INTERIM CONSOLIDATED FINANCIAL STATEMENTS

VIETNAM EXCHANGE

For the period from 01/01/2026 to 30/06/2026

(Audited)

M.S.D.N: 0100111105
CÔNG TY
TRÁCH NHIỆM HỮ
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CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam Exchange ("the Exchange") presents its report and the Exchange's Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE EXCHANGE

Vietnam Exchange (abbreviated as "the Exchange") is a Single-member Limited Liability Company with 100% charter capital held by the State; established under Decision No. 37/2020/QD-TTg dated 23 December 2020 by the Prime Minister and operates under Business Registration Certificate No. 0109594129, first issued by Hanoi Department of Planning and Investment on 13 April 2021, 4th re-registered on 15 July 2025.

The Exchange's head office is located at: No. 2 Phan Chu Trinh Street, Cua Nam Ward, Hanoi, Vietnam.

MEMBERS' COUNCIL, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Members' Council, the Board of Management and the Board of Supervision of the Exchange during the period and to the reporting date are:

The Members' Council:

Mr. Luong Hai Sinh	Chairman	
Mr. Le Xuan Hai	Member	
Mr. Le Trung Son	Member	

Board of Management:

Mr. Le Xuan Hai	General Director	
Mr. Nguyen Quang Thuong	Vice General Director	
Mr. Nguyen Tien Dung	Vice General Director	
Mr. Dang Tai An Trang	Vice General Director	(Appointed on 01 June 2026)

Board of Supervision

Mrs. To Nguyen Cam Anh	Head of Supervision Board	
Mr. Do Duc Minh	Member	
Mrs. Dao Thi Hong Nhung	Member	

LEGAL REPRESENTATIVE

The legal representative of the Exchange during the period and until the preparation of these Interim Consolidated Financial Statements is Mr. Le Xuan Hai – General Director.

AUDITORS

AASC Auditing Firm Company Limited has audited the Exchange's Interim Consolidated Financial Statements for the period from 1 January 2026 to 30 June 2026.

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

We, the Board of Management of the Exchange, are responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Exchange, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

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

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Exchange, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Exchange and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position of the Exchange as at 30 June 2026, its operating results and cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements.

On behalf of the Board of Management

SỞ GIAO DỊCH CHỨNG KHOÁN VIỆT NAM

Le Xuan Hai
General Director
Approved, 28 July 2026

No: 290726.008 /BCTC.KT3

INDEPENDENT AUDITORS' REPORT

To: **The Members' Council and Board of Management**

Vietnam Exchange

We have audited the Interim Consolidated Financial Statements of Vietnam Exchange prepared on 28 July 2026, as set out on pages 05 to 34, including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash Flows and Notes to the Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on these Interim Consolidated Financial Statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with standards and ethical requirements; plan and perform the audit to obtain reasonable assurance about whether the Interim Consolidated Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Interim Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Interim Consolidated Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of Interim Consolidated Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the Interim Consolidated Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion, the Interim Consolidated Financial Statements give a true and fair view, in all material respects, of the financial position of Vietnam Exchange as at 30 June 2026, its operating results and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements.

AASC Auditing Firm Company Limited

Vu Xuan Bien	**Le Van Hung**
Deputy General Director	Auditor
Registered Auditor No. 0743-2023-002-1	Registered Auditor No. 3953-2023-002-1
Hanoi, 29 July 2026	

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS		Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**3,391,081,670,257**	**3,816,263,797,722**
110	**I.**	**Cash and cash equivalents**	**4**	**863,524,925,588**	**1,342,070,415,748**
111	1.	Cash		231,930,124,219	612,724,853,419
112	2.	Cash equivalents		631,594,801,369	729,345,562,329
120	**II.**	**Short-term investments**	**5**	**2,174,861,957,725**	**2,035,647,321,398**
123	1.	Short-term held-to-maturity investments		2,174,861,957,725	2,035,647,321,398
130	**III.**	**Short-term receivables**		**344,935,566,957**	**431,747,575,884**
131	1.	Short-term trade receivables	6	339,221,568,945	427,863,181,705
132	2.	Short-term prepayments to suppliers	7	1,729,721,530	346,672,880
135	3.	Other short-term receivables	8	4,975,516,154	4,518,885,518
136	4.	Allowance for short-term doubtful debts		(991,239,672)	(981,164,219)
140	**IV.**	**Inventories**	**9**	**282,734,000**	**313,816,700**
141	1.	Inventories		282,734,000	313,816,700
160	**VI.**	**Other short-term assets**		**7,476,485,987**	**6,484,667,992**
161	1.	Short-term deferred expenses	13	7,014,392,565	6,022,574,570
163	2.	Short-term taxes and other receivables from the State budget	15	462,093,422	462,093,422
200	**B.**	**NON-CURRENT ASSETS**		**786,567,000,463**	**912,454,441,977**
210	**I.**	**Long-term receivables**		**65,500,000**	**38,000,000**
215	1.	Other long-term receivables	8	65,500,000	38,000,000
220	**II.**	**Fixed assets**		**770,900,988,319**	**891,213,031,703**
221	1.	Tangible fixed assets	11	410,187,718,577	450,533,682,857
222	-	*Historical cost*		*1,450,172,943,885*	*1,449,303,939,885*
223	-	*Accumulated depreciation*		*(1,039,985,225,308)*	*(998,770,257,028)*
227	2.	Intangible fixed assets	12	360,713,269,742	440,679,348,846
228	-	*Historical cost*		*768,201,082,818*	*767,728,082,818*
229	-	*Accumulated amortization*		*(407,487,813,076)*	*(327,048,733,972)*
250	**V.**	**Long-term assets in progress**	**10**	**3,389,819,130**	**3,151,436,182**
252	1.	Construction in progress		3,389,819,130	3,151,436,182
270	**VII.**	**Other long-term assets**		**12,210,693,014**	**18,051,974,092**
271	1.	Long-term deferred expenses	13	12,210,693,014	18,051,974,092
280		**TOTAL ASSETS**		**4,177,648,670,720**	**4,728,718,239,699**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code		RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**892,652,969,897**	**1,443,722,538,876**
310	**I.**	**Current liabilities**		**881,672,436,728**	**1,434,173,065,107**
311	1.	Short-term trade payables	14	10,187,714,549	19,435,409,761
312	2.	Short-term prepayments from customers		264,286,882	263,238,689
314	3.	Short-term taxes and other payables to the State budget	15	484,989,892,692	657,948,681,434
315	4.	Payables to employees		62,859,063,748	101,794,835,738
316	5.	Short-term accrued expenses	16	9,325,466,126	5,489,679,230
319	6.	Short-term unearned revenue	18	76,736,124,484	18,322,736,940
320	7.	Other short-term payables	17	175,659,884,410	573,126,299,663
323	8.	Bonus and welfare fund		61,650,003,837	57,792,183,652
330	**II.**	**Non-current liabilities**		**10,980,533,169**	**9,549,473,769**
338	1.	Other long-term payables	17	7,099,101,754	5,668,042,354
344	2.	Science and technology development fund		3,881,431,415	3,881,431,415
400	**D.**	**OWNER'S EQUITY**	**19**	**3,284,995,700,823**	**3,284,995,700,823**
411	1.	Contributed capital		3,000,000,000,000	3,000,000,000,000
418	2.	Development and investment funds		284,995,700,823	284,995,700,823
440		**TOTAL RESOURCES**		**4,177,648,670,720**	**4,728,718,239,699**

