposits for securities transactions managed by the Company	031	30	2,094,431,825,307	3,156,682,016,387
8.1.	*Payables to domestic investors on deposits for securities transactions managed by the Company*	*031.1*		*1,896,511,736,996*	*2,964,668,119,040*
8.2.	*Payables to foreign investors on deposits for securities transactions managed by the Company*	*031.2*		*14,770,045,853*	*18,955,147,301*
8.3.	*Payables on deposits of investors at VSDC*	*031.3*		*183,150,042,458*	*173,058,750,046*

20 July 2026

Prepared by: | **Approved by:**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN DNSE

Vũ Thị Thanh Tâm
Accountant

Nguyễn Thị Duyên
Chief Accountant

Nguyễn Ngọc Linh
General Director

DNSE Securities Joint Stock Company

Statement of income for the second quarter period ended 30 June 2026

Form B02 - CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Second quarter period 2026 VND	Second quarter period 2025 VND	Six -month period ended 2026 VND	Six -month period ended 2025 VND
I.	**OPERATING REVENUE**						
1.1.	Gains from financial assets at FVTPL	01		53,759,450,756	29,772,659,782	77,223,115,129	47,316,867,354
a.	*Gains from sales of financial assets at FVTPL*	*01.1*	*31*	13,457,738,691	18,799,762,745	27,676,317,049	21,653,833,510
b.	*Upward revaluation differences of financial assets at FVTPL*	*01.2*		1,665,378,121	10,786,785,073	1,664,420,687	19,012,711,102
c..	*Dividends, interest from financial assets at FVTPL*	*01.3*	*32*	38,636,333,944	186,111,964	47,882,377,393	6,650,322,742
1.2.	Gains from held-to-maturity investments	02	32	95,042,561,863	57,673,197,945	193,438,494,876	128,090,360,493
1.3.	Income from loans and receivables	03	32	188,602,196,194	125,063,490,716	336,076,778,678	228,773,784,241
1.6.	Revenue from securities brokerage service	06		102,534,575,045	73,850,216,611	222,058,184,995	122,846,856,238
1.7.	Revenue from securities underwriting and issuance agency services	07		-	-	738,029,952	-
1.8.	Revenue from securities investment consulting services	08		313,686,000	187,110,000	632,385,000	187,110,000
1.9.	Revenue from securities custody service	09		2,315,754,991	1,858,187,317	4,511,652,610	3,467,385,524
1.10.	Revenue from financial investment consulting services	10		6,815,388,665	-	6,946,297,756	-
1.11.	Other operating revenue	11		3,702,200,838	1,826,595,508	6,603,571,304	2,947,943,765
	Total operating revenue	**20**		**453,085,814,352**	**290,231,457,879**	**848,228,510,300**	**533,630,307,615**
II.	**OPERATING EXPENSES**						
2.1.	Losses from financial assets at FVTPL	**21**		10,284,438,282	(24,272,041,475)	43,359,031,990	(27,801,299,105)
a.	*Losses from sales of financial assets at FVTPL*	*21.1*	*31*	9,971,255,145	333,977,400	25,382,643,729	2,148,221,100
b.	*Downward/(upward) revaluation differences of financial assets at FVTPL*	*21.2*		(479,851,156)	(25,601,341,934)	16,534,963,104	(31,180,814,064)
c.	*Transaction costs of financial assets at FVTPL*	*21.3*		793,034,293	995,323,059	1,441,425,157	1,231,293,859
2.4.	Allowance for impairment of financial assets and doubtful debts, and borrowing costs	24	33	126,106,417,849	75,873,556,901	248,925,871,777	148,012,464,841
2.6.	Expenses for securities trading	26		131,480,000	237,690,000	260,960,000	237,690,000
2.7.	Expenses on securities brokerage activities	27	34	128,701,541,268	83,936,968,067	266,517,715,263	145,078,072,363
2.8.	Expenses for securities underwriting and issuance agency services	28		-	7,369,565	-	26,024,110
2.9.	Expenses for securities advisory service	29	34	1,100,236,431	553,633,701	2,167,733,663	905,663,590
2.10.	Expenses on securities custody service	30	34	2,402,050,937	2,966,747,107	4,724,128,131	6,613,406,728
2.12.	Other operating expenses	32	34	1,738,021,726	1,998,678,750	3,549,685,170	4,023,149,142
	Total operating expenses	**40**		**270,464,186,493**	**141,302,602,616**	**569,505,125,994**	**277,095,171,669**
III.	**FINANCIAL INCOME**						
3.2.	Revenue and interest in the year	42		2,004,090,173	1,694,592,110	4,276,820,802	3,023,532,580
	Total financial income	**50**		**2,004,090,173**	**1,694,592,110**	**4,276,820,802**	**3,023,532,580**

DNSE Securities Joint Stock Company

Statement of income for the second quarter period ended 30 June 2026 (continued)

Form B02 - CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

IV.	**FINANCIAL EXPENSES**						
4.2.	Interest expense	52		37,464,062,553	14,102,950,902	75,211,264,791	24,259,787,468
4.4.	Other financial expenses	55		359,282,610	195,238,095	725,165,220	308,333,333
	Total financial expenses	**60**		**37,823,345,163**	**14,298,188,997**	**75,936,430,011**	**24,568,120,801**
VI.	**GENERAL AND ADMINISTRATION EXPENSES**	**62**	**35**	**47,845,627,325**	**45,223,272,105**	**93,931,439,074**	**78,706,052,967**
VII.	**OPERATING PROFIT (70= 20+50-40-62)**	**70**		**98,956,745,544**	**91,101,986,271**	**113,132,336,023**	**156,284,494,758**
VIII.	**OTHER INCOME AND EXPENSES**						
8.1	Other income	71		99,959,829	3,709,862	103,320,789	1,629,292,826
8.2	Other expenses	72		120,402,743	83,709,445	128,282,745	424,803,372
	Total result of other activities (80 = 71 - 72)	**80**		**(20,442,914)**	**(79,999,583)**	**(24,961,956)**	**1,204,489,454**
IX.	**TOTAL ACCOUNTING PROFIT BEFORE TAX (90 = 70+ 80)**	**90**		**98,936,302,630**	**91,021,986,688**	**113,107,374,067**	**157,488,984,212**
9.1	Realised profit	91		96,791,073,353	54,633,859,681	127,977,916,484	107,295,459,046
9.2	Unrealised profit	92		2,145,229,277	36,388,127,007	(14,870,542,417)	50,193,525,166
X.	**Unrealised profit**	**100**		**15,920,520,144**	**17,668,050,304**	**18,764,937,649**	**31,038,791,530**
10.1	Income tax expense - current	100.1	**36**	15,587,444,520	15,510,693,290	18,432,053,511	27,236,249,310
10.2	Income tax expense - deferred	100.2	37	333,075,624	2,157,357,014	332,884,138	3,802,542,220
XI.	**ACCOUNTING PROFIT AFTER TAX (200 = 90 - 100)**	**200**		**83,015,782,486**	**73,353,936,384**	**94,342,436,418**	**126,450,192,682**

