CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập – Tự do – Hạnh phúc
TIEN PHONG SECURITIES CORPORATION	**THE SOCIALIST REPUBLIC OF VIETNAM**
	Independence - Freedom - Happiness
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Số: 31/2026/TPS-CBTT	*Tp. HCM, ngày 20 tháng 07 năm 2026*
No: 31/2026/TPS-CBTT	*Ho Chi Minh City, July 20, 2026*

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ CÁC SỞ GDCK

DISCLOSURE OF INFORMATION ON THE WEB PORTAL OF THE STATE SECURITIES COMMISSION AND THE STOCK EXCHANGES

Kính gửi:
- **Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission;***
- **Sở giao dịch Chứng khoán Việt Nam/ *Vietnam Stock Exchange;***
- **Sở Giao dịch Chứng khoán Tp. Hồ Chí Minh/ *Ho Chi Minh City Stock Exchange;***
- **Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange.***

Chúng tôi: Công ty Cổ phần Chứng khoán Tiên Phong ("TPS")

Name of organization: Tien Phong Securities Corporation ("TPS")

Mã chứng khoán / Securities Code : ORS

Địa chỉ trụ sở chính/ Head office address: Tầng 7, tòa nhà Doji, số 81-83-85 Hàm Nghi, phường Sài Gòn, thành phố Hồ Chí Minh/ 7th Floor, Doji Building, No. 81-83-85 Ham Nghi, Sai Gon Ward, Ho Chi Minh City.

Điện thoại/ Telephone: 028.39118014 Fax: 028.39118015.

Người thực hiện công bố thông tin/ Person who discloses information: (Ông/ Mr) Nguyễn Trát Minh Phương – Chức vụ/ Position: Người được ủy quyền công bố thông tin/ Person authorized to disclose information.

Địa chỉ/ Address: Tầng 7, tòa nhà Doji, số 81-83-85 Hàm Nghi, phường Sài Gòn, thành phố Hồ Chí Minh/ 7th Floor, Doji Building, No. 81-83-85 Ham Nghi, Sai Gon Ward, Ho Chi Minh City.

Điện thoại/ Phone: 028.39118014 Fax: 028.39118015

Loại thông tin công bố/ Type of disclosure: ☐ 24 giờ/24 hours . ☐ Yêu cầu/ Request ☐ Bất thường/ Abnormal ☒ Định kỳ/ Recurring

Nội dung thông tin công bố/ Contents of disclosure:

1. Báo cáo tài chính quý II năm 2026/ *Financial Statements for the Second Quarter of 2026.*

2. Giải trình biến động lợi nhuận quý II năm 2026 so với quý II năm 2025/ *Explanation of Profit Fluctuations in the Second Quarter of 2026 Compared to the Second Quarter of 2025.*

Thông tin này đã được TPS công bố trên trang thông tin điện tử của Công ty vào ngày 20/07/2026 tại đường dẫn/ *This information was published on the company's website on July 20, 2026, as in the link*:

https://www.tpbs.com.vn/vi/thong-tin-tps/quan-he-co-dong/bao-cao-tai-chinh/tps-bao-cao-tai-chinh-quy-2-nam-2026?postId=2864

Tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Nơi nhận/ Recipient:

- Như đề gửi /As submitted;
- Lưu/ Archives: VT.

TM. CÔNG TY CỔ PHẦN
CHỨNG KHOÁN TIÊN PHONG/ ON BEHALF OF TIEN PHONG SECURITIES CORPORATION
NGƯỜI ĐƯỢC ỦY QUYỀN CÔNG BỐ THÔNG TIN/ PERSON AUTHORIZED TO DISCLOSE INFORMATION

CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG

NGUYỄN TRÁT MINH PHƯƠNG

Tài liệu đính kèm/ Attached documents:

- Báo cáo tài chính quý II năm 2026 / *Financial Statements for the Second Quarter of 2026.*
- Giải trình biến động lợi nhuận quý II năm 2026 so với quý II năm 2025/ *Explanation of Profit Fluctuations in the Second Quarter of 2026 Compared to the Second Quarter of 2025.*

TIEN PHONG SECURITIES JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 346 ***/2026/TPS-CV***

Ref: Report, explanation of the change in the business results for Quarter 2/2026 compared to the same period in 2025

Ho Chi Minh City, 20 July 2026

To: **- THE STATE SECURITIES COMMISSION OF VIETNAM**
- THE VIETNAM STOCK EXCHANGE
- THE HO CHI MINH CITY STOCK EXCHANGE

- *Pursuant to Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance regarding the guidance on disclosure of information on the securities market;*

Tien Phong Securities Joint Stock Company ("**the Company**") would like to send our respectful greetings to the Agency and thanks for your interest and support during the past time.

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, the Company hereby discloses its Q2/2026 Financial Statements and explains the reasons for the following:

- Profit after tax for the reporting period changed from a loss in the same period of the prior year to a profit in the current period;
- Profit after tax in the Q2/2026 Financial Statements changed by more than 10% compared to the same period of the prior year.

I. Business results for Quarter 2/2026 compared to Quarter 2/2025:

No.	Items	Q2/2026	Q2/2025	Difference	Rate (%)
1	**Revenues**	**273,318,797,222**	**449,388,961,676**	**(176,070,164,454)**	**-39.18%**
	Realized revenues	263,284,804,772	322,489,139,661	(59,204,334,889)	
	Revenues measured at Fair Value Through Profit or Loss (FVTPL)	10,033,992,450	126,899,822,015	(116,865,829,565)	
2	**Expenses**	**231,065,301,435**	**447,336,021,581**	**(216,270,720,146)**	**-48.35%**
	Realized expenses	202,652,588,654	366,523,287,068	(163,870,698,414)	
	Expenses measured at Fair Value Through Profit or Loss (FVTPL)	28,412,712,781	80,812,734,513	(52,400,021,732)	
3	**Profit before tax**	**42,253,495,787**	**2,052,940,095**	**40,200,555,692**	**1958.19%**
4	**Corporate income tax expense**	**8,521,117,843**	**9,217,417,500**	**(696,299,657)**	
5	**Net profit after tax**	**33,732,377,944**	**(7,164,477,405)**	**40,896,855,349**	**570.83%**

II. Reasons for Fluctuation:

The Company's business operations in Q2/2026 recorded a positive recovery and growth. Profit after tax reached VND 129.44 billion, an increase of VND 234.97 billion compared with the same period of the prior year, thereby turning from a loss in Q2/2025 to a profit in Q2/2026. This result was primarily driven by revenue growth together with cost control and optimization.

Regarding revenue growth: Revenue reached VND 367.64 billion, an increase of VND 75.35 billion compared with the same period (equivalent to a 25.78% increase). This revenue growth reflects the positive development of the Company's core business activities, in line with the Company's strategy of safe, effective and sustainable development, and demonstrates the Company's capability to execute its business strategy and capture market opportunities.

Regarding cost optimization: Operating expenses decreased to VND 205.80 billion, a sharp decrease of VND 188.61 billion compared with the same period (equivalent to a 47.82% decrease). This decrease reflects the effectiveness of the cost management and operational optimization measures implemented by the Company, contributing to improved operating efficiency during the period.

The growth in revenue together with the improvement in cost management efficiency has brought about a positive shift in the Company's business results in Q2/2026, thereby strengthening the foundation for the Company's continued growth and development in the coming periods.

The Company commits to continue fulfilling its reporting and information disclosure obligations and ensuring compliance with legal regulations.

Best regards,

TIEN PHONG SECURITIES JOINT STOCK COMPANY
General Director

S.G.P. * CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG * QUẬN 1 - T.P HỒ CHÍ MINH

NGUYEN CHI THANH

To:

- *As above;*
- *File.*

TIEN PHONG SECURITIES JOINT STOCK COMPANY

Address : 7th Floor, Doji Tower, 81-83-85 Ham Nghi Street, Sai Gon Ward, Ho Chi Minh City

Tax code: **0304814339**

FINANCIAL STATEMENTS

2nd QUARTER - 2026

FINANCIAL STATEMENTS

2nd QUARTER - 2026

<u>Include:</u>

- Statement of financial position

- Income statement

- Cash flow statement

- Statement of changes in owners' equity

- Notes to the financial statements

- Official dispatch explaining changes in income statement between two reporting periods

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

FORM B01-CTCK

(Unit: VND)

ITEMS	Code	Notes	Ending balance	Beginning balance
ASSETS				
A. CURRENT ASSETS (100=110+130)	**100**		**15,213,070,016,532**	**14,296,526,527,256**
I. Financial assets	**110**		**15,119,086,723,181**	**14,145,629,580,610**
1. Cash and cash equivalents	111	1	908,250,750,965	5,981,306,870,042
1.1. Cash	111.1		908,250,750,965	5,981,306,870,042
2. Financial assets at fair value through profit and loss (FVTPL)	112	3.1	5,525,687,033,373	2,066,371,184,073
3. Held to Maturity (HTM)	113	3.2	1,608,543,260,273	1,308,389,260,273
4. Loans	114	3.3	1,884,589,814,783	1,460,080,176,131
7. Receivables	117		3,037,306,139,447	107,495,988,724
7.1. Receivables from disposal of financial assets	117.1	4a	2,856,103,641,905	47,874,338,946
7.2. Receivables and accruals from dividend and interest income	117.2	4b	181,202,497,542	59,621,649,778
7.2.2. Accruals for undue dividend and interest income	117.4		181,202,497,542	59,621,649,778
8. Advances to suppliers	118	4c	454,412,600	1,715,679,000
9. Receivables from services provided by the Company	119	4d	2,168,199,090,604	3,234,192,638,508
12. Other receivables	122	4e	4,111,227,632	4,132,790,355
13. Provision for impairment of receivables	129	4f	(18,055,006,496)	(18,055,006,496)
II. Other current assets	**130**		**93,983,293,351**	**150,896,946,646**
1. Advance	131		87,085,140,653	145,629,502,649
3. Short-term prepaid expenses	133	5a	6,801,152,698	5,170,443,997
4. Short-term deposits, collaterals and pledges	134	6a	97,000,000	97,000,000
B. NON-CURRENT ASSETS (200 = 210+220+230+240+250+260)	**200**		**56,207,188,049**	**39,861,506,542**
I. Long-term financial assets	**210**		12,000,000,000	-
2. Investments	212		12,000,000,000	-
2.3. Investments in associates and joint ventures	212.3		12,000,000,000	-
II. Fixed assets	**220**		**20,953,741,155**	**19,138,932,585**
1. Tangible fixed assets	221	7	3,906,909,315	5,066,325,363
- Historical cost	222		21,866,298,768	21,866,298,768
- Accumulated depreciation	223a		(17,959,389,453)	(16,799,973,405)
3. Intangible fixed assets	227	8	17,046,831,840	14,072,607,222
- Historical cost	228		52,731,951,564	47,326,551,564
- Accumulated depreciation	229a		(35,685,119,724)	(33,253,944,342)
IV. Construction in-progress	**240**	9	**1,957,131,414**	**1,596,458,609**
V. Other non-current assets	**250**		**21,296,315,480**	**19,126,115,348**
1. Long-term deposits, collaterals and pledges	251	6b	2,909,533,434	2,815,280,122
2. Long-term prepaid expenses	252	5b	1,328,820,894	1,752,874,074
4. Deposits to Settlement Assistance Fund	254	11	17,057,961,152	14,557,961,152
TOTAL ASSETS (270 = 100 + 200)	**270**		**15,269,277,204,581**	**14,336,388,033,798**

