CÔNG TY CP CHỨNG KHOÁN STANLEY BROTHERS	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
	Độc lập - Tự do - Hạnh phúc
STANLEY BROTHERS SECURITIES INCORPORATION	*THE SOCIALIST REPUBLIC OF VIETNAM*
	Independence - Freedom - Happiness
Số/No.: 278 /2026/CV-SBSI	*Hà Nội, ngày .13.. tháng 08 năm 2026*
	Hanoi, August .13.. 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS
DN: C=VN, S=HÀ NỘI, L=Láng, CN=CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS, OID.0.9.2342.19200300.100.1.1=MST:0305453780
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CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

To: Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Chứng khoán Stanley Brothers thực hiện công bố thông tin báo cáo tài chính soát xét bán niên 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ *Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Stanley Brothers Securities Incorporation shall disclose information on the semi-annual reviewed financial statements of 2026 to the Ha Noi Stock Exchange as follows:*

1. Tên tổ chức/*Organization name*:

- Mã chứng khoán/Stock code: VUA
- Địa chỉ/Address: Tầng 9, tòa nhà ROX, số 54A, Nguyễn Chí Thanh, phường Láng, thành phố Hà Nội/*9th Floor, ROX Tower, No. 54A, Nguyen Chi Thanh, Lang Ward, Hanoi City.*
- Điện thoại/Tel.: (+84) 24 3377 6699 Fax: (+84) 24 3373 6699
- Email: info@sbsi.vn Website: sbsi.vn

2. Nội dung thông tin công bố/ *Information to be disclosed*:

- Báo cáo tài chính soát xét bán niên 2026/ *Semi-annual reviewed financial statements 2026*:

☒ Báo cáo tài chính riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate financial statements (Listed organizations without subsidiaries and superior accounting units with affiliated units);*

☐ Báo cáo tài chính hợp nhất (TCNY có công ty con)/ *Consolidated financial statements (Listed organization with subsidiaries);*

☐ Báo cáo tài chính tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng)/ *Consolidated financial statements (Listed organizations have accounting units under their own accounting apparatus).*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases that must explain the cause*:

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year*:

☒ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanatory text in case of integration*:

☒ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa*:

☒ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Explanatory text in case of integration*:

☒ Có/Yes ☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: ..13../08/2026 tại đường dẫn: https://sbsi.vn/vi-vn/ve-sbsi/bai-viet/quan-he-co-dong/bao-cao-tai-chinh/E23 / *This information was disclosed on the company's website on: 13.../08/2026 at the link: https://sbsi.vn/vi-vn/ve-sbsi/bai-viet/quan-he-co-dong/bao-cao-tai-chinh/E23*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby commit that the information disclosed above is true and take full legal responsibility for the content of the published information.*

Tài liệu đính kèm/ Attached documents:
- BCTC soát xét bán niên 2026/ Semi-annual reviewed financial statements 2026;
- Công văn giải trình/ Explanation letter;

Đại diện tổ chức/ *Organization representative*
Người đại diện theo pháp luật/ *Legal representative*
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)/
(Sign, full name, position, seal)

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Tổng Giám đốc/ *General Director*
Nguyễn Tiến Dũng

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS *STANLEY BROTHERS SECURITIES INCORPORATION* Số/ No.:281./2026/CV-SBSI V/v: Giải trình chênh lệch lợi nhuận 6 tháng đầu năm 2026 so với 6 tháng đầu năm 2025 *Re: Explanation of profit variance for the first half of 2026 compared to the same period of 2025*	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** ***THE SOCIALIST REPUBLIC OF VIETNAM*** Độc lập - Tự do - Hạnh phúc *Independence - Freedom - Happiness* Hà Nội, ngày 13 tháng 08 năm 2026 *Hanoi, 13/08/2026*

Kính gửi/ To:

- ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC/*STATE SECURITIES COMMISSION OF VIETNAM*

- SỞ GIAO DỊCH CHỨNG KHOÁN VIỆT NAM /*VIETNAM EXCHANGE*

- SỞ GIAO DỊCH CHỨNG KHOÁN HÀ NỘI/ *HANOI STOCK EXCHANGE*

- SỞ GIAO DỊCH CHỨNG KHOÁN TP. HỒ CHÍ MINH/ *HO CHI MINH STOCK EXCHANGE*

Căn cứ quy định về công bố thông tin trên thị trường chứng khoán tại điểm a khoản 4 điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ trưởng Bộ Tài chính và các văn bản sửa đổi, bổ sung có liên quan về việc công bố thông tin trên thị trường chứng khoán.

Pursuant to the regulations on information disclosure on the securities market stipulated in Point a, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Minister of Finance, and relevant amending and supplementing documents regarding information disclosure on the securities market

Căn cứ kết quả hoạt động kinh doanh 6 tháng đầu năm 2026 và 6 tháng đầu năm 2025;

Based on the business results for the first half of 2026 and the first half of 2025;

Đơn vị tính: VND

STT *No*	**Chỉ tiêu** *Indicators*	**6 tháng đầu năm 2026** *The first half of 2026*	**6 tháng đầu năm 2025** *The first half of 2025*	**So sánh** *Difference*	**Chênh lệch** *Comparison %*
a	*b*	*c*	*d*	*e=c-d*	*f=e/d*
1	Tổng doanh thu *Total revenue*	101,681,228,928	6,283,416,158	95,397,812,770	1,518.25%
2	Tổng chi phí *Total expenses*	43,745,024,461	9,684,934,905	34,060,089,556	351.68%
3	Lợi nhuận sau thuế *Profit after tax*	57,936,204,467	(3,401,518,747)	61,337,723,214	N/A

(*)Lợi nhuận 6 tháng đầu năm 2025 Công ty lỗ 3,401,518,747 đồng;lợi nhuận 6 tháng đầu năm 2026 Công ty lãi 57,936,204,467 đồng. Do lợi nhuận sau thuế chuyển từ lỗ sang lãi, tỷ lệ so sánh phần trăm không áp dụng (N/A).

(*) In the first 6 months of 2025, the Company recorded a loss of VND 3,401,518,747; in the first 6 months of 2026, the Company earned a profit of VND 57,936,204,467. As net profit turned from a loss to a profit, the percentage change is not applicable (N/A).

Công ty Cổ phần chứng khoán Stanley Brothers giải trình nguyên nhân dẫn đến sự biến động kết quả kinh doanh giữa hai kỳ như sau.

Stanley Brothers Securities Incorporation hereby explains the reasons for the fluctuation in business results between the two reporting periods as follows.

- Tổng doanh thu hoạt động kinh doanh tăng so với cùng kỳ năm trước, chủ yếu tăng về "Lãi từ tài sản tài chính sẵn sàng để bán (AFS)', "Doanh thu nghiệp vụ môi giới chứng khoán", "Lãi bán các tài sản tài chính FVTPL".
- *Total operating revenue increased compared to the same period last year, mainly driven by increases in "Gain from Available-for-Sale (AFS) financial assets", "Brokerage service revenue", and "Gain on disposal of FVTPL financial assets".*
- Tổng chi phí tăng so với cùng kỳ năm trước chủ yếu tăng về "Lỗ bán các tài sản tài chính FVTPL" 'Chi phí nghiệp vụ môi giới chứng khoán", " Chi phí quản lý công ty chứng khoán".
- *Total operating expenses increased compared to the same period last year, mainly driven by increases in "Loss on disposal of FVTPL financial assets", "Brokerage service expense", and "Securities company management expenses".*

Trên đây là nguyên nhân dẫn đến biến động kết quả kinh doanh 6 tháng đầu năm 2026 so với 6 tháng đầu năm 2025 của Công ty Cổ phần chứng khoán Stanley Brothers. Công ty xin báo cáo giải trình để Quý Ủy Ban và Quý sở được biết.

Above are the reasons for the fluctuations in business results for the first half of 2026 compared to the same period of 2025 of Stanley Brothers Securities Incorporation. The Company would like to report and explain this for the information of the State Securities Commission and the Stock Exchange.

Trân trọng!/ Sincerely yours!

Nơi nhận/ *Recipients:*

- Như trên/ *As above*;

- Lưu: CBTT/ *Filed: Information Disclosure*.

CÔNG TY CP CHỨNG KHOÁN STANLEY BROTHERS
STANLEY BROTHERS SECURITIES INCORPORATION
TỔNG GIÁM ĐỐC/ *GENERAL DIRECTOR*

CÔNG TY
CỔ PHẦN CHỨNG KHOÁN
STANLEY BROTHERS

Nguyễn Tiến Dũng/ *Nguyen Tien Dung*

INTERIM FINANCIAL STATEMENTS

STANLEY BROTHERS SECURITIES INCORPORATION

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

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Stanley Brothers Securities Incorporation ("the Company") presents its report and the Company's Interim Financial Statements for the accounting period from 01/01/2026 to 30/06/2026.

