

For the period from 01 January 2026 to 30 June 2026
(reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Petrovietnam Securities Joint Stock Company ("the Company") presents its report and the Company's Interim Financial statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Petrovietnam Securities Joint Stock Company was established and operates under Securities Business License No. 26/UBCK-GPHĐKD issued by the State Securities Commission of Vietnam on 19 December 2006, and Adjustment License No. 37/GPĐC-UBCK issued by the State Securities Commission on 17 March 2026. The company operates under Business Registration Certificate No. 0102095561, initially registered on 06 December 2006, amended for the 14th time on 26 January 2026.

The Company's head office is located at: 2nd Floor, Hanoitourist Building, 18 Ly Thuong Kiet Street, Cua Nam Ward, Hanoi, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

Mr. Nguyen Anh Tuan	Chairman
Mrs. Ho Viet Ha	Member
Mr. Trinh The Phuong	Member
Mr. Tran Tuan Anh	Member
Mrs. Phan Quynh Nga	Member

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

Mrs. Phan Quynh Nga	Director
Mrs. Luu Thi Viet Ha	Deputy Director

The members of the Board of Supervision are:

Mrs. Nguyen Thi An	Head of Control Department
Mr. Bui The Anh	Member
Mrs. Nguyen Thi Thu	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 Anh Tuan – Chairman of the Board of Directors.

Mrs. Phan Quynh Nga – Director, was authorized by Mr. Nguyen Anh Tuan to sign the financial statements for the fiscal period from 01 January 2026 to 30 June 2026, pursuant to Power of Attorney No. 39/UQ-NDD-CKDK dated 03 December 2024, issued by the Chairman of the Board of Directors of Petrovietnam Securities Joint Stock Company.

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' RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We - The Board of Management are responsible for preparing the interim financial report that truthfully and reasonably reflects the company's financial situation, operating results, cash flow, and changes in equity during the period. In the process of preparing the interim financial report, the Company's Board of Management commits to have complied with the following requirements:

- Establishment and maintenance of an internal control system which is determined necessary by The Board of Management and Those charged with governance to ensure the preparation and presentation of 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 and present 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.

We are 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 applicable State regulations. 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.

We confirm 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 owner's 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 commit that our Company has fully fulfilled its information disclosure obligations in accordance with the prevailing regulations of Vietnamese law.

On behalf of The Board of Management



Phan Quỳnh Nga
Director

Hanoi, 13 August 2026

AUDITOR'S REPORT ON RESULTS OF FINANCIAL STATEMENTS REVIEW

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

We have reviewed Interim Financial statements of Petrovietnam Securities Joint Stock Company prepared on 13 August 2026, as set out on pages 06 to 49, 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 period from 01 January 2026 to 30 June 2026 and Notes to the Interim financial statements.

The Board of Management' responsibility

The Board of Management is responsible for the preparation and 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 these 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 interim financial statements includes interview, primarily interviews with those responsible for financial and accounting matters, analysis and other review procedures. A review is substantially smaller scale than an audit that is conducted in accordance with Vietnamese auditing standards and therefore not allow us to get assurance that we will be aware of all material issue. Accordingly, we do not give 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 Petrovietnam Securities Joint Stock Company as at 30 June 2026 , and of the results of its operations and its cash flows and the changes in its owners' equity for the period from 01 January 2026 to 30 June 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



Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 13 August 2026

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

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		3,794,493,964,980	3,107,851,441,264
110	I. Financial assets		3,738,342,743,530	2,995,534,867,956
111	1. Cash and cash equivalents	4	236,857,314,512	255,263,780,377
111.1	1.1 Cash		236,857,314,512	255,263,780,377
112	2. Financial assets at fair value through profit and loss (FVTPL)	5	76,198,204,128	346,144,863,070
113	3. Held-to-maturity investments (HTM)	5	1,945,192,808,220	800,000,000,000
114	4. Loans	5	1,273,236,781,142	1,394,284,157,600
115	5. Available for sale financial assets (AFS)	5	133,949,984,323	133,949,984,323
116	6. Provision for impairment of financial assets and mortgage assets	6	(51,351,309,178)	(61,351,309,178)
117	7. Receivables	7	121,606,960,004	103,138,795,507
117.1	7.1 Receivables from disposal of financial assets		62,496,328,380	63,230,030,187
117.2	7.2 Receivables from and accruals for dividend and interest income		59,110,631,624	39,908,765,320
117.3	7.2.1 Receive dividends, interest		20,089,750,207	20,227,792,552
117.4	7.2.2 Accruals for dividend and interest income		39,020,881,417	19,680,972,768
118	8. Prepayments to suppliers		1,722,956,720	2,083,316,629
119	9. Receivables from services provided by the Company	7	6,050,437,990	5,957,093,801
122	10. Other receivables	7	8,990,058,588	30,175,638,746
129	11. Provision for impairment of receivables	8	(14,111,452,919)	(14,111,452,919)
130	II. Other current assets		56,151,221,450	112,316,573,308
131	1. Advances		89,000,000	168,953,560
133	2. Short-term prepaid expenses	9	3,092,221,450	3,897,619,748
134	3. Short-term pledges, mortgages, deposits and collateral	10	52,970,000,000	108,250,000,000
137	4. Other short-term assets		209,000,000	209,000,000
139	5. Provisions for short-term assets		(209,000,000)	(209,000,000)
200	B. NON- CURRENT ASSETS		32,504,385,509	35,166,883,083
220	I. Fixed assets		7,864,867,375	9,634,851,739
221	1. Tangible fixed assets	11	7,268,639,341	8,520,391,727
222	- Cost		37,515,312,821	37,392,822,821
223a	- Accumulated depreciation		(30,246,673,480)	(28,872,431,094)
227	2. Intangible fixed assets	12	596,228,034	1,114,460,012
228	- Cost		34,164,198,554	34,164,198,554
229a	- Accumulated amortization		(33,567,970,520)	(33,049,738,542)
250	II. Other long-term assets		24,639,518,134	25,532,031,344
251	1. Long-term pledges, mortgages, deposits and collateral	10	1,826,688,160	1,928,988,160
252	2. Long-term prepaid expenses	9	2,812,829,974	2,334,267,360
254	3. Deposits to Settlement Assistance Fund	13	20,000,000,000	21,268,775,824
270	TOTAL ASSETS		3,826,998,350,489	3,143,018,324,347

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		3,036,113,646,086	2,391,762,239,729
310	I. Current liabilities		3,036,013,173,344	2,391,661,766,987
311	1. Short-term loans and debts	14	2,679,336,371,044	1,762,858,641,903
312	1.1 Short-term loans		2,679,336,371,044	1,762,858,641,903
316	2. Issued bonds	15	70,000,000,000	69,899,445,831
318	3. Payables for securities transaction activities	16	2,135,862,339	2,792,243,731
320	4. Trade payables	17	960,779,262	727,873,986
321	5. Advances from customers		923,431,488	788,431,488
322	6. Tax payables and statutory obligations	18	7,185,909,555	7,148,568,404
323	7. Payables to employees		6,188,582,065	9,456,352,572
324	8. Employee benefits		276,170,960	288,107,535
325	9. Accrued expenses	19	40,428,869,510	45,353,809,654
328	10. Short-term deposits, collateral received		100,000,000	100,000,000
329	11. Other short-term payables	20	226,736,433,954	491,925,919,879
331	12. Bonus and welfare fund		1,740,763,167	322,372,004
340	II. Long-term liabilities		100,472,742	100,472,742
352	1. Long-term deposits, collateral received		90,000,000	90,000,000
355	2. Investor protection fund		10,472,742	10,472,742
400	D. OWNER'S EQUITY		790,884,704,403	751,256,084,618
410	I. Owner's equity	21	790,884,704,403	751,256,084,618
411	1. Owner's equity contribution		624,576,190,150	624,576,190,150
411.1	1.1 Contributed legal capital		598,413,000,000	598,413,000,000
411.1a	a. Ordinary shares with voting rights		598,413,000,000	598,413,000,000
411.2	1.2 Share Premium		26,163,190,150	26,163,190,150
414	2. Charter capital supplementary reserve fund		4,732,088,575	4,732,088,575
415	3. Operational risk and financial reserve fund		4,721,738,575	4,721,738,575
417	4. Undistributed earnings		156,854,687,103	117,226,067,318
417.1	4.1 Realized earnings		156,911,513,352	117,524,700,387
417.2	4.2 Unrealized earnings		(56,826,249)	(298,633,069)
440	TOTAL LIABILITIES AND OWNER'S EQUITY		3,826,998,350,489	3,143,018,324,347