ITEMS	Code	Notes	Ending balance	Beginning balance
LIABILITIES AND OWNERS' EQUITY				
C. LIABILITIES (300 = 310 + 340)	**300**		**7,468,044,236,609**	**6,698,326,795,252**
I. Current liabilities	**310**		**4,463,571,029,172**	**2,694,361,774,257**
1. Short-term borrowings and financial leases	311	12	2,338,894,547,945	2,046,000,000,000
1.1. Short-term borrowings	312		2,338,894,547,945	2,046,000,000,000
4. Short-term bond issuance	316	18.1	328,000,000,000	328,000,000,000
6. Payables for securities trading activities	318		1,409,275,359,756	199,720,300,000
8. Short-term trade payables	320	13	1,999,672,744	4,729,287,176
9. Advances from customers	321	14	173,000,000	-
10. Statutory obligations	322	15	40,447,616,859	25,174,578,344
11. Payables to employees	323		267,126,700	3,227,062,437
13. Short-term accrued expenses	325	16	58,164,876,062	65,690,316,377
15. Short-term unearned revenues	327		11,802,834,543	14,494,178,421
17. Other short-term payables	329	17	274,545,994,563	7,326,051,502
II. Non-current liabilities	**340**		**3,004,473,207,437**	**4,003,965,020,995**
4. Long-term bond issuance	346	18.2	3,000,000,000,000	4,000,000,000,000
14. Deferred tax payable	356	10	4,473,207,437	3,965,020,995
D. OWNERS' EQUITY (400 = 410 + 420)	**400**		**7,801,232,967,972**	**7,638,061,238,546**
I. Owners' equity	**410**		**7,801,232,967,972**	**7,638,061,238,546**
1. Share capital	411	19	6,965,053,830,500	6,965,053,830,500
1.1. Capital contribution	411.1		6,239,309,040,000	6,239,309,040,000
a. Ordinary shares	411.1a		6,239,309,040,000	6,239,309,040,000
1.2. Share premium	411.2		725,744,790,500	725,744,790,500
4. Charter capital supplementary reserve	414		8,560,003,920	8,560,003,920
5. Operational risk and financial reserve	415		8,560,003,920	8,560,003,920
7. Undistributed profit	**417**	**20**	**819,059,129,632**	**655,887,400,206**
7.1. Realized profit	**417.1**		**813,292,569,064**	**652,153,585,405**
- Previous year realized profit	417.1a		652,153,585,405	599,463,676,096
- This year realized profit	417.1b		161,138,983,659	52,689,909,309
7.2. Unrealized profit/(loss)	**417.2**		**5,766,560,568**	**3,733,814,801**
- Previous year unrealized profit	417.2a		3,733,814,801	(62,074,913,790)
- This year realized loss	417.2b		2,032,745,767	65,808,728,591
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**15,269,277,204,581**	**14,336,388,033,798**

OFF-BALANCE SHEET ITEMS

FORM B01-CTCK

(Unit: VND)

ITEMS	Code	Notes	Ending balance	Beginning balance
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS			*Value at fair value*	
4. Doubtful debts handled	004	21.1	382,857,845,475	382,857,845,475
6. Outstanding shares (shares)	006	19	623,930,904	623,930,904
8. Financial assets listed/registered for trading at VSDC of the Company	008		3,829,664,440,000	1,259,265,850,000
a. Unrestricted and traded financial assets		*21.2a*	*3,829,164,440,000*	*1,259,265,850,000*
d. Blocked financial assets		*21.2b*	*200,000,000*	-
e. Financial assets awaiting for settlement		*21.2c*	*300,000,000*	-
10. Financial assets awaiting for arrival of the Company	010	21.3	3,300,000,000	205,000,000,000
12. Financial assets which have not been deposited at VSDC of the Company	012	21.4	1,436,300,010,000	5,900,000,000
13. Entitled financial assets of the Company	013	21.5	-	140,000,000
B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS				
1. Financial assets listed/registered at VSDC of investors	021	21.6	31,816,743,620,800	31,026,673,029,900
a. Unrestricted and traded financial assets	*021.1*		*21,922,357,490,800*	*18,791,355,399,900*
d. Blocked financial assets	*021.4*		*9,871,605,780,000*	*12,205,055,330,000*
e. Financial assets awaiting for settlement	*021.5*		*22,780,350,000*	*30,262,300,000*
3. Financial assets awaiting for arrival of investors	023	21.7	20,163,819,000	40,563,760,000
6. Entitled financial assets of investors	025	21.8	54,515,320,000	37,724,090,000
7. Investors' deposits	026		304,625,661,808	407,896,083,328
7.1. Investors' deposits for securities trading activities managed by the Company	027	21.9	304,625,661,808	407,896,083,328
8. Payables to investors investors' deposits for securities trading activities managed by the Company	031	21.10	304,625,661,808	407,896,083,328
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		294,968,210,948	395,728,068,507
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		9,657,450,860	12,168,014,821
12. Dividend, bond principal and interest payables	035	21.11	4,118,896,102	5,751,623,768

Ho Chi Minh City, 20 July 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG QUẬN 1 - T.P HỒ CHÍ MINH

LE THI CHAU BAU	LE TRANG THUY DUNG	NGUYEN CHI THANH
Report Maker	Person in charge of Accounting	General Director

INCOME STATEMENT

2nd QUARTER - 2026

FORM B02-CTCK
(Unit: VND)

Items	Code	Notes	2026		2025	
			2nd quarter	Accumulated	2nd quarter	Accumulated
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss (FVTPL)	01		175,083,627,156	306,396,674,878	76,142,322,769	304,811,283,535
a. Gain from disposal of financial assets at FVTPL	01.1	22	31,789,517,672	99,499,042,465	15,041,074,020	65,334,892,618
b. Increase in gain from revaluation of financial assets at FVTPL	01.2	23	29,151,957,340	39,185,949,790	26,475,510,451	153,375,332,466
c. Dividend, interest income from financial assets at FVTPL	01.3	24	114,142,152,144	167,711,682,623	34,625,738,298	86,101,058,451
1.2. Interest income from Held to Maturity (HTM)	02	24	23,272,607,483	38,865,739,396	11,809,451,217	28,137,285,215
1.3. Gain from loans and receivables	03	25	49,376,357,517	88,976,942,653	30,194,243,381	98,910,210,564
1.6. Revenue from brokerage services	06	26	13,658,418,604	26,665,230,643	13,772,959,159	26,307,867,587
1.7. Revenue from underwriting and issuance agency services	07	26	7,500,000,000	7,500,000,000	-	-
1.8.Revenue from investment advisory service	08	26	-	-	-	10,210,000,000
1.9. Revenue from securities custodian services	09	26	1,472,280,759	2,384,266,911	3,531,919,087	6,561,464,731
1.10. Revenue from financial advisory services	10	26	34,290,545,455	41,040,545,455	500,000,000	3,894,545,455
1.11. Revenue from other operating activities	11	26	61,034,183,104	124,393,300,506	155,121,050,311	259,063,914,413
Total operating income (20 = 01 --> 11)	**20**		**365,688,020,078**	**636,222,700,442**	**291,071,945,924**	**737,896,571,500**
2.1. Loss from financial assets at (FVTPL)	21		39,048,260,948	115,266,837,305	209,691,686,086	461,036,502,310
a. Loss from disposal of financial assets at FVTPL	21.1	22, 29	30,347,674,446	77,935,107,828	200,305,186,086	370,824,722,342
b. Decrease in loss from revaluation of financial assets at FVTPL	21.2	23, 29	8,232,304,800	36,645,017,581	9,372,500,000	90,185,234,513
c. Transaction costs of acquisition of financial assets at FVTPL	21.3	29	468,281,702	686,711,896	14,000,000	26,545,455
2.6. Expenses for proprietary trading activities	26	29	126,723,207	272,551,280	380,791,008	769,779,565
2.7. Expenses for brokerage services	27	29	16,020,386,388	30,052,522,808	11,446,439,768	18,708,496,233
2.10. Expenses for securities custodian services	30	29	1,141,518,230	2,008,831,121	821,410,837	1,787,453,532
2.11.Expenses for financial advisory services	31	29	1,425,484,951	4,993,494,247	1,931,074,297	3,767,666,455
2.12. Expenses for other operating activities	32	29	5,885,628,029	(6,221,210,842)	16,642,410,644	36,558,400,597
Total operating expenses (40 = 21 --> 32)	**40**		**63,648,001,753**	**146,373,025,919**	**240,913,812,640**	**522,628,298,692**
3.2. Dividend and interest income from demand deposits	42	27	1,952,038,227	4,736,155,085	1,140,035,050	3,704,371,150
Total finance income (50 = 41 --> 44)	**50**		**1,952,038,227**	**4,736,155,085**	**1,140,035,050**	**3,704,371,150**
IV. FINANCE EXPENSES						
4.2. Financial expenses	52	28	118,365,057,106	245,380,419,375	131,454,515,981	284,441,039,218
Total finance expenses (60 = 51 --> 55)	**60**		**118,365,057,106**	**245,380,419,375**	**131,454,515,981**	**284,441,039,218**