S.G.D: 37 - C.T.T.N.H.H
SỞ GIAO DỊCH CHỨNG KHOÁN VIỆT NAM
Q. HOÀN KIẾM

Tran Tien Tai	Tran Thi Anh Tuyet	Le Xuan Hai
Preparer	Chief Accountant	General Director
		Approved, 28 July 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01 January 2026 to 30 June 2026

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**21**	**2,427,031,722,124**	**1,808,863,479,108**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**2,427,031,722,124**	**1,808,863,479,108**
11	**4. Cost of goods sold**	**22**	**201,475,489,487**	**179,203,978,941**
20	**5. Gross profit from sales of goods and provision of services**		**2,225,556,232,637**	**1,629,659,500,167**
21	6. Gain/ (loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	23	71,830,943,996	53,901,329,358
23	8. Financial expenses	24	52,529,318	51,729,695
24	*In which: Interest expense*		-	-
25	9. Selling expense		-	-
26	10. General and administrative expenses	25	522,864,447,176	401,315,488,642
27	11. Share of joint ventures and associates' profit or loss		-	-
30	**12. Net profit from operating activities**		**1,774,470,200,139**	**1,282,193,611,188**
31	13. Other income	26	300,686,846	2,302,642,173
32	14. Other expenses		4,442,120	677,766
40	**15. Other profit**		**296,244,726**	**2,301,964,407**
50	**16. Total net profit before tax**		**1,774,766,444,865**	**1,284,495,575,595**
51	17. Current corporate income tax expense	27	355,642,685,087	256,963,799,913
52	18. Deferred corporate income tax expense		-	-
60	**19. Profit after corporate income tax**		**1,419,123,759,778**	**1,027,531,775,682**
61	**20. Profit after tax attributable to owners of the parent**		**1,419,123,759,778**	**1,027,531,775,682**
62	**21. Profit after tax attributable to non-controlling interest**		-	-

S.Q.Đ: 37 - C.T.T.N.H.H SỞ GIAO DỊCH CHỨNG KHOÁN VIỆT NAM Q. HOÀN KIẾM

Tran Tien Tai	**Tran Thi Anh Tuyet**	**Le Xuan Hai**
Preparer	Chief Accountant	General Director
		Approved, 28 July 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

Code	ITEMS		Note	This period VND	Previous period VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***1,774,766,444,865***	***1,284,495,575,595***
	2.	***Adjustment for:***			
02	-	Depreciation and amortization of fixed assets and investment properties		121,654,047,384	97,215,310,905
03	-	Allowances and provisions		10,075,453	-
04	-	Exchange gains/ losses from retranslation of monetary items denominated in foreign currency		(721,598,299)	(2,188,486,570)
05	-	Gains/ losses from investment and financial activities		(70,205,456,803)	(51,082,253,225)
08	***3.***	***Operating profit before changes in working capital***		***1,825,503,512,600***	***1,328,440,146,705***
09	-	Increase/ decrease in receivables		86,854,744,107	(71,472,812,012)
10	-	Increase/ decrease in inventories		31,082,700	(8,568,100)
11	-	Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(387,714,462,228)	25,385,063,992
12	-	Increase/ decrease in deferred expenses		4,849,463,083	2,305,401,050
15	-	Corporate income tax paid		(393,175,145,948)	(232,942,456,918)
17	-	Other payments on operating activities		(31,347,812,512)	(37,733,545,916)
20	***Net cash flow from operating activities***			***1,105,001,381,802***	***1,013,973,228,801***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
21	1.	Purchase or construction of fixed assets and other long-term assets		(3,742,813,639)	(11,138,588,805)
23	2.	Loans and purchase of debt instruments from other entities		(1,764,100,000,000)	(1,976,992,000,000)
24	3.	Collection of loans and resale of debt instruments of other entities		1,607,995,000,000	1,928,127,496,028
27	4.	Interest and dividend received		87,095,820,476	72,158,071,681
30	***Net cash flow from investing activities***			***(72,751,993,163)***	***12,154,978,904***
	III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
36	1.	Dividends or profits paid to owners		(1,511,436,166,465)	(902,955,431,937)
40	***Net cash flow from financing activities***			***(1,511,436,166,465)***	***(902,955,431,937)***
50	**Net cash flows in the period**			**(479,186,777,826)**	**123,172,775,768**