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEMS	Note	30/06/2026	01/01/2026
A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
006	1. Quantity of outstanding shares in circulation		59,841,300	59,841,300
008	2. Financial assets listed/registered at the VSD of the Company		853,563	694,026
009	3. The Company's non-traded financial assets deposited at the VSD		414	306
012	4. The Company's financial assets which are not deposited at the VSD		13,615,843	13,615,843
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
021	1. Financial assets listed/registered at the VSD of investors		2,238,988,006	2,591,528,390
021.1	a. <i>Unrestricted financial assets</i>		2,068,367,416	2,216,312,003
021.2	b. <i>Restricted financial assets</i>		943,715	205,790,934
021.3	c. <i>Mortgage financial assets</i>		169,676,817	169,425,395
021.4	d. <i>Blocked financial assets</i>		58	58
022	2. Non-traded financial assets deposited at the VSD of investors		195,885,593	2,550,778
022.1	a. <i>Unrestricted and non-traded financial assets deposited at the VSD</i>		7,566,171	2,547,158
022.2	b. <i>Restricted and non-traded financial assets deposited at the VSD</i>		188,319,422	3,620
023	3. Awaiting financial assets of investors		-	12,543,485

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	30/06/2026	01/01/2026
026	3. Investors' deposits	22	122,220,366,160	340,278,963,669
027	3.1 Investors' deposits for securities trading activities managed by the Company		120,274,248,538	323,076,210,393
029	3.2 Investors' deposits for securities transaction clearing and settlement		1,946,117,622	17,202,753,276
029.1	a. Domestic investors' deposits for securities transaction clearing and settlement		1,941,034,728	16,976,891,191
029.2	b. Foreign investors' deposits for securities transaction clearing and settlement		5,082,894	225,862,085
031	4. Payables to investors - Investors' deposits for securities trading activities managed by the Company	23	122,220,366,160	340,278,963,669
031.1	4.1 Payables to domestic investors for securities trading deposits managed by the Company		115,196,753,653	333,483,061,226
031.2	4.2 Payables to foreign investors for securities trading deposits managed by the Company		7,023,612,507	6,795,902,443


Le Thuy Duong
 Preparer


Le Duc Cuong
 Accountant in charge


Phan Quỳnh Nga
 Director

Hanoi, 13 August 2026



INTERIM STATEMENT OF COMPREHENSIVE INCOME

First 6 months of 2026

Code	ITEMS	Note	First 6 months of	First 6 months of
			2026	2025
			VND	VND
I. OPERATING INCOME				
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)	43,943,488,217	75,135,829,311
01.1	a.	Gain from disposal of financial assets at FVTPL	25.a) 39,795,852,807	71,434,582,550
01.2	b.	Gain from revaluation of financial assets at FVTPL	25.b) 3,742,939,160	3,691,820,510
01.3	c.	Dividend, interest income from financial assets at FVTPL	25.c) 404,696,250	9,426,251
02	1.2	Gain from held-to-maturity (HTM) investments	25.c) 46,438,662,072	24,836,259,001
03	1.3	Gain from loans and receivables	25.c) 93,271,733,916	78,412,802,248
04	1.4	Gain from available-for-sale (AFS) financial assets	1,000,000,000	1,000,000,000
06	1.5	Revenue from brokerage services	35,900,220,422	33,249,498,976
09	1.6	Revenue from securities custodian services	3,038,607,522	3,743,807,434
10	1.7	Revenue from financial advisory services	4,933,025,568	3,966,640,909
11	1.8	Revenue from other operating	7,592,975,579	9,851,472,646
20		Total operating income	236,118,713,296	230,196,310,525
II. OPERATING EXPENSES				
21	2.1	Loss from financial assets at fair value through profit and loss (FVTPL)	32,347,346,130	70,288,772,949
21.1	a.	Loss from disposal of financial assets at FVTPL	25.a) 28,846,213,790	67,478,319,216
21.2	b.	Loss from revaluation of financial assets at FVTPL	25.b) 3,501,132,340	2,744,618,420
21.3	c.	Transaction costs of acquisition of financial assets at FVTPL	-	65,835,313
24	2.2	Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	(10,000,000,000)	-
26	2.3	Expenses for proprietary trading activities	1,330,685,752	1,171,899,130
27	2.4	Expenses for brokerage services	53,007,402,125	46,738,880,459
30	2.5	Expenses for securities custodian services	4,265,172,524	3,770,931,440
31	2.6	Expenses for financial advisory services	2,568,301,257	2,759,264,331
32	2.7	Expenses for other operating	-	456,974,197
40		Total operating expenses	83,518,907,788	125,186,722,506
III. FINANCIAL INCOME				
		26		
42	3.1	Non-fixed dividend and interest income	811,502,227	725,153,984
50		Total financial income	811,502,227	725,153,984

INTERIM STATEMENT OF COMPREHENSIVE INCOME

First 6 months of 2026

Code	ITEMS	Note	First 6 months of	First 6 months of
			2026	2025
			VND	VND
	IV. FINANCIAL EXPENSES	27		
52	4.1 Borrowing costs		73,217,008,166	52,889,748,894
60	Total financial expenses		73,217,008,166	52,889,748,894
62	V. GENERAL AND ADMINISTRATIVE EXPENSES	28	28,383,018,306	29,742,164,907
70	VI. OPERATING PROFIT		51,811,281,263	23,102,828,202
	VII. OTHER INCOME AND EXPENSES			
71	7.1 Other income		2,272,727	-
72	7.2 Other expense	29	125,000,000	860,000,000
80	Total other operating profit		(122,727,273)	(860,000,000)
90	VIII. TOTAL PROFIT BEFORE TAX		51,688,553,990	22,242,828,202
91	8.1 Realized profit		51,446,747,170	21,295,626,112
92	8.2 Unrealized profit		241,806,820	947,202,090
100	IX. CORPORATE INCOME TAX EXPENSES	30	10,559,934,205	4,294,039,972
100.1	9.1 Current corporate income tax expenses		10,559,934,205	4,294,039,972
200	X. PROFIT AFTER TAX		41,128,619,785	17,948,788,230
500	XI. NET INCOME PER COMMON SHARE		-	-
501	11.1 Earnings per share (VND/share)	31	687	300

