

WALL STREET SECURITIES JOINT STOCK COMPANY

Icon4 Building, No. 243A De La Thanh, Lang Thuong Ward, Dong Da District,
Hanoi

STATEMENT OF FINANCIAL POSITION

September 30, 2026

**CÔNG TY
CỔ PHẦN
CHỨNG
KHOÁN PHỐ
WALL**

Digitally signed by CÔNG TY CỔ
PHẦN CHỨNG KHOÁN PHỐ WALL
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CỔ PHẦN CHỨNG KHOÁN PHỐ
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Unit: VND

Items	Code	Note	Ending balance	Beginning balance
ASSETS				
A	B	C	1	2
A. CURRENT ASSETS (100=110+130)	100		536.026.821.813	520.743.935.168
I. Financial assets (110=111-->129)	110		524.963.693.388	509.423.206.469
1. Cash and cash equivalents	111	4	7.895.006.221	5.562.818.169
1.1. Cash	111.1		7.895.006.221	5.562.818.169
1.2. Cash equivalents	111.2			
2. Financial assets at fair value through profit and loss (FVTPL)	112	5	57.687.888.613	98.172.721.236
3. Held-to-maturity investments (HTM)	113	5	403.476.000.000	351.000.000.000
4. Loans	114	5	592.945.273	824.261.293
5. Available for sale financial assets (AFS)	115	5	49.000.000.000	
6. Provision for impairment of financial assets and mortgage assets	116	6		
7. Receivables	117	7	5.253.252.410	661.988.991
7.1. Receivables from disposal of financial assets	117.1			
7.2. Receivables from and accruals for dividend and interest income	117.2		5.253.252.410	661.988.991
7.2.2. Accruals for dividend and interest income	117.4		5.253.252.410	661.988.991
8. Prepayments to suppliers	118	7	7.700.000	7.905.930
9. Receivables from services provided by the Company	119	7	852.100.737	4.294.670.407
10. Intra-company receivables	120			
11. Receivables from transaction errors	121			
12. Other receivables	122	7	300.800.134	49.000.840.443
13. Provision for impairment of receivables	129	8	(102.000.000)	(102.000.000)
II. Short-term accounts receivable (130 = 131-->136)	130		11.063.128.425	11.320.728.699
1. Advances	131		17.000.000	21.000.000
2. Tools, supplies	132			
3. Short-term prepaid expenses	133	9	154.549.193	590.832.226
4. Short-term mortgages	134			
5. Deductible VAT	135		1.075.054.062	892.371.303
6. Taxes and other receivables from State budget	136	10	9.791.025.170	9.791.025.170
7. Other short-term assets	137		25.500.000	25.500.000
8. Purchase and resale of Government bonds	138			
9. Provisions for short-term assets	139			
B. NON- CURRENT ASSETS (200 = 210+220+230+240+250-260)	200		13.762.778.437	14.496.733.664
I. Long-term financial assets	210			
1. Long-term receivables	211	7		
2. Investments	212	11		
2.1. Held-to-maturity investments (HTM)	212.1			
2.2. Investments in subsidiaries	212.2			
2.3. Investments in joint ventures and associates	212.3			
2.4. Equity investments in other entities	212.4			
II. Fixed assets	220		609.833.998	818.545.223
1. Tangible fixed assets	221	12	333.651.514	481.738.062
- Cost	222		8.602.661.164	8.602.661.164
- Accumulated depreciation	223a		(8.269.009.650)	(8.120.923.102)
- Asset revaluation differences	223b			
2. Finance lease assets	224			

- Cost	225			
- Accumulated depreciation	226a			
- Asset revaluation differences	226b			
3. Intangible fixed assets	227	13	276.182.484	336.807.161
- Cost	228		3.332.768.514	3.305.837.980
- Accumulated amortization	229a		(3.056.586.030)	(2.969.030.819)
- Asset revaluation differences	229b			
III. Intangible fixed assets	230			
- Cost	231			
- Accumulated amortization	232a			
- Asset revaluation differences	232b			
IV. Construction in progress	240		350.000.000	350.000.000
V. Other long-term assets	250		12.802.944.439	13.328.188.441
1. Long-term mortgages	251		40.000.000	40.000.000
2. Long-term prepaid expenses	252	9	8.053.810.343	8.415.471.652
3. Deferred income tax assets	253			
4. Deposits to Settlement Assistance Fund	254	14	4.692.434.096	4.856.016.789
5. Other long-term assets	255		16.700.000	16.700.000
VI. Provisions for long-term assets	260			
TOTAL ASSETS (270 = 100 + 200)	270		549.789.600.250	535.240.668.832
CAPITAL				
C. LIABILITIES (300 = 310 + 340)	300		8.977.704.235	6.177.283.473
I. Current liabilities	310		8.977.704.235	6.177.283.473
1. Short-term loans and debts	311	15		
1.1. Short-term loans	312			
1.2. Short-term debts	313			
2. Short-term loans from Financial assets	314			
3. Convertible bonds	315			
4. Issued bonds	316			
5. Loans from Settlement Assistance Fund	317			
6. Payables for securities transaction activities	318			
7. Payables for error from Financial assets transaction	319			
8. Trade payables	320	16	35.899.439	48.214.611
9. Advances from customers	321		2.351.879.870	2.089.288.960
10. Tax payables and statutory obligations	322	17	168.701.797	218.751.746
11. Payables to employees	323		2.101.540.766	1.971.521.579
12. Employee benefits	324		54.719.805	38.740.164
13. Accrued expenses	325	18	109.177.441	115.324.328
14. Inter-company payables	326			
15. Short-term unearned revenue	327		2.455.820.712	
16. Short-term deposits, collateral received	328		145.000.000	145.000.000
17. Other short-term payables	329	19	1.106.732.871	1.102.210.551
18. Provision for payables	330			
19. Bonus and welfare fund	331		448.231.534	448.231.534
II. Long-term liabilities	340			
1. Short-term loans and debts	341			
1.1. Short-term loans	342			
1.2. Short-term debts	343			
2. Long-term loans from Financial assets	344			
3. Convertible bonds	345			
4. Issued bonds	346			
5. Long-term trade payables	347			
6. Long-term advances from customers	348			
7. Long-term accrued expenses	349			
8. Long-term Inter-company payables	350			
9. Long-term unearned revenue	351			

10. Long-term deposits, collateral received	352			
11. Other long-term payables	353			
12. Long-term provision for payables	354			
13. Investor protection fund	355			
14. Deferred tax payables	356			
15. Science and Technology Development Fund	357			
D. SHAREHOLDER'S EQUITY (400 = 410 + 420)	400		540.811.896.015	529.063.385.359
I. Shareholder's equity	410	20	540.811.896.015	529.063.385.359
1. Contributed legal capital	411		503.000.000.000	503.000.000.000
1.1. Contributed legal capital	411.1		503.000.000.000	503.000.000.000
a. Ordinary shares with voting rights	411.1a		503.000.000.000	503.000.000.000
b. Preference shares	411.1b			
1.2. Share Premium	411.2			
1.3. Conversion options on convertible bonds	411.3			
1.4. Other equity's resources	411.4			
1.5. Treasury stocks	411.5			
2. Asset revaluation differences	412			
3. Foreign exchange differences	413			
4. Charter capital supplementary reserve fund	414			
5. Operational risk and financial reserve fund	415		8.353.605.115	8.353.605.115
6. Other funds belonging to owners' equity	416			
7. Undistributed earnings	417		29.458.290.900	17.709.780.244
7.1. Realized earnings	417.1		54.072.742.010	37.443.480.519
7.2. Unrealized earnings	417.2		(24.614.451.110)	(19.733.700.275)
8. Non-controlling interests	417.2			
II. Non-business funds and other funds	418			
TOTAL SHAREHOLDER'S EQUITY				
TOTAL LIABILITIES AND OWNER'S EQUITY	440		549.789.600.250	535.240.668.832
PROFITS DISTRIBUTED TO INVESTORS	450			
1. Profits distributed to Investors during the year	451			