THE COMPANY

Stanley Brothers Securities Incorporation (formerly Global Securities Joint Stock Company) was established and operates under the License for Establishment and Operation No. 83/UBCK-GP issued by the State Securities Commission on January 16, 2008; License No. 30/UBCK-GP dated January 16, 2009; License No. 357/UBCK-GP dated October 19, 2010; Decision No. 932/QĐ-UBCK dated November 16, 2010; Amended License No. 15/GPĐC-UBCK dated April 05, 2013; Amended License No. 11/GPĐC-UBCK dated March 29, 2017; Amended License No. 29/GPĐC-UBCK dated July 19, 2017; Amended License No. 79/GPĐC-UBCK dated October 02, 2018; Amended License No. 108/GPĐC-UBCK dated December 27, 2018; Amended License No. 08/GPĐC-UBCK dated January 31, 2019; Amended License No. 35/GPĐC-UBCK dated June 12, 2019; Amended License No. 58/GPĐC-UBCK dated September 09, 2020; Amended License No. 37/GPĐC-UBCK dated May 22, 2023; Amended License No. 04/GPĐC-UBCK dated March 14, 2025; Amended License No. 16/GPĐC-UBCK dated January 22, 2026; and Amended License No. 23/GPĐC-UBCK dated February 05, 2026, all issued by the State Securities Commission. The Company also operates under Enterprise Registration Certificate No. 0305453780, initially issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on January 16, 2008, with the fourth amendment registered on February 07, 2026.

The Company's head office is located at: 9th floor, ROX Tower Building, 54A Nguyen Chi Thanh Street, Lang Ward, Hanoi.

THE BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISORS

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

Mr.	Ho Le Viet Hung	Chairman
Mr.	Nguyen Tien Duc	Member
Mr.	Duong Van Cuong	Member
Mrs.	Hoang Thanh Tam	Member
Mrs.	Le Cam Thuy	Independent Member of the Board of Directors

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

Mr.	Nguyen Tien Dung	General Director	
Mr.	Nguyen Quang Anh	Deputy General Director	Resigned on 08/04/2026
Mrs.	Hoang Thanh Tam	Member	
Mrs.	Truong Thi Lan Anh	Chief Accountant cum Chief Financial Officer	

The members of the Board of Supervisors are:

Mr.	Tran Quang Khanh	Head
Mrs.	Lai Thanh Mai	Member
Mrs.	Duong Thi Thanh	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and up to the date of preparation of these interim financial statements is Mr. Nguyen Tien Dung, General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited take the review of Interim Financial Statements for the Company.

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

The Board of Management is responsible for the Interim Financial Statements of each financial period which give a true and fair view of the financial position of the Company, its operating results, cash flows and changes in owners' equity for the period. In preparing those Interim Financial Statements, The Board of Management is required to:

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

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

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026 and of the results of its operations, cash flows and changes in owners' equity for the six-month period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Other Commitment

We confirm that the Company has fully complied with the information disclosure obligations in accordance with the prevailing laws and regulations of Vietnam.

On behalf of The Board of Management

CÔNG TY
CỔ PHẦN CHỨNG KHOÁN
STANLEY BROTHERS
Q. ĐỐNG ĐA - T.P HÀ NỘI

Nguyen Tien Dung
General Director

Approved, 13 August 2026

aasc since 1991

No.: 130826.019/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management**
Stanley Brothers Securities Incorporation

We have reviewed Interim Financial Statements of Stanley Brothers Securities Incorporation prepared on 13 August 2026, as set out on pages 05 to 42, including: Interim statement of financial position as at 30 June 2026, Interim statement of comprehensive income, Interim statement of cash flows, Interim statement of changes in equity for the period for the accounting period from 01/01/2026 to 30/06/2026 and Notes to the Interim financial statements for the accounting period for the accounting period from 01/01/2026 to 30/06/2026.

Responsibilities of The Board of Management

The Board of Management is responsible for the preparation and fair presentation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of 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 the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements 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 Interim financial statements do not give a true and fair view, in all material respects, of the financial position of Stanley Brothers Securities Incorporation as at 30 June 2026 , and of the results of its operations, its cash flows and its changes in owners' equity for the accounting period from 01/01/2026 to 30/06/2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Nguyen Tuan Anh
Audit Director
Registered Auditor
No: 1369-2023-002-1
Hanoi, 13 August 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**2,988,085,603,745**	**283,425,506,746**
110	**I. Financial assets**		**2,986,073,821,121**	**282,217,014,539**
111	1. Cash and cash equivalents	4	323,714,569,366	100,677,600,323
111.1	1.1 Cash		323,714,569,366	100,677,600,323
112	2. Financial assets at fair value through profit or loss (FVTPL)	5	394,257,148,555	-
113	3. Held-to-maturity investments (HTM)	5	216,124,657,536	-
114	4. Loans	5	300,663,471,371	661,000,000
115	5. Available for sale financial assets (AFS)	5	1,654,094,256,207	180,312,928,084
117	6. Receivables	6	94,748,959,853	488,958
117.1	6.1 Receivables from disposal of financial assets		50,000,000,000	-
117.2	6.2 Receivables from and accruals for dividend and interest income		44,748,959,853	488,958
117.3	6.2. Receive dividends, interest		1,929,343,209	-
117.4	6.2. Accruals for dividend and interest income		42,819,616,644	488,958
118	7. Prepayments to suppliers		1,765,909,500	80,000,000
119	8. Receivables from services provided by the Company	6	993,848,733	773,997,174
129	9. Provision for impairment of receivables	7	(289,000,000)	(289,000,000)
130	**II. Other current assets**		**2,011,782,624**	**1,208,492,207**
131	1. Advances		570,958,030	566,345,850
132	2. Office supplies, tools and equipment		566,659,097	-
133	3. Short-term prepaid expenses	8	866,396,232	641,146,357
134	4. Short-term deposits, pledges and collateral	9	1,000,000	1,000,000
137	5. Other short-term assets		6,769,265	-
200	**B. NON- CURRENT ASSETS**		**15,435,133,083**	**12,930,473,738**
220	**I. Fixed assets**		**881,693,086**	**1,149,648,884**
221	1. Tangible fixed assets	10	77,472,187	70,152,989
222	- *Cost*		*21,025,023,856*	*20,988,449,782*
223a	- *Accumulated depreciation*		*(20,947,551,669)*	*(20,918,296,793)*
227	2. Intangible fixed assets	11	804,220,899	1,079,495,895
228	- *Cost*		*17,173,810,520*	*17,173,810,520*
229a	- *Accumulated amortization*		*(16,369,589,621)*	*(16,094,314,625)*
250	**II. Other long-term assets**		**14,553,439,997**	**11,780,824,854**
251	1. Long-term deposits, pledges and collateral	9	1,323,872,303	640,332,314
252	2. Long-term prepaid expenses	8	2,751,963,876	478,238,029
254	3. Deposits to Settlement Assistance Fund	12	10,477,603,818	10,662,254,511
270	**TOTAL ASSETS**		**3,003,520,736,828**	**296,355,980,484**

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**1,014,265,924,789**	**26,037,372,912**
310	**I. Current liabilities**		**1,014,265,924,789**	**26,037,372,912**
311	1. Short-term borrowings and finance lease liabilities	13	989,697,839,320	25,165,040,000
312	1.1 Short-term borrowings		989,697,839,320	25,165,040,000
318	2. Payables for securities transaction activities	14	1,352,238,479	76,355,353
320	3. Short-term trade payables	15	401,604,583	275,999,974
321	4. Advances from customers		87,410,000	-
322	5. Tax payables and statutory obligations	16	3,012,605,625	195,224,916
323	6. Payables to employees		574,746,051	31,041,955
324	7. Employee benefit payables		11,583,300	6,883,169
325	8. Accrued expenses	17	3,141,216,607	281,927,545
327	9. Short-term unearned revenue	18	15,981,780,824	-
329	10. Other short-term payables	19	4,900,000	4,900,000
400	**D. OWNER'S EQUITY**		**1,989,254,812,039**	**270,318,607,572**
410	**I. Owners' equity**	**20**	**1,989,254,812,039**	**270,318,607,572**
411	1. Owner's invested capital		2,000,000,000,000	339,000,000,000
411.1	1.1 Contributed legal capital		2,000,000,000,000	339,000,000,000
411.1a	a. Ordinary shares with voting rights		2,000,000,000,000	339,000,000,000
412	2. Asset revaluation differences		(1,000,676)	(1,000,676)
414	3. Charter capital supplementary reserve fund		2,875,649,570	2,875,649,570
415	4. Operational risk and financial reserve fund		2,875,649,570	2,875,649,570
417	5. Undistributed earnings		(16,495,486,425)	(74,431,690,892)
417.1	5.1 Realized after-tax earnings		(16,495,486,425)	(74,431,690,892)
440	**TOTAL LIABILITIES AND OWNER'S EQUITY**		**3,003,520,736,828**	**296,355,980,484**