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

(Continued)

Code	ITEMS	Note	This period	Previous period
			VND	**VND**
60	**Cash and cash equivalents at the beginning of the year**		**1,342,070,415,748**	**653,689,674,251**
61	Effect of exchange rate fluctuations		641,287,666	2,930,291,530
70	**Cash and cash equivalents at the end of the period**	**4**	**863,524,925,588**	**779,792,741,549**

SỞ GIAO DỊCH CHỨNG KHOÁN VIỆT NAM

Tran Tien Tai
Preparer

Tran Thi Anh Tuyet
Chief Accountant

Le Xuan Hai
General Director
Approved on 28 July 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

1.1. Form of ownership

Vietnam Exchange (abbreviated as "the Exchange") is a Single-member Limited Liability Company with 100% charter capital held by the State; established under Decision No. 37/2020/QD-TTg dated 23 December 2020 by the Prime Minister and operates under Business Registration Certificate No. 0109594129, first issued by Hanoi Department of Planning and Investment on 13 April 2021, 4th re-registered on 15 July 2025.

The Exchange's head office is located at: No. 2 Phan Chu Trinh Street, Cua Nam Ward, Hanoi, Vietnam.

The registered charter capital of the Exchange is VND 3,000,000,000,000, and its actually contributed charter capital as at 30 June 2026 is VND 3,000,000,000,000.

The number of employees of the Exchange as at 30 June 2026 was 571.

1.2. Business activities

Main business activities of the Exchange include: Organizing and operating the securities trading market.

1.3. Group structure

The Exchange's subsidiaries consolidated included in the Interim Consolidated Financial Statements as at 30 June 2026 include:

Name of Company	Address	Proportion of ownership	Proportion of voting rights	Principal activities
Hanoi Stock Exchange	No. 2 Phan Chu Trinh Street, Cua Nam Ward, Hanoi	100%	100%	Organizing and operating the securities trading market
Hochiminh Stock Exchange	No. 16 Vo Van Kiet, Ben Thanh Ward, Ho Chi Minh City	100%	100%	Organizing and operating the securities trading market

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICIES APPLICABLE TO THE EXCHANGE

2.1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Exchange maintains its accounting records in Vietnam Dong (VND).

2.2. Accounting Standards and Applicable Accounting System

Applicable Accounting System

The Exchange applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Exchange applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Corporate Accounting System, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The Exchange has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circulars introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note No. 31 of the Consolidated Financial Statements.

2.4. Basis for the preparation of the Interim Consolidated Financial Statements

The Consolidated Financial Statements are prepared by consolidating the Exchange's Interim Separate Financial Statements and the Interim Financial Statements of subsidiaries controlled by the Exchange for the accounting period from 01/01/2026 to 30/06/2026.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Exchange. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Exchange and its subsidiaries.

Balances, main incomes and expenses, including unrealized profits or losses arising from intra-group transactions are eliminated in full from Consolidated Financial Statements.

2.5. Accounting estimates

The preparation of the Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting 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 date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Exchange's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Exchange include cash, cash equivalents, other receivables, short-term investments. 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.

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of three months or less from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn interest periodically.

Allowance for devaluation of investments is made at the end of the period as follows:
- For held-to-maturity investments, an impairment provision is recognized based on their recoverability in accordance with applicable laws.

2.9. Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Exchange. The receivables shall be classified into short-term receivables or long-term receivables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

The allowance 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 allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, missing or has absconded, or based on the estimated loss that may be incurred.

2.10. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original cost, inventories must be valued according to the net realizable value at the reporting date of Consolidated Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs necessary to make the sale.

The cost of inventory is calculated using the first-in first-out method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.11. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. Subsequent to initial recognition, fixed assets (tangible and intangible) are recorded at historical cost, accumulated depreciation/amortization and net carrying amount.

Subsequent measurement after initial recognition

If costs incurred after initial recognition increase the future economic benefits expected from the use of tangible fixed assets beyond their initially assessed standard performance, such costs are capitalized as an increase in the historical cost of the tangible fixed assets.

Other costs incurred after the fixed assets are put into operation, such as repair, maintenance and overhaul costs, are recognized in the Interim Consolidated Statement of Income in the accounting period in which they are incurred.

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

- Buildings, structures	05 - 50 years
- Machinery and equipment	03 - 10 years
- Vehicles, transportation equipment	05 - 10 years
- Office equipment and furniture	03 - 10 years
- Other fixed assets	02 - 06 years
- Land use rights	Not amortized
- Management software	02 - 07 years

2.12. Construction in progress

Construction in progress includes fixed assets under acquisition or construction that are not completed at the end of the accounting period and are recognized at historical cost. This includes construction costs, equipment installation costs and other direct costs.

2.13. Operating lease

An operating lease is a lease of fixed assets in which substantially all risks and rewards incidental to ownership remain with the lessor. Operating lease payments are recognized in the Statement of Income on a straight-line basis over the lease term.

2.14. Deferred expenses

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

The calculation and allocation of long-term deferred 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 Exchange's deferred expenses include:

- Tools and equipment comprise assets held by the Exchange for use in the ordinary course of business, each with an original cost of less than VND 30 million, and therefore not qualifying for recognition as fixed assets under current regulations. Their costs are allocated on a straight-line basis from 12 to 36 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 12 to 60 months.