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
1. Operating leased assets	001			
2. Goods held under trust	002			
3. Receipt of collateral assets	003			
4. Bad debts written off	004			
5. Foreign currencies	005	21		
6. Quantity of outstanding shares in circulation	006			
7. Treasury stocks	007			
8. Financial assets listed/registered at the VSD of the Company	008	22		
a. Unrestricted financial assets	008.1			
b. Restricted financial assets	008.2			
c. Mortgage financial assets	008.3			
d. Blocked and temporarily held financial assets	008.4			
e. Financial assets awaiting settlement	008.5			
f. Financial assets waiting for loans	008.6			
g. Financial assets collateral loan security	008.7			
9. The Company's non-traded financial assets deposited at the VSD	009			
a. Unrestricted and non-traded financial assets deposited at the VSD	009.1			
b. Restricted and non-traded financial assets deposited at the VSD	009.2			
c. Non-traded and mortgage financial assets deposited at the VSD	009.3			
d. Non-traded and blocked financial assets deposited at the VSD	009.4			

10. The Company's awaiting financial assets	010			
11. The Company's financial assets correct trading errors	011			
12. The Company's financial assets which are not deposited at the VSD	012	23		
13. The Company's financial assets are entitled	013			
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
<i>Number of securities</i>				
1. Financial assets listed/registered at the VSD of investors	021	24		
a. Unrestricted financial assets	021.1			
b. Restricted financial assets	021.2			
c. Mortgage financial assets	021.3			
d. Blocked financial assets	021.4			
e. Financial assets awaiting settlement	021.5			
f. Financial assets awaiting for loans	021.6			
2. Non-traded financial assets deposited at the VSD of investors	022	25		
a. Unrestricted and non-traded financial assets deposited at the VSD	022.1			
b. Restricted and non-traded financial assets deposited at the VSD	022.2			
c. Non-traded and mortgage financial assets deposited at the VSD	022.3			
d. Non-traded and blocked financial assets deposited at the VSD	022.4			
3. Awaiting financial assets of investors	023			
4. Financial assets correct trading errors of investors	024.a			
5. Financial assets which are not deposited at the VSD of investors	024.b	26		
6. Entitled financial assets of investors	025			
7. Investors' deposits	026	27	33.460.123.051	21.394.348.219
7.1. Investors' deposits for securities trading activities managed by the	027		33.460.123.051	21.394.348.219
a. Investor's deposit for securities transactions under the method of securities company management	027.1			
b. Investor's money on securities transactions under the method of commercial bank management	027.2			
7.2. Investors' synthesizing deposits for securities trading activities	028			
7.3. Investors' deposits for securities transaction clearing and settlement	029			
a. Domestic investors' deposits for securities transaction clearing and settlement	029.1			
b. Foreign investors' deposits for securities transaction clearing and settlement	029.2			
7.4. Deposits of securities issuers	030		1.245.103	1.245.103
8. Payables to investors - Investors' deposits for securities trading activities managed by the Company	031	28		
8.1. Payables to domestic investors	031.1		33.108.659.849	20.795.986.696
8.2. Payables to foreign investors	031.2		127.120.202	127.171.523
9. Payables to securities issuers	032			
9.1. Payable to domestic investors for securities transaction deposits under the Commercial Bank management method	032.1			
9.2. Payable to Foreign Investors for Securities Transaction Deposits under the Commercial Bank Management Method	032.2			
10. Receivable to investors on error of the financial assets	033			
11. Payables to investors on error of the financial assets	034			
12. Payables for dividend, principal and interest from bonds	035	29	1.245.103	1.245.103

Scheduler
(Signed, full name)

Y

KẾ TOÁN TRƯỞNG
Vũ Thị Yến

Chief Accountant
(Signed, full name)

Y

KẾ TOÁN TRƯỞNG
Vũ Thị Yến

Established on 20 October 2026

Deputy General Director
(Signed, full name, stamped)



PHÓ TỔNG GIÁM ĐỐC
Nguyễn Việt Cường

STATEMENT OF COMPREHENSIVE INCOME

Period: Quarter 3, 2026

Unit: VND

Items	Code	Note	Quarter 3/2026	Quarter 3/2026	Accumulated from the beginning of this year	Accumulated from the beginning of last year
I. OPERATING REVENUE						
1.1. Gain from financial assets at fair value through profit and loss (FVTPL)	01		2.212.291.763	11.561.607.053	12.921.506.219	40.585.861.591
a. Gain from disposal of financial assets at FVTPL	01.1		481.030.536	6.973.994	4.357.876.155	4.943.243.928
b. Gain from revaluation of financial assets at FVTPL	01.2		634.839.727	11.554.633.059	6.150.738.564	34.144.096.163
c. Dividend, interest income from financial assets at FVTPL	01.3		1.096.421.500		2.412.891.500	1.498.521.500
1.2. Gain from held-to-maturity (HTM) investments	02		6.409.998.784	3.866.845.981	18.768.521.405	10.419.468.997
1.3. Gain from loans and receivables	03		33.431.643	80.799.792	238.289.709	117.418.095
1.4. Gain from available-for-sale (AFS) financial assets	04					
1.5. Gains from risk prevention derivatives tools	05					
1.6. Revenue from brokerage services	06		255.221.443	217.393.188	1.291.579.598	449.424.388
1.7. Revenue from underwriting and issuance agent services	07				529.611	
1.8. Revenue from securities investment advisory services	08					
1.9. Revenue from securities custodian services	09		54.871.279	51.125.074	170.094.523	147.311.884
1.10. Revenue from financial advisory services	10		50.000.000	1.573.636.363	240.000.000	1.573.636.363
1.11. Revenue from other operating	11					
Total operating income (20 = 01-->11)	20		9.015.814.912	17.351.407.451	33.630.521.065	53.293.121.318
II. OPERATING COSTS						
2.1. Loss from financial assets at fair value through profit and loss (FVTPL)	21		8.025.190.993	1.161.296.945	13.175.702.342	9.126.492.423
a. Loss from disposal of financial assets at FVTPL	21.1		1.789.680.046	107.227.375	2.143.176.269	3.297.900.546
b. Loss from revaluation of financial assets at FVTPL	21.2		6.235.510.947	1.054.069.570	11.032.526.073	5.828.591.877
c. Transaction costs of acquisition of financial assets at FVTPL	21.3					
2.2. Loss from held-to-maturity (HTM) investments	22					
2.3. Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified	23			4.752.354.767		4.752.354.767
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	24			(2.094.369.183)		(7.297.797.004)
2.5. Loss from risk prevention derivatives tools	25					
2.6. Expenses for proprietary trading activities	26		59.750.250	58.369.409	182.232.546	176.385.667
2.7. Expenses for brokerage services	27		712.843.120	1.461.729.246	2.320.858.489	2.886.774.696
2.8. Expenses for underwriting and issuance agent services	28					
2.9. Expenses for securities investment advisory services	29					
2.10. Expenses for securities custodian services	30		55.671.134	50.907.421	169.628.963	146.653.797
2.11. Expenses for financial advisory services	31		112.338.580	115.854.912	387.596.775	418.825.544
2.12. Expenses for other operating	32					
Including: Cost of correcting securities transaction errors, other self-trading errors	33					
Total operating expenses (40 = 21-->32)	40		8.965.794.077	5.506.143.517	16.236.019.115	10.209.689.890
III. FINANCIAL INCOME						
3.1. Realized and unrealized gain from changes in foreign exchanges	41					
3.2. Non-fixed dividend and interest income	42		7.989.200	2.692.930	52.936.253	39.247.599
3.3. Gain from disposal investments in subsidiaries, joint ventures and associates	43					
3.4. Other income for investments	44					
Total financial income (50 = 41-->44)	50		7.989.200	2.692.930	52.936.253	39.247.599
IV. FINANCIAL EXPENSES						
4.1. Realized and unrealized loss from changes in foreign exchanges	51					
4.2. Borrowing costs	52					
4.3. Loss from disposal investments in subsidiaries, joint ventures and associates	53					
4.4. Provision for devaluation of long-term investments	54					(253.509.824)
4.5. Other financial expenses	55					
Total financial expenses (60 = 51-->55)	60					(253.509.824)
V. SELLING EXPENSES	61					
VI. GENERAL AND ADMINISTRATIVE EXPENSES	62		2.135.908.687	1.596.824.322	5.643.520.516	4.625.106.917
VII. OPERATING PROFIT ((70= 20+50-40 -60-61-62)	70		(2.077.898.652)	10.251.132.542	11.803.917.687	38.751.081.934
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		166.181.232	165.379.917	506.596.258	255.379.917
8.2. Other expense	72			15.503	562.003.289	15.503
Total other operating profit (80= 71-72)	80		166.181.232	165.364.414	(55.407.031)	255.364.414

