WALL STREET SECURITIES JOINT STOCK COMPANY

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

STATEMENT OF FINANCIAL POSITION

June 30, 2026

Unit: VND

Items	Code	Note	Ending balance	Beginning balance
ASSETS				
A	B	C	1	2
A. CURRENT ASSETS (100=110+130)	**100**		**579.743.736.012**	**520.743.935.168**
I. Financial assets (110=111-->129)	**110**		**568.005.609.252**	**509.423.206.469**
1. Cash and cash equivalents	111	4	47.212.933.502	5.562.818.169
1.1. Cash	111.1		47.212.933.502	5.562.818.169
1.2. Cash equivalents	111.2			
2. Financial assets at fair value through profit and loss (FVTPL)	112	5	126.540.281.191	98.172.721.236
3. Held-to-maturity investments (HTM)	113	5	258.900.000.000	351.000.000.000
4. Loans	114	5	88.919.781.493	824.261.293
5. Available for sale financial assets (AFS)	115	5	49.000.088.152	
6. Provision for impairment of financial assets and mortgage assets	116	6		
7. Receivables	117	7	(3.536.022.836)	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		(3.536.022.836)	661.988.991
7.2.2. Accruals for dividend and interest income	117.4		(3.536.022.836)	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	1.062.107.806	4.294.670.407
10. Intra-company receivables	120			
11. Receivables from transaction errors	121			
12. Other receivables	122	7	739.944	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**		**11.738.126.760**	**11.320.728.699**
1. Advances	131		17.000.000	21.000.000
2. Tools, supplies	132			
3. Short-term prepaid expenses	133	9	875.513.732	590.832.226
4. Short-term mortgages	134			
5. Deductible VAT	135		1.029.087.858	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**		**13.977.762.784**	**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**		**694.014.215**	**818.545.223**
1. Tangible fixed assets	221	12	382.553.004	481.738.062
- Cost	222		8.602.661.164	8.602.661.164
- Accumulated depreciation	223a		(8.220.108.160)	(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	311.461.211	336.807.161
- Cost	228		3.344.837.980	3.305.837.980
- Accumulated amortization	229a		(3.033.376.769)	(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**		**12.933.748.569**	**13.328.188.441**
1. Long-term mortgages	251		40.000.000	40.000.000
2. Long-term prepaid expenses	252	9	8.184.614.473	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**		**593.721.498.796**	**535.240.668.832**
CAPITAL				
C. LIABILITIES (300 = 310 + 340)	**300**		**50.398.527.072**	**6.177.283.473**
I. Current liabilities	**310**		**50.398.527.072**	**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	43.833.488.039	48.214.611
9. Advances from customers	321		2.379.379.870	2.089.288.960
10. Tax payables and statutory obligations	322	17	225.264.406	218.751.746
11. Payables to employees	323		2.013.465.956	1.971.521.579
12. Employee benefits	324		103.894.771	38.740.164
13. Accrued expenses	325	18	147.586.745	115.324.328
14. Inter-company payables	326			
15. Short-term unearned revenue	327			
16. Short-term deposits, collateral received	328		145.000.000	145.000.000
17. Other short-term payables	329	19	1.102.215.751	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**		**543.322.971.724**	**529.063.385.359**
I. Shareholder's equity	**410**	**20**	**543.322.971.724**	**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		31.969.366.609	17.709.780.244
7.1. Realized earnings	417.1		50.984.183.173	37.443.480.519
7.2. Unrealized earnings	417.2		(19.014.816.564)	(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**		**593.721.498.796**	**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	012	23		
13. The Company's financial assets are entitled	013			
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
Number of securities				
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	20.832.514.238	21.394.348.219
7.1. Investors' deposits for securities trading activities managed by the	027		20.832.514.238	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	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		19.872.778.850	20.795.986.696
8.2. Payables to foreign investors	031.2		112.740.388	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

Established on 20 July 2026

Scheduler	Chief Accountant	Deputy General Director
(Signed, full name)	*(Signed, full name)*	*(Signed, full name, stamped)*
KẾ TOÁN TRƯỞNG	KẾ TOÁN TRƯỞNG	PHÓ TỔNG GIÁM ĐỐC
Vũ Thị Yến	Vũ Thị Yến	Nguyễn Viết Thắng

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL
ĐỐNG ĐA - TP. HÀ NỘI

WALL STREET SECURITIES JOINT STOCK COMPANY

Icon4 Building, No. 243A De La Thanh, Lang Ward, Hanoi

CASH FLOWS STATEMENT

(As per direct method)