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.	Outstanding shares		200,000,000	33,900,000
008	2.	Financial assets listed/registered at the VSD of the Company	21	20,000,000	20,000,000
012	3.	The Company's financial assets which are not deposited at the VSD	22	*1,987,142,400,000*	*165,260,000,000*
	B.	**ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS**			
021	1.	Financial assets listed/registered at the VSD of investors	23	3,116,555,650,000	2,382,140,480,000
021.1	*a.*	*Unrestricted financial assets*		*2,269,028,190,000*	*1,949,786,480,000*
021.2	*b.*	*Restricted financial assets*		*150,100,000*	*50,000,000*
021.3	*c.*	*Pledged financial assets*		*780,520,330,000*	*274,875,000,000*
021.4	*d.*	*Blocked financial assets*		*66,857,030,000*	*157,429,000,000*
025	2.	Financial assets entitled to investors	24	745,400,000	-

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

(continue)

Code	ITEM	Note	30/06/2026	01/01/2026
026	3. Investors' deposits	25	194,249,643,540	21,565,152,112
027	3.1 Investors' deposits for securities trading activities managed by the Company		162,830,864,275	21,086,409,110
029	3.2 Investors' deposits for securities transaction clearing and settlement		31,418,779,265	357,713,002
029.1	*a. Domestic investors' deposits for securities transaction clearing and settlement*		*31,416,742,997*	*354,989,778*
029.2	*b. Foreign investors' deposits for securities transaction clearing and settlement*		*2,036,268*	*2,723,224*
030	3.3 Deposits of securities issuers		-	121,030,000
031	4. Payables to investors - Investors' deposits for securities trading activities managed by the Company	26	194,249,643,540	21,444,122,112
031.1	*4.1 Payables to domestic investors*		*193,969,572,502*	*21,118,626,694*
031.2	*4.2 Payables to foreign investors*		*280,071,038*	*325,495,418*
032	5. Payables to securities issuers		-	121,030,000

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Le Thi Lan Huong	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

Approved, 13 August 2026

STATEMENT OF COMPREHENSIVE INCOME

The first 6 months of 2026

Code	ITEMS		Note	The first 6 months of 2026 VND	The first 6 months of 2025 VND
	I.	**OPERATING INCOME**			
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)		36,761,463,004	-
01.1		a. Gain from disposal of financial assets at FVTPL	28.a)	36,761,463,004	-
03	1.2	Gain from loans and receivables	28.b)	5,181,990,155	969,216,008
04	1.3	Gain from available-for-sale (AFS) financial assets	28.b)	42,807,247,044	1,326,966,300
06	1.4	Revenue from brokerage services		15,225,449,086	1,105,752,299
09	1.5	Revenue from securities custodian services		639,894,096	643,970,438
10	1.6	Revenue from financial advisory services		136,363,636	-
11	1.7	Revenue from other operating	28.c)	-	2,950,740
20		**Total operating income**		**100,752,407,021**	**4,048,855,785**
	II.	**OPERATING EXPENSES**			
21	2.1	Loss from financial assets at fair value through profit and loss (FVTPL)		13,343,516,470	-
21.1		a. Loss from disposal of financial assets at FVTPL	28.a)	13,125,044,050	-
21.3		c. Transaction costs of acquisition of financial assets at FVTPL		218,472,420	-
26	2.2	Expenses for proprietary trading activities		7,012,777	13,227,167
27	2.3	Expenses for brokerage services		7,615,701,270	3,547,107,427
29	2.4	Expenses for securities investment advisory		3,420,111	-
30	2.5	Expenses for securities custodian services		410,078,485	424,569,207
31	2.6	Expenses for financial advisory services		2,301,649,798	1,020,090
40		**Total operating expenses**		**23,681,378,911**	**3,985,923,891**
	III.	**FINANCIAL INCOME**	29		
42	3.1	Non-fixed dividend and interest income		379,712,581	57,135,716
44	3.2	Other income for investments		549,109,326	-
50		**Total financial income**		**928,821,907**	**57,135,716**
	IV.	**FINANCIAL EXPENSES**	30		
52	4.1	Borrowing costs		3,521,775,696	-
60		**Total financial expenses**		**3,521,775,696**	**-**
62	**V.**	**GENERAL AND ADMINISTRATIVE EXPENSES**	**31**	**15,436,362,926**	**5,644,545,466**
70	**VI.**	**OPERATING PROFIT**		**59,041,711,395**	**(5,524,477,856)**

STATEMENT OF COMPREHENSIVE INCOME

The first 6 months of 2026

Code	ITEMS		Note	The first 6 months of 2026	The first 6 months of 2025
				VND	VND
	VII.	**OTHER INCOME AND EXPENSES**			
71	7.1	Other income	32	-	2,177,424,657
72	7.2	Other expense	33	1,105,506,928	54,465,548
80		**Total other operating profit**		**(1,105,506,928)**	**2,122,959,109**
90	**VIII.**	**TOTAL PROFIT BEFORE TAX**		**57,936,204,467**	**(3,401,518,747)**
91	8.1	Realized profit		57,936,204,467	(3,401,518,747)
100	**IX.**	**CORPORATE INCOME TAX EXPENSES**	**34**	**-**	**-**
200	**X.**	**PROFIT AFTER TAX**		**57,936,204,467**	**(3,401,518,747)**
300	**XI.**	**OTHER COMPREHENSIVE INCOME AFTER TAX**			
301	11.1	Gain/(Loss) from revaluation of AFS financial assets		-	(4,248,556,300)
400		**Total other comprehensive income**		**-**	**(4,248,556,300)**
500	**XII.**	**NET INCOME PER ORDINARY SHARE**		**-**	**-**
501	12.1	Earnings per share (VND/share)	35	349	(100)

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Le Thi Lan Huong	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

Approved, 13 August 2026

STATEMENT OF CASH FLOWS

The first 6 months of 2026
(Under indirect method)

Code	ITEM	Note	The first 6 months of 2026 VND	The first 6 months of 2025 VND
	I. Cash flow from operating activities			
01	***1. Profit before tax***		***57,936,204,467***	***(3,401,518,747)***
02	***2. Adjustments for***		***2,897,483,661***	***603,662,820***
03	- Depreciation and amortisation		304,529,872	660,798,536
06	- Interest expense		3,521,775,696	-
07	- Gains/losses from investing activities		(928,821,907)	(57,135,716)
30	***3. Profit before changes in working capital***		***(2,464,221,766,238)***	***(14,834,019,927)***
31	- Increase (decrease) in financial assets at fair value through profit or loss (FVTPL)		(394,257,148,555)	-
32	- Increase (decrease) in held-to-maturity investments (HTM)		(216,124,657,536)	-
33	- Increase (decrease) in loans		(300,002,471,371)	(14,699,548,151)
34	- Increase/(decrease) in available-for-sale financial assets AFS		(1,473,781,328,123)	23,775,600,000
36	- Decrease/(Increase) in receivables and accruals for dividend, interest from financial assets		(44,748,470,895)	(65,166,787)
37	- Decrease/(Increase) in receivables from services provided by the Securities Company		(219,851,559)	36,578,781
40	- Decrease/(Increase) in other assets		(386,620,584)	(22,961,384,658)
41	- (Decrease)/Increase in accrued expenses (without interest expenses)		10,691,111	(64,898,954)
42	- Decrease/Increase in prepaid expenses		(2,498,975,722)	(880,981,344)
44	- Interest paid		(673,177,745)	-
45	- Increase/(Decrease) in trade payables		(1,560,304,891)	63,717,304
46	- Increase/(Decrease) in employee benefits		4,700,131	(6,263,000)
47	- Increase/(Decrease) in tax payables and statutory obligations (without corporate income tax)		2,817,380,709	(7,342,097)
48	- Increase/(Decrease) in payables to employees		543,704,096	(16,933,134)
50	- Increase/(Decrease) in other payables		17,253,966,685	(29,397,887)
51	- Other receipts from operating activities		87,410,000	22,000,000
52	- *Other expenses for business activities*		(686,611,989)	-
60	***Net cash flows from operating activities***		***(2,403,388,078,110)***	***(17,631,875,854)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
61	1. Cash paid for the acquisition and construction of fixed assets, investment property and other assets		(36,574,074)	-
65	2. Cash received from dividends and profit distributions from long-term financial investments		928,821,907	57,135,716
70	***Net cash flows from investing activities***		***892,247,833***	***57,135,716***

STATEMENT OF CASH FLOWS

The first 6 months of 2026
(Under indirect method)