Items	Code	Notes	2026		2025	
			2nd quarter	Accumulated	2nd quarter	Accumulated
VI. GENERAL AND ADMINISTRATIVE EXPENSES	**62**	**30**	**18,183,877,668**	**39,508,627,415**	**22,014,180,642**	**34,630,359,482**
VII. OPERATING PROFIT (70= 20+50-40 -60-61-62)	**70**		**167,443,121,778**	**209,696,782,818**	**(102,170,528,289)**	**(100,098,754,742)**
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		77,815	77,815	81,352,241	81,352,241
8.2. Other expenses	72	31	5,598,667,175	5,598,832,428	23,346,285	42,179,737
Total other operating profit (80= 71-72)	**80**		**(5,598,589,360)**	**(5,598,754,613)**	**58,005,956**	**39,172,504**
IX. PROFIT BEFORE TAX (90=70 + 80)	**90**		**161,844,532,418**	**204,098,028,205**	**(102,112,522,333)**	**(100,059,582,238)**
9.1. Realized profit	91		140,924,879,878	201,557,095,996	(119,215,532,784)	(163,249,680,191)
9.2. Unrealized profit/(loss)	92		20,919,652,540	2,540,932,209	17,103,010,451	63,190,097,953
X. CORPORATE INCOME TAX (CIT) EXPENSES	**100**		**32,405,180,936**	**40,926,298,779**	**3,420,602,091**	**12,638,019,591**
10.1. Current CIT expense	100.1		28,221,250,428	40,418,112,337	-	-
10.2.Deferred CIT (expense)/income	100.2		4,183,930,508	508,186,442	3,420,602,091	12,638,019,591
XI. PROFIT AFTER TAX (200 = 90 - 100)	**200**		**129,439,351,482**	**163,171,729,426**	**(105,533,124,424)**	**(112,697,601,829)**
Total comprehensive income	**400**		**129,439,351,482**	**163,171,729,426**	**(105,533,124,424)**	**(112,697,601,829)**
XII. PROFIT AFTER TAX ATTRIBUTED TO ORDINARY SHARES	**500**		**207**	**262**	**(314)**	**(21)**
13.1.Basic profit per share (VND/Share)	501		207	262	(314)	(21)
13.2.Diluted profit per share (VND/Share)	502		207	262	(314)	(21)

Ho Chi Minh City, 20 July 2026

S.G.P: 49-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG
QUẬN 1 - T.P HỒ CHÍ MINH

LE THI CHAU BAU	**LE TRANG THUY DUNG**	**NGUYEN CHI THANH**
Report Maker	Person in charge of Accounting	General Director

CASH FLOW STATEMENT

As at 30 June 2026

FORM B03-CTCK

(Unit: VND)

ITEMS		Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**204,098,028,205**	**(100,059,582,238)**
2.	**Adjustments for:**	**02**		**67,768,513,263**	**228,316,685,326**
	- Depreciation and amortization expense	03		3,590,591,430	2,993,454,960
	- Interest and bond expenses	06		245,380,419,375	284,441,039,218
	- Accruals interest	08		(181,202,497,542)	(59,117,808,852)
3.	**Increase in non-monetary expenses**	**10**		**36,645,017,581**	**90,185,234,513**
	- Loss from revaluation of financial assets at FVTPL	11		36,645,017,581	90,185,234,513
4.	**Decrease in non-monetary income**	**18**		**(39,185,949,790)**	**(153,375,332,466)**
	- Gain from revaluation of financial assets at FVTPL	19		(39,185,949,790)	(153,375,332,466)
5.	**Operating (losses)/profit before changes in working capital**	**30**		**(4,617,510,203,476)**	**(121,109,164,485)**
	- (Increase)/decrease in financial assets at FVTPL	31		(3,456,774,917,091)	945,898,682,343
	- (Increase)/decrease in HTM investments	32		(300,154,000,000)	1,551,650,794,521
	- (Increase)/decrease in loans	33		(424,509,638,652)	2,001,223,986,928
	- (-) Increase, (+) decrease receivables from sale of financial assets	35		(2,808,229,302,959)	273,640,227,811
	- (-) Increase, (+) decrease receivables and accruals from dividend and interest income	36		59,621,649,778	38,211,351,531
	- (-) Increase, (+) decrease receivables from services provided by the Company	37		1,066,166,547,904	(4,452,093,510,829)
	- (-) Increase, (+) decrease in other receivables	39		21,562,723	26,341,227,049
	- (-) Increase, (+) decrease in other assets	40		55,950,108,684	(157,643,240,000)
	- Increase/(decrease) in accrued expenses (excluding interest expenses)	41		(22,968,527,582)	(535,401,059,500)
	- Increase/(decrease) in prepaid expenses	42		(1,206,655,521)	729,888,028
	- (-) Corporate income tax paid	43		(24,751,119,898)	(19,024,316,348)
	- (-) Interest expenses paid	44		(229,937,332,108)	(285,728,170,734)
	- Increase/(decrease) in trade payables	45		1,208,086,711,724	10,760,387,370
	- Increase/(decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		(393,953,924)	(17,313,093,929)
	- Increase/(decrease) in payables to employees	48		(2,959,935,737)	488,721,587
	- Increase/(decrease) in other payables	50		264,528,599,183	497,148,959,687
	Net cash used in operating activities	***60***		***(4,348,184,594,217)***	***(56,042,159,350)***

ITEMS		Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
II.	**Cash flows from investing activities**				
1	Purchase and construction of fixed assets, investment properties and other long-term assets	61		(5,766,072,805)	(7,843,547,533)
3.	Cash paid for investments in subsidiaries, associates, joint ventures and other entities	63		(12,000,000,000)	-
	Net cash used in investing activities	***70***		***(17,766,072,805)***	***(7,843,547,533)***
III.	**Cash flows from financing activities**				
2	Drawdown of borrowings	73		4,020,894,547,945	9,352,000,000,000
2.2	*Other borrowings*	*73.2*		*4,020,894,547,945*	*9,352,000,000,000*
3	Repayment of borrowings	74		(4,728,000,000,000)	(9,336,500,000,000)
3.3	*Other repayment of borrowings*	*74.3*		*(4,728,000,000,000)*	*(9,336,500,000,000)*
	Net cash from financing activities	***80***		***(707,105,452,055)***	***15,500,000,000***
IV.	**Net cash during the period**	**90**		**(5,073,056,119,077)**	**(48,385,706,883)**
V.	**Cash and cash equivalents at the beginning of the period**	**101**	**1**	**5,981,306,870,042**	**533,855,110,527**
	- Cash	101.1		5,981,306,870,042	533,855,110,527
VI.	**Cash and cash equivalents at the end of the period**	**103**	**1**	**908,250,750,965**	**485,469,403,644**
	- Cash	103.1		908,250,750,965	485,469,403,644

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE CUSTOMERS

FORM B03-CTCK
(Unit: VND)

	ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	**Cash flows from brokerage and trust activities of the customers**				
1.	Cash receipts from disposal of brokerage securities of customers	01		8,981,503,397,660	10,915,163,363,170
2.	Cash payments for acquisition of brokerage securities of customers	02		(9,309,223,834,720)	(8,708,548,087,520)
7.	Cash receipts for settlement of securities transactions of customers	07		55,739,708,403,248	67,468,508,657,513
8.	Cash payments for securities transactions of customers	08		(55,515,258,387,708)	(69,259,794,286,117)
	Net increase/decrease in cash during the period	**20**		**(103,270,421,520)**	**415,329,647,046**
II.	**Cash and cash equivalents of the customers at the beginning of the period**	**30**		**407,896,083,328**	**631,801,969,347**
	Cash at banks at the beginning of the period:	31		407,896,083,328	631,801,969,347
	- Investors' deposits managed by the Company for securities trading activities	32	20.8	407,896,083,328	631,801,969,347
III.	**Cash and cash equivalents of the customers at the end of the period (40 = 20 + 30)**	**40**		**304,625,661,808**	**1,047,131,616,393**
	Cash at banks at the end of the period:	41		304,625,661,808	1,047,131,616,393
	- Investors' deposits managed by the Company for securities trading activities	42	20.8	304,625,661,808	1,047,131,616,393

Ho Chi Minh City, 20 July 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG

LE THI CHAU BAU
Report Maker

LE TRANG THUY DUNG
Person in charge c

NGUYEN CHI THANH
General Director

TIEN PHONG SECURITIES JOINT STOCK COMPANY
7th Floor, Doji Tower, 81-83-85 Ham Nghi Street, Sai Gon Ward, Ho Chi Minh City

CHANGES IN OWNERS' EQUITY

As at 30 June 2026

FORM B04-CTCK
(Unit: VND)

ITEMS	Notes	*Beginning balance*		*Increase/(decrease)*				*Ending balance*	
				Previous period		*Current period*			
		1 January 2025	*1 January 2026*	*Increase*	*Decrease*	*Increase*	*Decrease*	*30 June 2025*	*30 June 2026*
A	B	1	2	3	4	5	6	7	8
I. Changes in owners'equity									
1. Share capital	19	3,365,914,318,000	6,965,053,830,500	-	-	-	-	3,365,914,318,000	6,965,053,830,500
1.1. Ordinary share		*3,359,997,430,000*	*6,239,309,040,000*	-	-	-	-	*3,359,997,430,000*	*6,239,309,040,000*
1.3. Share premium		*5,916,888,000*	*725,744,790,500*	-	-	-	-	*5,916,888,000*	*725,744,790,500*
3. Charter capital supplementary reserve		8,560,003,920	8,560,003,920	-	-	-	-	8,560,003,920	8,560,003,920
4. Operational risk and financial reserve		8,560,003,920	8,560,003,920	-	-	-	-	8,560,003,920	8,560,003,920
8.Undistributed profit	20	537,388,762,306	655,887,400,206	50,552,078,362	(163,249,680,191)	163,171,729,426	-	424,691,160,477	819,059,129,632
8.1. Realized profit		*599,463,676,096*	*652,153,585,405*	-	*(163,249,680,191)*	*161,138,983,659*	-	*436,213,995,905*	*813,292,569,064*
8.2. Unrealized profit/(loss)		*(62,074,913,790)*	*3,733,814,801*	*50,552,078,362*	-	*2,032,745,767*	-	*(11,522,835,428)*	*5,766,560,568*
		3,920,423,088,146	**7,638,061,238,546**	**50,552,078,362**	**(163,249,680,191)**	**163,171,729,426**	-	**3,807,725,486,317**	**7,801,232,967,972**

Ho Chi Minh City, 20 July 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG

LE THI CHAU BAU	**LE TRANG THUY DUNG**	**NGUYEN CHI THANH**
Report Maker	Person in charge of Accounting	General Director

NOTES TO THE FINANCIAL STATEMENTS

For the period then ended as at 30 June 2026

FORM B09-CTCK

I. OPERATION FEATURES

1. Investment form

Tien Phong Securities Corporation, formerly known as Orient Securities Corporation, was allowed to establish and to operate in accordance with the Business Registration Certificate No.4103005822 dated 28 December 2006 granted Planning and Investment Service of Ho Chi Minh City and Securities Registration License No.49/UBCK-GPHĐKD dated 29 December 2006 granted by State Securities Commission of Viet Nam and additional amendments.