Le Thuy Duong
Preparer

Le Duc Cuong
Accountant in charge

Phan Quỳnh Nga
Director

Hanoi, 13 August 2026

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

Code	ITEM	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
	I. Cash flow from operating activities			
01	1. Profit before tax		51,688,553,990	22,242,828,202
02	2. Adjustments for		64,297,980,303	53,969,619,595
03	- Depreciation and amortisation		1,892,474,364	1,866,024,685
04	- Provisions		(10,000,000,000)	(61,000,000)
06	- Interest expense		73,217,008,166	52,889,748,894
07	- Gains/losses from investing activities		(811,502,227)	(725,153,984)
10	3. Increase in non-monetary expenses		3,501,132,340	2,744,618,420
11	- Loss from revaluation of financial assets at FVTPL		3,501,132,340	2,744,618,420
18	4. Decrease in non-monetary income		(3,742,939,160)	(3,691,820,510)
19	- Gain from revaluation of financial assets at FVTPL		(3,742,939,160)	(3,691,820,510)
30	5. Operating profit before changes in working capital		(1,051,418,488,875)	(610,319,666,294)
31	- Increase (decrease) in financial assets at fair value through profit or loss (FVTPL)		270,188,465,762	(102,661,125,960)
32	- Increase (decrease) in held-to-maturity (HTM) investments		(1,145,192,808,220)	(341,361,095,890)
33	- Increase (decrease) in loans		121,047,376,458	(157,017,846,230)
35	- (-) Increase, (+) decrease in receivables sold of financial assets		733,701,807	(100,507,726,482)
36	- (-) Increase, (+) decrease in receivables and accrued dividends, interest on financial assets		(19,201,866,304)	(12,897,440,561)
37	- (-) Increase, (+) decrease in receivables of services provided by securities companies		41,655,811	(2,483,961,180)
39	- (-) Increase, (+) decrease other receivables		21,185,580,158	(433,395,189)
40	- Increase (decrease) other assets		1,348,729,384	973,838,832
41	- Increase (decrease) accrual expense (exclude interest expense)		910,000,000	-
42	- Increase (decrease) prepaid expense		326,835,684	2,183,824,913
43	- Corporate income tax paid		(9,185,674,342)	(4,481,897,578)
44	- Interest expense paid		(79,051,948,310)	(39,397,746,384)
45	- Increase (decrease) payables to supplier		593,265,185	901,870,130
46	- Increase (decrease) in welfare benefits		(11,936,575)	31,112,832
47	- Increase (decrease) taxes and other payables to State budget (exclude corporate income tax)		(1,336,918,712)	822,945,957
48	- Increase (decrease) payables to employee		(3,267,770,507)	2,616,300,524
50	- Increase, (decrease) other payables		(265,845,867,317)	162,803,732,972
51	- Other receipts from operating activities		85,102,300,000	27,070,943,000
52	- Other payments from operating activities		(29,801,608,837)	(46,482,000,000)
60	Net cash flows from operating activities		(935,673,761,402)	(535,054,420,587)

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

Code	ITEM	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
	II. Cash Flows From Investing Activities			
61	1. Purchase of fixed assets and other long-term assets		(122,490,000)	-
65	2. Interest and dividend received from long-term financial investments		811,502,227	725,153,984
70	<i>Net cash flows from investing activities</i>		<i>689,012,227</i>	<i>725,153,984</i>
	III Cash Flows From Financing Activities			
73	1. Drawdown of borrowings		50,850,404,759,709	40,576,979,706,884
74	2. Payment of principal debt		(49,933,826,476,399)	(40,209,400,137,327)
80	<i>Net cash flows from financing activities</i>		<i>916,578,283,310</i>	<i>367,579,569,557</i>
90	IV. Net decrease/increase in cash and cash equivalents		(18,406,465,865)	(166,749,697,046)
101	V. Cash and cash equivalents at beginning of the period		255,263,780,377	476,646,044,128
101.1	- Cash		255,263,780,377	326,646,044,128
101.2	- Cash equivalents		-	150,000,000,000
103	VI. Cash and cash equivalents at end of the period	4	236,857,314,512	309,896,347,082
103.1	- Cash		236,857,314,512	309,896,347,082

INTERIM CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

First 6 months of 2026

Code ITEM	Note	First 6 months of 2026 VND	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	37,108,442,098,935	45,821,583,974,524
02 2.	Cash payments for acquisition of brokerage securities of customers	(35,578,010,725,962)	(55,914,934,148,816)
07 3.	Cash receipts for settlement of securities transaction of customers	-	10,188,242,268,388
08 4.	Cash payments for settlement of securities transaction of customers	(1,745,451,362,960)	-
11 5.	Cash payments for custodian fees of customers	(3,038,607,522)	(3,743,807,434)
14 6.	Cash receipt from securities issuers	293,545,720,433	300,800,070,778
15 7.	Cash payments to securities issuers	(293,545,720,433)	(300,800,070,778)
20	Net increase/decrease in cash during the period	(218,058,597,509)	91,148,286,662
30 II	Cash and cash equivalents of investors at the beginning of period	340,278,963,669	175,424,977,681
31	Cash at banks at the beginning of period:	340,278,963,669	175,424,977,681
32	- Investors' deposits managed by the Company for securities trading activities	323,076,210,393	170,979,623,393
34	- Investors' deposits for securities transaction clearing and settlement	17,202,753,276	4,445,354,288
40	Cash and cash equivalents of investors at the end of period	122,220,366,160	266,573,264,343
41	Cash at banks at the end of period:	122,220,366,160	266,573,264,343
42	- Investors' deposits managed by the Company for securities trading activities	115,196,753,653	259,804,801,677
44	- Investors' deposits for securities transaction clearing and settlement	7,023,612,507	6,768,462,666

Le Thuy Duong
Preparer

Le Duc Cuong
Accountant in charge

Phan Quỳnh Nga
Director

Hanoi, 13 August 2026

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

First 6 months of 2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	First 6 months of 2025		First 6 months of 2026		30/06/2025	30/06/2026
				Increase	Decrease	Increase	Decrease		
		VND	VND			VND	VND	VND	VND
1. Contributed legal capital		624,576,190,150	624,576,190,150	-	-	-	-	624,576,190,150	624,576,190,150
1.1 Ordinary shares with voting rights		598,413,000,000	598,413,000,000	-	-	-	-	598,413,000,000	598,413,000,000
1.2 Share Premium		26,163,190,150	26,163,190,150	-	-	-	-	26,163,190,150	26,163,190,150
2. Charter capital supplementary reserve fund		4,732,088,575	4,732,088,575	-	-	-	-	4,732,088,575	4,732,088,575
3. Operational risk and financial reserve fund		4,721,738,575	4,721,738,575	-	-	-	-	4,721,738,575	4,721,738,575
4. Undistributed earnings		73,626,887,952	117,226,067,318	17,948,788,230	1,000,000,000	41,128,619,785	1,500,000,000	90,575,676,182	156,854,687,103
4.1 Realized earnings		75,584,361,547	117,524,700,387	17,001,586,140	1,000,000,000	40,886,812,965	1,500,000,000	91,585,947,687	156,911,513,352
4.2 Unrealized earnings		(1,957,473,595)	(298,633,069)	947,202,090	-	241,806,820	-	(1,010,271,505)	(56,826,249)
TOTAL		707,656,905,252	751,256,084,618	17,948,788,230	1,000,000,000	41,128,619,785	1,500,000,000	724,605,693,482	790,884,704,403

Le Thuy Duong
Preparer

Le Duc Cuong
Accountant in charge

Phan Quỳnh Nga
Director

Hanoi, 13 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS*First 6 months of 2026***1 . BACKGROUND****1.1 . General information and operating characteristics**

Petrovietnam Securities Joint Stock Company was established and operates under Securities Business License No. 26/UBCK-GPHĐKD issued by the State Securities Commission of Vietnam on 19 December 2006, and Adjustment License No. 37/GPĐC-UBCK issued by the State Securities Commission on 17 March 2026. The company operates under Business Registration Certificate No. 0102095561, initially registered on 06 December 2006, amended for the 14th time on 26 January 2026.

The Company's head office is located at: 2nd Floor, Hanoitourist Building, 18 Ly Thuong Kiet Street, Cua Nam Ward, Hanoi, Vietnam.

Company's Legal capital under Business License: VND 598,413,000,000, Contributed Legal capital as at 30 June 2026: VND 598,413,000,000.; equivalent to 59,841,300 shares with the price of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is: 140 people (as at 01 January 2026: 131 people).

The Company's shares were officially listed on the Hanoi Securities Trading Center (now known as the Hanoi Stock Exchange) from 21 July 2010 with trading code PSI.