20 July 2026

Prepared by:		Approved by:
Vũ Thị Thanh Tâm	**Nguyễn Thị Duyên**	**Nguyễn Ngọc Linh**
Accountant	*Chief Accountant*	*General Director*

CÔNG TY CỔ PHẦN CHỨNG KHOÁN DNSE

DNSE Securities Joint Stock Company
Statement of cash flows for the period ended 30 June 2026
(Indirect method)

Form B03 – CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Code	Note	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1	**Profit before tax**	**01**		**113,107,374,067**	**157,488,984,212**
2	**Adjustments for**	**02**		**(81,780,376,681)**	**(89,335,732,212)**
	- Depreciation of fixed assets	03		22,467,149,270	16,424,263,365
	- Provisions and allowances	04		8,964,451,724	11,021,607,532
	- Interest expense	06		75,211,264,791	24,259,787,468
	- Gains from investment activities	07		(4,276,820,802)	(3,023,532,580)
	- Accrued interest income	08		(184,146,421,664)	(138,017,857,997)
3	**Increase in non - cash expenses**	**10**		**16,534,963,104**	**(31,180,814,064)**
	- Downward revaluation differences of financial assets at FVTPL	11		16,534,963,104	(31,180,814,064)
4	**Decrease in non - cash expenses**	**18**		**(1,664,420,687)**	**(19,012,711,102)**
	- Upward revaluation differences of financial assets at FVTPL	19		(1,664,420,687)	(19,012,711,102)
5	**Changes in working capital**	**30**		**406,689,507,282**	**(2,158,202,643,199)**
	- Decrease/(Increase) in financial assets at FVTPL	31		530,660,980,908	(526,238,991,418)
	- Decrease/(Increase) in held-to-maturity investments	32		552,400,000,000	(604,363,524,932)
	- Increase in loans	33		(470,873,628,889)	(1,171,031,192,242)
	- Increase in receivables from sale of financial assets	35		(50,221,579,259)	(2,951,465,637)
	- Decrease in receivables and accrued dividends, interest from financial assets	36		167,355,353,565	176,502,331,742
	- Decrease/(Increase) in receivables from services provided	37		3,880,560,881	(278,677,718)
	- Decrease/(Increase) in other receivables	39		3,922,328,483	(1,325,154,363)
	- Increase in other assets	40		(2,540,911,207)	(1,049,008,389)
	- Increase in accrued expenses (excluding interest expense)	41		239,961,419,053	136,990,857,309
	- (Increase)/decrease in prepayments	42		(803,057,819)	2,422,710,633
	- Corporate income tax paid	43		(11,018,110,111)	(20,195,042,470)
	- Interest paid	44		(318,878,807,571)	(147,934,118,649)
	-(Decrease) /Increase in payables to suppliers	45		(574,935,164)	5,377,116,810
	- Increase in provision for employees' benefits	46		332,793,890	337,372,754
	- Increase/(decrease) in taxes and other payables to the State (excluding corporate income tax paid)	47		3,441,348,862	(132,892,141)
	- Decrease in payables to employees	48		(16,461,879,604)	(5,089,940,149)
	- (Decrease)/Increase in other payables	50		(5,707,629,143)	2,616,258,783
	- Other income from business operations	51		260,180,860,000	-
	- Other payment for operating activities	52		(478,365,599,593)	(1,859,283,122)
	Net cash flows from operating activities	***60***		***452,887,047,085***	***(2,140,242,916,365)***

Form B03 – CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Payments for purchases of fixed assets	61	(4,932,542,928)	(11,435,040,000)
5.	Receipts of dividends and share of profit from long-term financial investments	65	4,276,820,802	3,023,532,580
	Net cash flows from investing activities	***70***	***(655,722,126)***	***(8,411,507,420)***
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from equity issued, capital contributed by owners	71	1,284,609,090,000	-
3.	Proceeds from borrowings	73	19,671,156,741,582	23,684,098,242,472
3.2	*Other borrowings*	*73.2*	*19,671,156,741,582*	*23,684,098,242,472*
4.	Payments to settle principals of borrowings	74	(20,825,017,531,641)	(22,554,816,962,963)
4.3.	*Payments to settle other principals of borrowings*	*74.3*	*(20,825,017,531,641)*	*(22,554,816,962,963)*
5.	Payments to settle finance lease liabilities	75	(11,814,411,156)	(7,153,464,415)
6.	Dividends, profits paid to owner	76	(239,820,000,000)	-
	Net cash flows from financing activities	***80***	***(120,886,111,215)***	***1,122,127,815,094***
IV.	**Net cash flows during the period (90=60+70+80)**	**90**	**331,345,213,744**	**(1,026,526,608,691)**
V.	**Cash and cash equivalents at the beginning of the period**	**101**	**510,578,822,461**	**1,093,162,138,811**
	- Cash	101.1	510,578,822,461	943,162,138,811
	- Cash equivalents	101.2	-	150,000,000,000
VI.	**Cash and cash equivalents at the end of the period (103=90+101)**	**103**	**841,924,036,205**	**66,635,530,120**
	- Cash	103.1	841,924,036,205	66,635,530,120

DNSE Securities Joint Stock Company
Statement of cash flows for the period ended ended 30 June 2026
(Indirect method - continued)

