VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No: 139/2026/CV-VISC

Re: Explanation of the variance in Profit After Tax between the audited 2026 interim financial statements and the *same period of 2025*

Hanoi, 13th August, 2026

To:
- State Securities Commission of Viet Nam
- Vietnam Stock Exchange
- Hanoi Stock Exchange
- Ho Chi Minh City Stock Exchange
- Shareholders

Based on the audited 2026 interim financial statements.

Based on the audited 2025 interim financial statements;

Vietnam Investment Financial Securities Corporation hereby hereby provides an explanation of the profit after corporate income tax for the first six months of 2026 as presented in the audited interim financial statements, which increased by more than 10% compared with the same period of the previous year, as follows:

Item	Current year	Previous year	Difference (Current year – Previous year)	Increase/ Decrease
Total Revenue	9,020,185,890	8,892,790,867	127,395,023	1.43%
Total Expenses	8,150,201,993	21,762,792,549	-13,612,590,556	-62.55%
Profit after corporate income tax	-3,672,294,596	-19,697,826,994	16,025,532,398	81.36%

The profit after corporate income tax for the first six months of 2026 as presented in the audited interim financial statements increased by 81.36% compared with the same period of the previous year, mainly due to the decrease in the revaluation difference of FVTPL financial assets, which decreased from VND 19,778,000,000 to VND 7,018,000,000 compared with the same period of the previous year, and due to a 36% decrease in brokerage expenses.

The above is the explanation provided by Vietnam Investment Financial Securities Corporation regarding the fluctuation in profit after corporate income tax for the first six months of 2026 as presented in the audited interim financial statements, which increased by more than 10% compared with the same period of the previous year.

Sincerely yours.

VIETNAM FINANCIAL INVESTMENT SECURITIES CORPORATION

GENERAL DIRECTOR

Duong Quang Trung