Code	ITEM	Note	The first 6 months of 2026 VND	The first 6 months of 2025 VND
	III CASH FLOWS FROM FINANCING ACTIVITIES			
71	1. Receipts from stocks issuing and capital contribution from equity owners		1,661,000,000,000	-
73	2. Proceeds from borrowings		1,412,280,784,919	-
74	4. Repayment of borrowings		(447,747,985,599)	-
74.3	4.3 Repayment of other borrowings		(447,747,985,599)	-
80	***Net cash flows from financing activities***		***2,625,532,799,320***	-
90	**IV Net decrease/increase in cash and cash equivalents**		**223,036,969,043**	**(17,574,740,138)**
101	**V. Cash and cash equivalents at beginning of the period**		**100,677,600,323**	**170,278,224,918**
101.1	- Cash		100,677,600,323	170,278,224,918
103	**VI Cash and cash equivalents at end of the period**	**4**	**323,714,569,366**	**152,703,484,780**
103.1	- Cash		323,714,569,366	152,703,484,780

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

The first 6 months of 2026

Code	ITEM	Note	The first 6 months of 2026 VND	The first 6 months of 2025 VND
	I. Cash flows from brokerage and trust activities of the investors			
01	1. Cash receipts from disposal of brokerage securities of customers		14,904,708,044,457	306,308,476,610
02	2. Cash payments for acquisition of brokerage securities of customers		(14,334,914,256,110)	(431,563,017,530)
07	3. Cash receipts for settlement of securities transaction of customers		3,835,926,889,195	500,143,130,292
08	4. Cash payments for settlement of securities transaction of customers		(4,232,396,292,018)	(394,624,162,583)
11	5. Cash payments for custodian fees of customers		(639,894,096)	(643,970,438)
14	6. Cash receipt from securities issuers		10,183,813,442	10,736,460,957
15	7. Cash payments to securities issuers		(10,183,813,442)	(10,736,460,957)
20	**Net increase/decrease in cash during the year**		**172,684,491,428**	**(20,379,543,649)**
30	**II. Cash and cash equivalents of investors at the beginning of period**		**21,565,152,112**	**45,059,858,808**
31	Bank deposits at the beginning of the period:		21,565,152,112	45,059,858,808
32	- Investors' deposits managed by the Company for securities trading activities		21,086,409,110	37,069,201,505
34	- Investors' deposits for securities transaction clearing and settlement		357,713,002	7,990,657,303
35	- Deposits of securities issuers		121,030,000	-
40	**III. Cash and cash equivalents of investors at the end of period**	**25**	**194,249,643,540**	**24,680,315,159**
41	Bank deposits at the end of the period:		194,249,643,540	24,680,315,159
42	- Investors' deposits managed by the Company for securities trading activities		162,830,864,275	23,392,778,212
44	- Investors' deposits for securities transaction clearing and settlement		31,418,779,265	637,036,947
45	- Deposits of securities issuers		-	650,500,000

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

Preparer	Chief Accountant	General Director
Le Thi Lan Huong	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

Approved, 13 August 2026

STATEMENT OF CHANGES IN OWNERS' EQUITY

The first 6 months of 2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	The first 6 months of 2025		The first 6 months of 2026		30/06/2025	30/06/2026
				Increase	Decrease	Increase	Decrease		
		VND	VND			VND	VND	VND	VND
1. Contributed legal capital		339,000,000,000	339,000,000,000	-	-	1,661,000,000,000	-	339,000,000,000	2,000,000,000,000
1.1 Ordinary shares with voting rights		339,000,000,000	339,000,000,000	-	-	1,661,000,000,000	-	339,000,000,000	2,000,000,000,000
2. Charter capital supplementary reserve fund		2,875,649,570	2,875,649,570	-	-	-	-	2,875,649,570	2,875,649,570
3. Operational risk and financial reserve fund		2,875,649,570	2,875,649,570	-	-	-	-	2,875,649,570	2,875,649,570
4. Asset revaluation differences		866,102,726	(1,000,676)	-	4,248,556,300	-	-	(3,382,453,574)	(1,000,676)
5. Undistributed earnings		(77,737,253,692)	(74,431,690,892)	-	3,401,518,747	57,936,204,467	-	(81,138,772,439)	(16,495,486,425)
5.1 Realized after-tax earnings		(77,737,253,692)	(74,431,690,892)	-	3,401,518,747	57,936,204,467	-	(81,138,772,439)	(16,495,486,425)
TOTAL		**267,880,148,174**	**270,318,607,572**	**-**	**7,650,075,047**	**1,718,936,204,467**	**-**	**260,230,073,127**	**1,989,254,812,039**
II. Other comprehensive income									
1. Gain/Loss from revaluation of financial assets at AFS		866,102,726	(1,000,676)	-	4,248,556,300	-	-	(3,382,453,574)	(1,000,676)
TOTAL		**866,102,726**	**(1,000,676)**	**-**	**4,248,556,300**	**-**	**-**	**(3,382,453,574)**	**(1,000,676)**

Preparer	Chief Accountant cum Chief Financial Officer	General Director
Le Thi Lan Huong	**Truong Thi Lan Anh**	**Nguyen Tien Dung**

Approved, 13 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN STANLEY BROTHERS

NOTES TO THE FINANCIAL STATEMENTS

The first 6 months of 2026

1 . GENERAL INFORMATION

1.1 . Nature of the Company's operations

Stanley Brothers Securities Incorporation (formerly Global Securities Joint Stock Company) was established and operates under the License for Establishment and Operation No. 83/UBCK-GP issued by the State Securities Commission on January 16, 2008; License No. 30/UBCK-GP dated January 16, 2009; License No. 357/UBCK-GP dated October 19, 2010; Decision No. 932/QĐ-UBCK dated November 16, 2010; Amended License No. 15/GPĐC-UBCK dated April 05, 2013; Amended License No. 11/GPĐC-UBCK dated March 29, 2017; Amended License No. 29/GPĐC-UBCK dated July 19, 2017; Amended License No. 79/GPĐC-UBCK dated October 02, 2018; Amended License No. 108/GPĐC-UBCK dated December 27, 2018; Amended License No. 08/GPĐC-UBCK dated January 31, 2019; Amended License No. 35/GPĐC-UBCK dated June 12, 2019; Amended License No. 58/GPĐC-UBCK dated September 09, 2020; Amended License No. 37/GPĐC-UBCK dated May 22, 2023; Amended License No. 04/GPĐC-UBCK dated March 14, 2025; Amended License No. 16/GPĐC-UBCK dated January 22, 2026; and Amended License No. 23/GPĐC-UBCK dated February 05, 2026, all issued by the State Securities Commission. The Company also operates under Enterprise Registration Certificate No. 0305453780, initially issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on January 16, 2008, with the fourth amendment registered on February 07, 2026.

The Company’s head office is located at: 9th floor, ROX Tower Building, 54A Nguyen Chi Thanh Street, Lang Ward, Hanoi.

The Company's registered charter capital is VND 2,000,000,000,000. As at 30 June 2026, the contributed charter capital amounted to VND 2,000,000,000,000, equivalent to 200,000,000 ordinary shares with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is: 79 people (as at 01 January 2026: 18 people).

1.2 . Business field

The Company's business activities include: Securities brokerage; Proprietary trading; Securities investment advisory; Securities depository; Margin trading services; Securities underwriting; and other financial services.

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

During the first six months of 2026, the Company completed the increase in charter capital from VND 339 billion to VND 2,000 billion, providing resources to expand its proprietary trading, bond investment, capital business activities, margin lending and securities brokerage activities. Accordingly, the Company's asset size, investment portfolio and outstanding loans increased significantly, resulting in higher operating expenses, administrative expenses and interest expenses. Revenue from proprietary trading, investments, lending activities and brokerage services increased significantly, enabling the Company to record profit after tax of VND 57.94 billion, compared with a loss of VND 3.40 billion in the same period of the previous year. The increase in investments and lending activities was also the main reason for the negative net cash flows from operating activities during the period.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

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

Announcement on compliance with Vietnamese standards and accounting system

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

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Accounting estimates

The preparation of the Interim Financial Statements in compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the statutory requirements relevant to the 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 the disclosure of contingent liabilities and assets at the end of the reporting period, as well as the reported amounts of revenues and expenses throughout the financial period.

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

- Provision for doubtful debts;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax;
- Estimate the allocation of prepaid expenses.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of General Directors to be reasonable under the circumstances.

2.4 . Cash

Cash includes operational deposits of the securities company.

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.

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

2.5 . Financial assets and Financial liabilities

a) Initial recognition

Financial assets

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

Financial liabilities

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

b) Classification principles

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

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

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

- Non-derivative financial assets have been classified as at fair value through profit / loss (FVTPL);
- Non-derivative financial assets have been classified as available for sale (AFS) by the Company;
- Non-derivative financial assets satisfy the definition of loans and receivables.

After initial recognition, held-to-maturity financial assets (HTM) are subsequently measured at amortized cost using the effective interest rate method.