Form B03 – CTCK
(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

CASH FLOWS OF CUSTOMERS FROM BROKERAGE AND UNDERWRITING ACTIVITIES

		Code	Note	Accumulated from the beginning of the year to 30/6/2026	Accumulated from the beginning of the year to 30/6/2025
I.	**Cash flows of customers from brokerage and underwriting activities**				
1.	Proceeds from sales of customers' securities	01		69,883,056,120,650	44,201,188,507,715
2.	Payments for purchases of customers' securities	02		(68,128,979,209,544)	(45,221,811,962,475)
7.	Receipts of deposits of customers for securities transactions	07		148,435,177,869,824	156,480,496,448,753
8.	Payments to settle securities transactions of customers	08		(151,247,392,860,645)	(154,238,943,684,371)
11.	Payments of securities custody fees of customers	11		(4,112,111,365)	(3,736,780,550)
14.	Receipts from securities issuers	14		616,230,663,986	710,226,140,371
15.	Payments to securities issuers	15		(616,230,663,986)	(710,226,140,371)
	Net cash inflows/(outflows) during the period	***20***		**(1,062,250,191,080)**	**1,217,192,529,072**
II.	**Cash and cash equivalents of customers at the beginning of the period**	**30**		**3,156,682,016,387**	**1,384,800,822,128**
	Cash at banks at the beginning of the period:	31		3,156,682,016,387	1,384,800,822,128
	- Deposits of investors for securities transactions managed by securities company	32		2,729,901,997,439	941,995,361,434
	- Deposits of investors for derivative transactions at VSDC			173,058,750,046	397,689,451,143
	- Collective deposits of customers for securities transactions	33		59,401,011	7,102,118
	- Deposits for clearance and settlement of securities transactions	34		253,661,867,891	45,108,907,433
III.	**Cash and cash equivalents of customers at the end of the period (40 = 20 + 30)**	40		**2,094,431,825,307**	**2,601,993,351,200**
	Cash at banks at the end of the period:	**41**		**2,094,431,825,307**	**2,601,993,351,200**
	- Deposits of investors for securities transactions managed by securities company	42		1,777,669,572,986	2,044,217,777,641
	- Deposits of investors for derivative transactions at VSDC	42.1		183,150,042,458	471,670,672,693
	- Collective deposits of customers for securities transactions	43		59,494,261	32,419,582
	- Deposits for clearance and settlement of securities transactions	44		133,552,715,602	86,072,481,284

20 July 2026

Prepared by:		Approved by:
Vũ Thị Thanh Tâm	**Nguyễn Thị Duyên**	**Nguyễn Ngọc Linh**
Accountant	*Chief Accountant*	*General Director*

S.Đ.K.D: 62 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN DNSE
P. HAI BÀ TRƯNG - T.P HÀ NỘI

DNSE Securities Joint Stock Company

Statement of changes in equity for the period ended 30 June 2026

Form B04 – CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

		Opening balance		Increase/(Decrease)				Closing balance	
				Six - month period ended 30/6/2025		Six - month period ended 30/6/2026			
		1/1/2025	1/1/2026	Increase	(Decrease)	Increase	(Decrease)	30/6/2026	30/6/2025
I.	**Changes in equity**								
1.	Capital	3,872,725,725,300	3,872,725,725,300	99,000,000,000	(99,000,000,000)	1,284,747,090,000	(138,000,000)	3,872,725,725,300	5,157,334,815,300
1.1.	*Contributed capital*	*3,300,000,000,000*	*3,426,000,000,000*	*99,000,000,000*	-	*856,498,060,000*	-	*3,399,000,000,000*	*4,282,498,060,000*
1.2.	*Share premium*	*572,725,725,300*	*446,725,725,300*	-	*(99,000,000,000)*	*428,249,030,000*	*(138,000,000)*	*473,725,725,300*	*874,836,755,300*
3.	Reserve to supplement charter capital	2,598,930,256	2,598,930,256	-	-	-	-	2,598,930,256	2,598,930,256
4.	Financial and operational risk reserve	3,234,930,256	-	-	(3,234,930,256)	-	-	-	-
8.	Retained profits	151,240,598,545	427,005,155,439	129,685,122,938	-	109,545,862,973	(255,023,426,555)	280,925,721,483	281,527,591,857
8.1.	*Realised profits*	*185,698,569,156*	*451,899,491,875*	*83,294,139,992*	-	*109,545,862,973*	*(239,820,000,000)*	*268,992,709,148*	*321,625,354,848*
8.2.	*Unrealised loss*	*(34,457,970,611)*	*(24,894,336,436)*	*46,390,982,946*	-	-	*(15,203,426,555)*	*11,933,012,335*	*(40,097,762,991)*
	TOTAL	**4,029,800,184,357**	**4,302,329,810,995**	**228,685,122,938**	**(102,234,930,256)**	**1,394,292,952,973**	**(255,161,426,555)**	**4,156,250,377,039**	**5,441,461,337,413**

20 July 2026

Prepared by:

Vũ Thị Thanh Tâm

Accountant

Approved by:

Nguyễn Thị Duyên

Chief Accountant

S.G.P: 62 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN DNSE
P. HAI BÀ TRUNG - T.P HÀ NỘI

Nguyễn Ngọc Linh

General Director

Form B09 – CTCK

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

1. Reporting entity

DNSE Securities Joint Stock Company ("the Company") is a joint stock company incorporated under Establishment and Operation Licence No. 62/UBCK-GP initially issued by the State Securities Commission of Vietnam ("SSC") on 30 October 2007 in Vietnam. The most recent amended Licence No. 38/GPDC-UBCK was issued by the SSC on 25 March 2026.

The Company's Head Office is located at the 6th Floor, Pax Sky Building, No. 63 - 65 Ngo Thi Nham Street, Pham Dinh Ho Ward, Hai Ba Trung District, Hanoi, Vietnam. As at 30 June 2026, the Company has one (01) branch in Ho Chi Minh City.

The Company's charter was most recently updated on 27 March 2026.

As at 30 June 2026, the Company's charter capital was VND 4,282,498,060,000 (1/1/2026: VND 3,426,000,000,000).

The principal activities of the Company are: securities brokerage, securities trading; securities investment advisory, securities custody and securities underwriting services, derivative securities brokerage, derivative securities trading, derivative securities investment consulting, clearing and settlement services for derivative transactions.

As at 30 June 2026, the Company had 290 employees (01/01/2026: 274 employees).

2. Basis of preparation

Applicable accounting system

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

Annual accounting period

The annual accounting period of the Company is from 1 January to 30 June

Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Summary of significant accounting policies

Cash and cash equivalents

Cash comprises cash in banks for operation of the securities company, bank deposits for sales of underwritten securities and deposits for clearance and settlement of securities transactions of the Company. Investors' deposits for securities transactions, clearance and settlement of securities transactions are recorded separately from the Company's deposit account balances.

Cash equivalents are short-term investments with recovery or maturity of three months or less that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value in conversion to cash from the date of purchase at the reporting date.

Financial assets at FVTPL

A financial asset at FVTPL is a financial asset that meets either of the following conditions:

- It is considered by the Board of Management as at FVTPL. A financial asset is considered as at FVTPL if:

  * it is acquired principally for the purpose of selling it in the near term;
  * there is evidence of a recent pattern of short-term profit-taking; or
  * a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).

- Upon initial recognition, it is designated by the Company as at FVTPL..

Financial assets at FVTPL are measured initially at purchase prices of the financial assets (for unlisted securities) or at order matching prices on the Stock Exchanges (for listed securities), excluding transaction costs that are attributable to the acquisition of financial assets.

Subsequent to initial recognition, financial assets at FVTPL are measured at market price or fair value at the end of the annual accounting period. Gains/losses from revaluation of financial assets at FVTPL are recorded in profit or loss in the statement of income.

For financial assets at FVTPL being equity securities without a quoted price in an active market or it is impossible to reliably determine their fair value, these financial assets are stated at cost less allowance for diminution in the value of financial assets.