- **Legal capital** : VND 250,000,000,000
- **Chartered capital** : VND 6,239,309,040,000
  Number of shares : 623,930,904 shares
  Par value : VND 10,000 /share
- **Head office**
  Address : 7th Floor, Doji Tower, 81-83-85 Ham Nghi Street, Sai Gon Ward, Ho Chi Minh City
  Tel : (84-028) 3911 8014
  Fax : (84-028) 3911 8015
  Tax code : **0 3 0 4 8 1 4 3 3 9**
- **Branch**
  Full name : Tien Phong Securities Corporation – Hanoi Branch
  Address : 12th Floor, DOJI Tower, No. 5 Le Duan, Ba Dinh Ward, Ha Noi City.
  Tax code : **0 3 0 4 8 1 4 3 3 9 - 006**

2. Main operations

Securities brokerage; Financial and securities investment consultancy; Securities depository; Self-business securities; Underwriting securities.

3. Limits on investment of securities company

According to Article 28 of Circular No.121/2020/TT-BTC dated 31 December 2020 of the Ministry of Finance providing "regulations on operation of securities companies". The details are as follows:

1. Securities company is not entitled to purchase and make capital contribution for purchase real estate except for using as its head office, branches and transaction offices in direct service to the business activities of the securities company.

2. Securities company shall purchase, invest in real estate in accordance with provisions in Clause 1 of this Article and fixed assets on the principles that the residual value of fixed assets or real estate does not exceed fifty percent (50%) of the total asset value of the securities company.

3. Securities company is not entitled to use more than seventy percent (70%) of its equity to purchase enterprise bonds or make capital contribution to own other organizations in which it is not entitled to use more than twenty percent (20%) its equity to invest in unlisted companies.

4. Securities company may not directly or authorize other organizations or individuals to:

a) Investment in shares of or contribute capital of the company owning more than fifty percent (50%) of the company's chartered capital, except for odd-lot stock at the customer's request;

b) Together with persons concerned to invest from five percent (5%) or more of another securities company's chartered capital;

c) Investing more than twenty percent (20%) of the total number of stocks and treasury certificates in circulation of a listed company;

d) Investing more than fifteen percent (15%) of the total number of shares and treasury certificates incirculation of a listed company, this regulation shall not apply to member fund certificates, portfolio swap fund and open fund;

đ) Investing or contributing capital more than ten percent (10%) of the total contributed capital of a limited liability company or business project;

e) Investing more than fifteen (15%) of equity in an organization or business project;

g) Investing more than seventy percent (70%) of its equity to purchase enterprise bonds or contribute capital to own other organizations in which it is not entitled to use more than twenty percent (20%) equity to invest in unlisted companies.

5. Securities company has been established and has acquired fund management company as subsidiary company. In this case, the securities company must not comply with the provisions of Point c, d and e, Clause 4 of this Article. The securities company expected to establish and buy back fund Management Company as subsidiary company must meet the following conditions:

a) The equity, after capital contribution for establishment and acquisition of fund management company, must be at least equal to the legal capital for the business operations the company are performing;

b) The ratio of disposable funds after capital contribution for the establishment or acquisition of fund management company must reach at least one hundred eighty percent (180%);

c) Securities company after capital contribution for the establishment or acquisition of fund management company must ensure compliance with the limits on borrowings set out in Article 42 of this Circular and the limits on investment set out in Clause 3 of this Article and Point e, Clause 4 of this Article.

6. Where any investment by a Securities company exceeds the limits due to the underwriting in the form of firm commitment, due to consolidation, merger or a change in assets, or equity of the securities company or organization contributing capital, the securities company must adopt the necessary measures to comply with the investment limits s set out in Clause 2, 3 and 4 of this Article within one (01) year.

4. Employees

The Company's total number of employees as at 31 June 2026 is 167 people (as at 31 December 2025: 164 people).

II. ACCOUNTING PERIOD AND STANDARD CURRENCY USED IN ACCOUNTING

1. Accounting period

The accounting period of the Company is from 01 January to 31 December annually.

The annual accounting period ended 30 June 2026 is the Company's 20th accounting period.

2. Standard currency unit used in accounting

The standard currency unit used is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND REGIME

1. Accounting Regime

The Company has been applying Accounting Regime for securities company issued in accordance with the Circular No.210/2014/TT-BTC dated 30 December 2014 ("Circular 210") issued by Ministry of Finance, Circular No.334/2016/TT-BTC dated 27 December 2016 ("Circular 334") issued by Ministry of Finance "amendment, supplement and replace Appendix 02 và Appendix 04 of Circular 210", Circular 146/214/TT-BTC dated 6 October 2014, Official Dispatch No.6190/BTC-CĐKT dated 12 May 2017 and Circular No. 23/2018/TT-BTC dated 12 March 2018 of Ministry of Finance, the Vietnamese Accounting Standards issued by Ministry of Finance and attached amendment and supplement documents.

2. Statement on the compliance with the Accounting Standards and Regime

The Board of General Directors ensures to follow all the requirements of the prevailing Vietnamese Accounting Standards and Vietnamese Accounting Regime in the preparation of the financial statements for securities companies.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of the financial statements, are as follows:

1. Accounting convention

The financial statements are prepared in accordance with the historical cost convention in compliance with the Vietnamese Accounting Standards, Vietnamese Accounting Regime as well as the prevailing relevant regulations in Vietnam applicable to securities companies.

2. Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, Vietnamese Accounting Regime as well as the prevailing relevant regulations in Vietnam requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in bank, and short-term investments of which the due dates cannot exceed 3 months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented at items off report of financial position (off).

4. Financial assets

a) Classification of financial assets

Financial assets at fair values through profit or loss (FVTPL)
Financial assets FVTPL recognized at fair value through profit and loss are financial assets that satisfy either of the following conditions:

a) It is classified as held for trading. A financial asset is classified as held for trading if:

- It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term;
- There is evidence of a recent actual pattern of short-term profit-taking; or
- It is a derivative (except derivative that is a financial guarantee contract or effective hedging instrument).

b) Upon initial recognition, a financial asset is designated by the entity as at fair value through profit and loss as it meets one of the following criteria:

- The designation eliminates or significantly reduces the inconsistent treatment that would otherwise arise from measuring the asset or recognizing gains or losses on a different basis.
- The assets and liabilities are part of a group of financial assets which are managed and their performance evaluated on a fair value basis, in accordance with a documented risk management policy or investment strategy.

Financial assets at FVTPL are initially recognized at cost (acquisition cost of the assets excluding transaction cost arising from the purchase) and subsequently recognized at fair value.

Increase in the difference arising from the revaluation of financial assets at FVTPL in comparison with previous year will be recognized in the income statement in the period on the item of "Gain from revaluation of financial assets at FVTPL" Decrease in the difference arising from the revaluation of financial assets at FVTPL in comparison with previous year will be recognized in the income statement in the period on the item of, or on the target "Loss from revaluation of financial assets at FVTPL".

Transaction costs relating to purchasing financial assets at FVTPL are recognized when incurred as expenses in the income statement..

Held to maturity investments (HTM)

Held-to-maturity investments are recognized initially at cost (purchase price plus (+) transaction costs which are directly attributable to the investments such as brokerage fee, trading fee, agent fee, issuance agent fee and banking transaction fee. After initial recognition, held-to-maturity financial investments are subsequently measured at amortized cost using the effective interest rate ("EIR").

Amortized cost of HTM financial investments is the amount at which the financial asset is measured at initial recognition minus (-) principal repayments, plus (+) or minus (-) the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility (if any).

The effective interest rate method is a method of calculating the cost allocation on interest income or interest expense in the period of a financial assets or a group of HTM investments.

The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter year to the net carrying amount of the financial asset..

Loans

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

a) The amounts the Company intent to immediately sell or will sell in a near future which are classified as assets held for trading, and like those which, upon initial recognition, the Company categorized as such recognized at fair value through profit and loss;

b) The amounts categorized by the Company as available for sale upon initial recognition; or

c) The amounts whose holders cannot recover most of the initial investment value not due to credit quality impairment and which are categorized as available for sale.

Loans are recognized initially at cost. After initial recognition, loans are subsequently measured at amortized cost using the effective interest rate ("EIR").

Amortized cost of loans is the amount at which the financial asset is measured at initial recognition minus (-) principal repayments, plus (+) or minus (-) the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility (if any).

Loans are subject to an assessment of impairment at the financial statement date. Provision is made for loan based on its estimated loss which is determined by the negative difference between the market value of securities used as collaterals for such loan and the loan balance. Any increase/decrease in the balance of provision is recognized in the interim income statement under "Provision expense for diminution in value and impairment of financial assets and doubtful debts and borrowing costs of loans".

b) Determination of fair value/market value

Fair value/market value of the securities is determined as follows:

- For securities listed on Hanoi Stock Exchange and Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the provision.
- For unlisted securities registered for trading on the Unlisted Public Company Market ("UPCom"), their market prices are their closing prices on the trading day preceding the date of setting up the provision.
- For the delisted securities and suspended trading securities from the sixth day afterward, their prices are the book value at the latest financial report date.
- The market price for unlisted securities and securities unregistered for trading on UPCom used as a basis for setting up the provision is the average of actual trading prices quoted by three (03) securities companies conducting transactions at the latest date preceding the revaluation date.
- For unlisted bonds, their market prices is the maximum value of the following values: The quoted price (if any) announced on quotation systems selected by the securities-trading organization, plus accrued interest; the purchase price, plus accrued interest; the par value, plus accrued interest; the price determined according to internal regulations of the Company, including accrued interest.
- For securities which do not have reference price from the above sources, the impairment is determined based on the financial performance and the book value of securities issuers as at the assessment date.