IX. TOTAL PROFIT BEFORE TAX (90=70 + 80)	90		(1.911.717.420)	10.416.496.956	11.748.510.656	39.006.446.348
9.1. Realized profit	91		3.688.953.800	(84.066.533)	16.630.298.165	10.690.942.062
9.2. Unrealized profit	92		(5.600.671.220)	10.500.563.489	(4.881.787.509)	28.315.504.286
X. CORPORATE INCOME TAX EXPENSES	100					
10.1. Current corporate income tax expenses	1001					
10.2. Deferred corporate income tax expenses	1002					
XI. PROFIT AFTER TAX (200 = 90 - 100)	200		(1.911.717.420)	10.416.496.956	11.748.510.656	39.006.446.348
11.1. Profit after tax allocated to owners	201					
11.2. Profit after tax allocated to Funds (Charter reserve fund, Financial reserve fund and operational risk fund according to the provisions of the	202					
XII. OTHER COMPREHENSIVE INCOME AFTER TAX	300					
12.1. Gain/(Loss) from revaluation of AFS financial assets	301					
12.2. Gain/(Loss) from revaluation of foreign exchange differences	302					
12.3. Gain/(Loss) from revaluation of fix assets	303					
12.4. Gain/(Loss) from other comprehensive income	304					
12.5. Gain/(Loss) from revaluation of fixed assets using the fair value	305					
12.6. Other comprehensive gains and losses	306					
Total other comprehensive income	400					
Comprehensive Income Allocated to Owners	401					
Comprehensive Income Allocated to Others (If Any)	402					
XIII. REVENUE	500					
13.1. Earnings per share (VND/1 share)	501					
13.2. Diluted earnings per share (VND/1 share)	502					

Established on 20 October 2026

POLL MAKER
(Signed, full name)

CHIEF ACCOUNTANT
(Signed, full name)

DEPUTY GENERAL DIRECTOR
(Signed, full name, stamped)

[Signature]

[Signature]



KẾ TOÁN TRƯỞNG
Vũ Thị Yên

KẾ TOÁN TRƯỞNG
Vũ Thị Yên

PHÓ TỔNG GIÁM ĐỐC
Nguyễn Việt Cường



CASH FLOWS STATEMENT

(As per direct method)

Currency: VND

3rd Quarter 2026

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Currenrt year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash spent on purchasing financial assets	01		(548.227.743.219)	(654.835.043.835)
2. Cash received from selling financial assets	02		712.632.133.219	494.055.962.035
3. Cash paid to the Payment Support Fund	03			
4. Dividends received	04			
5. Interest received	05		16.632.618.565	6.620.286.851
6. Cash paid to pay interest on loans for the operation of the securities	06			
7. Cash paid to organizations providing services to the securities	07			
8. Cash paid to employees	08		(3.346.112.717)	(3.059.133.189)
9. Cash paid to pay taxes related to the operation of the securities	09		(603.496.937)	(347.974.616)
10. Cash paid to pay expenses for the purchase and sale of financial assets	10			
11. Other cash receipts from operating activities	11		(42.525.025.605)	166.362.235.083
12. Other cash paid for operating activities	12		(132.164.254.720)	(93.236.791.744)
Net cash flows from operating activities	20		2.398.118.586	(84.440.459.415)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(65.930.534)	(134.429)
2. Proceeds from disposals of fixed assets and other long-term assets	22			
3. Loans to other entities and purchase of debt instruments of other entities	23			
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24			
5. Investments in other entities	25			
Net cash flows from investing activities	30		(65.930.534)	(134.429)
III. Lưu chuyển tiền từ hoạt động tài chính				
1. Receipts from stocks issuing and capital contribution from equity	31		0	0
2. Fund returned to equity owners, issued stock redemption	32		0	0
3. Long-term and short-term borrowings received	33		0	0
3.1. Loan repayment	33.1		0	0
3.2. Finance lease principle paid	33.2		0	0
4. Loan repayment	34		0	0
4.1. Loan repayment	34.1		0	0
4.2. Loan repayment	34.2		0	0
4.3. Other Loan repayment	34.3		0	0
5. Finance lease principle paid	35		0	0
6. Dividends, profit paid to equity owners	36		0	0
Net cash flows from financing activities	40		0	0
IV. Net cash flows within the year	50		2.332.188.052	(84.440.593.844)
V. Cash and cash equivalents at the beginning of year	60		5.562.818.169	86.248.772.349
Bank deposits at the beginning of the period:	61		5.562.818.169	86.248.772.349
Bank deposits for securities company activities	62			
Cash equivalents	63		0	0
Effects of changes in foreign exchange rates	64			
VI. Cash and cash equivalents at the end of the period (70 = 50 + 60+73-63)	70			
Bank deposits at the end of the period:	71		7.895.006.221	1.808.178.505
Bank deposits for securities company activities	72			373.871.658.082
Cash equivalents	73			
Effects of changes in foreign exchange rates	74			



CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

Items	Code	Note	Curernt year	Previous year
1	2	3	4	5
I. Cash flows from brokerage and trust activities of the investors				
1. Cash receipts from disposal of brokerage securities of customers	01		223.382.697.410	38.955.008.540
2. Cash payments for acquisition of brokerage securities of customers	02		(277.779.274.900)	(71.086.769.590)
3. Cash receipts from selling trust securities of customers	03			
4. Cash payments from selling trust securities of customers	04			
5. Receipts from borrowing from the Payment Support Fund	05			
6. Payments from borrowing from the Payment Support Fund	06			
7. Receipts from deposits to pay for customers' securities transactions	07		66.462.352.322	36.248.833.946
Receive	07.01			
Payment	07.02			
8. Receipts from investors for customers' investment trust activities	08			
9. Payments for customers' securities custody fees	09			
10. Collection of securities transaction errors	10			
11. Payments for securities transaction errors	11			
12. Receipts from securities issuers	12		11.645.417.254	3.082.379.510
13. Payments to securities issuers	13		(11.644.870.529)	(3.082.373.810)
Net increase/decrease in cash during the year	20		12.066.321.557	4.117.078.596
II. Cash and cash equivalents of investors at the beginning of year	30		21.395.593.322	9.532.545.868
Cash at banks:	31		21.395.593.322	9.532.545.868
- Investor's deposit for securities transactions under the method of securities company management, including term	32		21.394.348.219	9.531.300.765
- Investor's deposit for securities transactions under the method of commercial bank management	33			
- Deposit for clearing and payment of securities transactions	34			
- Deposit for securities transactions for customers	35			
- Deposit of issuing organization, including term	36		1.245.103	1.245.103
Cash equivalent	37			
Effect of exchange rate fluctuations	38			
III. Cash and cash equivalents of investors at the end of year (40 = 20 + 30)	40		33.461.914.879	13.649.624.464
Bank deposits	41		33.461.368.154	13.649.618.764
- Deposits from investors for securities trading under the management of the securities company	42		33.460.123.051	13.648.373.661
- Aggregated deposits for securities trading on behalf of clients	43			
- Deposits for clearing and settlement of securities transactions	44			
Deposits from issuers	45		1.245.103	1.245.103
Cash equivalents	46			
Effect of exchange rate changes on foreign currency translation	47			

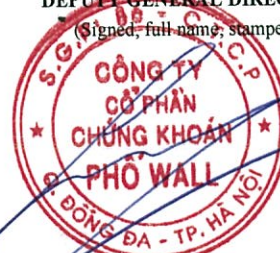
PERFORMERS
(Signed, full name)

Y

CHIEF ACCOUNTANT
(Signed, full name)

Y

Established on 20 October 2026
DEPUTY GENERAL DIRECTOR
(Signed, full name; stamped)