Held-to-maturity investments

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

* those that the Company on initial recognition designates as at fair value in the statement of income;
* those that the Company designates as available-for-sale; or
* those that meet the definition of loans and receivables.

Held-to-maturity investments are measured initially at purchase prices plus transaction costs which are directly attributable to the acquisition of the financial assets such as brokerage fee, trading fee, communication fee, duties and banking transaction fee.

Subsequent to initial recognition, held-to-maturity investments are measured at amortised cost using the effective interest rate less allowance for diminution in the value of financial assets.

Financial assets will be no longer classified as held-to-maturity investments if in the current financial year or during the most recent two financial years, financial assets are sold or a significant number of such financial assets are reclassified, unless the sale and reclassification meets either of the following conditions:

* Close to the maturity dates and changes in the market interest rates do not cause material effect to the value of financial assets;
* Such is performed after the Company has recovered a significant portion of the principal value of these financial assets by or before the contractual payment date; or
* Such is related to a special event beyond the Company's control and such event is unforeseeable

Loans

Loans are financial assets with fixed or determinable payments which are not listed on the market. Loans granted of the Company comprise margin loans to customers and advances to customers for the proceeds from selling securities.

Loans granted are measured at cost less allowance for diminution in the value of financial assets (if any).

Allowance for impairment of margin loans is made at the carrying amount of the loans less market value or fair value of the respective collaterals at the end of annual accounting period.

Accounts receivable and allowance for doubtful debts

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

The Company has provided allowance for doubtful debts based on the estimate of recoverability of the receivables, but not lower than the allowance rates based on the overdue period as follows:

Overdue period	*Allowance rate*
From six (6) months to less than one (1) year	30%
From six (6) months to less than one (1) year	50%
From two (2) years to less than three (3) years	70%
Over three (3) years	100%

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price and all other costs directly related to bringing the asset to a ready-to-use state.

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

- Motor vehicles 6 years
- Office equipment 3 – 5 years

Leases

Leases in terms of which the Company, as lessee, assumes substantially all the risks and rewards of ownership are classified as finance leases. Tangible fixed assets acquired by way of finance leases are stated at an amount equal to the lower of fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation.

Depreciation on finance leased assets is computed on a straight-line basis over the shorter of the lease term and the estimated useful lives of the leased assets unless it is reasonably certain that the Company will obtain ownership by the end of the lease term. The estimated useful lives of finance leased assets are consistent with the useful lives of tangible fixed assets

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognized in the statement of income as an integral part of the total lease expense, over the term of the lease.

Lease payments made under finance leases are apportioned between the finance expense and the reduction of the outstanding liability. The finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Intangible fixed assets

Intangible fixed assets of the Company are software. Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 3 to 8 years.

Trade and other payables

Trade and other payables are stated at their cost.

Trade and other payables are stated at their cost.

Borrowings are stated at the outstanding principal at the end of the annual accounting period.

Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Share capital

Ordinary shares are recognized at par value. The difference between the proceeds on issuance of shares and the par value of shares issued is recorded as share premium. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognized as a deduction from share premium.

Revenue and income

• Gains/losses from sales of financial assets

Gains/losses from sales of financial assets are recognised in the statement of income upon receipt of the matching order reports of securities trading transactions from Vietnam Securities Depository and Clearing Corporation (for listed securities) and completion of the agreement on transfer of assets (for unlisted securities).

• Dividends and interest from financial assets

Dividend income is recognised when the right to receive dividends is established. Dividend is not recognised for trading shares traded after the ex-dividend date. For bonus shares or share dividend, the Company only recognised the number of the shares, and no revenue from their dividends is recognised.

Interest incomes include interest from deposits at banks, interest from financial assets at FVTPL and held-to-maturity investments, interest from margin loans and advances of proceeds from trading securities. These incomes are recognised in the statement of income on an accrual basis unless collectability is in doubt.

• Services rendered

Revenue from services include revenue from securities brokerage services, revenue from securities underwriting and issuance agency services, revenue from securities custody services and revenue from financial consulting services.

Revenue from services rendered is recognised in the statement of income when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

Borrowing costs

Borrowing costs are recognised as an expense in the year in which they are incurred.

Taxation

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

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

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

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

Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company's primary format for segment reporting is based on business segments.

4. Financial risk management

The Company is of the view that risk management is integral to the whole business. The Company has a system of controls in place to create an acceptable balance between the cost of risks occurring and the cost of managing the risks. The Board of Management incessantly monitors the Company's risk management process to ensure that an appropriate balance between risk and control is achieved

The Company has exposure to the following main risks from its use of financial instruments:

* credit risk;

* liquidity risk; and

* market risk.

Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily for accounts receivable) and from its financing activities, including cash at banks, loans, trade and other receivables.

Collaterals

The amount and type of collateral required depends on an assessment of the credit risk of the counterparty. Guidelines are implemented regarding the acceptability of types of collateral and valuation parameters. The Board of Management monitors the market value of collateral, requests additional collateral in accordance with the underlying agreement, and monitors the market value of collateral obtained during its review of the adequacy of the allowance for doubtful debts.

Cash and cash equivalents

Cash and cash equivalents of the Company are mainly held with well-known credit institutions/entities. The Board of Management does not foresee any significant credit risks from these deposits and does not expect that these financial institutions may default and cause losses to the Company.

Financial assets at FVTPL and held-to-maturity investments

The Company limits its exposure to credit risk by only investing in liquid debt securities, except where entered into for long-term strategic purposes and those of counterparties that have equivalent or higher credit ratings than the Company.

Loans, accounts receivable, short term and long term deposits and collaterals

Under prevailing laws on securities, the Company is allowed to provide loans to customers for purchases of securities in accordance with regulations on margin trading of securities under margin contracts. The Company complies with the limits on margin loans in Decision No. 87/QD-UBCK dated 25 January 2017 of the State Securities Commission of Vietnam on promulgation of the regulation guiding the margin trading of securities. The Company manages the customer credit risk through its control policies, procedures and processes relating to customer credit risk management.