For the purpose of determining CIT taxable profit, the tax bases for financial assets are determined by cost minus (-) provision for diminution in value. Accordingly, market value of securities for provision purpose is determined in accordance with the Circular No.48/2019/TT-BTC ("Circular 48") dated 8th August 2019 by the Ministry of Finance .

c) Derecognition of financial assets

Financial assets (or a part of a group of similar financial assets) are derecognized when:

- The rights to receive cash flows from the asset have expired; or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a "pass-through" arrangement; and either:
  + The Company has transferred substantially all the risks and rewards of the asset, or
  + The Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cashflows from an assets or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the assets not transferred control of the assets, the assets are not recognised to the extent of the Comapny's continuing involvement in the assets. In that case, the Company also recognises an associated liability. The transferred assets and the associated liabilities are measured on the basis that reflects the rights and obiligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred assets are measured at the lower of the original carrying amount of the assets and the maximum amount of consideration that the Company could be required to repay.

5. Receivables

Receivables are initially recorded at cost and subsequently always presented at cost.

Receivables are subject to review for impairment based on their overdue status or estimated loss arising from undue debts of corporate debtors who have bankruptcy or are under liquidation; or of individual debtors who are missing, have fled, are prosecuted, detained or tried by law enforcement bodies, are serving sentences or are currently suffering from a fatal disease (certified by the hospital) or dead or the debt has been sued for debt collection by the enterprise but the case has been suspended. Increases or decreases to the provision balance are recorded as "Provision expenses for diminution in value and impairment of financial assets, doubtful debts and borrowing costs of loans" in the interim income statement.

The Company has made provision for doubtful receivables in accordance with Circular No. 48/2019/TT-BTC dated 8 August 2019 issued by the Ministry of Finance. Accordingly, the provision rates for overdue receivables are as follows:

Overdue year	Provision rate
From over six (6) months to less than one (1) year	30%
From one (1) year to less than two (2) years	50%
From two (2) years to less than three (3) years	70%
From three (3) years and above	100%

6. Repurchase and reverse agreements

Repurchase agreements

Securities sold under agreements to repurchase at a specified future date ("repos") are not derecognized from the financial statements. The corresponding cash received is recognized in the financial statements as a liability. The difference between the sale price and repurchase price is recognized as interest expense and is accrued over the life of the agreement using the straight-line method to the income statement during the effective period of the repurchase agreement.

Reverse agreements

Conversely, securities purchased under agreements to resell at a specified future date ("reverse repos") are not recognized in the financial statements. The corresponding cash paid is recognized in the statement of financial position as a liability. The difference between the purchase price and resale price is treated as interest income and is accrued over the life of the agreement using the straight-line method. For overdue commitments, the Company makes a provision for risks according to the overdue age of the debt according to the receivables policy mentioned above

7. Tangible fixed assets and depreciation

Tangible fixed assets are determined by their historical costs less accumulated depreciation.

The historical costs of tangible fixed assets include purchasing prices and the expenses directly related to the work of putting the assets into use. Maintenance and repair costs are recorded in Report of comprehensive income for the period.

Tangible fixed assets are depreciated in line with the straight - line method over their estimated useful lives, as follows:

	Depreciation years
Machinery and equipment	3 - 5
Vehicles	6
Office equipment	3

8. Intangible fixed assets and depreciation

The Company's intangible fixed assets representing the value of computer softwares are all expenses paid by the Company to the time of putting the softwares into use. Computer softwares are amortized on a straight-line method over 5 years.

9. Leasing

Determining whether an agreement is a assets lease agreement based on the nature of that agreement at the beginning: whether the implementation of this agreement depends on using a fixed assets and that agreement includes terms on the rights to use asset.

Leases under operating lease contract are recognized in the statement of income in accordance with the straight-line method over the lease period of the contract.

10. Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the statement of financial position and amortized over the period for which the amount are paid or the period in which economic benefit are generated in relation to these expenses.

The following types of expenses are recorded as long-term prepaid expense and are amortized to the income statement over 2 to 5 years, including: Office renovation costs, tools and supplies, transmission rental and other expenses.

11. Borrowings

Borrowings are disclosed and presented at historical cost at the preparation date of the financial statements.

12. Payable for securities trading activities

Payables for securities trading activities reflect the deposit the Company receives from investors to carry out securities trading transactions with the Stock Exchange.

Payables for securities trading activities also include fees for trading activities and securities services to the Stock Exchange, the Securities Depository Center and other payables.

13. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

14. Owners' equity

The Company's capital includes:

- Contributed capital from stock issuance is recorded at chartered capital account in par value.
- Share preminum is recorded in accodrance with the larger difference between issuance price and face value of shares in the first issuance, additional issuance or reissuance treasury shares.
- Retained earnings comprises of realized and unrealized profit.

Unrealized profit of the year is total difference between gain or loss arising from revaluation of financial assets at FVTPL or other financial assets which are in the financial assets portfolio of the Company, charged into Report of comprehensive income and deferred corporate income tax payable related to the valuation increased compared with the historical cost of the Company's FVTP and other financial assets.

Realized profit during the year is the net difference between total revenue, income and total expenses in Report of comprehensive income of the Company, except for gain or loss arising from revaluation of financial assets recognized in unrealized profit.

Funds

The Company has been using the annual profit after tax to appropriate funds in accordance with the Decision of the Company's Annual General Meeting of Shareholders.

15. Profit distribution

Net profit after tax corporate income is distributed to shareholders after being approval by the Meeting of Shareholders, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

16. Revenues and income

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is determined according to fair value of receivables which ware received or not after deducted trading discounts, price reductions and sales returns. The following specific recognition criteria must also be met before revenue is recognized.

Revenue from brokerage activities

Where the contract outcome can be reliably measured, revenue is recognized by reference to the stage of completion. Where the contract outcome cannot be reliably measured, revenue is recognized only to the extent of the expenses recognized which are recoverable.

Revenue from securities investment, capital contribution

Revenue from securities investment and capital contribution includes the difference in profit from selling proprietary securities of the Company (recognized based on the Notice of results of clearing and settlement of securities transactions of the Vietnam Securities Depository) and dividends are recognized in the income statement on an accrual basis, with the exception of dividends which are updated and tracked only on the number of shares held without recognized as revenue.

Revenue from advisory and securities depository activities

Revenue from securities advisory and depository activities is recognized in the income statement in the period when the services are rendered and the cost to complete the transaction providing that service.

Interest income

Revenue is recognized when interest arising on the accrual basis (including income which is brought its assets) unless its collectability ability is uncertainty.

Other revenues from rendering services

Where the contract outcome can be reliably measured, revenue is recognized by reference to the stage of completion.

Where the contract outcome cannot be reliably measured, revenue is recognized only to the extent of the expenses recognized which are recoverable.

Other income

Revenues from irregular activities other than turnover-generating activities are recorded to other incomes as stipulated by VAS 14 - Revenue and other income, including: Revenues from disposals of fixed assets; fines paid by customers for their contract breaches; collected insurance compensation; collected debt which had been written off and included in the preceding year expenses; payable debts which are now recorded as revenue increase as their owners no longer exist; collected tax amounts which now are reduced and reimbursed; and other revenues.

17. Operating expenses

Losses and transaction costs for the purchase of financial assets

Loss and transaction costs for the purchase of financial assets reflect losses from the disposal of financial assets FVTPL, transaction costs for the purchase of financial assets FVTPL, provision for financial assets, borrowing costs, losses from loans and receivables and losses on assets in the portfolio Financial assets of the Securities Company, including: financial assets FVTPL, investments HTM, loans and receivables.

Borrowing cost

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds. Borrowing costs are recorded as expense during the period

Proprietary operating expenses

Proprietary operating expenses reflect the operating expenses of the securities company incurred when conducting the securities trading services for itself with the securities company's own capital.

The Company applies the moving average method to calculate the cost of proprietary securities and the nominal method to calculate the cost of bonds.

Service-providing opearating expenses

Service-providing operating expenses reflect the direct service-providing costs of the securities company, including: securities brokerage costs, underwriting costs, and securities issuance agents, advisory costs, auction operation costs, entrustment, securities custody costs and other expenses.

18. Administration expenses of the securities company

Administration expenses of the securities company are used to reflect the general administrative expenses of the securities company, including: salary expenses and related expenses of the management staff, office materials expenses, tools and equipment, depreciation of fixed assets, external services and other monetary expenses used for management activities.

19. Corporate income tax

Current income tax

Current income tax assets and liabilities for the current and prior year are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the reporting date.

Current income tax is charged or credited to the income statement, except when it relates to items recognized directly to owners' equity, in which case the current income tax is also dealt with in owners' equity.

Current income tax assets and liabilities are offset only when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred income tax

Deferred income tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the transaction affects neither the accounting profit nor taxable profit (or loss).

Deferred tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carry forward of unused tax credits and unused tax losses can be utilized, except where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit (or loss).

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Previously unrecognized deferred income tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

20. Appropriation of net profits

Basic earnings per share is calculated by allocating profits or losses to shareholders owning odinary shares of the Company after appropriating bonus and welfare funds for the weighted average number of outsanding ordinary shares for the period.

Diluted earnings per share is determined by adjusting the profit or loss amortized to shareholders owning ordinary shares of the Company (after appropriating the bonus and welfare fund) and the weighted average number of ordinary shares outstanding for the effect of dilutive potential ordinary shares to calculate dilutive earnings per share.