2nd Quarter 2026

Currency: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Curernt year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash spent on purchasing financial assets	01		(401.148.743.219)	(405.313.713.835)
2. Cash received from selling financial assets	02		538.841.463.219	489.679.812.035
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		(2.330.007.097)	(2.148.615.598)
9. Cash paid to pay taxes related to the operation of the securities	09		(369.564.683)	(188.538.681)
10. Cash paid to pay expenses for the purchase and sale of financial assets	10			
11. Other cash receipts from operating activities	11		(2.225.868.670)	(625.857.711)
12. Other cash paid for operating activities	12		(107.710.782.782)	(82.627.603.947)
Net cash flows from operating activities	**20**		**41.689.115.333**	**5.395.769.114**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(39.000.000)	
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**		**(39.000.000)**	
III. Lưu chuyển tiền từ hoạt động tài chính				
1.Receipts from stocks issuing and capital contribution from equity	31			
2.Fund returned to equity owners, issued stock redemption	32			
3.Long-term and short-term borrowings received	33			
3.1. Loan repayment	33.1			
3.2. Finance lease principle paid	33.2			
4. Loan repayment	34			
4.1. Loan repayment	34.1			
4.2. Loan repayment	34.2			
4.3. Other Loan repayment	34.3			
5. Finance lease principle paid	35			
6. Dividends, profit paid to equity owners	36			
Net cash flows from financing activities	**40**			
IV. Net cash flows within the year	**50**		**41.650.115.333**	**5.395.769.114**
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			
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		47.212.933.502	91.644.541.463
Bank deposits for securities company activities	72			125.200.000.000
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		96.997.149.390	16.536.400.950
2.Cash payments for acquisition of brokerage securities of customers	02		(211.282.816.350)	(39.750.333.840)
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		113.723.832.979	25.315.006.737
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		6.920.301.328	2.436.515.339
13. Payments to securities issuers	13		(6.919.768.853)	(2.436.509.639)
Net increase/decrease in cash during the year	**20**		**(561.301.506)**	**2.101.079.547**
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**		**20.834.291.816**	**11.633.625.415**
Bank deposits	41		20.833.759.341	11.633.619.715
- Deposits from investors for securities trading under the management of the securities company	42		20.832.514.238	11.632.374.612
- 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			

Established on 20 July 2026

PERFORMERS	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
(Signed, full name)	(Signed, full name)	(Signed, full name, stamped)
KẾ TOÁN TRƯỞNG	KẾ TOÁN TRƯỞNG	PHÓ TỔNG GIÁM ĐỐC
Vũ Thị Yến	Vũ Thị Yến	Nguyễn Viết Thắng

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL

CTCK: WALL STREET SECURITIES JOINT STOCK COMPANY
Add: Icon4 Building, No. 243A De La Thanh, Lang Ward, Hanoi

STATEMENT OF COMPREHENSIVE INCOME

Period: Quarter 2, 2026

Unit: VND

Items	Code	Note	Quarter 2/2026	Quarter 2/2026	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		1.801.812.473	25.728.358.427	10.513.068.874	29.024.254.538
a. Gain from disposal of financial assets at FVTPL	01.1		58.706.721	4.776.208.327	3.876.845.619	4.936.269.934
b. Gain from revaluation of financial assets at FVTPL	01.2		426.635.752	19.453.628.600	5.319.753.255	22.589.463.104
c. Dividend, interest income from financial assets at FVTPL	01.3		1.316.470.000	1.498.521.500	1.316.470.000	1.498.521.500
1.2. Gain from held-to-maturity (HTM) investments	02		6.355.022.903	3.222.029.588	12.358.522.621	6.552.623.016
1.3. Gain from loans and receivables	03		127.629.555	20.645.050	204.858.066	36.618.303
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		533.204.095	130.161.516	1.036.358.155	232.031.200
1.7. Revenue from underwriting and issuance agent services	07		529.611		529.611	
1.8. Revenue from securities investment advisory services	08					
1.9. Revenue from securities custodian services	09		60.738.983	48.544.962	115.223.244	96.186.810
1.10. Revenue from financial advisory services	10		190.000.000		190.000.000	
1.11. Revenue from other operating	11					
Total operating income (20 = 01-->11)	**20**		**9.068.937.620**	**29.149.739.543**	**24.418.560.571**	**35.941.713.867**
II. OPERATING COSTS						
2.1. Loss from financial assets at fair value through profit and loss (FVTPL)	21		4.317.588.680	6.411.429.527	4.954.365.767	7.965.195.478
a. Loss from disposal of financial assets at FVTPL	21.1		89.000.000	2.931.064.111	353.496.223	3.190.673.171
b. Loss from revaluation of financial assets at FVTPL	21.2		4.228.588.680	3.480.365.416	4.600.869.544	4.774.522.307
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					
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	24					
2.5. Loss from risk prevention derivatives tools	25			(5.203.427.821)		(5.203.427.821)
2.6. Expenses for proprietary trading activities	26					
2.7. Expenses for brokerage services	27		60.148.737	61.344.145	122.482.296	118.016.258
2.8. Expenses for underwriting and issuance agent services	28		890.425.004	797.880.095	1.570.660.369	1.425.045.450
2.9. Expenses for securities investment advisory services	29					
2.10. Expenses for securities custodian services	30					
2.11. Expenses for financial advisory services	31		59.927.642	48.736.887	113.957.829	95.746.376
2.12. Expenses for other operating	32		114.293.870	139.300.539	275.258.195	302.970.632
Including: Cost of correcting securities transaction errors, other self-trading errors	33					
Total operating expenses (40 = 21-->32)	**40**		**5.442.383.933**	**2.255.263.372**	**7.036.724.456**	**4.703.546.373**
III. FINANCIAL INCOME						
3.1. Realized and unrealized gain from changes in foreign exchanges	41					
3.2. Non-fixed dividend and interest income	42		43.806.913	33.222.429	44.947.053	36.554.669
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**		**43.806.913**	**33.222.429**	**44.947.053**	**36.554.669**
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)		(253.509.824)
4.5. Other financial expenses	55					
Total financial expenses (60 = 51-->55)	**60**			**(253.509.824)**		**(253.509.824)**
V. SELLING EXPENSES	**61**					
VI. GENERAL AND ADMINISTRATIVE EXPENSES	**62**		**1.744.133.468**	**1.570.795.957**	**3.507.611.829**	**3.028.282.595**
VII. OPERATING PROFIT ((70= 20+50-40 -60-61-62)	**70**		**1.926.227.132**	**25.610.412.467**	**13.919.171.339**	**28.499.949.392**
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		166.154.050	45.000.000	340.415.026	90.000.000
8.2. Other expense	72					
Total other operating profit (80= 71-72)	**80**		**166.154.050**	**45.000.000**	**340.415.026**	**90.000.000**