KẾ TOÁN TRƯỞNG
Vũ Thị Yên

KẾ TOÁN TRƯỞNG
Vũ Thị Yên

PHÓ TỔNG GIÁM ĐỐC
Nguyễn Việt Thắng

STATEMENT OF CHANGES IN OWNERS' EQUITY
From 01/01/2026 till 30/9/2026

ITEMS	NOTE	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2025	01/01/2026	From 01/01/2025 till 30/9/2025		From 01/01/2026 till 30/9/2026		30/09/2025	30/09/2026
				Increase	Decrease	Increase	Decrease		
		VND	VND	VND	VND	VND	VND	VND	VND
I. Changes in owners' equity									
1. Contributed legal capital		503.000.000.000	503.000.000.000	0	0	0	0	503.000.000.000	503.000.000.000
1.1 Ordinary shares with voting rights		503.000.000.000	503.000.000.000	0	0	0	0	503.000.000.000	503.000.000.000
Preference shares				0	0	0	0	0	0
Share Premium				0	0	0	0	0	0
Conversion options on convertible bonds				0	0	0	0	0	0
Other equity's resources				0	0	0	0	0	0
Treasury stocks				0	0	0	0	0	0
Charter capital supplementary reserve fund									
2. Operational risk and financial reserve fund		8.353.605.115	8.353.605.115	0	0	0	0	8.353.605.115	8.353.605.115
Asset revaluation		0	0					0	0
3 Foreign exchange differences		0	0		0	0	0	0	0
Other funds belonging to owners' equity		0	0					0	0
4 Undistributed earnings		(27.903.762.754)	17.709.780.244	48.731.731.460	0	9.725.285.112	21.596.128.553	11.102.683.594	29.458.290.900
4.1 Realized earnings		31.953.917.141	37.443.480.519	14.048.036.290		3.357.094.228	16.630.298.165	42.644.859.203	54.072.742.010
4.2 Unrealized earnings		(59.857.679.895)	(19.733.700.275)	34.683.695.170		6.368.190.884	4.965.830.388	-31.542.175.609	-24.614.451.110
TOTAL		483.449.842.361	529.063.385.359	48.731.731.460	9.725.285.112	21.596.128.553	9.847.617.897	522.456.288.709	540.811.896.015

Founder
(Signature, full name)

[Signature]

KẾ TOÁN TRƯỞNG
Vũ Thị Yên

Chief Accountant
(Signature, full name)

[Signature]

KẾ TOÁN TRƯỞNG
Vũ Thị Yên

Established on 20 October 2026
Deputy General Director
(Signature, full name, seal)



PHÓ TỔNG GIÁM ĐỐC
Nguyễn Việt Thắng

NOTES TO FINANCIAL STATEMENTS*Quarter 3, 2026***1 . GENERAL INFORMATION****1.1 . Characteristics of Securities Company operations**

Wall Street Securities Joint Stock Company was established and operates under Establishment and Operation License No. 86/GP-UBCK issued by the State Securities Commission on 20 December 2007 and Amended License No. 18/GPĐC-UBCK issued by the State Securities Commission on 26 May 2017.

The Company's head office is located at: No. 243A De La Thanh Street, Lang Ward, Hanoi

The Company's registered charter capital is VND 503,000,000,000. As at 31 December 2023, its actual contributed charter capital amounted to VND 503,000,000,000, equivalent to 50,300,000 shares with a par value of VND 10,000 per share

The total number of employees of the Company as at 31 December 2025 was 32 people.

The Company's shares were officially registered for trading on the Hanoi Securities Trading Center (now the Hanoi Stock Exchange) on 30 January 2008 under the stock ticker symbol WSS.

1.2 . Business sector

The Company's business activities include: Securities brokerage; Securities trading for its own account; Securities investment advisory; Securities depository services; and Securities underwriting.

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

The Company's financial year begins on 1 January and ends on 31 December each year.

The currency used in accounting records is the Vietnamese Dong (VND).

2.2 . Accounting Standards and Accounting system*Accounting System*

The Company applies the accounting regime for 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 applicable to securities companies, and Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334"), which amends, supplements and replaces Appendices 02 and 04 of Circular 210. These Circulars prescribe requirements relating to accounting documents, the chart of accounts, and the methods for preparing and presenting the financial statements of securities companies.

Announcement on compliance with Vietnamese standards and accounting system

The Company has applied the Vietnamese Accounting Standards and the related guidance issued by the State. The financial statements have been prepared and presented in accordance with all applicable requirements of each Accounting Standard, the circulars providing guidance on the implementation of such standards, and the prevailing Accounting Regime.

Form of accounting record

The Company applies a computerized accounting system.

2.3 . Applying new guidance

The preparation of the financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime applicable to securities companies, and relevant legal regulations governing the preparation and presentation of financial statements requires the General Director to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities as at the end of the financial year, and the reported amounts of revenue and expenses throughout the financial year.

Significant estimates and assumptions affecting the financial statements include:

- Provision for doubtful debts;

Estimated useful lives of fixed assets;

Classification and provision for financial investments;

Amortization periods for prepaid expenses;

Estimated corporate income tax.

Estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that may have a material impact on the Company's financial statements, and are considered

2.4 . Cash

Cash comprises cash on hand and deposits in the securities company's operating bank accounts.

Deposits from the sale of underwritten securities represent amounts received from the sale of underwritten securities deposited at designated commercial banks by the Company in its capacity as a securities underwriter (as lead or co-underwriter), including proceeds received through securities selling agents, as well as deposits for the payment of principal, interest and dividends by issuers.

Deposits for securities transaction clearing and settlement represent funds available for clearing and settlement by the Company and its customers on T+x settlement dates, as required by the Vietnam Securities Depository (VSD). These deposits are maintained at designated settlement banks for the settlement of securities purchases and sales based on the net clearing results.

Investors' deposits for securities trading are presented in the off-balance-sheet items of the Statement of Financial Position.

2.5 . Financial assets and Financial liabilities*a) Initial recognition***Financial assets**

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

Financial liabilities

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

b) Classification principles

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

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

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

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

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

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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

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

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: prices at the most recent

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

For securities which do not have reference price from the above sources, the revaluation is determined based on the financial performance and the book value of securities issuer as at 31 December 2025.

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".

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 investmets. Objective evidence of impairment may include a drop in the market value/fair value (if any) of the impaired debt, indications that the debtor or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the possibility that they will enter bankruptcy or other financial reorganiziation 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".

The difference in revaluation according to market price or the most accurate value (in case there is no market price) of financial assets recorded through FVTPL profit/loss in the Securities Company's financial asset portfolio at the end of the accounting period is separately monitored in Level 2 Account "Revaluation difference" of Account 121 - "Financial assets recorded through profit/loss" without recording an increase or decrease in the purchase price of financial assets on the "Purchase price" Account and is specifically determined for each

- At the first revaluation period, the fair value of financial assets recorded through FVTPL profit/loss in the Securities Company's financial asset portfolio is reflected in Account 1212 "Revaluation difference" which is the difference between the revaluation value of financial assets recorded through FVTPL profit/loss at the time of revaluation according to market price or fair value and the initial purchase price of financial assets recorded through FVTPL profit/loss in the Securities Company's financial asset portfolio.
- In the second revaluation period onwards, the revaluation value of financial assets recorded through FVTPL profit/loss in the Securities Company's financial asset portfolio is reflected in Account 1212 "Revaluation difference" which is the difference between the market prices between the revaluations. Account 51112 "Increased revaluation difference of financial assets recorded through FVTPL profit/loss" is determined by the revaluation profit/loss of this period minus the revaluation profit of the previous period, or Account 63213 "Decreased revaluation difference of financial assets recorded through FVTPL profit/loss" is determined by the revaluation loss/loss of this period minus the revaluation loss/profit of the previous period.

2.6 . Long-term investment

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year based on the [Separate] Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.

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.

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:

- Machinery, equipment	02 - 08	year
- Transportation equipment	10	year
- Office equipment and furniture	04 - 06	year
- Management software	02 - 08	năm

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

Prepaid expenses only related to present fiscal year are recognised as short-term prepaid expenses and are recorded into operating costs.

Prepaid expenses incurred during the year but related to business operations of several years are recorded as long-term prepaid expenses and are amortised to the income statement in several years.

The Company's prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received land use right certificate but not eligible to record as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other incurred expenses related to guarantee the use of leased land. These expenses are recognized in the statement of income on a straight-line basis based on the lease term of the contract.
- Consulting contract costs are allocated to expenses in accordance with consulting contract revenue in the period.

- Tools and supplies include assets held by the Company for use in the ordinary course of business, with cost of each asset less than VND 30 million and therefore not eligible for recognition as a fixed asset according to current regulations. The cost of tools and equipment is amortized using the straight-line method over a period from 12 to 36 months.
- Other prepaid expenses are recorded at cost and allocated using the straight-line method over a useful period from 12 to 36 months.