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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

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

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

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

c) *Revalue financial asset principles*

The revaluation of FVTPL and AFS financial assets at market value or fair value is performed using valuation methods in accordance with applicable laws and regulations. In cases where there is no market price available on the latest trading date, the Company uses fair value to revalue its financial assets. Fair value is determined based on the principles, methods or valuation models for financial assets prescribed in the Company's Charter or Valuation Manual, or otherwise approved in writing by the Board of Management.

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

- The market value of the securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price of the last trading day counted to the date of revaluation.
- For unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM), their market prices are determined as average reference in the last 30 consecutive trading days before the time of re-evaluation announced by the Stock Exchange/are their closing prices on the trading day preceding the date of setting up the revaluation.
- 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 performance and the book value of securities issuer as at 30 June 2026.

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

The difference in increase/decrease dues to revaluate AFS are recognized directly in equity of the Statements of Financial Position on the item "Asset revaluation differences".

Held-to-maturity financial assets are subjected to an assessment for impairment at the financial statements date. Provision is made for these investments when there is any objective evidence that the investment is irrecoverable or there is uncertainity of recoverability as a result of one or more loss events that affected adversely on estimated future cash flows of HTM investmets. Objective evidence of impairment may include a drop in the market value/fair value (if any) of the impaired debt, indications that the debtor or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the possibility that they will enter bankruptcy or other financial reorganziation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in repayment conditions, economic conditions that correlate with defaults. When there is any evidence of impairment, provision is made on the basis of the difference between the amortized value and the fair value at the assessment date. Any increase or decrease in the balance of provision is recognized in The Statement of Comprehensive Income under "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

Loans are made provision 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 Comprehensive Income on the "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

2.6 . Short-term and long-term deposits received

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

2.7 . Short-term and long-term receivables

Receivables from 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, 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 finanical position based on their remaining maturity as at the reporting date.

Provision for impairment of receivables: The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, missing, making fleeing, being subject to prosecution, detention or trial by competent legal authorities, serving sentences, or deceased.

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

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

2.8 . Fixed assets

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

Subsequent measurement

If these expenses increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the originally assessed standard operating level, such expenses are capitalized as an additional cost of the tangible fixed assets.

Other expenses incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recognized in the Statement of comprehensive income in the period in which they are incurred.

Depreciation of fixed assets is provided using the straight-line method over the estimated useful lives as follows:

- Machinery, equipment	02 - 10	year
- Office equipment	02 - 03	year
- Securities trading software and accounting software	03 - 10	year

2.9 . Prepaid expenses

Expenses incurred related to the operating results of multiple accounting periods are recognized as prepaid expenses and allocated gradually to operating results in subsequent accounting periods.

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

The Company's prepaid expenses include:
- Tools and supplies, including assets held by the Company for use in its normal business operations, with the original cost of each asset being less than VND 30 million and therefore not meeting the criteria for recognition as fixed assets under current regulations. The original cost of tools and supplies is allocated using the straight-line method over a period of 01 to 03 years.
- Other prepaid expenses are recognized at cost and allocated using the straight-line method over their useful lives from 01 year to 02 years.

2.10 . Short-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 on 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 (VSDC), Settlement Assistance Fund or other borrowers in accordance with the regulations on lending 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 Securities release agent.

Payables to a securities issuing organization: reflecting the Securities Issuing Organization payable's receipt and payment of disposing underwriting securities by The Company in the primary or secondary issuing company Primary or secondary securities, including the circumstance which the issued company disposed securities through agents.

2.11 . Borrowing costs

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

2.12 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables etc. which are recorded as operating expenses of the financial 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. The difference between accrued and actual expenses is reverted.

2.13 . Unearned revenues

Unearned revenue includes revenue received in advance, such as interest received in advance from held-to-maturity investments.

Unearned revenue is recognized as financial income based on the amount determined in accordance with each accounting period.

2.14 . Owner's equity

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

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

The unrealized profit for the financial period is the difference between the total revaluation gains and losses of financial assets at FVTPL or other financial assets recognized in The Statement of Comprehensive Income under the Company's financial asset portfolio and the deferred income tax expense/income incurred during the period (if any).

Realised profit during the period is the net difference between total revenue and income, and total expenses in the statement of comprehensive income of the Company. The profit is used to allocate for the owner will not contains losses realized at the beginning and losses not yet realized until distributing of interest to the owners. The distribution of the Company's profits to the owner must be 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.

On 17 December 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC to annul Circular No. 146/2014/TT-BTC of the Minister of Finance guiding the financial regime for securities companies, fund management companies. Accordingly:

- For the balance of the reserve fund to supplement charter capital set up according to the provisions of Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;

- For the balance of the financial reserve fund and professional risks set up according to the provisions of Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Assembly shareholders, Board of members or Chairman of the Company according to current

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Director and announcement of cut-off date for dividend payment of Viet Nam Securities Depository and Clearing Corporation.

2.15 . Revenue

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 of a transaction may be determined by surveys of work completed method

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 increasing revalue of FVTPL proprietary financial assets at fair value. Income from revaluation financial asset in FVTPL proprietary financial assets are unrealized income.

Income derived from FVTPL, HTM, loans including: loan interest arising on loans in accordance with the Law on Securities; Dividends, dividends distributed from stock, bond interest; Interest derived 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.

2.16 . Operating expenses and general and administrative expenses

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

2.17 . Financial income, financial expense

Financial income includes: income from non-fixed bank deposit interest and income from other investments.

Financial operating expenses are: interest expenses;

2.18 . Taxation

a) Current corporate income tax expenses

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

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% on business activities for the fiscal period ended as at 30 June 2026.

2.19 . Earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the appropriation to the Bonus and Welfare Fund and the Executive Management Bonus Fund) by the weighted average number of ordinary shares outstanding during the period.

2.20 . Related Parties

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

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

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

2.21 . Segment information

A segment is a separately identifiable component of the Company that engages in providing 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 benefits that are different from those of other segments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Company's financial statements, with the purpose of enabling users of the financial statements to better understand and comprehensively assess the Company's operating performance.

3 . VALUE OF SECURITIES TRANSACTION THIS PERIOD

	Volume of securities transaction this period	Volume of securities transaction this period
		VND
Securities company	**51,758,008**	**4,129,335,468,177**
- Unlisted Shares	38,000,000	380,000,000,000
- Listed shares	100,000	1,145,000,000
- Unlisted bonds	178,008	2,356,320,878,177
- Listed bonds	13,480,000	1,391,869,590,000
Investors	**308,780,341**	**28,712,560,764,280**
- Shares	302,302,081	4,294,664,361,140
- Bonds	6,443,240	24,417,872,612,050
- Other securities	35,020	23,791,090
	360,538,349	**32,841,896,232,457**

4 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Bank deposits for the Company's operations	323,714,569,366	100,677,600,323
	323,714,569,366	**100,677,600,323**

5 . FINANCIAL ASSETS

a) Financial assets at fair value through profit and loss (FVTPL)

	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Certificates of deposit	394,257,148,555	394,257,148,555	-	-
	394,257,148,555	**394,257,148,555**	**-**	**-**

The Company has not determined the fair value of these financial investments as the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System applicable to securities companies have not provided specific guidance on the determination of fair value. Accordingly, the fair value of these financial investments is estimated to approximate their cost.

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	280,000,000,000	280,000,000,000	-	-
Bonds	1,374,095,256,883	1,374,094,256,207	180,313,928,760	180,312,928,084
	1,654,095,256,883	**1,654,094,256,207**	**180,313,928,760**	**180,312,928,084**

c) Held-to-maturity investments (HTM)

	30/06/2026	01/01/2026
	VND	VND
Term deposits over 03 months	216,124,657,536	-
	216,124,657,536	**-**

As at 30 June 2026, 13-month term deposits amounting to VND 216,124,657,536 placed with the Joint Stock Commercial Bank for Investment and Development of Vietnam, bearing interest rates ranging from 7.45% to 8.00% per annum, were pledged as collateral for the Company's short-term bank borrowings (see Note 13).