The Company's member entities are as follows:

<u>Name of member entities</u>	<u>Place of establishment and operation</u>
Ho Chi Minh City Branch	1st Floor, PVFCCo Building, No. 43 Mac Dinh Chi Street, Saigon Ward, Ho Chi Minh City.
Vung Tau Branch	5th Floor, Silver Sea Building, No. 47 Ba Cu Street, Vung Tau Ward, Ho Chi Minh City.
Da Nang Branch	G Floor and 2nd Floor, PVComBank Da Nang Building, Lot 02, 30th April Street, Hoa Cuong Bac Ward, Da Nang City.

1.2 . Business field

The Company's business activities include: securities brokerage; principal trading; securities investment advisory; financial advisory; securities underwriting and depository services.

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.

Applied Accounting Method

The Company applies a computerized accounting system.

2.3 . Basis for preparation of Interim Financial Statements

Financial statements are presented based on historical cost principle.

The Company's interim financial statements are prepared based on the aggregation of transactions and events incurred, which are recorded in the accounting books of its dependent accounting units and the Company's headquarters.

2.4 . Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to preparation and presentation of Interim Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the reporting date and the reported amounts of revenues and expenses during the fiscal period.

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

- Fair value of financial assets;
- Provision for doubtful debts;
- Estimated useful life of fixed assets;
- Estimation of prepaid expense allocation;
- Classification and provision of financial investments;
- Estimated income tax.

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 Management to be reasonable under the circumstances.

2.5 . Cash and cash equivalent

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

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 (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

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

2.6 . Financial assets and Financial liabilities

a) *Initial recognition*

Financial assets

Financial assets of the Company including cash, 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, except:

- 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 determinable payments and are not quoted in a perfect market.

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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

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

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

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

c) *Revalue financial asset principles*

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

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

- For securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the revaluation;
- For securities of companies that are not listed on the stock market but have registered for trading on the unlisted public company market (UPCOM), the market value is determined as the closing price on the most recent trading day up to the valuation date.
- For delisted securities, securities suspended from trading or securities for which trading has ceased from the sixth trading day onwards, the actual securities price is the carrying amount as at the date of the latest interim statement of financial position.
- 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 revalue FVTPL are recorded according to the principle of non-offset and presented in the Statement of Comprehensive Income on 02 items: the item "Loss from financial assets at fair value through profit and loss (FVTPL)" - details "Loss from revaluation of financial assets at FVTPL" (if the assessment decreases) and the item "Gain from financial assets at fair value through profit and loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).

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

As of the reporting date of the Interim Statement of Financial Position, the Company also assesses whether there is any objective evidence that AFS financial assets have been impaired. Any increase or decrease in the allowance balance is recognized in the statement of profit or loss under the item "Provision expense for financial assets, loss on doubtful debts, financial asset impairment losses, and borrowing costs on loans."

- In the case of equity instruments classified as available-for-sale, objective evidence of impairment includes a significant or prolonged decline in the fair value of the investment below its carrying amount. "Significant" is assessed relative to the original cost of the investment, and "prolonged" refers to the period during which the fair value remains below the original cost. When impairment evidence exists, the allowance balance is determined based on the difference between the original cost and the fair value at the assessment date.

- In the case of debt instruments classified as available-for-sale, the impairment assessment follows the same criteria applied to Held-to-Maturity (HTM) investments. When objective evidence of impairment exists, the allowance balance is determined based on the difference between the amortized cost and the fair value at the assessment date.

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 uncertainty of recoverability as a result of one or more loss events that affected adversely on estimated future cash flows of HTM investments. 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 reorganization 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 income statement 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".

2.7 . 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.

2.8 . Short-term and long-term receivables

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

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

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

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

Provision for impairment of receivables: 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, or missing and making fleeing.

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%

2.9 . Fixed assets

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

Subsequent measurement

If these costs increase the expected future economic benefits derived from the use of tangible fixed assets beyond the originally assessed standard level of operation, such costs are capitalized as an additional cost of the tangible fixed asset.

Other costs incurred after the fixed asset has been put into operation, such as repair, maintenance, and overhaul expenses, are recognized in the Statement of Profit or Loss in the year in which they are incurred.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

- Transportation equipment	06 - 10	year
- Office equipment and furniture	03 - 07	year
- Other fixed assets	03 - 05	year
- Management software	02 - 06	year

2.10 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.11 . Prepaid expenses

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

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

The Company's prepaid expenses include:

- Tools and equipment: These include assets that the Company holds for use in the course of normal business operations, with an original cost of each asset being less than VND 30 million, and therefore not qualifying for recognition as fixed assets under current regulations. The original cost of tools and equipment is allocated using the straight-line method over a period ranging from 01 to 03 years.
- Other prepaid expenses: These include office rental expenses, royalty service fees, and other prepaid expenses, which are recognized at their original cost and allocated using the straight-line method over their useful life, ranging from 01 to 05 years.

2.12 . Short-term and long-term payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the financial statements according to their remaining terms 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 Center, 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 (VSD), 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.

2.13 . 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.

2.14 . 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 such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

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

2.15 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

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.

Unrealized profit during the period is the difference between the total revaluation gains and losses of FVTPL financial assets or other financial assets recorded in the Company's interim income statement from its financial asset portfolio and any deferred tax expense/income arising 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 December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC repealing Circular No. 146/2014/TT-BTC of the Minister of Finance guiding the financial regimes for securities companies and fund management companies. Accordingly:

- For the balance of supplementary capital reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;
- For the balance of the financial and operational risk reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Meeting of Shareholders, the Members' Council or the Company's Chairman according to current regulations.

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 Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.16 . Foreign currency transactions

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

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

All sums of real exchange rates for foreign currency transactions in the period and real exchange rate upon re-determining accounts derived from foreign currencies at the end of the year are recorded immediately to Interim Statement of Comprehensive Income.

2.17 . 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 completed portion of the service provided is determined using the work completion assessment 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 the revaluation of FVTPL financial assets is measured at fair value. Unrealized income from the revaluation of financial assets belongs to the FVTPL portfolio.

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

2.18 . Operating expenses and general and administrative expenses

Expenses are recognized when they are likely to reduce economic benefits at the time they are incurred or when they can be reliably measured, regardless of whether they have been paid.

2.19 . Financial income, financial expense

Financial income is interest on demand bank deposits;

Financial expenses are interest expenses.

2.20 . 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 currently applying a corporate income tax rate of 20% on business activities for the accounting period from January 1, 2026 to June 30, 2026.

2.21 . Earnings per share

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

2.22 . Related Parties

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

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

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

2.23 . Segment information

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

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

3 . VALUE OF SECURITIES TRANSACTION THIS PERIOD

	Volume of securities transaction this period	Value of securities transaction this period VND
Securities company	35,807,182	5,723,683,547,098
- Shares	160,000	10,054,000,000
- Bonds	35,647,182	5,713,629,547,098
Investors	988,756,583	72,686,452,824,897
- Shares	908,832,286	19,083,283,246,446
- Bonds	79,775,788	53,598,005,903,971
- Other securities	148,509	5,163,674,480
	1,024,563,765	78,410,136,371,995

4 . CASH

	30/06/2026 VND	01/01/2026 VND
Cash at bank	236,691,606,618	250,577,766,523
Cash at bank for securities transaction compensation payment	165,707,894	4,686,013,854
	236,857,314,512	255,263,780,377

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
Listed securities and UPCoM securities	26,119,413,939	26,062,587,690	16,065,413,939	15,766,780,870
Bonds and certificates of deposit	50,135,616,438	50,135,616,438	330,378,082,200	330,378,082,200
	76,255,030,377	76,198,204,128	346,443,496,139	346,144,863,070

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	129,049,984,323	80,668,724,374	129,049,984,323	70,668,724,374
Entrusted investment portfolio management	4,900,000,000	1,929,950,771	4,900,000,000	1,929,950,771
	133,949,984,323	82,598,675,145	133,949,984,323	72,598,675,145

c) Held-to-maturity investments (HTM)