2.12 . Short-term and long-term payables

Payables is presented according to term of payables, details for every entity, details for each type of currency and the other factors due to the management of the Company.

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 . 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

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.

2.14 . Owner's equity

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

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

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. The Company will seek approval from the General Meeting of Shareholders at the next meeting regarding

Dividends payable to shareholders are recorded as payables on the Company's Financial Statements after the dividend payment notice of the Company's Board of Directors and the dividend ex-dividend date notice of the Vietnam Securities Depository Center.

2.15 . 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

2.16 . Revenue

Rendering of services

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

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

The stage of completion of a transaction may be determined by surveys of work completed method.

Income from securities trading

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

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

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

Dividends and 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

2.17 . Operating expenses and general and administrative expenses

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

2.18 . Financial income, financial expense expenses

Financial income

- Exchange income difference;
- Income from interest is recognized in the Statement of Comprehensive Income on accrual basis;
- Dividends, profit is distributed from subsidiaries, joint ventures and associates
- Other financial income from investment;
- Bonus shares or dividends paid by stocks: No earnings are recognized when the rights to receive bonus shares or stock dividend is established.

Income from business cooperation contracts

- Exchange expenses;
- Interest expenses;
- Loss from disposal the investment in subsidiaries, joint ventures and associates;
- Provision for devaluation of long-term investments;
- Other financial expenses (transfer fees, ...)

2.19 . Taxation

a) Current corporate income tax expense

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

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% from 01/01/2025 to 31/12/2025.

2.20 . 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 year.

2.21 . 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

2.22 . 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 YEAR

	Volume of securities transaction Quarter 03/2026	Volume of transaction Quarter 03/2026 VND
Securities company	2.597.000	65.549.160.000
- Shares	2.597.000	65.549.160.000
Investors	19.003.822	141.821.599.930
- Shares	19.003.822	141.821.599.930
	21.600.822	207.370.759.930

4 . CASH

	30/09/2026 VND	01/01/2026 VND
Cash on hand	1.252.359.134	22.483.119
Cash at bank	6.642.647.087	5.540.335.050
	7.895.006.221	5.562.818.169

5 . FINANCIAL ASSETS

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

	30/09/2026		01/01/2026	
	Book value VND	Fair value VND	Book value VND	Fair value VND
Listed securities	27.217.536.584	21.261.867.720	53.866.965.136	53.355.305.540
Unlisted securities	55.088.930.369	36.040.794.000	64.042.546.931	44.817.356.296
Delisted stocks	513.000	59.400	513.000	59.400
	82.306.979.953	57.302.721.120	117.910.025.067	98.172.721.236

b) Available for sale financial assets (AFS)

	30/09/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Unlisted securities	49.000.000.000	49.000.000.000	-	-
	49.000.000.000	49.000.000.000	-	-

c) Held-to-maturity investments (HTM)

	30/09/2026	01/01/2026
	VND	VND
Term Deposit (*)	403.476.000.000	351.000.000.000
	403.476.000.000	351.000.000.000

(*) As at December 31, 2025, held-to-maturity (HTM) investments are term deposits 06 months, deposited at Bac A Commercial Joint Stock Bank - Hang Dau Branch.

d) Loans

	30/09/2026	01/01/2026
	VND	VND
Margin operation	512.945.273	634.226.237
Prepaid of selling securities operation	80.000.000	190.035.056
	592.945.273	824.261.293

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5e) Market value fluctuation table

	Purchase price		price current		The rating gap increased		The rating difference is reduced		Revaluation value	
	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL	82,306,979.953	117,910,025.067	57,302,721.120	98,172,721.236	86,004.328	798,728.525	(25,090,263.161)	(20,536,032.356)	57,302,721.120	98,172,721.236
Listed stocks	53,355,305.540	86,004.328	-	798,728.525	(1,310,388.121)	21,261,867.720	53,355,305.540	(1,310,388.121)	88,815,673.690	53,355,305.540
- HNX	17,368,850.000	-	-	-	-	12,601,655.000	17,368,850.000	-	15,151,550.000	17,368,850.000
- EID	17,368,850.000	-	784,437.797	(3,982,757.203)	-	12,601,655.000	17,368,850.000	-	15,151,550.000	17,368,850.000
- HSX	35,986,455.540	86,004.328	-	-	-	8,660,212.720	35,986,455.540	-	73,664,123.690	35,986,455.540
- HAI	12,640	-	-	(75,512)	(75,512)	12,640	12,640	(75,512)	12,640	12,640
- DXG	855,000.000	-	-	-	(79,135,000)	-	855,000.000	(79,135,000)	-	855,000.000
- MSB	5,505,600.000	-	-	-	(266,400,000)	-	5,505,600.000	(266,400,000)	7,192,800.000	5,505,600.000
- PDR	564,000.000	-	-	-	(15,000,000)	-	564,000.000	(15,000,000)	-	564,000.000
- MBB	21,125,500.000	-	-	(1,741,006.448)	(499,000,000)	5,895,000.000	21,125,500.000	(499,000,000)	24,570,000.000	21,125,500.000
- KHP	305,568,900	-	-	(228,834,029)	(165,327,609)	242,062,480	305,568,900	(165,327,609)	245,945,700	305,568,900
- BSR	-	81,000,000	-	-	-	1,884,000,000	-	-	5,687,000,000	-
- BID	-	-	-	-	-	-	-	-	6,360,000,000	-
- ACB	2,160,000,000	-	-	-	(90,000,000)	-	2,160,000,000	(90,000,000)	-	2,160,000,000
- VPB	1,432,500,000	-	-	-	(67,500,000)	-	1,432,500,000	(67,500,000)	4,590,000,000	1,432,500,000
- SHB	1,847,550,000	-	-	-	(50,850,000)	-	1,847,550,000	(50,850,000)	1,531,150,000	1,847,550,000
- TPB	1,077,300,000	-	-	-	(44,100,000)	-	1,077,300,000	(44,100,000)	1,045,800,000	1,077,300,000
- VTB	1,065,000,000	-	-	-	(33,000,000)	-	1,065,000,000	(33,000,000)	990,000,000	1,065,000,000
- SAM	48,424,000	5,004,328	14,290,728	-	-	39,137,600	48,424,000	-	36,015,350	48,424,000
- SSI	-	-	-	-	-	-	-	-	-	-
- CTG	689,000,000	-	600,000,000	-	-	-	(89,000,000)	-	600,000,000	-
- FPT	-	-	-	-	-	-	-	-	-	-

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5e) Market value fluctuation table

	Purchase price		price current		The rating gap increased		The rating difference is reduced		Revaluation value	
	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026	30/09/2026	01/01/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Unlisted shares	55,088,930.369	64,042,546.931	36,040,794.000	44,817,356.296	-	-	(19,048,136.369)	(19,225,190.635)	36,040,794.000	44,817,356.296
- Upcom	55,088,930.369	64,042,546.931	36,040,794.000	44,817,356.296	-	-	(19,048,136.369)	(19,225,190.635)	36,040,794.000	44,817,356.296
ILS	-	-	-	-	-	-	(1,277,088.415)	(4,099,091.877)	3,362,400.000	9,494,013.100
MGG	4,639,488.415	13,593,104.977	3,362,400.000	9,494,013.100	-	-	-	#N/A	-	#N/A
Delisted stocks	-	#N/A	-	#N/A	-	#N/A	-	#N/A	-	#N/A
- CIC	513,000	513,000	59,400	59,400	-	-	(453,600)	(453,600)	59,400	59,400
AFS	49,000,000.000	-	49,000,000.000	-	-	-	-	-	49,000,000.000	-
Unlisted stocks (1)	49,000,000.000	-	49,000,000.000	-	-	-	-	-	49,000,000.000	-
- Hoang Thanh Infrastructure Investment & Development JSC	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	131,306,979.953	117,910,025.067	106,302,721.120	98,172,721.236	344,017.312	798,728.525	-25,090,263.161	-20,536,032.356	106,302,721.120	98,172,721.236

Note :

- (1) The Company has made provisions for investments in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019 and Circular No. 24/2022/TT-BTC dated April 7, 2022 of the Minister of Finance guiding the making and handling of provisions for inventory price reduction, investment losses, bad debts and warranties for products, goods, services and construction works at enterprises. Accordingly, the market value of these investments is determined by the difference between the purchase price and the provision made.