d) Loans

	30/06/2026	01/01/2026
	VND	VND
Margin operation	300,513,471,371	-
Prepaid of selling securities operation	150,000,000	661,000,000
	300,663,471,371	**661,000,000**

e) - Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation 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
FVTPL	**394,257,148,555**	-	**394,257,148,555**	-	-	-	-	-	**394,257,148,555**	-
Certificates of Deposit (*)	394,257,148,555	-	394,257,148,555	-	-	-	-	-	394,257,148,555	-
- *Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank (MSBCDEB2601)*	*195,870,094,049*	-	*195,870,094,049*	-	-	-	-	-	*195,870,094,049*	-
- *Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2505)*	*98,659,171,752*	-	*98,659,171,752*	-	-	-	-	-	*98,659,171,752*	-
- *Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2506)*	*42,687,504,024*	-	*42,687,504,024*	-	-	-	-	-	*42,687,504,024*	-
- *Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2507)*	*24,116,948,093*	-	*24,116,948,093*	-	-	-	-	-	*24,116,948,093*	-
- *Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank (MSBCDRB2508)*	*32,923,430,637*	-	*32,923,430,637*	-	-	-	-	-	*32,923,430,637*	-
AFS	**1,654,095,256,883**	**180,313,928,760**	**1,654,094,256,207**	**180,312,928,084**	-	-	(1,000,676)	(1,000,676)	**1,654,094,256,207**	**180,312,928,084**
Unlisted (**)	280,000,000,000	-	280,000,000,000	-	-	-	-	-	280,000,000,000	-
- *HANO-VID Property Joint Stock Company*	*165,000,000,000*	-	*165,000,000,000*	-	-	-	-	-	*165,000,000,000*	-
- *VN Gateway Real estate development & Investment Joint*	*50,000,000,000*	-	*50,000,000,000*	-	-	-	-	-	*50,000,000,000*	-
- *TNR Holdings Viet Nam Real estate investment development Joint Stock Company*	*65,000,000,000*	-	*65,000,000,000*	-	-	-	-	-	*65,000,000,000*	-
Bonds	1,374,095,256,883	180,313,928,760	1,374,094,256,207	180,312,928,084	-	-	(1,000,676)	(1,000,676)	1,374,094,256,207	180,312,928,084
- *Bonds of Education Infrastructure Group Joint Stock Company (**)*	*1,608,318,318*	*1,608,318,318*	*1,608,318,318*	*1,608,318,318*	-	-	-	-	*1,608,318,318*	*1,608,318,318*
- *Bonds issued by Sai Gon Garment - Match Joint Stock Company (**)*	*449,935,484,597*	*138,674,318,731*	*449,935,484,597*	*138,674,318,731*	-	-	-	-	*449,935,484,597*	*138,674,318,731*
- *Bond issued by ROX ENERGY Investment Joint Stock Company*	-	*40,010,671,035*	-	*40,010,671,035*	-	-	-	-	-	*40,010,671,035*
- *Bond issued by AAC Vietnam Joint Stock Company (**)*	*450,006,303,000*	-	*450,006,303,000*	-	-	-	-	-	*450,006,303,000*	-

e) - Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation 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
- *Bond issued by Tam Trinh Co-Operation Investment And Construction Company Limited (**)*	*438,759,758,320*	-	*438,759,758,320*	-	-	-	-	-	*438,759,758,320*	-
- *Bond issued by Viet Han Trade - Advertising - Construction - Real Estate Joint Stock Company (**)*	*18,564,771,972*	-	*18,564,771,972*	-	-	-	-	-	*18,564,771,972*	-
- *Bond issued by Ho Chi Minh City Infrastructure Investment JSC (**)*	*15,200,000,000*	-	*15,200,000,000*	-	-	-	-	-	*15,200,000,000*	-
- *Bond of Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - CTG121031 (***)*	*20,620,676*	*20,620,676*	*19,620,000*	*19,620,000*	-	-	*(1,000,676)*	*(1,000,676)*	*19,620,000*	*19,620,000*
	2,048,352,405,438	**180,313,928,760**	**2,048,351,404,762**	**180,312,928,084**	**-**	**-**	**(1,000,676)**	**(1,000,676)**	**2,048,351,404,762**	**180,312,928,084**

(*) The Company's certificates of deposit as of June 30, 2026 include:
+ MSBCDEB2601: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on May 20, 2026, maturity: 2 years, interest rate: fixed at 7.5%/annum;
+MSBCDRB2505: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on August 7, 2025, maturity: 2 years, interest rate: fixed at 5%/annum;
+ MSBCDRB2506: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on August 7, 2025, maturity: 2 years, interest rate: fixed at 5.8%/annum;
+ MSBCDRB2507: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on September 11, 2025, maturity: 2 years, interest rate: fixed at 5%/annum;
+ MSBCDRB2508: Certificate of deposit issued by Vietnam Maritime Commercial Joint Stock Bank on September 24, 2025, maturity: 2 years, interest rate: fixed at 5%/annum.

(**): As of June 30, 2026, the Company has not determined the fair value of its investments in unlisted shares and unlisted bonds because Vietnamese Accounting Standards and the Vietnamese Accounting System applicable to securities companies have not yet provided specific guidance on determining market value. Accordingly, the market value is estimated at the historical cost of the investment.

Bonds issued by Sai Gon Garment - Match Joint Stock Company: bond code MSG32504, 84-month maturity, expiring on September 12, 2032; and bond code MSG32508, 9-year maturity, expiring on December 02, 2034.

Bond issued by AAC Vietnam Joint Stock Company with a 7-year maturity, expiring on June 13, 2032.

Bond issued by Tam Trinh Co-Operation Investment And Construction Company Limited with an 8-year maturity, expiring on November 28, 2033.

Bonds of Education Infrastructure Group Joint Stock Company with a 5-year maturity, expiring on February 22, 2027.

Bond issued by Viet Han Trade - Advertising - Construction - Real Estate Joint Stock Company with a 7-year maturity, expiring on October 04, 2028.

Bond issued by Ho Chi Minh City Infrastructure Investment JSC with a 15-year maturity.

(***) CTG121031: Bond of Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) publicly issued in 2021, expiring on November 18, 2031.

6 . SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Receivables from disposal of financial assets	50,000,000,000	-
Receivables from and accruals for dividend and interest income	42,819,616,644	-
Receivables from interest of margin activities	1,929,343,209	-
Receivables from interest of prepaid of selling securities contracts	-	488,958
Receivables from services provided by the Company	993,848,733	773,997,174
- *Receivables from brokerage activities*	*129,334,823*	*999,698*
- *Receivables from consulting activities*	*289,000,000*	*289,000,000*
- *Receivables from investors' depository fees*	*575,513,910*	*483,997,476*
	95,742,808,586	**774,486,132**

7 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
As at 01/01	289,000,000	289,000,000
As at 30/06	**289,000,000**	**289,000,000**

7 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt	Current period				Previous period
		Beginning	Provision	Reversal	Closing	
	VND	VND	VND	VND	VND	VND
Provision for impairment of other receivables						
- Education Infrastructure Group Joint Stock Company	289,000,000	(289,000,000)	-	-	(289,000,000)	(289,000,000)
	289,000,000	**(289,000,000)**	**-**	**-**	**(289,000,000)**	**(289,000,000)**

8 . PREPAID EXPENSES

a) Short-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Prepaid office lease expenses	201,575,402	-
Tools and consumables awaiting for allocation	9,784,516	-
Prepaid equipment maintenance and management expenses	157,318,000	363,940,000
Prepaid equipment warranty expenses	-	56,250,000
Prepaid software licence fees	12,763,637	145,075,760
Prepaid Internet charges	22,000,000	50,000,000
Others	462,954,677	25,880,597
	866,396,232	**641,146,357**

b) Long-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Tools and consumables awaiting for allocation	1,417,453,372	77,880,682
Prepaid major repairs of fixed assets	477,328,274	195,481,664
Prepaid software maintenance expenses	475,549,297	177,222,216
Others	381,632,933	27,653,467
	2,751,963,876	**478,238,029**

9 . DEPOSITS, COLLATERALS AND PLEDGES

a) Short-term deposits, collaterals and pledges

	30/06/2026	01/01/2026
	VND	VND
Deposit for Lavie water bottles	1,000,000	1,000,000
	1,000,000	**1,000,000**

b) Long-term deposits, collaterals and pledges

	30/06/2026	01/01/2026
	VND	VND
Deposit for office rental at ROX building	1,259,872,303	576,332,314
Transaction deposit at Hanoi Stock Exchange	64,000,000	64,000,000
	1,323,872,303	**640,332,314**

10 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation equipment	**Total**
	VND	VND	**VND**
Original cost			
As at 01/01/2026	20,889,154,936	99,294,846	20,988,449,782
Purchase	36,574,074	-	36,574,074
As at 30/06/2026	**20,925,729,010**	**99,294,846**	**21,025,023,856**
Accumulated depreciation			
As at 01/01/2026	20,819,001,947	99,294,846	20,918,296,793
Depreciation	29,254,876	-	29,254,876
As at 30/06/2026	**20,848,256,823**	**99,294,846**	**20,947,551,669**
Net carrying amount			
As at 01/01/2026	70,152,989	-	70,152,989
As at 30/06/2026	**77,472,187**	**-**	**77,472,187**

In which:

- Cost of fully depreciated tangible fixed assets but still in use: VND 20,494,466,782.