IX. TOTAL PROFIT BEFORE TAX (90=70 + 80)	**90**		**2.092.381.182**	**25.655.412.467**	**14.259.586.365**	**28.589.949.392**
9.1. Realized profit	91		5.894.334.110	9.682.149.283	13.540.702.654	10.775.008.595
9.2. Unrealized profit	92		(3.801.952.928)	15.973.263.184	718.883.711	17.814.940.797
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**		**2.092.381.182**	**25.655.412.467**	**14.259.586.365**	**28.589.949.392**
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 July 2026

POLL MAKER	CHIEF ACCOUNTANT	DEPUTY GENERAL DIRECTOR
(Signed, full name)	(Signed, full name)	(Signed, full name, stamped)
KẾ TOÁN TRƯỞNG	KẾ TOÁN TRƯỞNG	PHÓ TỔNG GIÁM ĐỐC
Vũ Thị Yến	Vũ Thị Yến	Nguyễn Viết Thắng

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL
S.G.P. Đ. ĐỐNG ĐA - TP. HÀ NỘI

WALL STREET SECURITIES JOINT STOCK COMPANY
No. 243A De La Thanh, Lang Ward, Hanoi

STATEMENT OF CHANGES IN OWNERS' EQUITY

From 01/01/2026 till 30/6/2026

	ITEMS	NOTE	Beginning balance		Increase/ Decrease				Ending balance	
					From 01/01/2025 till 30/6/2025		From 01/01/2026 till 30/6/2026			
			01/01/2025	01/01/2026	Increase	Decrease	Increase	Decrease	30/06/2025	30/06/2026
			VND	VND	VND	VND	VND	VND	VND	VND
I.	Changes in owners' equity				0	0	0	0	503.000.000.000	503.000.000.000
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	0	0
	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
	Other funds belonging to owners' equ		0	0		0	0	0	0	0
4	Undistributed earnings		(27.903.762.754)	17.709.780.244	33.401.878.758 0	7.746.466.291	6.320.969.862	4.228.588.680	-2.248.350.287	19.802.161.426
4,1	Realized earnings		31.953.917.141	37.443.480.519	12.214.343.288	2.532.194.005	5.894.334.110		41.636.066.424	43.337.814.629
4,2	Unrealized earnings		(59.857.679.895)	(19.733.700.275)	21.187.535.470	5.214.272.286	426.635.752	4.228.588.680	-43.884.416.711	-23.535.653.203
TOTAL			483.449.842.361	529.063.385.359	33.401.878.758	7.746.466.291	6.320.969.862	4.228.588.680	509.105.254.828	531.155.766.541

Established on 20 July 2026

Founder	Chief Accountant	Deputy General Director
(Signature, full name)	(Sighnature, full name)	(Signature, full name, seal)
KẾ TOÁN TRƯỞNG	KẾ TOÁN TRƯỞNG	PHÓ TỔNG GIÁM ĐỐC
Vũ Thị Yến	Vũ Thị Yến	Nguyễn Viết Thắng

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL
Q. ĐỐNG ĐA - TP. HÀ NỘI

NOTES TO FINANCIAL STATEMENTS

Quarter 2, 2026

1 . GENERAL INFORMATION

1.1 . Characteristics of Securities Company operations

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

Company headquarters at: No. 243A De La Thanh, Dong Da District, Hanoi.