21. Related parties

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

V. ADDITIONAL INFORMATION ON THE ITEMS IN REPORT OF FINANCIAL POSITION

Unit: VND

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	583,995	638,623
Cash in bank for securities operation of securities company	908,250,166,970	5,981,306,231,419
	908,250,750,965	**5,981,306,870,042**

2. Volume and value of transaction for the period

	Transaction volume (Shares)	*Value of transaction volume (VND)*
a) Securities company	**114,519,350**	**14,050,016,813,155**
- Shares	1,720,000	72,195,850,000
- Bonds	112,799,350	13,977,820,963,155
b) Investors	**332,069,737**	**10,050,860,415,020**
- Shares	281,970,772	6,242,654,942,020
- Bonds	38,061,800	3,795,732,332,000
- Other securities	12,037,165	12,473,141,000
	446,589,087	**24,100,877,228,175**

3. Financial assets

3.1 Financial assets at fair value through profit or loss (FVTPL)

	Ending balance		*Beginning balance*	
	Historical cost	*Fair value*	*Historical cost*	*Fair value*
Fund certificates	1,000,000,000	1,100,000,000	1,000,000,000	1,180,000,000
Certificates of deposit	1,455,049,228,950	1,455,049,228,950	-	-
Listed shares	70,885,731,805	66,872,458,800	12,994,515,232	12,131,803,200
Listed bonds	400,000,000,000	437,965,500,000	449,720,300,000	481,914,300,000
Unlisted shares	5,900,006,818	-	5,900,000,000	-
Unlisted bonds	3,582,612,297,795	3,564,699,845,623	1,589,057,533,045	1,571,145,080,873
	5,515,447,265,368	**5,525,687,033,373**	**2,058,672,348,277**	**2,066,371,184,073**

3.2 Held to Maturity (HTM)

	Ending balance		*Beginning balance*	
	Historical cost	*Fair value*	*Historical cost*	*Fair value*
Term deposits				
Public Bank Vietnam Limited	500,000,000,000	500,000,000,000	300,000,000,000	300,000,000,000
Ho Chi Minh City Development Joint Stock Commercial Bank	417,442,630,137	417,442,630,137	367,442,630,137	367,442,630,137
Joint Stock Commercial Bank for Investment and Development of Vietnam	200,000,000,000	200,000,000,000	110,000,000,000	110,000,000,000
Modern Bank of Vietnam Limited	200,000,000,000	200,000,000,000	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	157,446,630,136	157,446,630,136	397,446,630,136	397,446,630,136
Viet Capital Joint Stock Commercial Bank	50,000,000,000	50,000,000,000	50,000,000,000	50,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	50,000,000,000	50,000,000,000	-	-
Shinhan Bank Vietnam Limited	33,654,000,000	33,654,000,000	33,500,000,000	33,500,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	-	-	50,000,000,000	50,000,000,000
	1,608,543,260,273	**1,608,543,260,273**	**1,308,389,260,273**	**1,308,389,260,273**

3.3 Loans

	Ending balance		*Beginning balance*	
	Historical cost	*Fair value*	*Historical cost*	*Fair value*
Margin activities	1,872,278,593,486	1,872,278,593,486	1,435,116,918,412	1,435,116,918,412
Advances to customers	12,311,221,297	12,311,221,297	24,963,257,719	24,963,257,719
	1,884,589,814,783	**1,884,589,814,783**	**1,460,080,176,131**	**1,460,080,176,131**

3.4 Changes in market values of financial assets

	30.06.2026				*01.01.2026*			
	Historical cost	*Revaluation difference*		*Fair value*	*Historical cost*	*Revaluation difference*		*Fair value*
		Increase	*Decrease*			*Increase*	*Decrease*	
Financial assets at fair value through profit and loss (FVTPL)	**5,515,447,265,368**	**38,233,188,462**	**(27,993,420,457)**	**5,525,687,033,373**	**2,058,672,348,277**	**32,436,394,510**	**(24,737,558,714)**	**2,066,371,184,073**
Fund certificates	1,000,000,000	100,000,000	-	1,100,000,000	1,000,000,000	180,000,000	-	1,180,000,000
Certificates of deposit	1,455,049,228,950	-	-	1,455,049,228,950	-	-	-	-
Listed shares	70,885,731,805	167,688,462	(4,180,961,467)	66,872,458,800	12,994,515,232	62,394,510	(925,106,542)	12,131,803,200
Listed bonds	400,000,000,000	37,965,500,000	-	437,965,500,000	449,720,300,000	32,194,000,000	-	481,914,300,000
Unlisted shares	5,900,006,818	-	(5,900,006,818)	-	5,900,000,000	-	(5,900,000,000)	-
Unlisted bonds	3,582,612,297,795	-	(17,912,452,172)	3,564,699,845,623	1,589,057,533,045	-	(17,912,452,172)	1,571,145,080,873
Held to Maturity (HTM)	**1,608,543,260,273**	-	-	**1,608,543,260,273**	**1,308,389,260,273**	-	-	**1,308,389,260,273**
Loans	**1,884,589,814,783**	-	-	**1,884,589,814,783**	**1,460,080,176,131**	-	-	**1,460,080,176,131**
Total	**9,008,580,340,424**	**38,233,188,462**	**(27,993,420,457)**	**9,018,820,108,429**	**4,827,141,784,681**	**32,436,394,510**	**(24,737,558,714)**	**4,834,840,620,477**

4. Receivables

		Ending balance	*Beginning balance*
a)	**Receivables from disposal of financial assets**	**2,856,103,641,905**	**47,874,338,946**
	- Receivables from disposal of financial assets FVTPL	*2,856,103,641,905*	*47,874,338,946*
b)	**Receivables and accruals from dividends and interest income from financial assets**	**181,202,497,542**	**59,621,649,778**
c)	**Advances to suppliers**	**454,412,600**	**1,715,679,000**
d)	**Receivables from services provided by the Company**	**2,168,199,090,604**	**3,234,192,638,508**
	Receivables from brokerage services	120,333,452	147,852,377
	Other receivables from services provided by the Company	2,168,078,757,152	3,234,044,786,131
e)	**Other receivables**	**4,111,227,632**	**4,132,790,355**
	Other receivables	4,111,227,632	4,132,790,355
f)	**Provision for impairment of receivables**	**(18,055,006,496)**	**(18,055,006,496)**
		5,192,015,863,787	**3,329,482,090,091**

5. Prepaid expenses

		Ending balance	*Beginning balance*
a)	**Short-term**	**6,801,152,698**	**5,170,443,997**
	Transmission line rental expenses	60,432,918	181,250,432
	Property insurance expenses	9,146,304	8,050,434
	Membership management expenses	309,999,986	-
	Software repair and maintenance	2,891,376,875	653,972,089
	Office supplies expenses	51,115,583	131,587,841
	Office lease expenses	141,680,000	566,720,000
	Other expenses	3,337,401,032	3,628,863,201
b)	**Long-term**	**1,328,820,894**	**1,752,874,074**
	Office tools and equipment	129,955,266	261,161,424
	Transmission line rental expenses	13,753,848	9,114,722
	Other expenses	1,185,111,780	1,482,597,928
		8,129,973,592	**6,923,318,071**

6. Deposits, collaterals and pledges

		Ending balance	*Beginning balance*
a)	**Short-term**	**97,000,000**	**97,000,000**
	Warehouse rental	5,000,000	5,000,000
	Photocopy machine rental	10,000,000	15,000,000
	Service	82,000,000	77,000,000
b)	**Long-term**	**2,909,533,434**	**2,815,280,122**
	Office rental	2,796,533,434	2,702,280,122
	Taxi services	8,000,000	8,000,000
	Car rental	105,000,000	105,000,000
		3,006,533,434	**2,912,280,122**

7. Tangible fixed assets

	Machinery and equipment	*Vehicles*	*Office equipment*	*Total*
Historical cost				
Beginning balance	18,901,044,093	940,454,545	2,024,800,130	21,866,298,768
- Purchase	-	-	-	-
- Liquidation, disposal	-	-	-	-
Ending balance	**18,901,044,093**	**940,454,545**	**2,024,800,130**	**21,866,298,768**
Accumulated depreciation				
Beginning balance	13,842,591,236	940,454,545	2,016,927,624	16,799,973,405
Increase	1,154,167,716	-	5,248,332	1,159,416,048
- Depreciation	*1,154,167,716*	-	*5,248,332*	*1,159,416,048*
Decrease	-	-	-	-
Ending balance	**14,996,758,952**	**940,454,545**	**2,022,175,956**	**17,959,389,453**
Net book value				
Beginning balance	5,058,452,857	-	7,872,506	5,066,325,363
Ending balance	**3,904,285,141**	**-**	**2,624,174**	**3,906,909,315**
Historical cost of fixed assets had been fully depreciated but still in use:				
Beginning balance	10,761,506,060	940,454,545	1,993,310,130	13,695,270,735
Ending balance	**10,761,506,060**	**940,454,545**	**1,993,310,130**	**13,695,270,735**

Historical cost of tangible fixed assets which have been fully depreciated but are still in use at 30 June 2026 amounted to VND 13,695,270,735 (at 31 December 2025: VND 13,695,270,735).

8. Intangible fixed assets

	Beginning balance	Increase	Decrease	Ending balance
Historical cost	47,326,551,564	5,405,400,000	-	52,731,951,564
Accumulated depreciation	(33,253,944,342)	(2,431,175,382)	-	(35,685,119,724)
Net book value	**14,072,607,222**	**2,974,224,618**	**-**	**17,046,831,840**

Historical cost of intangible fixed assets which have been fully amortized but are still in use at 30 June 2026 amounted to VND 28,189,471,564 (at 31 December 2025: VND 27,805,471,564).