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

11 . INTANGIBLE FIXED ASSETS

	Copyrights, Patents	Trading software, accounting software	**Total**
	VND	VND	**VND**
Original cost			
As at 01/01/2026	690,325,520	16,483,485,000	17,173,810,520
As at 30/06/2026	**690,325,520**	**16,483,485,000**	**17,173,810,520**
Accumulated depreciation			
As at 01/01/2026	690,325,520	15,403,989,105	16,094,314,625
Depreciation	-	275,274,996	275,274,996
As at 30/06/2026	**690,325,520**	**15,679,264,101**	**16,369,589,621**
Net carrying amount			
As at 01/01/2026	-	1,079,495,895	1,079,495,895
As at 30/06/2026	**-**	**804,220,899**	**804,220,899**

In which:

- The original cost of fully depreciated intangible fixed assets still in use at period end: VND 11,668,310,520.

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

12 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2026	01/01/2026
	VND	VND
Initial deposit	853,279,489	853,279,489
Additional deposit	7,957,188,922	7,957,188,922
Accumulated allocated interest	1,667,135,407	1,851,786,100
Ending balance	**10,477,603,818**	**10,662,254,511**

13 . SHORT-TERM BORROWINGS

	01/01/2026	Increase in the period	Decrease in the period	30/06/2026
	VND	VND	VND	VND
Loans from banks	25,165,040,000	873,446,500,000	(48,611,540,000)	850,000,000,000
Loans from other entities	-	538,834,284,919	(399,136,445,599)	139,697,839,320
	25,165,040,000	**1,412,280,784,919**	**(447,747,985,599)**	**989,697,839,320**

Details of short-term borrowings	30/06/2026	01/01/2026
	VND	VND
Vietnam Maritime Commercial Joint Stock Bank (MSB)	650,000,000,000	25,165,040,000
Joint Stock Commercial Bank for Investment and Development of Vietnam	200,000,000,000	-
Borrowing from individuals	139,697,839,320	-
	989,697,839,320	**25,165,040,000**

As at 30 June 2026, the Company's short-term borrowings comprise bank borrowings and borrowings from individuals, with maturities of less than 12 months, primarily used to supplement working capital and support margin trading and securities investment and trading activities. Interest rates are determined based on individual contracts, loan agreements or applicable policies from time to time. The borrowings from Joint Stock Commercial Bank for Investment and Development of Vietnam are secured by the Company's term deposit contracts with the Bank.

14 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/06/2026	01/01/2026
	VND	VND
Head stock exchange payables	1,261,800,903	25,419,348
Payables to the Vietnam Securities Depository and Clearing Corporation	90,437,576	50,936,005
	1,352,238,479	**76,355,353**

15 . SHORT - TERM TRADE PAYABLES

a) Trade payables detailed by suppliers with large account balances

	30/06/2026	01/01/2026
	VND	VND
Other parties		
TNTALENT Human Resource Management JSC	327,984,000	220,058,400
TN Property Investment and Real Estate Management JSC	70,100,583	43,689,012
Others	3,520,000	12,252,562
	401,604,583	**275,999,974**

b) Trade payables detailed by terms of payment

	30/06/2026	01/01/2026
	VND	VND
Short-term trade payables	401,604,583	275,999,974
	401,604,583	**275,999,974**

15 . SHORT - TERM TRADE PAYABLES (CONTINUED)

c) Trade payables detailed by contents

	30/06/2026	01/01/2026
	VND	VND
Payables for repair expenses	70,100,583	43,689,012
ayables for human resource management services	327,984,000	220,058,400
Others	3,520,000	12,252,562
	401,604,583	**275,999,974**

16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2026	01/01/2026
	VND	VND
Value added tax	3,836,364	16,457,264
Personal income tax	3,008,769,261	178,767,652
	3,012,605,625	**195,224,916**

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

17 . SHORT - TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest expenses	2,916,164,360	67,566,409
Operating expenses of the securities company	225,052,247	210,459,747
Other accrued expenses	-	3,901,389
	3,141,216,607	**281,927,545**

18 . UNEARNED REVENUE

	30/06/2026	01/01/2026
	VND	VND
Interest income from term deposits	15,981,780,824	-
	15,981,780,824	**-**

19 . OTHER SHORT-TERM PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	4,900,000	4,900,000
	4,900,000	**4,900,000**

20 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Thanh Vinh Realty investment and Development Joint Stock Company	24.50	489,999,090,000	19.37	65,649,090,000
Nam Quang Investment and Development infrastructure JSC	24.63	492,546,800,000	24.63	83,486,800,000
Vipico Co.,Ltd	16.03	320,501,900,000	18.34	62,177,900,000
Gen Cons Vietnam Investment Construction Joint Stock Company	24.64	492,794,800,000	24.64	83,528,800,000
Trong Hung Trading and Service Joint Stock Company	4.00	80,000,000,000	0.00	-
Hung Thinh Construction real estate Joint Stock Company	4.00	80,000,000,000	0.00	-
Shareholders' capital contribution (under 5%)	2.21	44,157,410,000	13.03	44,157,410,000
	100.00	**2,000,000,000,000**	**100.00**	**339,000,000,000**

During the period, the Company increased its capital through stock issuance with details as follows:

- Number of outstanding shares before capital increase: 33,900,000 shares;
- Number of additionally issued shares: 166,100,000 shares;
- Issuance method: Private placement of shares to professional securities investors;
- Target of distribution: Domestic professional securities investors;
- Charter capital (at par value) before increase: VND 339,000,000,000;
- Additional charter capital (at par value): VND 1,661,000,000,000;
- Charter capital (at par value) after increase: VND 2,000,000,000,000;
- Time of completion of the increase: 07/02/2026;
- Status of utilization of contributed capital: Supplementing resources for specific business activities (Investing in information technology systems; Supplementing capital source for margin lending activities, proprietary trading activities, and securities underwriting)

b) Undistributed earnings

	30/06/2026	01/01/2026
	VND	VND
Realized earnings undistributed	(16,495,486,425)	(74,431,690,892)
	(16,495,486,425)	**(74,431,690,892)**

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

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Realized earnings undistributed previous period	(74,431,690,892)	(77,737,253,692)
Realized gain/loss accumulated from the beginning of the period	57,936,204,467	(3,401,518,747)
Basis of profit available for distribution to shareholders or capital contributors as at the end of the accounting period	(16,495,486,425)	(81,138,772,439)
Realized earning undistributed accumulated to the end of the fiscal period	**(16,495,486,425)**	**(81,138,772,439)**

d) Capital transactions with owners and distribution of dividends and profits

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Owner's invested capital	2,000,000,000,000	339,000,000,000
- *At the beginning of period*	*339,000,000,000*	*339,000,000,000*
- *Increase in the period*	*1,661,000,000,000*	-
- *At the ending of period*	*2,000,000,000,000*	*339,000,000,000*

e) Stock

	30/06/2026	01/01/2026
Quantity of Authorized issuing stocks	200,000,000	33,900,000
Quantity of issued stocks	200,000,000	33,900,000
- *Common stocks*	*200,000,000*	*33,900,000*
Quantity of circulation stocks	200,000,000	33,900,000
- *Common stocks*	*200,000,000*	*33,900,000*
Par value per stock (VND)	10,000	10,000

21 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSDC OF THE COMPANY

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	20,000,000	20,000,000
	20,000,000	**20,000,000**

22 . THE COMPANY'S FINANCIAL ASSETS WHICH ARE NOT DEPOSITED AT THE VSDC

	30/06/2026	01/01/2026
	VND	VND
The Company's financial assets which are not deposited at the VSDC	1,987,142,400,000	165,260,000,000
	1,987,142,400,000	**165,260,000,000**

23 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSDC OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	2,269,028,190,000	1,949,786,480,000
Restricted financial assets	150,100,000	50,000,000
Mortgage financial assets	780,520,330,000	274,875,000,000
Blocked financial assets	66,857,030,000	157,429,000,000
	3,116,555,650,000	**2,382,140,480,000**

24 . ENTITLED FINANCIAL ASSETS OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Entitled financial assets of investors	745,400,000	-
	745,400,000	**-**

25 . INVESTORS' DEPOSITS

	30/06/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	**162,830,864,275**	**21,086,409,110**
1. Domestic investors	162,552,829,505	20,764,677,930
2. Foreign investors	278,034,770	321,731,180
Investors' deposits for securities transaction clearing and settlement	31,418,779,265	357,713,002
1. Domestic investors	31,416,742,997	354,989,778
2. Foreign investors	2,036,268	2,723,224
Deposits of securities issuers	-	121,030,000
1. Domestic investors	-	121,030,000
	194,249,643,540	**21,565,152,112**

26 . 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	**162,830,864,275**	**21,086,409,110**
1.1 Domestic investors	162,552,829,505	20,764,677,930
1.2 Foreign investors	278,034,770	321,731,180
2. Payables to investors - Investors' synthesizing deposits for securities trading activities	**31,418,779,265**	**357,713,002**
2.1 Domestic investors	31,416,742,997	354,989,778
2.2 Foreign investors	2,036,268	2,723,224
3. Other payables to investors	**-**	**121,030,000**
3.1 Domestic investors	-	121,030,000
	194,249,643,540	**21,565,152,112**