The Company's registered charter capital is VND 503,000,000,000, the actual contributed charter capital as of December 31, 2023 is VND 503,000,000,000; equivalent to 50,300,000 shares, the par value of one share is

Total number of employees of the Company as of December 31, 2025 is: 32 people

The Company's shares were officially registered for trading at the Hanoi Securities Trading Center (now the Hanoi Stock Exchange) from January 30, 2008 with the trading code WSS.

1.2 . Business sector

The Company's business activities include: Securities brokerage; Securities trading; Securities investment consulting; Securities depository; Securities underwriting.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

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

Announcement on compliance with Vietnamese standards and accounting system

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

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Applying new guidance

On December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC ("Circular 114"), completely abolishing Circular No. 146/2014/TT-BTC dated October 6, 2014 guiding the financial regime for securities companies and fund management companies issued by the Ministry of Finance. Circular 114 takes effect from February 1, 2022.

Some of the main changes in Circular 114 that affect the Company's Financial Statements during the operating period include:

- Regulations on the provision and handling of provisions for inventory price reduction, investment losses, and bad debts are implemented in accordance with Circular 48/2019/TT-BTC dated August 8, 2019 ("Circular 48") issued by the Ministry of Finance and its amendments, supplements, and replacements (if any);
- Regulations on the use of the balance of the reserve fund for supplementing charter capital, the financial reserve fund, and the operational risk fund set aside in accordance with Circular 146/2014/TT-BTC. Instructions on handling the balance of the reserve fund for supplementing charter capital, the financial

Therefore, the provision for AFS due to changes in accounting policies is recorded in the 2022 business results.

On April 7, 2022, the Ministry of Finance issued Circular No. 24/2022/TT-BTC ("Circular 24") amending and supplementing a number of articles of Circular 48 guiding the provisioning and handling of provisions for inventory price reduction, investment losses, and bad debts. Accordingly, Circular 24 amends the objects of provisioning to exclude government bonds, government-guaranteed bonds, and local government bonds, and Circular 24 takes effect from May 25, 2022.

2.4 . Cash

Cash includes cash in hand and operating deposits of securities companies.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing Organizations.

Deposits for clearing payment for securities transactions are amounts ready for clearing and settlement of the Company and investors at T + x at the request of the Vietnam Securities Depository Center (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net

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

2,5 . Financial assets and Financial liabilities

a) Initial recognition

Financial assets

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

Financial liabilities

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

b) Classification principles

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

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

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

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

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

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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

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

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

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

Provision for impairment of receivables: The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, 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 '30/6/2026

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 02/2026	Volume of transaction Quarter 02/2026
		VND
Securities company	**2.328.000**	**58.772.410.000**
- Shares	**2.328.000**	**58.772.410.000**
Investors	**30.775.982**	**320.496.563.950**
- Shares	**30.775.982**	**320.496.563.950**
	33.103.982	**379.268.973.950**

4 . CASH

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	2.042.839	22.483.119
Cash at bank	47.210.890.663	5.540.335.050
	47.212.933.502	**5.562.818.169**

5 . FINANCIAL ASSETS

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

	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed securities	90.469.346.094	88.815.673.690	53.866.965.136	53.355.305.540
Unlisted securities	55.088.930.369	37.724.636.253	64.042.546.931	44.817.356.296
Delisted stocks	513.000	59.400	513.000	59.400
	145.558.789.463	**126.540.369.343**	**117.910.025.067**	**98.172.721.236**

b) Available for sale financial assets (AFS)

	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Unlisted securities	49.000.000.000	49.000.000.000	-	-
	49.000.000.000	**49.000.000.000**	**-**	**-**

c) Held-to-maturity investments (HTM)

	30/06/2026	01/01/2026
	VND	VND
Term Deposit (*)	258.900.000.000	351.000.000.000
	258.900.000.000	**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

	30/06/2026	01/01/2026
	VND	VND
Margin operation	796.126.253	634.226.237
Prepaid of selling securities operation	88.123.655.240	190.035.056
	88.919.781.493	**824.261.293**