2.15. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Exchange. The payables shall be classified into short-term payables or long-term payables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

2.16. Accrued expenses

Accrued expenses include amounts payable for goods or services received from suppliers or provided to customers during the reporting period but not yet paid. These accrued expenses are recognised as expenses in the reporting period.

2.17. Unearned revenues

Unearned revenues include prepayments from customers for one or many accounting periods relating to membership management services, terminal equipment, online connectivity, etc.

2.18. Owner's equity

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

Retained earnings represent the Exchange's operating results (profit or loss) after corporate income tax and the appropriation of profits or handling of losses.

The Exchange distributes its profits in accordance with the provisions of Law No. 68/2025/QH15 dated 14 June 2025 on the management and investment of State capital in enterprises, and Decree No. 366/2025/ND-CP dated 31 December 2025 of the Government on the same subject. The Exchange's realized profit, after offsetting prior-year losses in accordance with the Law on Corporate Income Tax, making appropriations to funds as prescribed by law, and fulfilling corporate income tax obligations, is distributed as follows:

- Appropriations to the reward and welfare funds are made to finance employee incentive programs and welfare activities for employees, management, and the Board of Supervision.
- The remaining profit, after such appropriations, is remitted to the State Budget.

2.19. Revenue

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Exchange and the revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, after deducting trade discounts, sales discounts and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from provision of services

- The stage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

Financial income

Financial income includes interest income, distributed profits and other financial gains and is recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Exchange; and
- The amount of the revenue can be measured reliably.

2.20. Cost of goods sold and provision of services

Cost of goods sold for the period is recognized in line with the revenue generated during the period and in compliance with the prudence principle.

2.21. Selling expenses and general and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.
General and administrative expenses comprise actual costs incurred for the general administration of the Exchange.

2.22. Corporate income tax

a) Current corporate income tax expenses

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

b) Current corporate income tax rate

For the accounting period ended 30 June 2026, the Exchange applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.23. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Related parties of the Exchange include:

- Entities that, directly or indirectly through one or more intermediaries, control the Exchange, are controlled by the Exchange, or are under common control with the Exchange, including the parent company, subsidiaries and associates;
- Individuals who, directly or indirectly, hold voting rights in the Exchange and have significant influence over the Exchange, key management personnel of the Exchange, and close family members of such individuals;
- Entities in which the above-mentioned individuals directly or indirectly hold a significant proportion of the voting rights or over which they exercise significant influence;
- Other organizations and individuals identified as related parties in accordance with prevailing laws and regulations.

In considering related-party relationships for the preparation and presentation of Interim Consolidated Financial Statements, the Exchange focuses on the substance of the relationships rather than their legal form.

2.24. Segment information

As the Exchange operates only in the field of organising securities market activities within Vietnam, it does not prepare segment information by business or geographical segment.

4. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
- Cash on hand	2,011,206,708	1,530,263,253
- Demand deposits	229,918,917,511	611,194,590,166
- Cash equivalents	631,594,801,369	729,345,562,329
	863,524,925,588	**1,342,070,415,748**

5. SHORT-TERM FINANCIAL INVESTMENTS

Held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Term deposits	2,174,861,957,725	2,174,861,957,725	-	2,035,647,321,398	2,035,647,321,398	-
Vietnam Exchange	*768,107,178,082*	*768,107,178,082*	-	*784,654,342,465*	*784,654,342,465*	-
Hanoi Stock Exchange	*537,667,342,465*	*537,667,342,465*	-	*548,333,232,877*	*548,333,232,877*	-
Hochiminh Stock Exchange	*869,087,437,178*	*869,087,437,178*	-	*702,659,746,056*	*702,659,746,056*	-
	2,174,861,957,725	**2,174,861,957,725**	**-**	**2,035,647,321,398**	**2,035,647,321,398**	**-**

6. SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others	***339,221,568,945***	***(991,239,672)***	***427,863,181,705***	***(981,164,219)***
- SSI Securities Corporation	28,861,337,465	-	41,659,172,314	-
- VPS Securities Joint Stock Company	33,869,313,284	-	52,197,721,568	-
- Techcom Securities Joint Stock Company	28,911,126,799	-	35,072,364,890	-
- VNDIRECT Securities Corporation	11,396,339,910	-	17,660,461,166	-
- Ho Chi Minh City Securities Corporation	16,575,875,010	-	28,057,361,160	-
- Others	219,607,576,477	(991,239,672)	253,216,100,607	(981,164,219)
	339,221,568,945	**(991,239,672)**	**427,863,181,705**	**(981,164,219)**

7. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others	***1,729,721,530***	***-***	***346,672,880***	***-***
- South East Asia IDC Joint Stock Company	228,900,000	-	-	-
- Nam Viet Software Services and Solutions Joint Stock Company	1,231,750,000	-	-	-
- Others	269,071,530	-	346,672,880	-
	1,729,721,530	**-**	**346,672,880**	**-**

8. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Advances	784,999,240	-	124,400,000	-
- Other receivables	802,036,914	-	1,006,005,518	-
- Difference in the original cost of fixed assets recoverable from contractors in accordance with the Government Inspectorate's Conclusion, pending resolution (*)	3,388,480,000	-	3,388,480,000	-
	4,975,516,154	**-**	**4,518,885,518**	**-**

(*) As of the reporting date, the contractors had fully deposited VND 3,388,480,000 into the escrow account of the Government Inspectorate in accordance with its inspection conclusion. The amount has subsequently been remitted to the State budget.

b) Long-term

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
- Deposits	65,500,000	-	38,000,000	-
	65,500,000	**-**	**38,000,000**	**-**

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	258,974,000	-	313,816,700	-
- Tools and instruments	23,760,000	-	-	-
	282,734,000	**-**	**313,816,700**	**-**