	30/06/2026	01/01/2026
	VND	VND
Term deposits of less than 1 year (*)	1,945,192,808,220	800,000,000,000
	1,945,192,808,220	800,000,000,000

(*) Includes term deposit contracts with maturities of less than 01 year placed with commercial banks, bearing interest rates ranging 4%/year to 8%/year. Deposit contracts serve as collateral for the Company's loans at credit institutions.

d) Loans

	30/06/2026	01/01/2026
	VND	VND
Margin operation	1,245,199,021,898	1,226,273,927,514
Prepaid of selling securities operation	28,037,759,244	168,010,230,086
	1,273,236,781,142	1,394,284,157,600

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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	VND	VND	VND	VND
FVTPL	76,255,030,377	346,443,496,139	76,198,204,128	346,144,863,070	1,204,344,000	1,505,430,000	(1,261,170,249)	(1,804,063,069)	76,198,204,128	346,144,863,070
Listed securities/Upcom	26,119,413,939	16,065,413,939	26,062,587,690	15,766,780,870	1,204,344,000	1,505,430,000	(1,261,170,249)	(1,804,063,069)	26,062,587,690	15,766,780,870
PAI	5,018,100,000	5,018,100,000	6,222,444,000	6,523,530,000	1,204,344,000	1,505,430,000	-	-	6,222,444,000	6,523,530,000
VCB	20,089,000,000	10,035,000,000	19,282,000,000	8,625,000,000	-	-	(807,000,000)	(1,410,000,000)	19,282,000,000	8,625,000,000
Others	1,012,313,939	1,012,313,939	558,143,690	618,250,870	-	-	(454,170,249)	(394,063,069)	558,143,690	618,250,870
Bonds/Certificates of deposit	50,135,616,438	330,378,082,200	50,135,616,438	330,378,082,200	-	-	-	-	50,135,616,438	330,378,082,200
- FECON Corporation bonds	50,135,616,438	50,000,000,000	50,135,616,438	50,000,000,000	-	-	-	-	50,135,616,438	50,000,000,000
- Vingroup Joint Stock Company bonds	-	100,000,000,000	-	100,000,000,000	-	-	-	-	-	100,000,000,000
- BAF Viet Nam Agriculture Joint Stock Company bonds	-	30,378,082,200	-	30,378,082,200	-	-	-	-	-	30,378,082,200
- Certificates of deposit	-	150,000,000,000	-	150,000,000,000	-	-	-	-	-	150,000,000,000
AFS	133,949,984,323	133,949,984,323	82,598,675,145	72,598,675,145	-	-	(51,351,309,178)	(61,351,309,178)	82,598,675,145	72,598,675,145
Unlisted shares	129,049,984,323	129,049,984,323	80,668,724,374	70,668,724,374	-	-	(48,381,259,949)	(58,381,259,949)	80,668,724,374	70,668,724,374
- Vietnam Petroleum Trade Union Finance Investment Joint Stock Company (I)	25,392,900,028	25,392,900,028	-	-	-	-	(25,392,900,028)	(25,392,900,028)	-	-
- Thanh Son Cement Joint Stock Company (I)	10,000,000,000	10,000,000,000	10,000,000,000	-	-	-	-	(10,000,000,000)	10,000,000,000	-
- Duyen Hai Petroleum Construction Investment Joint Stock Company (I)	18,750,000,000	18,750,000,000	8,844,346,594	8,844,346,594	-	-	(9,905,653,406)	(9,905,653,406)	8,844,346,594	8,844,346,594
- Petro Vietnam Insurance Finance Investment Joint Stock Company	10,835,250,000	10,835,250,000	10,835,250,000	10,835,250,000	-	-	-	-	10,835,250,000	10,835,250,000
- Saigon Technology Engineering Joint Stock Company (I)	13,981,000,000	13,981,000,000	9,110,860,378	9,110,860,378	-	-	(4,870,139,622)	(4,870,139,622)	9,110,860,378	9,110,860,378
- Vinaconex Trading Development Joint Stock Company	34,000,000,000	34,000,000,000	34,000,000,000	34,000,000,000	-	-	-	-	34,000,000,000	34,000,000,000
- Petro Vietnam Commerce Investment Joint Stock Company (PVCII) (I)	16,068,000,000	16,068,000,000	7,855,433,107	7,855,433,107	-	-	(8,212,566,893)	(8,212,566,893)	7,855,433,107	7,855,433,107
- Other delisted shares	22,834,295	22,834,295	22,834,295	22,834,295	-	-	-	-	22,834,295	22,834,295
Entrusted investment in PVCII	4,900,000,000	4,900,000,000	1,929,950,771	1,929,950,771	-	-	(2,970,049,229)	(2,970,049,229)	1,929,950,771	1,929,950,771
	210,205,014,700	480,393,480,462	158,796,879,273	418,743,538,215	1,204,344,000	1,505,430,000	(52,612,479,427)	(63,155,372,247)	158,796,879,273	418,743,538,215

(1) The Company's investments have been provisioned in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019, issued by the Minister of Finance. Accordingly, the market value of these investments is determined as the difference between the purchase price and the provision already recognized.

6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS

	30/06/2026	01/01/2026
	VND	VND
Provision for impairment of available for sale financial assets (AFS)		
Saigon Technology Engineering Joint Stock Company	4,870,139,622	4,870,139,622
Petro Vietnam Trade and Service Joint Stock Company	25,392,900,028	25,392,900,028
Thanh Son Cement Joint Stock Company	-	10,000,000,000
Duyen Hai Petrovietnam Investment and Construction JSC	9,905,653,406	9,905,653,406
Petro Vietnam Commerce Investment Joint Stock Company	11,182,616,122	11,182,616,122
	51,351,309,178	61,351,309,178

7 . SHORT-TERM RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Receivables from and accruals for dividend and interest income	39,020,881,417	19,680,972,768
Receivables from disposal of matured investments (*)	62,496,328,380	63,230,030,187
Receivables from interest of margin activities	12,960,027,996	13,098,070,341
Receivables from interest of prepaid of selling securities contracts	7,129,722,211	7,129,722,211
Receivables from services provided by the Company	6,050,437,990	5,957,093,801
- <i>Receivables from brokerage activities</i>	88,002,503	397,074,314
- <i>Receivables from advisory services</i>	4,909,138,931	5,192,138,931
- <i>Receivables from other services</i>	1,053,296,556	367,880,556
Other receivables	8,990,058,588	30,175,638,746
- <i>Receivables from the Vietnam Securities Depository and Clearing Corporation</i>	-	19,899,445,831
- <i>Other receivables</i>	8,990,058,588	10,276,192,915
	136,647,456,582	139,271,528,054

(*) Receivables from matured bonds of the issuing organization. The company has entered into agreements to transfer rights and benefits of these bond lots to a counterparty, ensuring obligation fulfillment through a contract for asset management, secured by collateral agreements on future real estate and account management agreements.