27 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	30/06/2026	01/01/2026
	VND	VND
1. Margin transaction payables	**302,442,814,580**	**-**
1.1 Principal of margin transaction	300,513,471,371	-
Domestic investors	*300,513,471,371*	-
1.2 Interest of margin transaction	1,929,343,209	-
Domestic investors	*1,929,343,209*	-
2. Prepaid of selling securities operation payables	**150,000,000**	**661,488,958**
2.1 Principal of prepaid of selling securities operation	150,000,000	661,000,000
Domestic investors	*150,000,000*	*661,000,000*
2.2 Interest of prepaid of selling securities operation	-	488,958
Domestic investors	-	*488,958*
	302,592,814,580	**661,488,958**

28 . OPERATING INCOME

a) Profit, loss of financial assets

	Total sales proceeds	Total cost	Gain, loss from trading shares of current year		Gain, loss from trading shares of the previous year	
			Gain	Loss	Gain	Loss
	VND	VND	VND	VND	VND	VND
Listed	572,500,000	572,500,000	-	-	-	-
Unlisted stocks	50,000,000,000	50,000,000,000	-	-	-	-
Listed bonds	695,888,500,000	695,981,090,000	3,910,000	96,500,000	-	-
Unlisted bonds	593,726,677,529	568,812,872,525	24,913,805,004	-	-	-
Certificates of Deposit	27,816,386,483,622	27,817,571,279,672	11,843,748,000	13,028,544,050	-	-
	29,156,574,161,151	**29,132,937,742,197**	**36,761,463,004**	**13,125,044,050**	**-**	**-**

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

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Loans	5,181,990,155	969,216,008
Available for sale financial assets (AFS)	42,807,247,044	1,326,966,300
	47,989,237,199	**2,296,182,308**

c) Revenue outside of financial assets income

	The first 6 months	The first 6 months
	VND	VND
Other revenue	**-**	**2,950,740**
Of which:		
- Other revenue	-	2,950,740
Revenue deductible	**-**	**-**
Net revenue from operating activities	**-**	**2,950,740**

29 . FINANCIAL INCOME

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Income from interest on demand deposits	379,712,581	57,135,716
Other financial income	549,109,326	-
	928,821,907	**57,135,716**

30 . FINANCIAL EXPENSES

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Borrowing costs	3,521,775,696	-
	3,521,775,696	**-**

31 . GENERAL ADMINISTRATIVE EXPENSES

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Labor expenses	9,280,615,070	3,092,537,445
Tools, supplies	441,374,971	250,326,047
Depreciation and amortisation	29,254,876	27,321,300
Tax, fees and charge	602,597,706	307,564,680
Expenses from external services	5,010,618,210	1,897,382,018
Other expenses	71,902,093	69,413,976
	15,436,362,926	**5,644,545,466**

32 . OTHER INCOME

	The first 6 months	The first 6 months
	VND	VND
Penalty income	-	2,177,424,657
	-	**2,177,424,657**

33 . OTHER EXPENSES

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Remuneration of the Board of Directors and Supervisory Board	992,420,698	24,000,000
Penalty fees	85,000,000	-
Other expenses	28,086,230	30,465,548
	1,105,506,928	**54,465,548**

34 . CURRENT CORPORATE INCOME TAX EXPENSES

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Total profit before tax	57,936,204,467	(3,401,518,747)
Increase	1,105,506,928	54,465,548
- *Non-deductible expenses*	*1,105,506,928*	*54,465,548*
Decrease	(59,041,711,395)	-
- *Tax losses carried forward from prior periods*	*(59,041,711,395)*	-
Taxable income	-	(3,347,053,199)
Current corporate income tax expense (tax rate 20%)	**-**	**-**
Tax payable at the beginning of period	-	-
Tax paid in the period	-	-
Corporate income tax payable end of the period	**-**	**-**

35 . BASIC EARNINGS PER SHARE

Earnings per share attributable to ordinary shareholders of the company is calculated as follows :

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Total profit after tax	57,936,204,467	(3,401,518,747)
Profit distributed for common stocks	57,936,204,467	(3,401,518,747)
Average circulated common stocks in the period	165,857,222	33,900,000
Basic earnings per share	**349**	**(100)**

The Company has no plan to appropriate the bonus and welfare fund from post-tax profit as of the reporting dates of the interim financial statements

As of June 30, 2026, the Company had no potential ordinary shares with dilutive effects on earnings per share.

36 . FINANCIAL RISK MANAGEMENT

Overview

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

Market risk

The Company's business operations are primarily exposed to risks arising from changes in prices, foreign exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term investments in securities due to the uncertainty of future prices of the securities.

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Available for sale financial assets	-	-	19,620,000	19,620,000
	-	**-**	**19,620,000**	**19,620,000**
As at 01/01/2026				
Available for sale financial assets	-	-	19,620,000	19,620,000
	-	**-**	**19,620,000**	**19,620,000**

Interest rate risk

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

Credit Risk

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

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	323,714,569,366	-	-	323,714,569,366
Held-to-maturity investments (HTM)	216,124,657,536	-	-	216,124,657,536
Loans	300,663,471,371	-	-	300,663,471,371
Receivables	95,742,808,586	-	-	95,742,808,586
Certificates of deposit	-	394,257,148,555	-	394,257,148,555
	936,245,506,859	**394,257,148,555**	**-**	**1,330,502,655,414**

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 01/01/2026				
Cash and cash equivalents	100,677,600,323	-	-	100,677,600,323
Loans	661,000,000	-	-	661,000,000
Receivables	774,486,132	-	-	774,486,132
	102,113,086,455	**-**	**-**	**102,113,086,455**

Liquidity Risk

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

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

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	989,697,839,320	-	-	989,697,839,320
Payables to supplier, payables for securities transaction activities	1,758,743,062	-	-	1,758,743,062
Accrued expenses	3,141,216,607	-	-	3,141,216,607
	994,597,798,989	**-**	**-**	**994,597,798,989**
As at 01/01/2026				
Borrowings and debts	25,165,040,000	-	-	25,165,040,000
Payables to supplier, payables for securities transaction activities	357,255,327	-	-	357,255,327
Accrued expenses	281,927,545	-	-	281,927,545
	25,804,222,872	**-**	**-**	**25,804,222,872**

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.

37 . SEGMENT REPORTING

Under business fields

	Securities brokerage and custody activities	Proprietary investment activities	Business activities in capital sourcing and customer services	Other activities	**Grand total**
	VND	VND	VND	VND	**VND**
Net revenue from operating activities	15,865,343,182	79,568,710,048	5,181,990,155	136,363,636	100,752,407,021
Segment expenses	8,025,779,755	13,350,529,247	-	2,305,069,909	23,681,378,911
Unallocated revenue	-	-	-	-	928,821,907
Unallocated expenses	-	-	-	-	18,958,138,622
Net profit from operating activities	**7,839,563,427**	**66,218,180,801**	**5,181,990,155**	**(2,168,706,273)**	**59,041,711,395**
Segment assets	11,182,452,551	2,091,171,021,406	302,592,814,580	289,000,000	2,405,235,288,537
Unallocated assets	-	-	-	-	598,285,448,291
Total assets	**11,182,452,551**	**2,091,171,021,406**	**302,592,814,580**	**289,000,000**	**3,003,520,736,828**
Unallocated liabilities	-	-	-	-	1,014,265,924,789
Total liabilities	**-**	**-**	**-**	**-**	**1,014,265,924,789**

Under geographical areas

All business activities of the Company take place in the territory of Vietnam, therefore, the Company does not report segment by geographical area.

38 . TRANSACTION AND BALANCES WITH RELATED PARTIES

The list of related parties and their relationships with the Company is presented in the Report of the Board of Management.

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

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Remuneration of certain key management	4,315,906,612	1,114,435,601

In addition to the above related party transactions, other related parties did not have any transactions during the period and have no balance at the end of fiscal period ended with the Company.

39 . COMPARATIVE FIGURES

The comparative figures on the interim statement of financial position and the corresponding notes are those 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 the corresponding notes are those from the interim financial statements, which were reviewed for the accounting period from January 01, 2025 to June 30, 2025.

Le Thi Lan Huong	**Truong Thi Lan Anh**	**Nguyen Tien Dung**
Preparer	Chief Accountant cum Chief Financial Officer	General Director

S.G.P: 83 - C.T.C.P
CÔNG TY
CỔ PHẦN CHỨNG KHOÁN
STANLEY BROTHERS
Đ. ĐỐNG ĐA - T.P. HÀ NỘI

Approved, 13 August 2026