The market value of securities listed on the Hanoi Stock Exchange and Ho Chi Minh Stock Exchange is the closing price on the most recent trading day up to 31/12/2025. For securities of companies that are not listed on the stock market but have registered for trading on the unlisted public companies market (UPCOM), the market value is determined as the average reference price in the 30 most recent consecutive trading days before 31/12/2025. For listed securities that are canceled or suspended from trading or have stopped trading from the sixth trading day onwards, the actual price of the securities is the book value at the end of the accounting period.

6 . SHORT-TERM ACCOUNTS RECEIVABLES

	30/09/2026	01/01/2026
	VND	VND
Receivables from disposal of financial assets	-	-
Receivables from and accruals for dividend and interest	5.249.197.524	83.336.986
Receivables from interest of margin activities	3.954.886	4.058.934
Receivables from interest of prepaid of selling securities	100.000	456.085
Receivables from services provided by the Company	851.629.601	4.293.585.233
- <i>Receivables from securities brokerage activities</i>	930.810	2.526.338
- <i>Receivables from financial advisory activities</i>	102.000.000	3.592.909.090
- <i>Receivables from securities custody activities</i>	748.698.791	698.149.805
- <i>Receivables from other services</i>	-	-
Other receivables	300.800.134	-
	6.405.682.145	4.381.437.238

7 . . PROVISION FOR IMPAIRMENT OF LOANS

	30/09/2026	01/01/2026
	VND	VND
	102.000.000	102.000.000
Tại ngày 30/9/2026	102.000.000	102.000.000

8 . PREPAID EXPENSES

a) Short-term prepaid expenses

	30/09/2026	01/01/2026
	VND	VND
Work in progress of consulting contracts	443.879.956	443.879.956
Tools and consumables awaiting for allocation	-	
Others	(289.330.763)	120.200.750
	154.549.193	564.080.706

b) Long-term prepaid expenses

	30/09/2026	01/01/2026
	VND	VND
Rent at ICON 4 building in advance (*)	8.470.588.204	8.701.604.248
Tools and consumables awaiting for allocation	(416.777.861)	(425.739.830)
	8.053.810.343	8.415.471.652

(*) Rental expenses for 720 m² of office space on the 7th and 9th floors of Icon 4 Building, No. 243 De La Thanh Street, Hanoi, leased from Construction and Investment Joint Stock Company No. 4. The lease term is from 1 September 2012 to 15 October 2043.

Pursuant to the lease agreement between the two parties, after 15 October 2043, upon expiry of the land use allocation permit, provided that the State has not issued a decision to recover the land and the lessor is granted a further extension of the land lease beyond 15 October 2043 by the State, is allocated the land, or acquires the land use rights by transfer, Wall Street Securities Joint Stock Company shall be entitled to continue leasing the relevant premises without incurring any additional costs. Wall Street Securities Joint Stock Company shall become a co-owner of the building together with the investor, Construction and Investment Joint Stock Company No. 4, and shall only be required to pay the annual land rental to the State or the consideration for the transfer of land use rights.

9 . THUẾ VÀ CÁC KHOẢN PHẢI THU NHÀ NƯỚC

	30/09/2026	01/01/2026
	VND	VND
Thuế Thu nhập doanh nghiệp	9.791.025.170	9.791.025.170
	9.791.025.170	9.791.025.170

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10 . LONG-TERM INVESTMENT

	30/09/2026		01/01/2026	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
	VND	VND	VND	VND
Other long-term investments	49.000.000.000	-	-	-
- Hoang Thanh Infrastructure Investment & Development JSC	49.000.000.000	-	-	-
	49.000.000.000	-	-	-

The Company has not determined the fair value of these financial investments because Vietnamese Accounting Standards and Vietnamese Enterprise Accounting Regime do not have specific guidance on determining fair value.

Other long-term investments

Information of the Company's other long-term investments as at 30/9/2026

Name	operation	Rate of interest	Rate of voting rights	Main business activities
Hoang Thanh Infrastructure Investment & Development JSC	6A Floor, Hoang Thanh Building, No. 114 Mai Hac De Street, Hai Ba Trung Ward, Hanoi, Vietnam	0,52%	0,52%	Real estate

11 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation equipment	Management equipment and tools	Total
	VND	VND	VND	VND
Original cost				
As at 01/01/2026	2.156.956.384	4.706.921.952	1.738.782.828	8.602.661.164
Purchase	-	-	-	-
Liquidating, disposed	-	-	-	-
As at 30/9/2026	2.156.956.384	4.706.921.952	1.738.782.828	8.602.661.164
Accumulated depreciation				
As at 01/01/2026	1.675.218.322	4.706.921.952	1.738.782.828	8.120.923.102
Depreciation	148.086.548	-	-	148.086.548
		-	-	-
Liquidating, disposed	-	-	-	-
As at 30/9/2026	1.823.304.870	4.706.921.952	1.738.782.828	8.269.009.650
Net carrying amount				
As at 01/01/2026	481.738.062	-	-	481.738.062
As at 30/9/2026	333.651.514	-	-	333.651.514

In which:

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

12 . INTANGIBLE FIXED ASSETS

	Software	Total
	VND	VND
Original cost		
As at 01/01/2026	3.305.837.980	3.305.837.980
As at 30/09/2026	3.332.768.514	3.332.768.514
Accumulated depreciation		
As at 30/09/2026	2.902.299.300	2.902.299.300
Depreciation	100.031.017	100.031.017
Adjust accumulated depreciation to beginnin	-	-
As at 30/09/2026	3.002.330.317	3.002.330.317
Net carrying amount		
As at 01/01/2026	403.538.680	403.538.680
As at 30/09/2026	330.438.197	330.438.197

Trong đó:

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

13 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/09/2026	01/01/2026
	VND	VND
Initial deposit	120.000.000	120.000.000
Additional deposit	3.408.354.684	3.372.237.108
Accrued interest	1.164.079.412	1.363.779.681
Ending balance	4.692.434.096	4.856.016.789

14 . SHORT-TERM TRADE PAYABLES**Trade payables detailed by suppliers with large account balances**

	30/09/2026	01/01/2026
	VND	VND
Investment and Construction Joint Stock Company No. 4 (ICON4)	-	-
Vietnam Securities Depository	-	-
Others	35.899.439	35.523.391
	35.899.439	35.523.391

15 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/09/2026	01/01/2026
	VND	VND
Personal income tax	168.701.797	218.751.746
	168.701.797	218.751.746

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.

16 . SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
Provision for ICON 4 building service costs and other services	20.000.000	20.000.000
Securities company operating costs	89.177.441	81.819.524
	109.177.441	115.324.328

17 . OTHER PAYABLES**a) Other short-term payables**

	30/09/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	1.098.600.796	1.098.600.796
Interest payables	2.463.952.787	3.609.755
	3.562.553.583	1.102.210.551

b) Overdue debt not paid

	30/09/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	1.098.600.796	1.098.600.796
	1.098.600.796	1.098.600.796

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

	Tỷ lệ (%)	30/09/2026 VND	Tỷ lệ (%)	01/01/2026 VND
Ông Nguyễn Đình Việt	29,82%	150.000.000.000	29,82%	150.000.000.000
Ông Nguyễn Đình Tú	22,47%	113.000.000.000	22,47%	113.000.000.000
Bà Phạm Diễm Hoa	5,80%	29.200.000.000	5,80%	29.200.000.000
Shareholder's equity (less than 5%)	41,91%	210.800.000.000	41,91%	210.800.000.000
	100%	503.000.000.000	100%	503.000.000.000

b) Undistributed earnings

	30/09/2026 VND	01/01/2026 VND
Realized earnings	54.072.742.010	37.443.480.519
Unrealized earnings	(24.614.451.110)	(19.733.700.275)
	29.458.290.900	17.709.780.244

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

	30/09/2026 VND	01/01/2026 VND
Realized earnings undistributed previous year	37.442.443.845	31.952.497.593
Unrealized loss accumulated to the end of the fiscal year	(24.614.451.110)	(19.732.663.601)
Realized gain/loss accumulated to the beginning of the year	3.688.953.800	5.489.946.252
Earnings distributed to shareholders accumulate to the end of the fiscal year	54.072.742.010	37.442.443.845
Realized earning undistributed accumulated to the end of the fiscal year	54.072.742.010	37.442.443.845