5e) Market value fluctuation table

	Purchase price		price current		The rating gap increased		The rating difference is reduced		Revaluation value	
	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
FVTPL	**145.558.789.463**	**117.910.025.067**	**126.540.369.343**	**98.172.721.236**	**520.724.996**	**798.728.525**	**(19.539.145.116)**	**(20.536.032.356)**	**126.540.369.343**	**98.172.721.236**
Listed stocks	90.469.346.094	53.866.965.136	88.815.673.690	53.355.305.540	438.532.078	798.728.525	(2.092.204.482)	(1.310.388.121)	88.815.673.690	53.355.305.540
- HNX	*16.584.412.203*	*16.584.412.203*	*15.151.550.000*	*17.368.850.000*	-			-	*15.151.550.000*	*17.368.850.000*
EID	*16.584.412.203*	*16.584.412.203*	*15.151.550.000*	*17.368.850.000*	-	*784.437.797*	*(1.432.862.203)*	-	*15.151.550.000*	*17.368.850.000*
- HSX	*73.884.933.891*	*37.282.552.933*	*73.664.123.690*	*35.986.455.540*	*438.532.078*	-			*73.664.123.690*	*35.986.455.540*
HAI	*88.152*	*88.152*	*12.640*	*12.640*	-	-	*(75.512)*	*(75.512)*	*12.640*	*12.640*
DXG	-	*934.135.000*	-	*855.000.000*	-	-	-	*(79.135.000)*	-	*855.000.000*
MSB	*7.192.800.000*	*5.772.000.000*	*7.192.800.000*	*5.505.600.000*	-	-	-	*(266.400.000)*	*7.192.800.000*	*5.505.600.000*
PDR	-	*579.000.000*	-	*564.000.000*	-	-	-	*(15.000.000)*	-	*564.000.000*
MBB	*24.817.020.958*	*21.624.500.000*	*24.570.000.000*	*21.125.500.000*	-	-	*(247.020.958)*	*(499.000.000)*	*24.570.000.000*	*21.125.500.000*
KHP	*470.896.509*	*470.896.509*	*245.945.700*	*305.568.900*	-	-	*(224.950.809)*	*(165.327.609)*	*245.945.700*	*305.568.900*
HDB	*5.559.500.000*	-	*5.687.000.000*	-	*127.500.000*	-	-	-	*5.687.000.000*	-
BID	*6.255.000.000*	-	*6.360.000.000*	-	*105.000.000*	-	-	-	*6.360.000.000*	-
ACB	-	*2.250.000.000*	-	*2.160.000.000*	-	-	-	*(90.000.000)*	-	*2.160.000.000*
VPB	*4.447.500.000*	*1.500.000.000*	*4.590.000.000*	*1.432.500.000*	*142.500.000*	-	-	*(67.500.000)*	*4.590.000.000*	*1.432.500.000*
SHB	*1.531.150.000*	*1.898.400.000*	*1.531.150.000*	*1.847.550.000*	-	-	-	*(50.850.000)*	*1.531.150.000*	*1.847.550.000*
TPB	*1.011.150.000*	*1.121.400.000*	*1.045.800.000*	*1.077.300.000*	*34.650.000*	-	-	*(44.100.000)*	*1.045.800.000*	*1.077.300.000*
VIB	*963.000.000*	*1.098.000.000*	*990.000.000*	*1.065.000.000*	*27.000.000*	-	-	*(33.000.000)*	*990.000.000*	*1.065.000.000*
SAM	*34.133.272*	*34.133.272*	*36.015.350*	*48.424.000*	*1.882.078*	*14.290.728*	-	-	*36.015.350*	*48.424.000*
SSI	*15.157.295.000*		*14.980.000.000*	-	-	-	*(177.295.000)*	-	*14.980.000.000*	-
CTG	*689.000.000*		*679.000.000*	-	-	-	*(10.000.000)*	-	*679.000.000*	-
FPT	*5.756.400.000*		*5.756.400.000*		-		-		*5.756.400.000*	-

5e) Market value fluctuation table

	Purchase price		price current		The rating gap increased		The rating difference is reduced		Revaluation value	
	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Unlisted shares	*55.088.930.369*	*64.042.546.931*	*37.724.636.253*	*44.817.356.296*	*82.192.918*	-	*(17.446.487.034)*	*(19.225.190.635)*	*37.724.636.253*	*44.817.356.296*
- Upcom	*55.088.930.369*	*64.042.546.931*	*37.724.636.253*	*44.817.356.296*	*82.192.918*	-	*(17.446.487.034)*	*(19.225.190.635)*	*37.724.636.253*	*44.817.356.296*
ILS	-	-							-	-
MGG	*4.639.488.415*	*13.593.104.977*	*4.721.681.333*	*9.494.013.100*	*82.192.918*	-	-	*(4.099.091.877)*	*4.721.681.333*	*9.494.013.100*
Delisted stocks	-	*#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*	-				-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	194.558.789.463	**117.910.025.067**	**175.540.369.343**	**98.172.721.236**	**1.918.514.149**	**798.728.525**	**-19.539.145.116**	**-20.536.032.356**	**175.540.369.343**	**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

	30/06/2026	01/01/2026
	VND	VND
Receivables from disposal of financial assets	-	-
Receivables from and accruals for dividend and interest	38.823.288	83.336.986
Receivables from interest of margin activities	10.100.212	4.058.934
Receivables from interest of prepaid of selling securities	70.498.924	456.085
Receivables from services provided by the Company	972.803.504	4.293.585.233
- *Receivables from securities brokerage activities*	*141.073.224*	*2.526.338*
- *Receivables from financial advisory activities*	*102.000.000*	*3.592.909.090*
- *Receivables from securities custody activities*	*729.730.280*	*698.149.805*
- *Receivables from other services*	-	-
Other receivables	739.944	-
	1.092.965.872	**4.381.437.238**