Outstanding receivables are regularly monitored and requested payment in accordance with the terms and conditions of the contracts. Besides, the Company's trade receivables relate to a large number of diversified customers. Therefore, there is no significant concentration of credit risk

The total of carrying amounts of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was as follows:

	30/6/2026	1/1/2026
	VND	VND
Cash and cash equivalents	841,924,036,205	510,578,822,461
Financial assets at FVTPL	1,158,740,592,600	1,722,594,877,979
Held-to-maturity investments - short term	4,659,250,000,000	4,561,750,000,000
Held-to-maturity investments – long term	1,054,836,219,137	1,704,736,219,137
Loans – net	6,303,064,752,201	5,832,191,123,312
Receivables	377,060,463,842	310,047,816,484
Receivables from services provided by the securities company	3,534,586,188	7,415,147,069
Other receivables	1,176,398,704	5,098,727,187
Deposits at Payment Support Fund	20,000,000,000	18,920,576,489
Clearing Fund for derivative transactions	10,064,643,682	10,056,341,293
	14,429,651,692,559	**14,683,389,651,411**

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company monitors its liquidity risk by maintaining a level of cash and cash equivalents which the Board of Management considers is adequate to finance the Company's operations and to mitigate the effects of fluctuations in cash flows

The financial liabilities with fixed or determinable payments have the following contractual maturities including the estimated interest payments:

As at 30/6/26	Carrying amount	Contractual cash flows	Within one year	Within 2-5 years
	VND	VND	VND	VND
Short-term borrowings and finance lease liabilities	8,175,031,660,128	8,177,493,086,353	8,177,493,086,353	-
Payables for securities trading activities	15,796,324,758	15,796,324,758	15,796,324,758	-
Accounts payable to suppliers – short-term	1,445,218,039	1,445,218,039	1,445,218,039	-
Accrued expenses – short-term	84,690,497,282	84,690,497,282	84,690,497,282	-
Other short-term payables	665,296,931	665,296,931	665,296,931	-
Short - term bonds issued	299,708,333,337	314,158,356,164	314,158,356,164	-
Long - term bonds issued	998,863,025,385	1,109,832,876,712	68,219,178,082	1,041,613,698,630
Long-term finance lease liabilities	59,249,344,096	63,092,106,700	-	63,092,106,700
	9,635,449,699,956	**9,767,173,762,940**	**8,662,467,957,609**	**1,104,705,805,330**

As at 01/1/2026	Carrying amount	Contractual cash flows	Within one year	Within 2-5 years
	VND	VND	VND	VND
Short-term borrowings and finance lease liabilities	9,321,821,230,041	9,323,565,696,661	9,323,565,696,661	-
Payables for securities trading activities	21,777,353,213	21,777,353,213	21,777,353,213	-
Accounts payable to suppliers – short-term	3,980,779,630	3,980,779,630	3,980,779,630	-
Accrued expenses – short-term	88,396,621,009	88,396,621,009	88,396,621,009	-
Other short-term payables	691,897,619	691,897,619	691,897,619	-
Long - term bonds issued	1,297,852,793,502	1,490,115,068,493	81,615,068,493	1,408,500,000,000
Long-term finance lease liabilities	27,044,363,826	29,439,411,239	-	29,439,411,239
	10,761,565,038,840	**10,957,966,827,864**	**9,520,027,416,625**	**1,437,939,411,239**

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company's results of operations or the value of its holdings of financial instruments held by the Company. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Market prices comprise three types of risk: currency risk, interest rate risk and other price risks for such as share price risk.

Currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

As at 30 June 2026 and 1 January 2026, the Company had no assets/liabilities exposed to currency risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to market risk for changes in interest rate relates primarily to the Company's cash, short-term deposits, trade and other receivables, payables for securities trading activities, other payables, and short-term borrowings and liabilities.

The Company manages interest rate risk by looking at the competitive structure of the market to obtain rates which are favourable for its purposes and within its risk management limits.

At the reporting date, the Company's interest-bearing financial instruments was:

	Carrying amount	
	30/6/2026	1/1/2026
Fixed rate financial instruments	VND	VND
Financial assets – short-term		
Cash and cash equivalents	841,924,036,205	510,578,822,461
Financial assets at FVTPL	-	37,600,000,000
Held-to-maturity investments	4,659,250,000,000	4,561,750,000,000
Loans	6,303,064,752,201	5,832,191,123,312
Financial assets – long-term	-	-
Held-to-maturity investments	1,054,836,219,137	1,704,736,219,137
Deposits at Payment Support Fund	20,000,000,000	18,920,576,489
Clearing Fund for derivative transactions	10,064,643,682	10,056,341,293
Financial liabilities	-	-
Short-term borrowings	(8,147,592,864,108)	(9,302,172,219,387)
Variable rate financial instruments		
Financial assets – short-term		
Financial assets at FVTPL	1,158,740,592,600	1,684,994,877,979
Financial liabilities		
Short - term bonds issued	(299,708,333,337)	-
Long - term bonds issued	(998,863,025,385)	(1,297,852,793,502)
Short-term finance lease liabilities	(27,438,796,020)	(19,649,010,654)
Long-term finance lease liabilities	(59,249,344,096)	(27,044,363,826)
	4,515,027,880,879	**3,714,109,573,302**

Share price risk

Share price risk arises from listed and unlisted shares held by the Company. The Company's Board of Management monitors the listed shares in its investment portfolio based on market indices. Material investments within the portfolio are managed on an individual basis and all buy and sell decisions are approved by the authorised persons.

5. Cash and cash equivalents	30/6/2026	1/1/2026
	VND	VND
- Cash in banks	732,787,032,933	496,742,470,051
- Deposits for clearance and settlement of securities transactions	109,137,003,272	13,836,352,410
Total	**841,924,036,205**	**510,578,822,461**

6. Volume and value of securities transactions during the period

	Volume of transactions	Value of transactions
	VND	VND
a) By the Company	**318,385,440**	**28,183,909,680,397**
- Shares	77,144,787	1,247,437,221,770
- Valuable papers	3,400,036	1,249,632,747,874
- Bonds	235,830,441	25,664,892,386,703
- Other securities	2,010,176	21,947,324,050
b) By investors	**5,575,054,901**	**144,079,800,702,941**
- Shares	5,011,735,737	135,091,438,729,156
- Bonds	55,352,201	8,070,864,825,545
- Other securities	507,966,963	917,497,148,240
	5,893,440,341	**172,263,710,383,338**

7. Financial assets at FVTPL

	30/6/2026		1/1/2026	
	Cost	Fair value	Cost	Fair value
	VND	VND	VND	VND
Financial assets at FVTPL	**1,579,573,919,599**	**1,539,939,284,457**	**2,110,234,900,507**	**2,085,470,807,782**
- Shares	421,436,516,834	381,198,691,857	378,305,514,451	362,875,929,803
- Bonds	1,158,137,402,765	1,158,740,592,600	1,694,329,386,056	1,684,994,877,979
- Valuable papers	-	-	37,600,000,000	37,600,000,000

8. Held-to-maturity investments

	30/6/2026	1/1/2026
	VND	VND
Current	**4,659,250,000,000**	**4,561,750,000,000**
Deposits with original terms ranging from over 3 months to 1 year	*4,359,250,000,000*	*4,461,750,000,000*
Deposit certificates with original terms ranging from over 3 months to 1 year	*300,000,000,000*	*100,000,000,000*
Non-current	**1,054,836,219,137**	**1,704,736,219,137**
Deposit with original terms of over 1 year	*100,000,000*	-
Bonds	*1,054,736,219,137*	*1,704,736,219,137*
	5,714,086,219,137	**6,266,486,219,137**