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

	30/09/2026 VND	01/01/2026 VND
Owner's invested capital	503.000.000.000	503.000.000.000
- At the beginning of year	503.000.000.000	503.000.000.000
- At the ending of year	503.000.000.000	503.000.000.000

e) Stock

	30/09/2026	01/01/2026
Quantity of Authorized issuing stocks	50.300.000	50.300.000
Quantity of issued stocks	50.300.000	50.300.000
- Common stocks	50.300.000	50.300.000
Quantity of circulation stocks	50.300.000	50.300.000
- Common stocks	50.300.000	50.300.000
Par value per stock (VND)	10.000	10.000

19 . DISCLOSE OF 0 ACCOUNTS

	30/09/2026	01/01/2026
Foreign currencies		
- USD	1.222,25	1.222,25
- EURO	41,41	41,41

20 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY

	30/09/2026	01/01/2026
	VND	VND
Unrestricted financial assets	26.717.570.000	43.861.490.000
	26.717.570.000	43.861.490.000

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

	30/09/2026	01/01/2026
	VND	VND
The Company's financial assets which are not deposited at the VSD	7.000.000.000	-
	7.000.000.000	-

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

	30/09/2026	01/01/2026
	VND	VND
Unrestricted financial assets	646.635.910.000	611.493.630.000
Mortgage financial assets	-	-
Blocked financial assets	-	-
Financial assets awaiting settlement	128.000.000	118.500.000
	646.763.910.000	611.612.130.000

23 . NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD OF INVESTORS

	30/09/2026	01/01/2026
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	330.000	330.000
	330.000	330.000

24 . INVESTORS' DEPOSITS

	30/09/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	33.460.123.051	21.394.348.219
1. Domestic investors	33.333.002.849	21.267.176.696
2. Foreign investors	127.120.202	127.171.523
Investor's deposit for securities transaction under the method of commercial bank management	-	-
1. Domestic investors	-	-
Deposits of securities issuers	1.245.103	1.245.103
1. Deposit for sale of securities underwriting agent	1.245.103	1.245.103
	33.461.368.154	21.395.593.322

25 . PAYABLES TO INVESTORS

	30/09/2026	01/01/2026
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	33.460.123.051	21.394.348.219
1.1 Domestic investors	33.333.002.849	21.267.176.696
1.2 Foreign investors	127.120.202	127.171.523
2. Payable to Investors - Investors' deposits on securities trading deposits under the method of commercial bank management	-	-
2.1 Domestic investors	-	-
	33.460.123.051	21.394.348.219

26 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	30/09/2026	01/01/2026
	VND	VND
Payables for dividend, principal and interest from bonds to investor:	1.245.103	1.245.103
	1.245.103	1.245.103

27 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	30/09/2026	01/01/2026
	VND	VND
1. Margin transaction payables	516.900.159	638.285.171
1.1 Principal of margin transaction	512.945.273	634.226.237
Domestic investors	512.945.273	634.226.237
1.2 Interest of margin transaction	3.954.886	4.058.934
Domestic investors	3.954.886	4.058.934
2. Prepaid of selling securities operation payables	80.100.000	190.491.141
2.1 Principal of prepaid of selling securities operation	80.000.000	190.035.056
Domestic investors	80.000.000	190.035.056
2.2 Interest of prepaid of selling securities operation	100.000	456.085
Domestic investors	100.000	456.085
	597.000.159	828.776.312

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28 . REVENUE
a) Gain/loss from disposal of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of Quarter 3/2026		Gain, loss from trading shares of Quarter 3/2025	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
Listed	2.537.000	63.746.160.000	65.054.809.510		1.308.649.510	-	100.272.709
- HNX						-	
- HSX	2.537.000	63.746.160.000	65.054.809.510		1.308.649.510	-	100.272.709
- Upcom							4.752.354.767
Unlisted							4.852.627.476
	2.537.000	63.746.160.000	65.054.809.510	-	1.308.649.510	-	4.852.627.476

b) . Difference from revalued financial assets

	Original cost 30/9/2026	Market value/Fair value at 30/9/2026	Revaluation difference at 30/9/2026		Revaluation difference at 01/01/2026		Recorded in current Quarter	
			Increase	Decrease	Increase	Decrease	Increase	Decrease
	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL	82.306.979.953	57.302.721.120	86.004.328	(25.089.750.161)	798.728.525	(20.256.410.348)	3.167.538.462	6.081.994.268
Listed	27.217.536.584	21.261.867.720	86.004.328	(6.041.673.192)	798.728.525	(1.009.938.121)	345.535.000	6.081.994.268
- EID	16.584.412.203	12.601.655.000	-	(3.982.757.203)	784.437.797	-	-	4.767.195.000
- SSI	-	-	-	-	-	-	-	-
- BID	-	-	-	-	-	-	-	-
- HAI	88.152	12.640	-	(75.512)	-	(75.512)	-	-
- MBB	7.636.006.448	5.895.000.000	-	(1.741.006.448)	-	(499.000.000)	-	1.242.006.448
- SAM	34.133.272	39.137.600	5.004.328	-	14.290.728	-	-	9.286.400
- KHP	470.896.509	242.062.480	-	(228.834.029)	-	(165.327.609)	-	63.506.420
- DXG	-	-	-	-	-	(79.135.000)	79.135.000	-
- FPT	-	-	-	-	-	-	-	-
- BSR	1.803.000.000	1.884.000.000	81.000.000	-	-	-	-	-
- CTG	689.000.000	600.000.000	-	(89.000.000)	-	-	-	-
- TPB	-	-	-	-	-	-	-	-
- VIB	-	-	-	-	-	-	-	-
- SHB	-	-	-	-	-	(266.400.000)	266.400.000	-
- VIX	-	-	-	-	-	-	-	-
- MSB	-	-	-	-	-	-	-	-
- HDB	-	-	-	-	-	-	-	-

b) . Difference from revalued financial assets

	Original cost 30/9/2026	Market value/Fair value at 30/9/2026	Revaluation difference at 30/9/2026		Revaluation difference at 01/01/2026		Recorded in current Quarter	
			Increase	Decrease	Increase	Decrease	Increase	Decrease
	VND	VND	VND	VND	VND	VND	VND	VND
Unlisted	55.088.930.369	36.040.794.000	-	(19.048.136.369)	-	(19.246.531.627)	2.822.003.462	-
- ILS	4.639.488.415	3.362.400.000	-	(1.277.088.415)	-	(4.099.091.877)	2.822.003.462	-
- MGG	50.449.441.954	32.678.394.000	-	(17.771.047.954)	-	(15.147.439.750)	-	-
Delisted	513.000	59.400	-	59.400	-	59.400	-	-
- CIC	513.000	59.400	-	59.400	-	59.400	-	-
AFS	49.000.000.000	49.000.000.000	-	-	-	-	-	-
Unlisted	49.000.000.000	49.000.000.000	-	-	-	-	-	-
- Hoang Thanh Infrastructure Investment & Development JSC	49.000.000.000	49.000.000.000						
	131.306.979.953	106.302.721.120	86.004.328	(25.089.750.161)	798.728.525	(20.256.410.348)	3.167.538.462	6.081.994.268

c) Dividends and interest arising from FVTPL financial assets, loans, HTM, AFS

	Quarter 03/2026	Quarter 3/2025
	VND	VND
From FVTPL financial assets	1.096.421.500	-
From held-to-maturity (HTM) financial assets	6.409.998.784	3.866.845.981
From loans	33.431.643	80.799.792
	7.539.851.927	3.947.645.773

29 . SECURITIES COMPANY MANAGEMENT COSTS

	Quarter 03/2026	Quarter 3/2025
	VND	VND
Salary and payroll expenses	890.550.301	831.900.419
Union fees, social insurance, health insurance, unemployment insur.	80.522.491	65.625.896
Cost of tools and equipment	134.266.766	135.511.948
Depreciation costs of fixed assets and investment real estate	29.204.467	13.123.848
Taxes, fees and charges	2.687.276	1.283.133
Outsourcing service costs	939.349.175	505.093.169
Other costs	59.328.211	44.285.909
	2.135.908.687	1.596.824.322