10. LONG-TERM ASSETS IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Procurement	**2,294,891,815**	**-**	**2,294,891,815**	-
IT equipment for the construction project at the Hochiminh Stock Exchange	2,294,891,815	-	2,294,891,815	-
- Construction in progress	**1,094,927,315**	**-**	**856,544,367**	-
Consultancy fees for the preparation and completion of dossiers for fire prevention and fighting design appraisal for the Hanoi Stock Exchange	752,780,232	-	492,397,284	-
Renovation costs of the old Building B at the Hochiminh Stock Exchange	342,147,083	-	342,147,083	-
Other projects	-	-	22,000,000	-
	3,389,819,130	**-**	**3,151,436,182**	**-**

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Other fixed assets	**Total**
	VND	VND	VND	VND	VND	**VND**
Original cost						
Beginning balance	581,780,747,717	611,716,999,344	9,149,695,072	239,343,718,666	7,312,779,086	1,449,303,939,885
- Purchase in the period	-	-	-	869,004,000	-	869,004,000
Ending balance	**581,780,747,717**	**611,716,999,344**	**9,149,695,072**	**240,212,722,666**	**7,312,779,086**	**1,450,172,943,885**
Accumulated depreciation						
Beginning balance	265,346,825,145	479,366,944,455	9,149,695,072	238,010,437,450	6,896,354,906	998,770,257,028
- Depreciation in the period	9,179,019,870	31,463,168,729	-	382,665,949	190,113,732	41,214,968,280
Ending balance	**274,525,845,015**	**510,830,113,184**	**9,149,695,072**	**238,393,103,399**	**7,086,468,638**	**1,039,985,225,308**
Net carrying amount						
Beginning balance	316,433,922,572	132,350,054,889	-	1,333,281,216	416,424,180	450,533,682,857
Ending balance	**307,254,902,702**	**100,886,886,160**	-	**1,819,619,267**	**226,310,448**	**410,187,718,577**

Details of tangible fixed assets at the end of the period are as follows:

Asset name	Status during the period	Original cost	Net carrying amount
		VND	VND
+ Building B	In use	274,761,322,584	148,525,352,366
+ Equipment system forming part of the Information Technology System for the Vietnam Securities Market (KRX)	In use	168,320,784,017	93,449,226,435
+ Other assets	In use	1,007,090,837,284	168,213,139,776
		1,450,172,943,885	**410,187,718,577**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 734,946,863,344.

12. INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	**VND**
Original cost			
Beginning balance	91,981,800,000	675,746,282,818	767,728,082,818
- Purchase in the period	-	473,000,000	473,000,000
Ending balance	**91,981,800,000**	**676,219,282,818**	**768,201,082,818**
Accumulated amortization			
Beginning balance	-	327,048,733,972	327,048,733,972
- Amortization in the period	-	80,439,079,104	80,439,079,104
Ending balance	**-**	**407,487,813,076**	**407,487,813,076**
Net carrying amount			
Beginning balance	91,981,800,000	348,697,548,846	440,679,348,846
Ending balance	**91,981,800,000**	**268,731,469,742**	**360,713,269,742**

Major intangible fixed assets at the end of the period are as follows:

Asset name	Status during the period	Original cost	Net carrying amount
		VND	VND
+ Third-party Software System under the Information Technology System for the Vietnam Securities Market (KRX)	In use	179,807,106,057	99,714,456,631
+ Trading System and Market Data Distribution System under the Information Technology System for the Vietnam Securities Market (KRX) (Trading System & MDDS)	In use	98,127,431,531	54,417,891,097
+ Land use rights	In use	91,981,800,000	91,981,800,000
+ Other assets	In use	398,284,745,230	114,599,122,014
		768,201,082,818	**360,713,269,742**

(*) The Hochiminh Stock Exchange is currently using 6,191.5 m² of land under Parcel No. 9, Map Sheet No. 27 of the cadastral records of Nguyen Thai Binh Ward, District 1, located at No. 16 Vo Van Kiet (formerly No. 45–47 Ben Chuong Duong) and No. 01 Nam Ky Khoi Nghia, pursuant to the Land Use Rights Certificate and the Decision on land use rights No. 5095/QD-UBND dated 12 November 2007, with a total historical cost of VND 91,981,800,000.

- Cost of fully amortized intangible fixed assets that remain in use at the end of the period: VND 186,814,198,976.

13. DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Insurance expenses	777,667,245	-
- Maintenance service expenses	351,986,998	-
- Land rental expenses	2,816,551,920	-
- Other items	3,068,186,402	6,022,574,570
	7,014,392,565	**6,022,574,570**
b) Long-term		
- Maintenance service expenses	772,618,797	2,087,461,581
- Repair service expenses	-	21,570,058
- Asset insurance expenses	191,055,295	450,004,525
- Leased line expenses	20,697,238	51,811,522
- Tools and supplies issued for use	2,373,287,669	3,006,372,373
- Other items	8,853,034,015	12,434,754,033
	12,210,693,014	**18,051,974,092**

14. SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Others	***10,187,714,549***	***19,435,409,761***
- CMC Technology and Solutions Company Limited	2,392,402,941	1,608,573,194
- Viettel Cyber Security Company – Branch of Viettel Group	2,733,340,000	1,154,878,000
- Viet Pearl Travel & Event Company Limited	945,751,000	2,268,125,920
- VNPT Property and Management Joint Stock Company	719,396,000	1,136,600,000
- Sun Viet Telecommunications and Information Technology Development Joint Stock Company	-	5,008,500,000
- Others	3,396,824,608	8,258,732,647
	10,187,714,549	**19,435,409,761**

15. SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	3,315,537,471	16,820,935,742	17,643,797,733	-	2,492,675,480
Corporate income tax	462,093,422	194,621,071,180	355,642,685,087	393,175,145,948	462,093,422	157,088,610,319
Personal income tax	-	6,195,387,183	25,131,123,637	30,827,378,601	-	499,132,219
Land tax and land rental	-	-	41,012,496	41,012,496	-	-
Other taxes	-	45,214,489	6,857	45,221,346	-	-
Fees, charges and other payables	-	453,771,471,111	1,382,574,170,028	1,511,436,166,465	-	324,909,474,674
	462,093,422	**657,948,681,434**	**1,780,209,933,847**	**1,953,168,722,589**	**462,093,422**	**484,989,892,692**

16. SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Provisionally estimated expenses relating to the construction project of the Hochiminh Stock Exchange (IT Equipment Portion)	189,200,000	-
- Software system maintenance expenses	7,473,753,102	3,359,169,442
- Telecommunications, electricity and water expenses	650,098,413	615,451,467
- Printing and advertising expenses	-	294,000,000
- Other accrued expenses	1,012,414,611	1,221,058,321
	9,325,466,126	**5,489,679,230**

17. OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term payables		
- Trade union contributions	-	415,302,987
- Social insurance	-	2,124,050,550
- Health insurance	-	374,832,450
- Unemployment insurance	-	166,592,200
- Short-term deposits and collateral received	8,360,018,107	14,430,622,550
- Supervision fees payable to the State Securities Commission of Vietnam	166,453,618,047	208,687,955,464
- Payables to issuers	-	345,430,960,000
- Other payables and statutory obligations	846,248,256	1,495,983,462
	175,659,884,410	**573,126,299,663**
b) Long-term payables		
- Long-term deposits and collateral received	7,099,101,754	5,668,042,354
	7,099,101,754	**5,668,042,354**
c) In which: Other payables to related parties		
- The State Securities Commission of Vietnam	166,453,618,047	208,687,955,464
	166,453,618,047	**208,687,955,464**

18. SHORT-TERM UNEARNED REVENUES

	Ending balance	Beginning balance
	VND	VND
- Deferred revenue from information services, infrastructure services and connectivity gateway services, etc.	76,736,124,484	18,322,736,940
	76,736,124,484	**18,322,736,940**

19. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	**VND**
Beginning balance of previous year	**3,000,000,000,000**	-	-	**3,000,000,000,000**
Profit for previous period	-	-	1,027,531,775,682	1,027,531,775,682
Profit is remitted to the State Budget	-	-	(1,003,337,603,530)	(1,003,337,603,530)
Appropriation to the bonus and welfare fund	-	-	(24,194,172,152)	(24,194,172,152)
Ending balance of previous period	**3,000,000,000,000**	-	-	**3,000,000,000,000**
Beginning balance of current year	**3,000,000,000,000**	**284,995,700,823**	-	**3,284,995,700,823**
Profit for this period	-	-	1,419,123,759,778	1,419,123,759,778
Profit is remitted to the State Budget	-	-	(1,382,574,170,028)	(1,382,574,170,028)
Appropriation to the bonus and welfare fund	-	-	(36,549,589,750)	(36,549,589,750)
Ending balance of this period	**3,000,000,000,000**	**284,995,700,823**	-	**3,284,995,700,823**

The Exchange provisionally distributed its profit for the first six months of 2026 as follows:

Profit distribution	Parent company (1)	Distributed in Subsidiaries		Total
		Hanoi Stock Exchange (2)	Hochiminh Stock Exchange (3)	(4) = (1) + (2) + (3)
	VND	VND	VND	VND
Appropriation to the bonus and welfare fund	4,756,375,000	16,315,750,000	15,477,464,750	36,549,589,750
Profit is remitted to the State Budget	1,382,574,170,028	-	-	1,382,574,170,028
Profit is remitted to the parent company	-	305,074,350,861	1,085,954,192,118	1,391,028,542,979

b) Details of contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	%	VND	%
Ministry of Finance	3,000,000,000,000	100.00	3,000,000,000,000	100.00
	3,000,000,000,000	**100**	**3,000,000,000,000**	**100**

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

	Current period	Previous period
	VND	VND
Contributed capital		
- *Contributed capital at the beginning of the year*	*3,000,000,000,000*	*3,000,000,000,000*
- *Contributed capital at the end of the period*	***3,000,000,000,000***	***3,000,000,000,000***
Dividends and profits distributed	1,382,574,170,028	1,003,337,603,530
+ *Interim dividends and profits distributed from the profit for the current period*	*1,382,574,170,028*	*1,003,337,603,530*

d) Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	284,995,700,823	284,995,700,823
	284,995,700,823	**284,995,700,823**

20. OFF-BALANCE-SHEET ITEMS AND OPERATING LEASE COMMITMENTS

a) Assets leased under operating leases

The Hanoi Stock Exchange entered into Land Lease Agreement No. 417/HDTD-STNMT-KTD for the premises at No. 2 Phan Chu Trinh, Cua Nam Ward, Hanoi, with a leased land area of 1,778.8 m². The lease term is 50 years from 2 January 2009, with annual rental payments.

b) Foreign currencies

	Ending balance	Beginning balance
- USD	3,586,229.97	1,273,080.27

21. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from securities trading services	2,269,900,788,411	1,681,228,036,670
Revenue from securities listing services	15,571,651,557	13,827,070,028
Revenue from online connectivity services	2,149,999,998	1,950,000,156
Revenue from terminal usage services	810,000,162	1,026,666,872
Revenue from bidding and auction service fees	10,804,633,819	11,249,720,007
Revenue from trading member management services	1,354,999,999	1,313,333,334
Revenue from service provision activities	65,553,240,592	61,915,607,102
Other operating revenue from professional activities	27,171,315,445	4,289,492,230
Others	33,715,092,141	32,063,552,709
	2,427,031,722,124	**1,808,863,479,108**

22. COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Cost of securities trading services	171,628,362,870	157,586,228,344
Cost of securities listing services	10,311,786,265	5,931,527,447
Cost of online connectivity services	145,383,797	127,001,261
Cost of terminal usage services	55,696,608	66,870,936
Cost of bidding and auction services	2,238,070,810	2,231,052,578
Cost of service provision activities	13,635,867,731	9,226,562,050
Cost of other operating activities	76,100,000	100,988,523
Others	3,384,221,406	3,933,747,802
	201,475,489,487	**179,203,978,941**

23. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income	70,850,853,514	51,082,253,225
Foreign exchange gains arising in the period	258,492,183	630,589,563
Foreign exchange gains from revaluation of balances at the end of the period	721,598,299	2,188,486,570
	71,830,943,996	**53,901,329,358**

24. FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Foreign exchange losses arising in the period	52,529,318	51,729,695
	52,529,318	**51,729,695**

25. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials and supplies expenses	3,865,326,904	1,552,640,891
Personnel expenses	79,778,614,412	59,873,936,557
Depreciation expense	11,849,352,083	15,700,494,573
Provision expenses	10,075,453	-
Taxes, fees and charges	139,605,139	136,594,998
Outsourced service expenses	39,007,774,273	34,849,901,344
Other cash expenses	388,213,698,912	289,201,920,279
	522,864,447,176	**401,315,488,642**
Of which: Expenses for purchases from related parties	**370,096,595,643**	**274,970,396,152**

(Detailed in Note No. 30)

26. OTHER INCOME

	Current period	Previous period
	VND	VND
Land rent exemption and reduction for 2023	-	1,684,764,350
Other income	300,686,846	617,877,823
	300,686,846	**2,302,642,173**

27. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Current corporate income tax expense in parent company	-	-
Current corporate income tax expense in subsidiaries	355,642,685,087	256,963,799,913
- *Hanoi Stock Exchange*	80,277,906,460	64,585,476,308
- *Hochiminh Stock Exchange*	275,364,778,627	192,378,323,605
Total current corporate income tax expense	**355,642,685,087**	**256,963,799,913**

28. FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Exchange may face include: market risk, credit risk and liquidity risk. The Exchange 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 Exchange is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Exchange may be exposed to market risk, including foreign exchange risk and interest rate risk.

Exchange rate risk:

The Exchange bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: revenues, expenses, etc.

Interest rate risk:

The Exchange 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 Exchange has time or demand deposits, borrowings and debts subject to floating interest rates. The Exchange manages interest rate risk by analysing market conditions in order to obtain interest rates favourable to its operations.

Credit risk

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	861,513,718,880	-	-	861,513,718,880
Trade and other receivables	343,205,845,427	65,500,000	-	343,271,345,427
Loans	2,174,861,957,725	-	-	2,174,861,957,725
	3,379,581,522,032	**65,500,000**	**-**	**3,379,647,022,032**
As at 01/01/2026				
Cash and cash equivalents	1,340,540,152,495	-	-	1,340,540,152,495
Trade and other receivables	431,400,903,004	38,000,000	-	431,438,903,004
Loans	2,035,647,321,398	-	-	2,035,647,321,398
	3,807,588,376,897	**38,000,000**	**-**	**3,807,626,376,897**

Liquidity risk

Liquidity risk is the risk that the Exchange has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Exchange mainly arises 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	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Trade and other payables	185,847,598,959	7,099,101,754	-	192,946,700,713
Accrued expenses	9,325,466,126	-	-	9,325,466,126
	195,173,065,085	**7,099,101,754**	**-**	**202,272,166,839**

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 01/01/2026				
Trade and other payables	592,561,709,424	5,668,042,354	-	598,229,751,778
Accrued expenses	5,489,679,230	-	-	5,489,679,230
	598,051,388,654	**5,668,042,354**	**-**	**603,719,431,008**

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

29. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

30. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Exchange are as follows:

Related parties	**Relationship**
The State Securities Commission of Vietnam	Regulatory agency
Members of the Members' Council, the Board of Management, the Board of Supervision	

In addition to the information with related parties presented in the above Notes, during the period, the Exchange has the transactions with related parties as follows:

	Current period	Previous period
	VND	VND
Supervision fees	**370,096,595,643**	**274,970,396,152**
- The State Securities Commission of Vietnam	370,096,595,643	274,970,396,152

Transactions with other related parties are as follows:

	Current period	Previous period
	VND	VND
Remuneration of key management personnel		
Remuneration of Management	3,678,500,000	3,611,000,000
Remuneration of the Board of Supervision	1,560,000,000	1,135,000,000

In addition to the related-party transactions disclosed above, the Exchange had no transactions with other related parties during the period and no outstanding balances with them as at the end of the reporting period.

31. COMPARATIVE FIGURES

The comparative figures in these Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of the Exchange during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025, which were audited by AASC Auditing Firm Company Limited.

As presented in Note No. 2.3, the Exchange has applied the requirements of Circular No. 99/2025/TT-BTC prospectively from 1 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025/TT-BTC. Details are presented in Appendix I.