9. Loans

	30/6/2026		1/1/2026	
	Cost	Cost and allowance	Cost	Cost and allowance
	VND	VND	VND	VND
Loans	**6,303,064,752,201**	**6,239,981,507,999**	**5,832,191,123,312**	**5,778,072,330,834**
Margin loans	*6,125,104,986,489*	*6,062,021,742,287*	*5,248,085,441,739*	*5,193,966,649,261*
Advances to customers for their sale of securities	*177,959,765,712*	*177,959,765,712*	*584,105,681,573*	*584,105,681,573*

10. Allowance for impairment of financial assets and collaterals

	30/6/2026	1/1/2026
	VND	VND
Allowance for diminution in the value of loans	63,083,244,202	54,118,792,478

All of the impaired loans were loans granted to individuals. Movements in allowance for loans during the period were as follows:

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND
Opening balance	54,118,792,478	42,162,233,378
Allowance (reserved)/provided during the period	8,964,451,724	11,021,607,532
Closing balance	**63,083,244,202**	**53,183,840,910**

11. Receivables

	30/6/2026	1/1/2026
	VND	VND
Receivables and accrued dividends, interest from financial assets	**326,828,908,130**	**310,037,840,031**
Accrued interest from bonds	30,847,835,617	63,242,756,165
Accrued interest from deposit certificates	-	133,317,260
Accrued interest from deposits – term deposits	125,620,952,219	126,135,657,534
Accrued interest from margin loans	170,244,960,182	119,317,362,827
Accrued interest from advances to customers for their sale of securities	115,160,112	1,208,746,245
Receivables from sale of financial assets	**50,231,555,712**	**9,976,453**
Receivables from services provided by the Company	**3,534,586,188**	**7,415,147,069**
Receivables from securities transfer fees	8,079,751	10,700,858
Receivables from underwriting and issuing agent services	-	1,000,000,000
Receivables from advisory services	440,099,000	1,919,053,429
Receivables from brokerage activities	616,044,722	1,615,488,822
Custody fees receivable from investors	2,470,362,715	2,869,903,960
Others	**1,301,951,349**	**5,224,279,832**
Others	1,301,951,349	5,224,279,832

12. Prepaid expenses

	30/6/2026	1/1/2026
	VND	VND
Short-term	**6,108,954,589**	**6,660,602,677**
Short-term prepaid expenses	5,787,124,660	6,130,628,124
Tools and instruments issued for use	321,829,929	529,974,553
Long-term	**7,444,701,864**	**6,089,995,957**
Long-term prepaid expenses	2,651,039,054	2,164,844,570
Tools and instruments issued for use	4,793,662,810	3,925,151,387

13 . Tangible fixed assets

	30/6/2026	Total
Cost	VND	VND
Opening balance	**28,899,990,147**	**28,899,990,147**
Additions	2,533,233,440	2,533,233,440
Purchase of finance lease fixed assets	5,967,962,000	5,967,962,000
Liquidation	-	-
Closing balance	**37,401,185,587**	**37,401,185,587**
Accumulated depreciation		
Opening balance	**16,593,322,867**	**16,593,322,867**
Charge for the period	3,125,742,361	3,125,742,361
Purchase of finance lease fixed assets	3,600,385,568	3,600,385,568
Liquidation	-	-
Closing balance	**23,319,450,796**	**23,319,450,796**
Net book value		
Opening balance	**12,306,667,280**	**12,306,667,280**
Closing balance	**14,081,734,791**	**14,081,734,791**

14 . Intangible fixed assets

	30/6/2026	Total
Cost	VND	VND
Opening balance	**78,603,673,614**	**78,603,673,614**
Additions	312,600,000	312,600,000
Liquidation	-	-
Closing balance	**78,916,273,614**	**78,916,273,614**
Accumulated depreciation		
Opening balance	**53,729,323,451**	**53,729,323,451**
Charge for the period	8,186,001,045	8,186,001,045
Liquidation	-	-
Closing balance	**61,915,324,496**	**61,915,324,496**
Net book value		
Opening balance	**24,874,350,163**	**24,874,350,163**
Closing balance	**17,000,949,118**	**17,000,949,118**

15. Finance lease fixed assets

	30/6/2026	Total
Cost	VND	VND
Openning balance	**89,933,260,600**	**89,933,260,600**
Additions	65,857,812,400	65,857,812,400
Purchase of finance lease fixed assets	(5,962,000,000)	(5,962,000,000)
Liquidation	-	-
Closing balance	**149,829,073,000**	**149,829,073,000**
Accumulated depreciation		
Opening balance	**21,313,192,656**	**21,313,192,656**
Charge for the period	11,155,405,864	11,155,405,864
Purchase of finance lease fixed assets	(3,600,385,568)	(3,600,385,568)
Liquidation	-	-
Closing balance	**28,868,212,952**	**28,868,212,952**
Net book value		
Openning balance	**68,620,067,944**	**68,620,067,944**
Closing balance	**120,960,860,048**	**120,960,860,048**

16 . Deposits at Payment Support Fund

	30/6/2026	1/1/2026
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	13,783,329,207	12,703,905,696
Accumulated amortisation of interest	6,096,670,793	6,096,670,793
	20,000,000,000	**18,920,576,489**

17. **Short-term borrowings**

	Carrying amount 1/1/2026	Addition	Decrease	Carrying amount 30/6/26
	VND	VND	VND	VND
Borrowings from banks	8,282,100,000,000	12,125,903,618,964	12,726,003,618,964	7,682,000,000,000
Other borrowings	1,020,072,219,387	7,544,534,557,398	8,099,013,912,677	465,592,864,108
Cộng	**9,302,172,219,387**	**19,670,438,176,362**	**20,825,017,531,641**	**8,147,592,864,108**

18. Payables for securities trading activities

	30/6/2026	1/1/2026
	VND	VND
Payables to Stock Exchanges	10,444,208,038	13,730,154,047
Payables to Vietnam Securities Depository and Clearing Corporation	5,352,116,720	8,047,199,166
	15,796,324,758	**21,777,353,213**

19. Accounts payable to suppliers – short-term

	30/6/2026	1/1/2026
	VND	VND
Payable to buy of financial assets	201,452,696	2,076,223,097
Payable to suppliers – short-term	1,243,765,343	1,904,556,533
	1,445,218,039	**3,980,779,630**