7 . . PROVISION FOR IMPAIRMENT OF LOANS

	30/06/2026	01/01/2026
	VND	VND
	102.000.000	102.000.000
Tại ngày 30/6/2026	**102.000.000**	**102.000.000**

8 . PREPAID EXPENSES

a) Short-term prepaid expenses

	30/06/2026	01/01/2026
	VND	VND
Work in progress of consulting contracts	443.879.956	443.879.956
Tools and consumables awaiting for allocation	-	
Others	431.633.776	120.200.750
	875.513.732	**564.080.706**

b) Long-term prepaid expenses

	30/06/2026	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	(285.973.731)	(425.739.830)
	8.184.614.473	**8.415.471.652**

(*) Rental cost of 720 m2 on the 7th and 9th floors of Icon 4 building, No. 243 De La Thanh, Hanoi of Investment and Construction Joint Stock Company No. 4. Lease term from September 1, 2012 to October 15, 2043.

According to the lease contract between the two parties, after October 15, 2043, when the land use license expires, if there is no decision to reclaim the land from the State, the Lessor will be granted a land lease extension by the State after October 15, 2043 or be allocated land, or transfer the land use rights, then Wall Street Securities Joint Stock Company will continue to lease the building area without having to pay any other fees. Wall Street Securities Joint Stock Company will be a co-owner with the investor, Investment and Construction Joint Stock Company No. 4, and will only have to pay the annual land rent to the State or the fee for receiving the transfer of land use rights.

9 . THUẾ VÀ CÁC KHOẢN PHẢI THU NHÀ NƯỚC

	30/06/2026	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**

10 . LONG-TERM INVESTMENT

	30/06/2026		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 30/6/2026

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 30/06/2026	**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	99.185.058	-	-	99.185.058
		-	-	-
Liquidating, disposed	-	-	-	-
As at 30/06/2026	**1.774.403.380**	**4.706.921.952**	**1.738.782.828**	**8.220.108.160**
Net carrying amount				
As at 01/01/2026	481.738.062	-	-	481.738.062
As at 30/06/2026	**382.553.004**	-	-	**382.553.004**

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 30/06/2026	**3.344.837.980**	**3.344.837.980**
Accumulated depreciation		
As at 30/6/2026	2.902.299.300	2.902.299.300
Depreciation	64.345.950	64.345.950
Adjust accumulated depreciation to beginnin	-	-
As at 30/06/2026	**2.966.645.250**	**2.966.645.250**
Net carrying amount		
As at 01/01/2026	403.538.680	403.538.680
As at 30/06/2026	**378.192.730**	**378.192.730**

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

	30/06/2026	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

	30/06/2026	01/01/2026
	VND	VND
Investment and Construction Joint Stock Company No. 4 (ICON4)	-	-
Vietnam Securities Depository	-	
Others	38.138.039	35.523.391
	38.138.039	**35.523.391**

15 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2026	01/01/2026
	VND	VND
Personal income tax	225.264.406	218.751.746
	225.264.406	**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

	30/06/2026	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	127.586.745	81.819.524
	147.586.745	**115.324.328**

17 . OTHER PAYABLES

a) Other short-term payables

	30/06/2026	01/01/2026
	VND	VND
Dividend for shareholders payables	1.098.600.796	1.098.600.796
Interest payables	3.614.955	3.609.755
	1.102.215.751	**1.102.210.551**

b) Overdue debt not paid

	30/06/2026	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	30/06/2026	Tỷ lệ	01/01/2026
	(%)	VND	(%)	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

	30/06/2026	01/01/2026
	VND	VND
Realized earnings	50.984.183.173	37.443.480.519
Unrealized earnings	(19.014.816.564)	(19.733.700.275)
	31.969.366.609	**17.709.780.244**

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

	30/06/2026	01/01/2026
	VND	VND
Realized earnings undistributed previous year	37.442.443.845	31.952.497.593
Unrealized loss accumulated to the end of the fiscal year	(19.014.816.564)	(19.732.663.601)
Realized gain/loss accumulated to the beginning of the year	5.894.334.110	5.489.946.252
Earnings distributed to shareholders accumulate to the end of the fiscal year	50.984.183.173	37.442.443.845
Realized earning undistributed accumulated to the end of the fiscal year	**50.984.183.173**	**37.442.443.845**

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

	30/06/2026	01/01/2026
	VND	VND
Owner's invested capital	503.000.000.000	503.000.000.000
- *At the begining 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

	30/06/2026	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

	30/06/2026	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

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	51.476.490.000	43.861.490.000
	51.476.490.000	**43.861.490.000**

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

	30/06/2026	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

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	703.081.940.000	611.493.630.000
Mortgage financial assets	-	-
Blocked financial assets	2.720.400.000	-
Financial assets awaiting settlement	802.000.000	118.500.000
	706.604.340.000	**611.612.130.000**