9. Construction in-progress

	Ending balance	*Beginning balance*
Upgrade stock core system	1,957,131,414	1,596,458,609
	1,957,131,414	**1,596,458,609**

10. Deferred tax assets/ Deferred tax payable

Some deferred tax liabilities and assets have been offset in accordance with the Company's accounting regime for the preparation purpose of the financial statements:

	Ending balance	*Beginning balance*
Deferred tax assets	**139,452,677,566**	**132,123,674,050**
Deferred tax assets related to decrease difference in revaluation financial assets at FVTPL	139,452,677,566	132,123,674,050
Deferred tax payable	**(143,925,885,003)**	**(136,088,695,045)**
Deferred tax payable incurred from increase difference in revaluation financial assets at FVTPL	(143,925,885,003)	(136,088,695,045)
	(4,473,207,437)	**(3,965,020,995)**

11. Contribution to settlement support fund

	Ending balance	*Beginning balance*
Initial amount	120,000,000	120,000,000
Supplementary amount	15,051,876,122	12,648,625,737
Contribution by sales	2,500,000,000	2,500,000,000
Interest amount allocated	(613,914,970)	(710,664,585)
	17,057,961,152	**14,557,961,152**

12. Short-term borrowings and finance lease liabilities

	Ending balance	*Beginning balance*
An Binh Commercial Joint Stock Bank	999,778,000,000	-
Public Bank Vietnam Limited	450,000,000,000	300,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	350,000,000,000	540,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	200,000,000,000	300,000,000,000
Viet Capital Commercial Joint Stock Bank	100,000,000,000	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	-	774,000,000,000
VietCredit General Finance Joint Stock Company	90,000,000,000	-
Other individuals	149,116,547,945	132,000,000,000
	2,338,894,547,945	**2,046,000,000,000**

13. Short-term trade payables

	Ending balance	*Beginning balance*
Short-term trade payables	1,999,672,744	4,729,287,176
	1,999,672,744	**4,729,287,176**

14. Advances from customers

	Cuối kỳ	*Đầu năm*
Advances from customers	173,000,000	-
	173,000,000	**-**

These notes form an integral part of and should be read in conjunction with the financial statements

15. Taxes and other obiligations to the State Budget

No.	*Items*	*Beginning balance*	*Payable*	*Already paid*	*Ending balance*
1	Personal income tax on behalf of investors	10,461,147,158	28,481,638,573	31,736,711,919	7,206,073,812
2	Personal income tax	736,719,277	6,543,288,187	6,073,354,784	1,206,652,680
3	Value added tax	1,421,688,618	10,382,809,131	7,996,937,506	3,807,560,243
4	Corporate income tax	12,554,257,989	40,418,112,337	24,751,119,898	28,221,250,428
5	Other taxes	765,302	15,288,780	9,974,386	6,079,696
		25,174,578,344	**85,841,137,008**	**70,568,098,493**	**40,447,616,859**
	Of which:				
	Taxes receivable	-			-
	Taxes payable	25,174,578,344			40,447,616,859

16. Short-term accrued expenses

	Ending balance	*Beginning balance*
Professional fees, brokerage commissions	3,443,853,752	23,738,889,796
Brokerage fee and custody fee	1,772,632,678	1,188,876,461
Interests on bonds expenses	35,546,739,916	21,727,104,246
Interest expenses	13,093,291,584	11,469,839,987
External service expenses	2,082,205,059	3,521,933,413
Expenses payable to employees	2,226,153,073	4,043,672,474
	58,164,876,062	**65,690,316,377**

17. Other short-term payables

	Ending balance	*Beginning balance*
Payable for dividends to the Company's shareholders	19,412,500	19,412,500
Payable on behalf of dividends, unlisted shares	1,225,740,959	1,225,740,959
Payable on waiting for bond transactions	269,091,410,770	-
Others	4,209,430,334	6,080,898,043
	274,545,994,563	**7,326,051,502**

18. Bond issuance

18.1 Short-term bond issuance

	Ending balance			*Beginning balance*		
	Value	*Interest rate*	*Period*	*Value*	*Interest rate*	*Period*
ORS12502	328,000,000,000	8.25%	12 months	328,000,000,000	8.25%	12 months
Total	**328,000,000,000**			**328,000,000,000**		

In 2025, the Company issued bond ORS12502 with a total value of VND 328,000,000,000 (par value is VND 100,000,000/bond). This bond is repayable after 1 year. The interest rate applied to the first interest period are 8.25%/year, the interest rate applicable to each interest period after the first interest period until the maturity date is equal to the sum of the reference interest rate applied at the interest determination date. The relevant interest rate plus margin is 2.7%/year, but in any case not higher than 8.25%/year with interest paid periodically every 3 months.

18.2 Long-term bond issuance

	Ending balance			*Beginning balance*		
	Value	*Interest rate*	*Period*	*Value*	*Interest rate*	*Period*
ORSH2126001	-	9.20%	60 months	1,000,000,000,000	9.20%	60 months
ORSH2227001	500,000,000,000	9.20%	60 months	500,000,000,000	9.20%	60 months
ORSH2227002	500,000,000,000	9.20%	60 months	500,000,000,000	9.20%	60 months
ORSH2328001	1,000,000,000,000	11.00%	60 months	1,000,000,000,000	11.00%	60 months
ORS12501	1,000,000,000,000	8.30%	36 months	1,000,000,000,000	8.30%	36 months
Total	**3,000,000,000,000**			**4,000,000,000,000**		

In 2021, the Company issued bond ORSH2126001 with a total value of VND 1,000,000,000,000 (par value of VND 100,000/bond). The bond is repaid after 5 years with an interest rate of 9.20%, interest payable every 3 months. As of 30 June 2026, this bond was redeemed at maturity.

In 2022, the Company issued bonds ORSH2227001 and ORSH22270012 with a total value of VND 1,000,000,000,000 (par value is VND 100,000/bond). The bonds are repaid after 5 years with an interest rate of 9.20%/year, interest payale every 3 months.

In 2023, the Company issued bond ORSH2328001 with a total value of VND 1,000,000,000,000 (par value is VND 100,000,000/bond). This bond is repayable after 5 years. The interest rate applied to the first interest period is 11%/year, the interest rate applicable to each interest period after the first interest period until the maturity date is equal to the sum of the reference interest rate applied at the interest determination date. The relevant interest rate plus margin is 3.7%/year, but in any case not lower than 11%/year, with interest paid periodically every 3 months.

In 2025, the Company issued bond ORS12501 with a total value of VND 1,000,000,000,000 (par value is VND 100,000,000/bond). This bond is repayable after 3 years. The interest rate applied to the first and second interest period are 8.3%/year, the interest rate applicable to each interest period after the first and second interest period until the maturity date is equal to the sum of the reference interest rate applied at the interest determination date. The relevant interest rate plus margin is 2.8%/year with interest paid periodically every 3 months.

19. Owner's equity

	Ending balance	*Beginning balance*
Capital contribution by shareholders	6,239,309,040,000	6,239,309,040,000
Share premium	725,744,790,500	725,744,790,500
	6,965,053,830,500	**6,965,053,830,500**

Shares

	Ending balance	*Beginning balance*
Number of shares were registered for issuance	623,930,904	200,000,000
Number of shares were sold to the investors	623,930,904	200,000,000
Ordinary shares	*623,930,904*	*200,000,000*
Preferred shares	-	-
Number of shares were bought back	-	-
Ordinary shares	-	-
Preferred shares	-	-
Number of shares were issued	623,930,904	200,000,000
Ordinary shares	*623,930,904*	*200,000,000*
Preferred shares	-	-

Par value: VND 10.000/share.

20. Retained earnings (accumulated losses)

	Ending balance	*Beginning balance*
Accumulated losses at the year-beginning	655,887,400,206	537,388,762,306
Realized profit (loss) for the year	161,138,983,659	52,689,909,309
Unrealized profit (loss) for the year	2,032,745,767	65,808,728,591
Accumulated loss at the year/period-end	**819,059,129,632**	**655,887,400,206**

21. Items off report of financial position

21.1 Bad debts written off

	Ending balance	*Beginning balance*
Other doubtful receivables-Ms. Huynh Thi Huyen Nhu' case	344,818,060,028	344,818,060,028
Receivables from payment support contracts	38,039,785,447	38,039,785,447
	382,857,845,475	**382,857,845,475**

21.2 Financial assets listed/registered for trading at VSD of securities company (under par value)

a) Unrestricted and traded financial assets

	Ending balance	*Beginning balance*
HNX	400,000,000,000	-
HOSE	14,940,440,000	5,260,440,000
UPCOM	6,300,000	6,310,000
Private Placement Bond	3,414,217,700,000	1,253,999,100,000
	3,829,164,440,000	**1,259,265,850,000**

b) Blocked financial assets

	Ending balance	*Beginning balance*
HOSE	200,000,000	-
	200,000,000	**-**

c) Financial assets awaiting for settlement

	Ending balance	*Beginning balance*
HOSE	300,000,000	-
	00,000,000	**-**

21.3 Financial assets awaiting for arrival of the Company

	Ending balance	*Beginning balance*
HOSE	3,300,000,000	-
Specialized Government Bond	-	205,000,000,000
	3,300,000,000	**205,000,000,000**

21.4 Financial assets which have not been deposited at VSD of the Company

	Ending balance	*Beginning balance*
Shares	5,900,010,000	5,900,000,000
Bonds	30,400,000,000	-
Certificates of deposit	1,400,000,000,000	-
	1,436,300,010,000	**5,900,000,000**

21.5 Entitled financial assets of the Company

	Ending balance	*Beginning balance*
HOSE	-	140,000,000
	-	**140,000,000**

21.6 Financial assets listed/registered at VSD of investors

	Ending balance		*Beginning balance*	
	Volume	*Value*	*Volume*	*Giá trị*
Unrestricted and traded financial assets	666,028,041	21,922,357,490,800	621,743,270	18,791,355,399,900
Blocked financial assets	371,826,294	9,871,605,780,000	407,150,315	12,205,055,330,000
Financial assets awaiting for settlement	2,327,936	22,780,350,000	3,095,844	30,262,300,000
	1,040,182,271	**31,816,743,620,800**	**1,031,989,429**	**31,026,673,029,900**

21.7 Financial assets awaiting for arrival of investors

	Ending balance		*Beginning balance*	
	Volume	*Value*	*Volume*	*Giá trị*
Financial assets awaiting for arrival of investors	2,052,589	20,163,819,000	4,171,621	40,563,760,000
	2,052,589	**20,163,819,000**	**4,171,621**	**40,563,760,000**

21.8 Entitled financial assets of investors

	Ending balance		*Beginning balance*	
	Volume	*Value*	*Volume*	*Giá trị*
Entitled financial assets of investors	5,451,532	54,515,320,000	3,772,409	37,724,090,000
	5,451,532	**54,515,320,000**	**3,772,409**	**37,724,090,000**

21.9 Investors' deposit

	Ending balance	*Beginning balance*
Investors' deposits for securities trading activities managed by the Company		
- Domestic investors	294,968,210,948	395,728,068,507
- Foreign investors	9,657,450,860	12,168,014,821
	304,625,661,808	**407,896,083,328**