20 . Taxes and others payable to State Treasury

	30/6/2026	1/1/2026
	VND	VND
Payable	**45,173,704,567**	**34,318,412,305**
Value added tax	287,928,017	581,820,600
Personal income tax	29,095,741,053	25,483,182,863
Corporate income tax	15,587,444,520	8,173,501,120
Other taxes	202,590,977	79,907,722

21. Contributed capital

Share capital

	30/06/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised share capital	428,249,806	4,282,498,060,000	342,600,000	3,426,000,000,000
Issued share capital				
Ordinary shares	*428,249,806*	*4,282,498,060,000*	*342,600,000*	*3,426,000,000,000*
Shares in circulation				
Ordinary shares	*428,249,806*	*4,282,498,060,000*	*342,600,000*	*3,426,000,000,000*

Movements in share capital during the period were as follows:

	Six - month period ended 30/6/2026		Six - month period ended 30/6/2025	
	Number of shares	VND	Number of shares	VND
Balance at the beginning of the year	342,600,000	3,000,000,000,000	300,000,000	3,000,000,000,000
Shares issued during the period	85,649,806	856,498,060,000	9,900,000	99,000,000,000
Balance at the end of the period	428,249,806	4,282,498,060,000	339,900,000	3,399,000,000,000

22. Financial assets of the Company listed/registered for trading at Vietnam Securities Depository and Clearing Corporation ("VSDC")

	30/6/2026	1/1/2026
	VND	VND
Freely transferred and traded financial assets	911,801,380,000	1,240,940,930,000
Financial assets awaiting settlement	16,841,520,000	9,900,000
Pledged financial assets	100,000,000,000	665,000,000,000
Blocked financial assets	1,000,000,000,000	100,000,000,000
	2,028,642,900,000	**2,005,950,830,000**

23. Financial assets are subject to rights granted by securities companies

Financial assets are subject to rights granted by securities companies	133,150,000	111,470,000
	133,150,000	**111,470,000**

24. Financial assets awaiting settlement

	30/6/2026	1/1/2026
	VND	VND
Financial assets awaiting settlement	196,900,000	1,949,200,000
	196,900,000	**1,949,200,000**

25. Financial assets of investors listed/registered for trading at VSDC

	30/6/2026	1/1/2026
	VND	VND
Freely transferred and traded financial assets	17,771,009,028,610	15,996,370,207,510
Financial assets restricted for transfers	3,666,355,230,000	533,682,280,000
Pledged financial assets	1,428,239,640,000	1,145,909,690,000
Financial assets awaiting settlement	246,787,464,910	705,757,250,000
Blocked financial assets	118,843,750,000	89,686,340,000
	23,231,235,113,520	**18,471,405,767,510**

26. Financial assets of investors custodied at VSDC but not yet traded

	30/6/2026	1/1/2026
	VND	VND
Financial assets of investors custodied at VSDC but not yet traded and restricted for transfers	97,180,000	162,416,200,000
Freely transferred financial assets deposited at VSDC but not yet traded	166,130,750,000	129,979,290,000
	166,227,930,000	**292,395,490,000**

27. Financial assets awaiting settlement of investors

	30/6/2026	1/1/2026
	VND	VND
Financial assets awaiting settlement of investors	271,558,099,610	436,299,670,000
	271,558,099,610	**436,299,670,000**

28. Financial assets entitled to to right of investors

	30/6/2026	1/1/2026
	VND	VND
Financial assets entitled to to right of investors	259,150,970,000	282,334,370,000
	259,150,970,000	**282,334,370,000**

29. Deposits of customers

	30/6/2026	1/1/2026
	VND	VND
Deposits of domestic investors for securities transactions managed by the Company	1,777,669,572,986	2,729,901,997,439
Deposits of investors for derivative transactions at VSDC	183,150,042,458	173,058,750,046
Collective deposits for securities transactions for customers	59,494,261	59,401,011
Deposits for clearance and settlement of securities transactions of investors	133,552,715,602	253,661,867,891
Deposits for clearance and settlement of securities transactions of domestic investors	118,782,669,749	234,706,720,590
Deposits for clearance and settlement of securities transactions of foreign investors	14,770,045,853	18,955,147,301
	2,094,431,825,307	**3,156,682,016,387**

30. Payables of investors

	30/6/2026	1/1/2026
Payables of investors – Deposits of investors for securities transactions managed by the Company	VND	VND
Domestic investors	1,896,511,736,996	2,964,668,119,040
Foreign investors	14,770,045,853	18,955,147,301
Payables on deposits of investors at VSDC	183,150,042,458	173,058,750,046
	2,094,431,825,307	**3,156,682,016,387**

31. Gains/(loss) from sales of financial assets at FVTPL

	Quantity	Total amount	Cost	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND	VND	VND	VND
Shares	38,754,387	629,972,949,102	623,607,515,588	6,365,433,514	16,261,621,047
Deposit certificates	1,700,022	645,175,534,020	642,057,213,854	3,118,320,166	2,730,036,317
Bonds	117,873,070	13,096,947,144,817	13,104,137,225,177	(7,190,080,360)	513,955,046
Total	**158,327,479**	**14,372,095,627,939**	**14,369,801,954,619**	**2,293,673,320**	**19,505,612,410**

32. Dividends and interest from financial assets

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND
From financial assets at FVTPL	47,882,377,393	6,650,322,742
Interest income from investments held to maturity	193,438,494,876	128,090,360,493
Interest income from loans	336,076,778,678	228,773,784,241
	577,397,650,947	**363,514,467,476**

33. Allowance for impairment of financial assets and doubtful debts, and borrowing costs of margin loans

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND
(Reversal)/addition of allowance for margin loans	8,964,451,724	11,021,607,532
Borrowing costs of margin loans	239,961,420,053	136,990,857,309
	248,925,871,777	**148,012,464,841**

34. Operating expenses

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND
Expenses on securities brokerage activities	266,517,715,263	145,078,072,363
Expenses on securities custody service	4,724,128,131	6,613,406,728
Expenses for securities underwriting and issuance agency services	0	26,024,110
Expenses for securities advisory service	2,167,733,663	905,663,590
Other operating expenses	3,549,685,170	4,023,149,142
	276,959,262,227	**156,646,315,933**

35. General and administration expenses

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND
Salary and related expenses	45,610,394,423	40,026,189,898
Office supplies	2,357,633,045	2,157,286,477
Depreciation of fixed assets	1,652,633,471	1,554,167,708
Taxes, fees and charges	981,087,544	370,284,719
Outside services	36,219,839,615	30,044,357,088
Other expenses	7,109,850,976	4,553,767,077
	93,931,439,074	**78,706,052,967**