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

	30/06/2026	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

	30/06/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	**20.832.514.238**	**21.394.348.219**
1. Domestic investors	20.719.773.850	21.267.176.696
2. Foreign investors	112.740.388	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
	20.833.759.341	**21.395.593.322**

25 . PAYABLES TO INVESTORS

	30/06/2026	01/01/2026
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	**20.832.514.238**	**21.394.348.219**
1.1 Domestic investors	20.719.773.850	21.267.176.696
1.2 Foreign investors	112.740.388	127.171.523
2. Payable to Investors - Investors' deposits on securities trading deposits under the method of commercial bank management	-	-
2.1 Domestic investors	-	-
	20.832.514.238	**21.394.348.219**

26 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	30/06/2026	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

	30/06/2026	01/01/2026
	VND	VND
1. Margin transaction payables	**806.226.465**	**638.285.171**
1.1 Principal of margin transaction	796.126.253	634.226.237
Domestic investors	*796.126.253*	*634.226.237*
1.2 Interest of margin transaction	10.100.212	4.058.934
Domestic investors	*10.100.212*	*4.058.934*
2. Prepaid of selling securities operation payables	**88.194.154.164**	**190.491.141**
2.1 Principal of prepaid of selling securities operation	88.123.655.240	190.035.056
Domestic investors	*88.123.655.240*	*190.035.056*
2.2 Interest of prepaid of selling securities operation	70.498.924	456.085
Domestic investors	*70.498.924*	*456.085*
	89.000.380.629	**828.776.312**

28 . REVENUE

a) Gain/loss from disposal of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of Quarter 2/2026		Gain, loss from trading shares of Quarter 2/2025	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
Listed	101.000	2.079.910.000	2.110.203.279	7.706.721	38.000.000	-	2.931.064.111
- *HNX*						-	
- *HSX*	90.000	1.799.000.000	1.837.000.000		38.000.000	-	
- *Upcom*	11.000	280.910.000	273.203.279	7.706.721			2.931.064.111
Unlisted						4.326.208.327	
	101.000	**2.079.910.000**	**2.110.203.279**	**7.706.721**	**38.000.000**	**4.326.208.327**	**2.931.064.111**

b) . Difference from revalued financial assets

	Original cost 30/6/2026	Market value/Fair value at 30/6/2026	Revaluation difference at 30/6/2026		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	**145.558.789.463**	**126.540.369.343**	**520.724.996**	**(19.538.632.116)**	**798.728.525**	**(20.256.410.348)**	**5.011.298.837**	**2.466.626.850**
Listed	90.469.346.094	88.815.673.690	438.532.078	(2.092.204.482)	798.728.525	(1.009.938.121)	830.014.042	2.466.626.850
- *EID*	16.584.412.203	15.151.550.000	-	(1.432.862.203)	784.437.797	-	-	2.217.300.000
- *SSI*	15.157.295.000	14.980.000.000	-	(177.295.000)			-	177.295.000
- *BID*	6.255.000.000	6.360.000.000	105.000.000	-			105.000.000	-
- *HAI*	88.152	12.640	-	(75.512)	-	(75.512)	-	-
- *MBB*	24.817.020.958	24.570.000.000	-	(247.020.958)	-	(499.000.000)	251.979.042	-
- *SAM*	34.133.272	36.015.350	1.882.078	-	14.290.728	-	-	12.408.650
- *KHP*	470.896.509	245.945.700	-	(224.950.809)	-	(165.327.609)	-	59.623.200
- *DXG*	-	-	-	-	-	(79.135.000)	79.135.000	-
FPT	5.756.400.000	5.756.400.000	-	-				
VPB	4.447.500.000	4.590.000.000	142.500.000	-				
CTG	689.000.000	679.000.000	-	(10.000.000)				
TPB	1.011.150.000	1.045.800.000	34.650.000	-				
VIB	963.000.000	990.000.000	27.000.000	-				
SHB	1.531.150.000	1.531.150.000						
- *VIX*	-	-	-	-	-	(266.400.000)	266.400.000	-
MSB	7.192.800.000	7.192.800.000						
- *HDB*	5.559.500.000	5.687.000.000	127.500.000	-	-	-	127.500.000	-

b) . Difference from revalued financial assets

	Original cost 30/6/2026	Market value/Fair value at 30/6/2026	Revaluation difference at 30/6/2026		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	37.724.636.253	82.192.918	(17.446.487.034)	-	(19.246.531.627)	4.181.284.795	-
- ILS	4.639.488.415	4.721.681.333	82.192.918	-	-	(4.099.091.877)	4.181.284.795	-
- MGG	50.449.441.954	33.002.954.920	-	(17.446.487.034)	-	(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						
	194.558.789.463	**175.540.369.343**	**520.724.996**	**(19.538.632.116)**	**798.728.525**	**(20.256.410.348)**	**5.011.298.837**	**2.466.626.850**