21.10 Payables to investors - investors' deposits for securities trading activities managed by the Company

	Ending balance	*Beginning balance*
- Domestic investors	294,968,210,948	395,728,068,507
- Foreign investors	9,657,450,860	12,168,014,821
	304,625,661,808	**407,896,083,328**

21.11 Dividend, bond principal and interest payables

	Ending balance	*Beginning balance*
Dividend, bond principal and interest payables	4,118,896,102	5,751,623,768
	4,118,896,102	**5,751,623,768**

VI. ADDITIONAL INFORMATION ON THE ITEMS OF STATEMENT OF INCOME

Unit: VND

22. Gain, loss selling financial assets at FVTPL

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Gain from sale of financial assets at FVTPL	31,789,517,672	99,499,042,465	15,041,074,020	65,334,892,618
Loss from sale of financial assets at FVTPL	(30,347,674,446)	(77,935,107,828)	(200,305,186,086)	(370,824,722,342)
	1,441,843,226	**21,563,934,637**	**(185,264,112,066)**	**(305,489,829,724)**

Details of net realized gain from disposals of FVTPL financial assets by category are as follows:

No.	*Financial assets*	*Quantity of selling*	*Proceeds (VND)*	*Cost of disposals(*) (VND)*	*Gain selling securities in this period (VND)*	*Accumulated gain selling securities in this period (VND)*	*Gain selling securities in previos period (VND)*	*Accumulated gain selling securities in previos period (VND)*
1	Listed shares	360,000	10,900,000,000	10,438,021,872	461,978,128	957,344,059	9,402,069,413	9,402,069,413
2	Listed bonds	4,000,000	411,068,000,000	411,036,000,000	32,000,000	120,773,171	-	610,615,083
3	Unlisted bonds	31,547,475	3,190,371,254,453	3,164,977,662,459	25,393,591,994	80,399,523,591	5,639,004,607	54,490,889,072
4	Certificates of deposit	3,560	3,291,289,213,390	3,285,387,265,840	5,901,947,550	18,021,401,644	-	831,319,050
		35,911,035	**6,903,628,467,843**	**6,871,838,950,171**	**31,789,517,672**	**99,499,042,465**	**15,041,074,020**	**65,334,892,618**

(*) The costs of disposals are determined by the weighted average method up to the end of the trading date.

Details of net realized loss from disposals of FVTPL financial assets by category are as follows:

No.	*Financial assets*	*Quantity of selling*	*Proceeds (VND)*	*Cost of disposals(*) (VND)*	*Loss selling securities in this period (VND)*	*Accumulated loss selling securities in this period (VND)*	*Loss selling securities in previos period (VND)*	*Accumulated loss selling securities in previos period (VND)*
1	Listed shares	130,000	10,047,000,000	10,077,720,668	30,720,668	30,720,668	79,715,444,864	171,164,669,438
2	Listed bonds	13,490,000	1,483,889,540,000	1,484,182,040,000	292,500,000	690,433,171	1,711,920,000	2,908,908,202
3	Unlisted bonds	7,196,049	925,881,507,391	932,894,689,775	7,013,182,384	48,857,824,187	118,877,821,222	191,769,413,642
4	Certificates of deposit	3,954	5,026,756,861,608	5,049,768,133,002	23,011,271,394	28,356,129,802	-	4,981,731,060
		20,820,003	**7,446,574,908,999**	**7,476,922,583,445**	**30,347,674,446**	**77,935,107,828**	**200,305,186,086**	**370,824,722,342**

(*) The costs of disposals are determined by the weighted average method up to the end of the trading date.

23. Revaluation difference of financial assets

No.	*Investment portfolio*	*Purchase price on accounting books*	*Market Value or Fair Value*	*Revaluation difference at the year-ending*	*Revaluation difference at the year-beginning*	*Adjustment difference of accounting books in current year*	*Increase difference*	*Decrease difference*
I	**FVTPL**	**5,515,447,265,368**	**5,525,687,033,373**	**10,239,768,005**	**7,698,835,796**	**2,540,932,209**	**39,185,949,790**	**(36,645,017,581)**
	Listed shares	70,885,731,805	66,872,458,800	(4,013,273,005)	(862,712,032)	(3,150,560,973)	2,341,449,790	(5,492,017,581)
	Unlisted shares	5,900,006,818	-	(5,900,006,818)	(5,900,000,000)	(6,818)	-	-
	Listed bonds	400,000,000,000	437,965,500,000	37,965,500,000	32,194,000,000	5,771,500,000	36,795,500,000	(31,024,000,000)
	Unlisted bonds	3,582,612,297,795	3,564,699,845,623	(17,912,452,172)	(17,912,452,172)	-	-	-
	Fund certificates	1,000,000,000	1,100,000,000	100,000,000	180,000,000	(80,000,000)	49,000,000	(129,000,000)
	Certificates of deposit	1,455,049,228,950	1,455,049,228,950	-	-	-	-	-
II	**Term deposits (HTM)**	**1,608,543,260,273**	**1,608,543,260,273**	-	-	-	-	-
III	**Loans**	**1,884,589,814,783**	**1,884,589,814,783**	-	-	-	-	-
		9,008,580,340,424	**9,018,820,108,429**	**10,239,768,005**	**7,698,835,796**	**2,540,932,209**	**39,185,949,790**	**(36,645,017,581)**

24. Dividends and interests from financial assets

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Financial assets at FVTPL	114,142,152,144	167,711,682,623	34,625,738,298	86,101,058,451
Investments held to maturity (HTM)	23,272,607,483	38,865,739,396	11,809,451,217	28,137,285,215
Total	**137,414,759,627**	**206,577,422,019**	**46,435,189,515**	**114,238,343,666**

25. Gain from loans and receivables

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Loans, advances for selling securities	1,304,311,843	3,266,801,017	1,813,546,405	3,881,523,317
Margin operations	48,072,045,674	85,710,141,636	28,380,696,976	95,028,687,247
Total	**49,376,357,517**	**88,976,942,653**	**30,194,243,381**	**98,910,210,564**

26. Revenue other than income from financial assets

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Revenue from brokerage services	13,658,418,604	26,665,230,643	13,772,959,159	26,307,867,587
Revenue from investment advisory service	7,500,000,000	7,500,000,000	-	-
Revenue from securities custodian services	-	-	-	10,210,000,000
Revenue from financial advisory services	1,472,280,759	2,384,266,911	3,531,919,087	6,561,464,731
Income from bond service activities	34,290,545,455	41,040,545,455	500,000,000	3,894,545,455
Other revenues	30,035,674,543	59,966,185,138	19,793,711,086	87,312,819,447
Total	30,998,508,561	64,427,115,368	135,327,339,225	171,751,094,966

27. Financial revenue

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Deposit interests	1,952,038,227	4,736,155,085	1,140,035,050	3,704,371,150
Total	**1,952,038,227**	**4,736,155,085**	**1,140,035,050**	**3,704,371,150**

28. Financial expenses

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Loan interest expenses	118,365,057,106	245,380,419,375	131,454,515,981	284,441,039,218
Total	**118,365,057,106**	**245,380,419,375**	**131,454,515,981**	**284,441,039,218**

29. Service expenses

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Expenses for self - trading securities	39,174,984,155	115,539,388,585	210,072,477,094	461,806,281,875
- Loss from disposal of financial assets at FVTPL	*30,347,674,446*	*77,935,107,828*	*200,305,186,086*	*370,824,722,342*
- Decrease in loss from revaluation of financial assets at FVTPL	*8,232,304,800*	*36,645,017,581*	*9,372,500,000*	*90,185,234,513*
- Transaction costs of acquisition of financial assets at FVTPL	*468,281,702*	*686,711,896*	*14,000,000*	*26,545,455*
- Expenses for proprietary trading activities	*126,723,207*	*272,551,280*	*380,791,008*	*769,779,565*
Expenses for brokerage services	16,020,386,388	30,052,522,808	11,446,439,768	18,708,496,233
Expenses for financial advisory services	1,425,484,951	4,993,494,247	1,931,074,297	3,767,666,455
Expenses for securities custodian services	1,141,518,230	2,008,831,121	821,410,837	1,787,453,532
Expenses for other operating activities	5,885,628,029	(6,221,210,842)	16,642,410,644	36,558,400,597
Total	**63,648,001,753**	**146,373,025,919**	**240,913,812,640**	**522,628,298,692**

30. General and administration expenses

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Salary expense and other related expenses	12,422,777,865	27,384,243,007	15,290,185,947	21,186,650,326
Social insurance, health insurance, trade union fee, unemployment insurance	1,183,811,580	2,377,880,580	1,498,472,300	3,128,374,100
Materials, office equipment	35,813,617	133,532,038	126,456,766	253,284,844
Depreciation and amortization expenses	518,638,126	1,260,183,782	621,259,649	1,115,774,347
Taxes and fees	1,000,000	1,000,000	-	1,857,755
Office rental	741,394,036	1,811,187,922	1,099,874,959	2,358,739,615
External service expenses	1,799,411,790	4,127,653,324	2,612,601,911	5,012,146,454
Other expenses	1,481,030,654	2,412,946,762	765,329,110	1,573,532,041
Total	**18,183,877,668**	**39,508,627,415**	**22,014,180,642**	**34,630,359,482**

31. Other income

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Proceeds from disposal of tools, supplies, and fixed assets	-	-	71,601,241	71,601,241
Other income	77,815	77,815	9,751,000	9,751,000
	77,815	**77,815**	**81,352,241**	**81,352,241**

32. Other expenses

	Quarter 2 - 2026		*Quarter 2 - 2025*	
	This period	*Accumulated*	*This period*	*Accumulated*
Expenses on disposal of tools, supplies, and fixed assets	-	-	22,051,500	22,051,500
Contractual penalty expenses	5,598,500,000	5,598,500,000	-	-
Other expenses	167,175	332,428	1,294,785	20,128,237
	5,598,667,175	**5,598,832,428**	**23,346,285**	**42,179,737**

VII. OTHER INFORMATION

There is no matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the financial statements of the Company.

Ho Chi Minh City, 20 July 2026

S.G.P.49-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN TIÊN PHONG
QUẬN 1 - T.P HỒ CHÍ MINH

LE THI CHAU BAU	**LE TRANG THUY DUNG**	**NGUYEN CHI THANH**
Report Maker	Person in charge of Accounting	General Director