Tran Tien Tai	**Tran Thi Anh Tuyet**	**Le Xuan Hai**
Preparer	Chief Accountant	General Director
		Approved on 28 July 2026

APPENDIX I – COMPARATIVE INFORMATION

Figures according to the consolidated financial statements for the financial year ended 31 December 2025				Adjusted figures in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
			VND				**VND**	
A) CONSOLIDATED STATEMENT OF FINANCIAL POSITION				**A) INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION**				
110	**I.**	**Cash and cash equivalents**	**1,338,874,853,419**	**110**	**I.**	**Cash and cash equivalents**	**1,342,070,415,748**	**Reclassified**
112	2.	Cash equivalents	726,150,000,000	112	2.	Cash equivalents	729,345,562,329	Reclassified
120	**II.**	**Short-term investments**	**1,973,925,000,000**	**120**	**II.**	**Short-term investments**	**2,035,647,321,398**	**Reclassified; renamed**
123	1.	Held-to-maturity investments	1,973,925,000,000	123	1.	Short-term held-to-maturity investments	2,035,647,321,398	Reclassified; renamed
130	**III.**	**Short-term receivables**	**496,665,459,611**	**130**	**III.**	**Short-term receivables**	**431,747,575,884**	**Reclassified**
136	3.	Other short-term receivables	69,436,769,245	135	3.	Other short-term receivables	4,518,885,518	Reclassified; code changed
137	4.	Provision for short-term doubtful debts	- 981,164,219	136	4.	Allowance for short-term doubtful debts	- 981,164,219	Code changed
140	**IV.**	**Inventories**	**313,816,700**	**140**	**IV.**	**Inventories**	**313,816,700**	**Code changed**
141	1.	Inventories	313,816,700	141	1.	Inventories	313,816,700	Code changed
150	**V.**	**Other short-term assets**	**6,484,667,992**	**160**	**VI.**	**Other short-term assets**	**6,484,667,992**	**Code changed**
151	1.	Short-term prepaid expenses	6,022,574,570	161	1.	Short-term deferred expenses	6,022,574,570	Renamed; code changed
153	2.	Taxes and other receivables from the State budget	462,093,422	163	2.	Short-term taxes and other receivables from the State budget	462,093,422	Code changed
216	1.	Other long-term receivables	38,000,000	215	1.	Other long-term receivables	38,000,000	Code changed
240	**IV.**	**Long-term assets in progress**	**3,151,436,182**	**250**	**V.**	**Long-term assets in progress**	**3,151,436,182**	**Code changed**
242	1.	Construction in progress	3,151,436,182	252	1.	Construction in progress	3,151,436,182	Code changed
260	**VI.**	**Other long-term assets**	**18,051,974,092**	**270**	**VII**	**Other long-term assets**	**18,051,974,092**	**Code changed**
261	1.	Long-term prepaid expenses	18,051,974,092	271	1.	Long-term deferred expenses	18,051,974,092	Renamed; code changed
270		**TOTAL ASSETS**	**4,728,718,239,699**	**280**		**TOTAL ASSETS**	**4,728,718,239,699**	**Code changed**

APPENDIX I – COMPARATIVE INFORMATION

Figures according to the consolidated financial statements for the financial year ended 31 December 2025				Adjusted figures in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
			VND				**VND**	
313	3.	Taxes and other payables to the State budget	657,948,681,434	314	3.	Short-term taxes and other payables to the State budget	657,948,681,434	Renamed; code changed
314	4.	Payables to employees	101,794,835,738	315	4.	Payables to employees	101,794,835,738	Code changed
315	5.	Short-term accrued expenses	5,489,679,230	316	5.	Short-term accrued expenses	5,489,679,230	Code changed
319	7.	Other short-term payables	573,126,299,663	320	7.	Other short-term payables	573,126,299,663	Code changed
322	8.	Bonus and welfare fund	57,792,183,652	323	8.	Bonus and welfare fund	57,792,183,652	Code changed
337	1.	Other long-term payables	5,668,042,354	338	1.	Other long-term payables	5,668,042,354	Code changed
343	2.	Science and technology development fund	3,881,431,415	344	2.	Science and technology development fund	3,881,431,415	Code changed
410	**I.**	**Owner's equity**	**3,284,995,700,823**					**Item removed**

APPENDIX I – COMPARATIVE INFORMATION

Figures according to the interim consolidated financial statements for the accounting period from 01 January 2025 to 30 June 2025			Adjusted figures in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			
Code	**Items**	**Value**	**Code**	**Items**	**Value**	**Change**
		VND			**VND**	
	B) INTERIM CONSOLIDATED STATEMENT OF INCOME			**B) INTERIM CONSOLIDATED STATEMENT OF INCOME**		
21	6. Financial income	53,901,329,358	22	7. Financial income	53,901,329,358	Code changed
22	7. Financial expenses	51,729,695	23	8. Financial expenses	51,729,695	Code changed
	C) INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS			**C) INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**		
04	- Exchange gains/ losses from retranslation of monetary items denominated in foreign currency	**(2,188,486,570)**	04	- Exchange gains/ losses from retranslation of monetary items denominated in foreign currency	(2,188,486,570)	Renamed
05	- Gains/ losses from investment activities	**(51,082,253,225)**	05	- Gains/ losses from investment and financial activities	(51,082,253,225)	Renamed
12	- Increase/ decrease in prepaid expenses	2,305,401,050	12	- Increase/ decrease in deferred expenses	2,305,401,050	Renamed
27	*4.* Interest and dividend received	71,525,251,135	27	4. Interest and dividend received	72,158,071,681	Reclassified
30	***Net cash flows from investing activities***	***11,522,158,358***	***30***	***Net cash flow from investing activities***	***12,154,978,904***	***Reclassified***
50	**Net cash flows in the year**	**122,539,955,222**	**50**	**Net cash flows in the period**	**123,172,775,768**	**Reclassified**
60	**Cash and cash equivalents at beginning of the year**	**652,409,753,703**	**60**	**Cash and cash equivalents at the beginning of the year**	**653,689,674,251**	**Reclassified**
70	**Cash and cash equivalents at end of the year**	**777,880,000,455**	**70**	**Cash and cash equivalents at the end of the period**	**779,792,741,549**	**Reclassified**