8 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt VND	Current period				Previous period VND
		Beginning VND	Provision VND	Reversal VND	Closing VND	
Provision for impairment of receivables and accrual dividend and interest income	7,129,722,211	7,129,722,211	-	-	7,129,722,211	7,129,722,211
- Petrovietnam Insurance Finance Investment Joint Stock Company	7,129,722,211	7,129,722,211	-	-	7,129,722,211	7,129,722,211
Provision for impairment of other receivables	6,981,730,708	6,981,730,708	-	-	6,981,730,708	6,981,730,708
- Receivables consulting activities	4,626,638,931	4,626,638,931	-	-	4,626,638,931	4,626,638,931
- Receivables from other services	196,880,556	196,880,556	-	-	196,880,556	196,880,556
- Receivables from margin trading contracts	2,158,211,221	2,158,211,221	-	-	2,158,211,221	2,158,211,221
	14,111,452,919	14,111,452,919	-	-	14,111,452,919	14,111,452,919

9 . PREPAID EXPENSES

a) Short-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Internet channel rental fees and information service fees	369,435,749	378,496,243
Office renovation and rental expenses	131,787,805	394,036,363
Software maintenance costs	2,353,160,350	1,686,359,417
Other short-term prepaid expenses	237,837,546	1,438,727,725
	3,092,221,450	3,897,619,748

b) Long-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Tools and consumables awaiting for allocation	904,272,804	325,826,643
Software maintenance expenses	936,089,057	676,666,664
Internet leased line and information service fees	-	224,916,196
Other long-term prepaid expenses	972,468,113	1,106,857,857
	2,812,829,974	2,334,267,360

10 . DEPOSITS, COLLATERALS AND PLEDGES

a) Short-term

	30/06/2026	01/01/2026
	VND	VND
Deposit for Securities Purchase Contract (*)	52,970,000,000	108,250,000,000
	52,970,000,000	108,250,000,000

b) Long-term

	30/06/2026	01/01/2026
	VND	VND
Deposit for office rental and Other services	1,826,688,160	1,928,988,160
	1,826,688,160	1,928,988,160

(*) Information on deposits for securities subscription contracts:

- Deposits paid to customers under bond subscription contracts serving the Company's business activities with counterparties, with a total outstanding balance as at 30 June 2026 of VND 52.970.000.000.

11 . TANGIBLE FIXED ASSETS

	Transportation equipment VND	Management equipment and tools VND	Total VND
Original cost			
As at 01/01/2026	4,510,520,000	32,882,302,821	37,392,822,821
Purchase	-	122,490,000	122,490,000
As at 30/06/2026	4,510,520,000	33,004,792,821	37,515,312,821
Accumulated depreciation			
As at 01/01/2026	2,206,600,816	26,665,830,278	28,872,431,094
Depreciation	403,321,534	970,920,852	1,374,242,386
As at 30/06/2026	2,609,922,350	27,636,751,130	30,246,673,480
Net carrying amount			
As at 01/01/2026	2,303,919,184	6,216,472,543	8,520,391,727
As at 30/06/2026	1,900,597,650	5,368,041,691	7,268,639,341

In which:

- Cost of fully depreciated tangible fixed assets but still in use: VND 24.777.685.602.

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.

12 . INTANGIBLE FIXED ASSETS

	Management software VND	Others VND	Total VND
Original cost			
As at 01/01/2026	33,124,198,554	1,040,000,000	34,164,198,554
As at 30/06/2026	33,124,198,554	1,040,000,000	34,164,198,554
Accumulated depreciation			
As at 01/01/2026	32,009,738,542	1,040,000,000	33,049,738,542
Depreciation	518,231,978	-	518,231,978
As at 30/06/2026	32,527,970,520	1,040,000,000	33,567,970,520
Net carrying amount			
As at 01/01/2026	1,114,460,012	-	1,114,460,012
As at 30/06/2026	596,228,034	-	596,228,034

In which:

- Cost of fully depreciated tangible fixed assets but still in use: VND 30.689.140.035.

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.

13 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2026 VND	01/01/2026 VND
Initial deposit	120,000,000	120,000,000
Cumulative additional deposit and allocated interest	19,880,000,000	21,148,775,824
Ending balance	20,000,000,000	21,268,775,824

14 . LOANS AND DEBTS

	01/01/2026	Increase in the period	Decrease in the period	30/06/2026
	VND	VND	VND	VND
Short-term loans	1,762,858,641,903	50,830,404,759,709	(49,913,927,030,568)	2,679,336,371,044
Loans from banks	1,078,819,000,000	5,117,487,000,000	(3,946,310,000,000)	2,249,996,000,000
Loans from other entities	684,039,641,903	45,712,917,759,709	(45,967,617,030,568)	429,340,371,044
	<u>1,762,858,641,903</u>	<u>50,830,404,759,709</u>	<u>(49,913,927,030,568)</u>	<u>2,679,336,371,044</u>

Detail short-term loans	30/06/2026	01/01/2026
	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch (1)	195,000,000,000	250,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Ha Branch (2)	1,344,996,000,000	579,819,000,000
Modern Bank of Vietnam Limited - Thang Long Branch (3)	50,000,000,000	50,000,000,000
Ho Chi Minh City Development Joint Stock Commercial Bank (4)	200,000,000,000	199,000,000,000
Tien Phong Commercial Bank (5)	30,000,000,000	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch (6)	350,000,000,000	-
Woori Bank Viet Nam Limited (7)	80,000,000,000	-
Loans from organizations and individuals (8)	429,340,371,044	684,039,641,903
	<u>2,679,336,371,044</u>	<u>1,762,858,641,903</u>

Detailed information on borrowings:

- (1) Credit agreements entered into between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch with detailed terms and conditions as follows:
 - + Loan purpose: supplement capital for business activities;
 - + Term of the contract: under 12 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch.
- (2) Credit agreements entered into between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Ha Branch with detailed terms and conditions as follows:
 - + Loan purpose: to support investment activities and government bond trading, including bonds guaranteed by the government;
 - + Term of the contract: under 12 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Ha Branch.

- (3) Credit agreements entered into between the Company and Modern Bank of Vietnam Limited - Thang Long Branch with detailed terms and conditions as follows:
 - + Loan purpose: to support investment activities and government bond trading, including bonds guaranteed by the government;
 - + Term of the contract: 03 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Modern Bank of Vietnam Limited - Thang Long Branch.
- (4) Credit agreements entered into between the Company and Ho Chi Minh City Development Joint Stock Commercial Bank with detailed terms and conditions as follows:
 - + Loan purpose: supplement capital for business activities;
 - + Term of the contract: 03 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Ho Chi Minh City Development Joint Stock Commercial Bank.
- (5) The credit agreements signed between the Company and Tien Phong Commercial Bank with the following detailed terms:
 - + Loan purpose: supplement capital for business activities;
 - + Term of the contract: under 12 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Tien Phong Joint Stock Bank.
- (6) The credit agreements signed between the Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch with the following detailed terms:
 - + Loan purpose: supplement capital for business activities;
 - + Term of the contract: under 12 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Anh Branch.
- (7) Credit contracts signed between the Company and Woori Bank Viet Nam Limited - Starlake Branch with the following detailed terms:
 - + Loan purpose: supplement capital for business activities;
 - + Term of the contract: under 12 months;
 - + Interest rate: determined in each specific credit contract according to the Bank's interest rate regime from time to time;
 - + Forms of loan security: Term deposit contracts placed at Woori Bank Viet Nam Limited - Starlake Branch.

(8) Loan agreements with organisations and individuals with detailed terms and conditions as follows:

- + Loan purpose: supplement capital for business activities;
- + Term of the contract: under 12 months;
- + Interest rate: determined in each specific loan request according to the Company's interest rate regime with customers according to each specific loan contract;
- + Forms of loan security: Unsecured.

15 . SHORT - TERM ISSUED BONDS

	30/06/2026	01/01/2026
	VND	VND
PSIH2426001 bond	-	19,899,445,831
PSIH2326002 bond (1)	50,000,000,000	50,000,000,000
PSI12501 bond (2)	20,000,000,000	-
	70,000,000,000	69,899,445,831

(*) Information on the issuance results of private placement bonds outstanding as of 30/06/2026 as follow

(1) Information on bond code PSIH2326002

- + Par value: VND 100,000,000/bond;
- + Bond type: Non-convertible, non-warrant, unsecured bonds;
- + Outstanding bonds as of 30/06/2026: 500 bonds;
- + Nominal interest rate: Fixed rate of 9.95 % per annum;
- + Maturity date: 31/08/2026;
- + Issuance purpose: Corporate debt restructuring.

(2) Information on bond code PSI12501

- + Par value: VND 100,000,000/bond;
- + Bond type: Non-convertible, non-warrant, unsecured bonds;
- + Outstanding bonds as of 30/06/2026: 200 bonds;
- + Nominal interest rate: Fixed rate of 8.5 % per annum;
- + Maturity date: 31/12/2026;
- + Issuance purpose: Corporate debt restructuring.