30 . CURRENT CORPORATE INCOME TAX

	Quarter 03/2026	Quarter 3/2025
	VND	VND
Total accounting profit before tax	(1.911.717.420)	10.416.496.956
Adjustments to increase	6.467.692.179	1.120.069.570
- <i>Non-Directly Executive Board Income</i>	66.000.000	66.000.000
- <i>Loss on valuation of unrealized financial assets</i>	6.235.510.947	1.054.069.570
- <i>Penalties</i>	166.181.232	-
Downward adjustments	(10.343.232.315)	(12.713.492.371)
- <i>Dividends, profits are distributed</i>	(1.096.421.500)	-
- <i>Carrying forward losses in previous years</i>	(8.611.971.088)	(1.158.859.312)
- <i>Interest on valuation of unrealized financial assets</i>	(634.839.727)	(11.554.633.059)
Income subject to personal income tax	(5.787.257.556)	(1.176.925.845)
Current corporate income tax expenses (tax rate 20%)	-	-
Corporate income tax payable at the beginning of the year	(9.791.025.170)	(9.791.025.170)
Corporate income tax payable at the end of the year	(9.791.025.170)	(9.791.025.170)

31 . BASIC EARNINGS PER SHARE

The calculation of the basic profit per share that can be distributed to shareholders owning ordinary shares of the Company is carried out based on the following figures:

	Quarter 03/2026	Quarter 3/2025
	VND	VND
Total profit after tax	(1.911.717.420)	10.416.496.956
Profit attributable to common stock	(1.911.717.420)	10.416.496.956
Average common shares outstanding during the year	50.300.000	50.300.000
Basic earnings per share	(38)	207

32 . FINANCIAL INSTRUMENTS

The Company's financial instruments include:

	Book value			
	30/09/2026		01/01/2026	
	Original price/Fair value	Preventive	Original price/Fair value	Preventive
	VND	VND	VND	VND
Financial assets				
Cash and cash equivalents	7.895.006.221	-	5.562.818.169	
Financial assets recognized through profit/loss	57.687.888.613	-	98.172.721.236	-
Held to maturity investments	403.476.000.000	-	351.000.000.000	-
Loans	592.945.273	-	824.261.293	-
Accounts	6.406.153.281	(102.000.000)	53.957.499.841	(102.000.000)
	476.057.993.388	(102.000.000)	509.517.300.539	(102.000.000)
Financial liabilities				
			30/09/2026	01/01/2026
			VND	VND
			1.142.632.310	1.150.425.162
Trade payables, securities trading payables and other payables				
Cost to Pay			109.177.441	115.324.328
			1.251.809.751	1.265.749.490

According to the provisions of Circular 210/2009/TT-BTC and Circular 334/2016/TT-BTC, financial assets and financial liabilities have been revalued at fair value at the end of the fiscal year

Financial Risk Management

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has established a system of controls to ensure an appropriate balance between the cost of risks incurred and the cost of risk management. The Company's Board of Directors is responsible for monitoring the risk management process to ensure an appropriate balance between risk and risk control.

Market risk

The Company's business operations will be primarily exposed to risks from changes in prices, exchange rates and

Price risk:

The Company is exposed to price risks of equity instruments arising from short-term and long-term investments in securities due to the uncertainty of future prices of the investment securities

	"1 year or less"	"Over 1 year to 5 years"	Over 5 years	add
	VND	VND	VND	VND
As of 30/09/2026				
Financial assets recognized through profit/loss	57.687.888.613	-	-	57.687.888.613
	57.687.888.613	-	-	57.687.888.613
As of 01/01/2026				
Financial assets recognized through profit/loss	98.172.721.236	-	-	98.172.721.236
	98.172.721.236	-	-	98.172.721.236

Exchange rate risk:

The Company is exposed to exchange rate risk due to the fluctuation in the fair value of future cash flows of a financial instrument following changes in foreign exchange rates when the Company's borrowings, revenues and expenses are denominated in currencies other than Vietnamese Dong.

Interest rate risk:

The Company bears interest rate risk due to the fluctuation in fair value of future cash flows of a financial instrument due to changes in market interest rates when the Company has time or non-term deposits, loans and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates favorable to the Company's purposes.

Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or contract, leading to a financial loss to the Company. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and financing activities (including bank deposits, loans and other financial instruments).

	1 year or less	Over 1 year to 5 years	Over 5 years	Add
	VND	VND	VND	VND
As of 30/09/2026				
Cash and cash equivalents	7.895.006.221	-	-	7.895.006.221
Held to maturity investments	403.476.000.000	-	-	403.476.000.000
Loans	592.945.273	-	-	592.945.273
Accounts	6.406.153.281	-	-	6.406.153.281
	418.370.104.775	-	-	418.370.104.775

	1 year or less	Over 1 year to 5	Over 5 years	Add
	VND	years VND	VND	VND
As of 01/01/2026				
Cash and cash equivalents	5.562.818.169	-	-	5.562.818.169
Held to maturity investments	351.000.000.000	-	-	351.000.000.000
Loans	824.261.293	-	-	824.261.293
Accounts	53.957.499.841	-	-	53.957.499.841
	411.344.579.303	-	-	411.344.579.303

Liquidity risk

Liquidity risk is the risk that the Company will have difficulty in fulfilling its financial obligations due to lack of funds. The Company's liquidity risk arises mainly from the fact that financial assets and financial liabilities have different maturities.

The maturity of financial liabilities based on contractually expected payments (based on cash flows of principal) is as follows:

	1 year or less	Over 1 year to 5	Over 5 years	Add
	VND	years VND	VND	VND
As of 30/09/2026				
Trade payables, securities trading payables and other payables	1.142.632.310	-	-	1.142.632.310
Cost to Pay	109.177.441	-	-	109.177.441
	1.251.809.751	-	-	1.251.809.751
As of 01/01/2026				
Trade payables, securities trading payables and other payables	1.150.425.162	-	-	1.150.425.162
Cost to Pay	115.324.328	-	-	115.324.328
	1.265.749.490	-	-	1.265.749.490

The Company believes that the concentration of risk with respect to debt repayment is low. The Company is able to repay its debts when they fall due from cash flows from operations and proceeds from maturing financial

33 . EVENTS OCCURRING AFTER THE END OF THE FINANCIAL YEAR

There have been no material events occurring after the balance sheet date that require adjustment to or disclosure in the Financial Statements.

34 . DEPARTMENT REPORT
By business sector

	Securities brokerage and depository activities	Self-employed investment activities	Other activities	Total of the whole enterprise
	VND	VND	VND	VND
Operating revenue	310.092.722	2.212.291.763	6.493.430.427	9.015.814.912
Operating expenses	768.514.254	8.084.941.243	112.338.580	8.965.794.077
Unallocated revenue				174.170.432
Unallocated costs	-			2.135.908.687
Operational results	-458.421.532	-5.872.649.480	6.381.091.847	-1.911.717.420
Direct department assets	6.035.480.106	114.883.694.968	408.729.252.410	529.648.427.484
Unallocated assets		-	20.141.172.766	20.141.172.766
Total assets	6.035.480.106	114.883.694.968	428.870.425.176	549.789.600.250
Unallocated liabilities		-		-
Total liabilities	-	-	-	-

By geographic area

The Company's operations are carried out mainly within the territory of Vietnam, therefore the Company does not prepare segment reports by geographical area

35 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Remuneration, salary, bonus of Board of Directors, Board of Supervisors, General Director and other managers:

	Relationship	Quarter 3/2026 VND	Quarter 1/2025 VND
Remuneration, salary, bonus of Board of Directors members			
-	Nguyen Dinh Tu Chairman of the Board	33.000.000	33.000.000
-	Pham Duc Long Vice Chairman of Board of Directors	33.000.000	33.000.000
-	Tran Anh Dung Board Member	-	-
-	Nguyen Dang Truong Member of Board of Directors - General	210.000.000	210.000.000
-	Nguyen Viet Thang Member of Board of Directors - Deputy General Director	112.172.529	112.172.529
		388.172.529	388.172.529
Remuneration, salary, bonus of members of the Board of Super			
-	Tran Dinh Tung Head of Control Board	-	-
-	Trinh Cong Thang Head of Control Board	30.000.000	30.000.000
		30.000.000	30.000.000
Salary and bonus of General Director and other managers			
-	Nguyen Dang Truong General Director	210.000.000	210.000.000
		210.000.000	210.000.000

Apart from the above related party transactions, other related parties did not have any transactions during the year and had no balance at the end of the financial year with the Company.



Vu Thi Yen
Scheduler



Vu Thi Yen
Chief Accountant



Nguyen Viet Thang
General Director

Established on 20 October 2026