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

	Quarter 02/2026	Quarter 1/2025
	VND	VND
From FVTPL financial assets	-	-
From held-to-maturity (HTM) financial assets	1.316.470.000	1.498.521.500
From loans	6.355.022.903	3.222.029.588
	-	-
	7.799.122.458	**4.741.196.138**

29 . SECURITIES COMPANY MANAGEMENT COSTS

	Quarter 02/2026	Quarter 1/2025
	VND	VND
Salary and payroll expenses	913.579.091	834.892.784
Union fees, social insurance, health insurance, unemployment insur	66.109.623	55.387.802
Cost of tools and equipment	130.911.869	132.004.701
Depreciation costs of fixed assets and investment real estate	29.313.669	13.123.848
Taxes, fees and charges	5.662.064	1.936.927
Outsourcing service costs	515.711.310	455.126.975
Other costs	82.845.842	78.322.920
	1.744.133.468	**1.570.795.957**

30 . CURRENT CORPORATE INCOME TAX

	Quarter 02/2026	Quarter 1/2025
	VND	VND
Total accounting profit before tax	5.894.334.110	9.682.149.283
Adjustments to increase	4.460.742.730	3.546.365.416
- *Non-Directly Executive Board Income*	*66.000.000*	*66.000.000*
- *Loss on valuation of unrealized financial assets*	*4.228.588.680*	*3.480.365.416*
- *Penalties*	*166.154.050*	-
Downward adjustments	(10.355.076.840)	(22.111.009.412)
- *Dividends, profits are distributed*	*(1.316.470.000)*	*(1.498.521.500)*
- *Carrying forward losses in previous years*	(8.611.971.088)	*(1.158.859.312)*
- *Interest on valuation of unrealized financial assets*	*(426.635.752)*	(19.453.628.600)
Income subject to personal income tax	-	(8.882.494.713)
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 02/2026	Quarter 1/2025
	VND	VND
Total profit after tax	-	-
Profit attributable to common stock	-	-
Average common shares outstanding during the year	50.300.000	50.300.000
Basic earnings per share	-	-

32 . FINANCIAL INSTRUMENTS

The Company's financial instruments include:

	Book value			
	30/06/2026		01/01/2026	
	Original price/Fair value	Preventive	Original price/Fair value	Preventive
	VND	VND	VND	VND
Financial assets				
Cash and cash equivalents	47.212.933.502	-	5.562.818.169	
Financial assets recognized through profit/loss	126.540.281.191	-	98.172.721.236	-
Held to maturity investments	258.900.000.000	-	351.000.000.000	-
Loans	88.919.781.493	-	824.261.293	-
Accounts	(2.473.175.086)	(102.000.000)	53.957.499.841	(102.000.000)
	519.099.821.100	**(102.000.000)**	**509.517.300.539**	**(102.000.000)**

	30/06/2026	01/01/2026
	VND	VND
Financial liabilities		
Trade payables, securities trading payables and other payables	44.935.703.790	1.150.425.162
Cost to Pay	147.586.745	115.324.328
	45.083.290.535	**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 30/6/2026				
Financial assets recognized through profit/loss	126.540.281.191	-	-	126.540.281.191
	126.540.281.191	**-**	**-**	**126.540.281.191**
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 30/6/2026				
Cash and cash equivalents	47.212.933.502	-	-	47.212.933.502
Held to maturity investments	258.900.000.000	-	-	258.900.000.000
Loans	88.919.781.493	-	-	88.919.781.493
Accounts	(2.473.175.086)	-	-	(2.473.175.086)
	392.559.539.909	**-**	**-**	**392.559.539.909**

	1 year or less	Over 1 year to 5 years	Over 5 years	Add
	VND	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 years	Over 5 years	Add
	VND	VND	VND	VND
As of 30/6/2026				
Trade payables, securities trading payables and other payables	44.935.703.790	-	-	44.935.703.790
Cost to Pay	147.586.745	-	-	147.586.745
	45.083.290.535	**-**	**-**	**45.083.290.535**
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	593.943.078	1.801.812.473	6.672.652.458	9.068.408.009
Operating expenses	950.352.646	4.377.737.417	114.293.870	5.442.383.933
Unallocated revenue				0
Unallocated costs	-			2.092.381.182
Operational results	**-356.409.568**	**-2.575.924.944**	**6.558.358.588**	**1.533.642.894**
Direct department assets	94.572.323.395	222.754.042.789	255.363.977.164	572.690.343.348
Unallocated assets		-	21.031.155.448	21.031.155.448
Total assets	**94.572.323.395**	**222.754.042.789**	**276.395.132.612**	**593.721.498.796**
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 2/2026	Quarter 1/2025
		VND	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 - Genera	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.

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL
S.G.P: 86 - C.T.C.P
Q. ĐỐNG ĐA - TP. HÀ NỘI

Vu Thi Yen	**Vu Thi Yen**	**Nguyen Viet Thang**
Scheduler	Chief Accountant	General Director

Established on 20 July 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL

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