16 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/06/2026	01/01/2026
	VND	VND
Payables to Stock Exchanges	1,469,040,401	2,140,696,785
Payables to Vietnam Securities Depository and Clearing Corporation	666,821,938	651,546,946
	2,135,862,339	2,792,243,731

17 . TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Viettel Military Industry and Telecoms Group	600,000,000	600,000,000
Others	360,779,262	127,873,986
	960,779,262	727,873,986

18 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2026	01/01/2026
	VND	VND
Value added tax	42,964,684	167,552,356
Business income tax	4,946,353,466	3,572,093,603
Personal income tax	2,154,440,720	3,408,922,445
Other taxes	42,150,685	-
	7,185,909,555	7,148,568,404

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.

19 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Interest expenses payable on loans and issued bonds	10,989,764,701	7,366,175,395
Operating expenses of the securities company	29,439,104,809	37,987,634,259
	40,428,869,510	45,353,809,654

20 . OTHER SHORT-TERM PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Dividends and dividend interest payable to investors	12,067,109,371	12,669,382,486
Payables for service contracts provided by securities companies (*)	201,058,000,000	474,233,000,000
Surplus assets pending resolution	1,027,648,903	1,027,648,903
Payment due as per the share transfer agreement at Thanh Son Cement JSC (**)	10,000,000,000	-
Others	2,583,675,680	3,995,888,490
	226,736,433,954	491,925,919,879

(*) Payables related to contracts signed between the Company and clients through the Company's activities in searching for and introducing securities codes to clients with investment needs or conducting business for purposes in compliance with legal regulations.

(**) The payment received from the partner related to the transfer of shares in Thanh Son Cement Joint Stock Company.

21 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Vietnam Public Joint Stock Commercial Bank	51.17	306,226,740,000	51.17	306,226,740,000
Flexfin Investment Company Limited	10.00	59,850,000,000	-	-
Shareholder contributions (under 5%)	38.83	232,336,260,000	48.83	292,186,260,000
	100	598,413,000,000	100	598,413,000,000

b) Undistributed earnings

	30/06/2026	01/01/2026
	VND	VND
Realized earnings	156,911,513,352	117,524,700,387
Unrealized earnings	(56,826,249)	(298,633,069)
	156,854,687,103	117,226,067,318

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

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Realized earnings undistributed previous year	117,524,700,387	75,584,361,547
Unrealized loss accumulated to the end of the fiscal period	(56,826,249)	(1,957,473,595)
Realized gain/loss accumulated to the beginning of the period	40,886,812,965	17,001,586,140
Earnings distributed to shareholders accumulate to the end of the fiscal period	158,411,513,352	92,585,947,687
The deduction of funds from profit	(1,500,000,000)	(1,000,000,000)
- Bonus and welfare fund	(1,500,000,000)	(1,000,000,000)
Realized earning undistributed accumulated to the end of the fiscal period	156,911,513,352	91,585,947,687

According to the resolution of the General Meeting of Shareholders No. 01/NQ-ĐHĐCĐ - CKDK dated April 22, 2026, the company announces the distribution of undistributed after-tax profits for 2025 as follows:

	Amount	
	VND	
Bonus and welfare fund	1,500,000,000	
22 . INVESTORS' DEPOSITS		
	30/06/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	120,274,248,538	323,076,210,393
1. Domestic investors	120,274,248,538	323,076,210,393
Investors' deposits for securities transaction clearing and settlement	1,946,117,622	17,202,753,276
1. Domestic investors	1,941,034,728	16,976,891,191
2. Foreign investors	5,082,894	225,862,085
	122,220,366,160	340,278,963,669
23 . PAYABLES TO INVESTORS		
	30/06/2026	01/01/2026
	VND	VND
1.1. Domestic investors	115,196,753,653	333,483,061,226
1.2. Foreign investors	7,023,612,507	6,795,902,443
	122,220,366,160	340,278,963,669
24 . LOAN PAYABLES OF INVESTORS TO THE COMPANY		
	30/06/2026	01/01/2026
	VND	VND
1. Margin transaction payables	1,258,159,049,894	1,239,371,997,855
1.1 Principal of margin transaction	1,245,199,021,898	1,226,273,927,514
Domestic investors	1,245,199,021,898	1,226,273,927,514
1.2 Interest of margin transaction	12,960,027,996	13,098,070,341
Domestic investors	12,960,027,996	13,098,070,341
2. Prepaid of selling securities operation payables	28,037,759,244	168,010,230,086
2.1 Principal of prepaid of selling securities operation	28,037,759,244	168,010,230,086
Domestic investors	28,037,759,244	168,010,230,086
	1,286,196,809,138	1,407,382,227,941

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25 . OPERATING INCOME

a) Profit, loss of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of current period		Gain, loss from trading shares of the previous period	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
- Other listed shares/bonds	43,960,382	2,506,787,156,052	2,505,254,898,946	2,225,262,106	693,005,000	598,550,000	230,877,730
- Unlisted bonds	2,100	398,225,835,115	391,703,683,700	11,258,929,415	4,736,778,000	1,303,170,281	-
- Certificates of Deposit and other unlisted shares	820	846,311,661,286	843,416,430,790	26,311,661,286	23,416,430,790	69,532,862,269	67,247,441,486
		<u>3,751,324,652,453</u>	<u>3,740,375,013,436</u>	<u>39,795,852,807</u>	<u>28,846,213,790</u>	<u>71,434,582,550</u>	<u>67,478,319,216</u>

b) . Difference from revalued financial assets

	Original cost	Market value/Fair value	Revaluation difference at 30/06/2026		Revaluation difference at 01/01/2026		Adjustment difference in the accounting books	
			Increase	Decrease	Increase	Decrease	Increase	Decrease
	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL	26,119,413,939	26,062,587,690	1,204,344,000	(1,261,170,249)	1,505,430,000	(1,804,063,069)	3,742,939,160	3,501,132,340
- <i>PAI</i>	5,018,100,000	6,222,444,000	1,204,344,000	-	1,505,430,000	-	451,629,000	752,715,000
- <i>VCB</i>	20,089,000,000	19,282,000,000	-	(807,000,000)	-	(1,410,000,000)	3,208,000,000	2,605,000,000
- <i>Other shares</i>	1,012,313,939	558,143,690	-	(454,170,249)	-	(394,063,069)	83,310,160	143,417,340
	26,119,413,939	26,062,587,690	1,204,344,000	(1,261,170,249)	1,505,430,000	(1,804,063,069)	3,742,939,160	3,501,132,340

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

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Financial assets at fair value through profit and loss (FVTPL)	404,696,250	9,426,251
Held-to-maturity investments (HTM)	46,438,662,072	24,836,259,001
Loans	93,271,733,916	78,412,802,248
Available for sale financial assets (AFS)	1,000,000,000	1,000,000,000
	141,115,092,238	104,258,487,500

26 . FINANCIAL INCOME

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Income from interest on demand deposits	811,502,227	725,153,984
	811,502,227	725,153,984

27 . FINANCIAL EXPENSES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Borrowing costs	73,217,008,166	52,889,748,894
	73,217,008,166	52,889,748,894

28 . GENERAL ADMINISTRATIVE EXPENSES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Labor expenses	10,713,208,341	11,929,565,443
Office supplies expenses	96,367,196	97,372,925
Tools, supplies	92,065,233	90,418,982
Depreciation and amortisation	1,553,319,822	1,375,444,315
Tax, fees and charge	73,139,064	59,051,884
Expenses from external services	9,733,467,028	12,217,319,918
Other expenses	6,121,451,622	3,972,991,440
	28,383,018,306	29,742,164,907

29 . OTHER EXPENSES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Penalty fees	125,000,000	860,000,000
	125,000,000	860,000,000