36. Current income tax expense

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	VND
Accounting profit before tax	**113,107,374,067**	**157,488,984,212**
Adjustments	(20,947,106,512)	(21,307,737,663)
- Subtract: Tax exempt income	*(19,500,496,000)*	*(2,811,164,100)*
- Subtract: Unrealised profit	*(1,664,420,687)*	*(19,012,711,102)*
- Add: Non-deductible tax expenses	*217,810,175*	*516,137,539*
Taxable income	**92,160,267,555**	**136,181,246,549**
Tax rates	20%	20%
Current income tax expense	**18,432,053,511**	**27,236,249,310**

37. Deferred tax expense

	1/1/2026	Addition	30/6/2026
	VND	VND	VND
Revaluation differences of financial assets at FVTPL	651,218,557	1,664,420,687	2,315,639,244
Deferred tax expense	130,243,711	332,884,138	463,127,849
	1/1/2025	**Addition**	**30/06/2025**
	VND	VND	VND
Revaluation differences of financial assets at FVTPL	298,358,329	19,012,711,102	19,311,069,431
Deferred tax expense	59,671,666	3,802,542,220	3,862,213,886

38. Significant transactions with related parties

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
Encapital Financial Technology Joint Stock Company	**VND**	**VND**
Dividends declared and paid	117,810,000,000	-
Services fees	-	1,105,435,000
Interest expense from deposits and related to asset management and optimisation agreements	80,060,761	44,028,624
Revenue from securities trading and other services	221,093,829	328,105,157
Payable	100,734,124,796	171,897,273
Receiable	10,225,908	39,963,155
Encapital Holdings Joint Stock Company		
Dividends declared and paid	23,100,000,000	-
Interest expense from deposits and related to asset management and optimisation agreements	160,734,125	113,935,899
Revenue from securities trading and other services	100,599,435	173,164,318
Payable	1,644,634,725	116,551,825,876
Receiable	1,694,590	8,912,209
Interest expenses on bonds	190,805,413	
Issue bonds to related parties	78,383,300,000	
Pyn Elite Fund		
Dividends declared and paid	23,296,630,000	-
Revenue from securities trading and other services	-	256,239,744
Công ty Cổ phần Capella Group		
Interest expense from deposits and related to asset management and optimisation agreements	6,694	-
Revenue from securities trading and other services	12,584,275	-
Payable	474,521	-
Receiable	11,360,250	-

Salary, bonus of Board of Management and compensation of members of Board of Directors

	Six - month period ended 30/6/2026	Six - month period ended 30/6/2025
	VND	**VND**
Salary and bonus of Board of Management	2,302,108,261	1,931,500,000
Compensation of members of Board of Directors	-	-
	2,302,108,261	**1,931,500,000**

39. Operating lease commitments

The future minimum lease payments under operating leases were:

	30/6/2026	1/1/2026
	VND	**VND**
Within one year	14,532,733,999	13,754,630,208
Within two to five years	18,972,501,960	24,184,968,434
	33,505,235,959	**37,939,598,642**

40. Segment reporting

The Company comprises the following main business segments: Securities trading, brokerage – custody, underwriting – consulting and treasury

For the period ended 30 June 2026

	Securities trading	Brokerage – custody	Underwriting – consulting	Treasury	Unallocated	Total
	VND	VND	VND	VND	VND	VND
Net revenue from securities trading	77,223,115,129	226,569,837,605	8,316,712,708	533,792,094,356	6,603,571,304	852,505,331,102
Direct operating expenses	43,619,991,990	271,241,843,394	2,167,733,663	324,862,301,788	3,549,685,170	645,441,556,005
Management expenses allocated to departments	8,508,660,379	24,964,103,004	916,358,836	58,814,716,765	727,600,090	93,931,439,074
Profit from other activities	-	-	-	-	(24,961,956)	(24,961,956)
Net operating profit before tax	**25,094,462,760**	**(69,636,108,793)**	**5,232,620,209**	**150,115,075,803**	**2,301,324,088**	**113,107,374,067**

As at 30 Jun 2026

	Securities trading	Brokerage – custody	Underwriting – consulting	Treasury	Unallocated	Total
	VND	VND	VND	VND	VND	VND
Segment assets	1,590,170,840,169	3,534,586,188	-	13,122,820,671,471	-	14,716,526,097,828
Non-segment assets	-	-	-	-	491,075,885,297	491,075,885,297
Total assets	**1,590,170,840,169**	**3,534,586,188**	**-**	**13,122,820,671,471**	**491,075,885,297**	**15,207,601,983,125**
Segment liabilities	-	16,461,621,689	300,000,000	9,676,756,204,324	-	9,693,517,826,013
Non-segment liabilities	-	-	-	-	131,872,163,795	131,872,163,795
Total liabilities	**-**	**16,461,621,689**	**300,000,000**	**9,676,756,204,324**	**131,872,163,795**	**9,825,389,989,808**

For the period ended 30 June 2025

	Securities trading	Brokerage – custody	Underwriting – consulting	Treasury	Unallocated	Total
	VND	VND	VND	VND	VND	VND
Net revenue from securities trading	47,316,867,354	126,314,241,762	187,110,000	359,887,677,314	2,947,943,765	536,653,840,195
Direct operating expenses	(27,563,609,105)	151,691,479,091	931,687,700	172,580,585,642	4,023,149,142	301,663,292,470
Management expenses allocated to departments	6,939,527,102	18,525,341,026	27,441,692	52,781,395,513	432,347,634	78,706,052,967
Profit from other activities	-	-	-	-	1,204,489,454	1,204,489,454
Net operating profit before tax	**67,940,949,357**	**(43,902,578,355)**	**(772,019,392)**	**134,525,696,159**	**(303,063,557)**	**157,488,984,212**

As at 01 January 2026

	Securities trading	Brokerage – custody	Underwriting – consulting	Treasury	Unallocated	Total
	VND	VND	VND	VND	VND	VND
Segment assets	2,085,480,784,235	7,415,147,069	-	12,865,175,212,463	-	14,958,071,143,767
Non-segment assets	-	-	-	-	181,155,561,138	181,155,561,138
Total assets	**2,085,480,784,235**	**7,415,147,069**	**-**	**12,865,175,212,463**	**181,155,561,138**	**15,139,226,704,905**
Segment liabilities	-	22,469,250,832	-	10,762,123,372,204	-	10,784,592,623,036
Non-segment liabilities	-	-	-	-	79,348,634,700	79,348,634,700
Total liabilities	**-**	**22,469,250,832**	**-**	**10,762,123,372,204**	**79,348,634,700**	**10,863,941,257,736**

41. Comparative information

Comparative information in the Financial Statements for the second quarter and six- month period ended 30 June 2025

20 July 2026

Prepared by:		Approved by:
Vũ Thị Thanh Tâm	**Nguyễn Thị Duyên**	**Nguyễn Ngọc Linh**
Accountant	*Chief Accountant*	*General Director*

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