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Total profit before tax	51,688,553,990	22,242,828,202
Increase	1,757,620,103	1,184,000,000
- <i>Non-deductible expenses</i>	1,757,620,103	1,184,000,000
Decrease	(646,503,070)	(1,956,628,341)
- <i>Dividends, profit received</i>	(404,696,250)	(1,009,426,251)
- <i>Adjustment to decrease unrealized profit</i>	(241,806,820)	(947,202,090)
Taxable income	52,799,671,023	21,470,199,861
Current corporate income tax expense (tax rate 20%)	10,559,934,205	4,294,039,972
Tax payable at the beginning of period	3,572,093,603	2,932,316,839
Tax paid in the period	(9,185,674,342)	(4,481,897,578)
Corporate income tax payable end of the period	4,946,353,466	2,744,459,233

31 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	First 6 months of 2026	First 6 months of 2025
	VND	VND
Undistributed earnings	41,128,619,785	17,948,788,230
Profit distributed for common stocks	41,128,619,785	17,948,788,230
Average circulated common stocks in the period	59,841,300	59,841,300
Basic earnings per share	687	300

The company has not planned to allocate the Reward and Welfare Fund from the after-tax profit for the accounting period from January 1, 2026, to June 30, 2026.

As at 30 June 2026, the Company has no potential ordinary shares that could dilute earnings per share.

32 . FINANCIAL RISK MANAGEMENT

Overview

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

Market risk

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

Price Risk

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

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 30/06/2026				
Financial assets at fair value through profit and loss (FVTPL)	26,062,587,690	-	-	26,062,587,690
	<u><u>26,062,587,690</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>26,062,587,690</u></u>
As at 01/01/2026				
Financial assets at fair value through profit and loss (FVTPL)	15,766,780,870	-	-	15,766,780,870
	<u><u>15,766,780,870</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>15,766,780,870</u></u>

Exchange rate risk

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

Interest rate risk

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

Credit Risk

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

	Under 1 year	From 1 to 5 years	From more than 5	Total
	VND	VND	years VND	VND
As at 30/06/2026				
Cash and cash equivalents	236,857,314,512	-	-	236,857,314,512
Held-to-maturity investments (HTM)	1,945,192,808,220	-	-	1,945,192,808,220
Loans	1,271,078,569,921	-	-	1,271,078,569,921
Trade and other receivables	124,694,214,884	-	-	124,694,214,884
	3,577,822,907,537	-	-	3,577,822,907,537
As at 01/01/2026				
Cash and cash equivalents	255,263,780,377	-	-	255,263,780,377
Held-to-maturity investments (HTM)	800,000,000,000	-	-	800,000,000,000
Loans	1,392,125,946,379	-	-	1,392,125,946,379
Trade and other receivables	127,318,286,356	-	-	127,318,286,356
	2,574,708,013,112	-	-	2,574,708,013,112

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	Total
	VND	VND	years VND	VND
As at 30/06/2026				
Borrowings and debts	2,749,336,371,044	-	-	2,749,336,371,044
Payables to supplier, payables for securities transaction activities	229,933,075,555	90,000,000	-	230,023,075,555
Accrued expenses	40,428,869,510	-	-	40,428,869,510
	3,019,698,316,109	90,000,000	-	3,019,788,316,109

	<u>Under 1 year</u>	<u>From 1 to 5 years</u>	<u>From more than 5</u>	<u>Total</u>
	<u>VND</u>	<u>VND</u>	<u>years</u>	<u>VND</u>
			<u>VND</u>	
As at 01/01/2026				
Borrowings and debts	1,832,758,087,734	-	-	1,832,758,087,734
Payables to supplier, payables for securities transaction activities	495,546,037,596	90,000,000	-	495,636,037,596
Accrued expenses	45,353,809,654	-	-	45,353,809,654
	<u>2,373,657,934,984</u>	<u>90,000,000</u>	<u>-</u>	<u>2,373,747,934,984</u>

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

33 . EVENTS AFTER BALANCE SHEET DATE

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

34 . SEGMENT REPORTING

Under business fields

	Activities of securities brokerage and depository	Proprietary investment activities	Others	Grant total
	VND	VND	VND	VND
Net revenue from operating activities	38,938,827,944	43,943,488,217	153,236,397,135	236,118,713,296
Segment expenses	57,272,574,649	23,678,031,882	2,568,301,257	83,518,907,788
Unallocated income	-	-	-	811,502,227
Unallocated expenses	-	-	-	101,600,026,472
Net profit from operating activities	(18,333,746,705)	20,265,456,335	150,668,095,878	51,811,281,263
Direct segment assets	1,295,186,867,726	197,817,760,690	2,333,993,722,073	3,826,998,350,489
Total assets	1,295,186,867,726	197,817,760,690	2,333,993,722,073	3,826,998,350,489
Direct segment liabilities	228,872,296,293	-	2,807,241,349,793	3,036,113,646,086
Total liabilities	228,872,296,293	-	2,807,241,349,793	3,036,113,646,086

Under geographical areas

All of the Company's business activities are conducted within the territory of Vietnam; therefore, the Company does not prepare segment reports by geographical area.

35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

During operation, there are a number of transactions between the companies with related parties as follows:

	Relation	First 6 months of 2026 VND	First 6 months of 2025 VND
Revenue			
Vietnam National Industry – Energy Group	Related parties of the Parent company	5,454,009,598	2,843,661,388
Vietnam Public Joint Stock Commercial Bank	Parent Company	12,042,715,789	7,127,555,750
PVcomBank Fund Management Joint Stock Company	Under the same Parent Company	5,164,547,564	1,700,139,481
Petro Vietnam Commerce Investment Joint Stock Company	With board member Ms. Phan Quỳnh Nga	28,917	32,190
Purchase			
Petro Vietnam Commerce Investment Joint Stock Company	With board member Ms. Phan Quỳnh Nga	566,937,017	17,415,006

Balances with related parties as at the end of the fiscal period:

	Relation	30/06/2026 VND	01/01/2026 VND
Deposits			
Vietnam Public Joint Stock Commercial Bank	Parent company	5,586,479,923	2,679,332,029
Receivables from services provided by securities companies			
Vietnam National Industry – Energy Group	Related parties of the Parent company	-	145,848,868
Vietnam Public Joint Stock Commercial Bank	Parent company	29,157,911	29,157,911

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

	Relation	First 6 months of 2026 VND	First 6 months of 2025 VND
Remuneration of certain key management			
The Board of Directors			
Mr. Nguyen Anh Tuan	Chairman	696,000,000	451,200,000
Mrs. Ho Viet Ha	Member	54,000,000	60,000,000
Mr. Trinh The Phuong	Member	54,000,000	60,000,000
Mr. Tran Tuan Anh	Member	54,000,000	60,000,000
Mrs. Phan Quynh Nga	Member	54,000,000	60,000,000
The Board of Management			
Mrs. Phan Quynh Nga	Director	526,508,055	660,484,000
Mrs. Luu Thi Viet Ha	Deputy Director	528,043,112	598,382,995
The Board of Supervision			
Mrs. Nguyen Thi An	Head of the Supervision Board	48,000,000	30,000,000
Mr. Bui The Anh	Member of the Supervision Board	30,000,000	48,000,000
Mrs. Nguyen Thi Thu	Member of the Supervision Board	30,000,000	30,000,000

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

36 . COMPARATIVE FIGURES

The comparative figures on the Interim Statement of Financial Position and Notes are taken from the Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Statement of comprehensive income, Interim Statement of Cash flows, Interim Statement of Changes in equity and Notes are taken from the Interim Financial Statements which have been reviewed for the period from 01 January 2025 to 30 June 2025, which was reviewed by AASC Auditing Firm Company Limited.


Le Thuy Duong
Preparer


Le Duc Cuong
Accountant in charge


Phan Quynh Nga
Director

Hanoi, 13 August 2026