INTERIM FINANCIAL STATEMENTS

WALL STREET SECURITIES JOINT STOCK COMPANY

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

(reviewed)

CONTENTS

REPORT OF THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT

The Board of Directors and The Board of Management of Wall Street Securities Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements For the period from 01/01/2026 to 30/06/2026.

THE COMPANY

Wall Street Securities Joint Stock Company was established and operates under Establishment and Operation License No. 86/GP-UBCK issued by the State Securities Commission on December 20, 2007, and the amended license No. 84/GPĐC-UBCK dated November 15, 2024 issued by the State Securities Commission.

The Company's head office is located at: 9th Floor, Icon4 Building, 243A De La Thanh Street, Lang Ward, Hanoi City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

The members of The Board of Directors, The Board of Management, the Board of Supervision during the fiscal period and to the reporting date are:

Board of Directors:

Mr.	Nguyen Dinh Tu	Chairman
Mr.	Pham Duc Long	Vice Chairman
Mr.	Nguyen Viet Thang	Member
Mr.	Nguyen Dang Truong	Member
Mr.	Tran Anh Dung	Member

Board of Management:

Mr.	Nguyen Dang Truong	General Director
Mr.	Nguyen Viet Thang	Deputy General Director
Mr.	Nguyen Tien Dat	Deputy General Director (Appointed on 2 March 2026)
Ms.	Vu Thi Yen	Chief Accountant

Board of Supervision:

Mr.	Tran Dinh Tung	Head of Management
Mr.	Trinh Cong Thang	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and up to the date of this report is Mr. Nguyen Dinh Tu, Chairman of the Board of Directors.

Mr. Nguyen Dang Truong - General Director, is authorized by Mr. Nguyen Dinh Tu to sign these Financial Statements pursuant to Authorization Letter No. 24/2024/UQ-WSS dated 04 December 2024.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited take the review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The Board of Directors and The Board of Management are responsible for the Interim Financial Statements of each financial year which give a true and fair view of the state of affairs of the Company and of results of its operation and its cash flows for the period. In preparing those Interim Financial Statements, The Board of Directors and The Board of Management is required to:

- Establishment and maintenance of an internal control system that The Board of Directors and The Board of Management determine is necessary to ensure the preparation and presentation of the Interim Financial Statements are free from material misstatement, whether due to errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors and The Board of Management are responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Directors and The Board of Management confirm that the Interim Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026 and of the results of its operations, cash flows and changes in owner's equity for the year then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Other Commitment

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Directors and The Board of Management

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

Nguyen Dang Truong
General Director (Pursuant to Power of Attorney No. 24/2024/UQ-WSS dated 04 December 2024)
Approved, 13 August 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL

Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL
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REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Management and The Board of General Directors**
Wall Street Securities Joint Stock Company

We have reviewed Interim Financial Statements of Wall Street Securities Joint Stock Company prepared on 13 August 2026, as set out on pages 05 to 43, including: Interim statement of financial position as at 30 June 2026, Interim statement of comprehensive income, Interim statement of cash flows, Interim statement of changes in equity for the period for the period from 01/01/2026 to 30/06/2026 and Notes to the Interim financial statements.

The Board of Management and The Board of General Directors' responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Auditing about review service contract No.2410 - Review interim financial statement conducted by extenal auditor.

A review interim financial statements includes interview, primarily interviews with those responsible for financial and accounting matters, analysis and other review procedures. A review is substantially smaller scale than an audit that is conducted in accordance with Vietnamese auditing standards and therefore not allow us to get assurance that we will be aware of all material issue. Accordingly, we do not give an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Interim financial statements do not give a true and fair view, in all material respects, of the financial position of Wall Street Securities Joint Stock Company as at 30 June 2026 , and of the results of its operations and its cash flows for the period from 01/01/2026 to 30/06/2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Cat Thi Ha
Deputy General Director
Registered Auditor
No: 0725-2023-002-1
Ha Noi, 14 August 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**582,814,368,306**	**520,743,935,168**
110	**I. Financial assets**		**571,661,054,512**	**509,423,206,469**
111	1. Cash and cash equivalents	4	47,212,933,502	5,562,818,169
111.1	*1.1 Cash*		*47,212,933,502*	*5,562,818,169*
112	2. Financial assets at fair value through profit and loss (FVTPL)	5	126,540,369,343	98,172,721,236
113	3. Held-to-maturity investments (HTM)	5	258,900,000,000	351,000,000,000
114	4. Loans	5	88,919,781,493	824,261,293
115	5. Available for sale financial assets (AFS)	5	49,000,000,000	-
117	6. Receivables	6	119,422,424	661,988,991
117.2	*6.1 Receivables from and accruals for dividend and interest income*		*119,422,424*	*661,988,991*
117.4	*6.1.1 Accruals for dividend and interest income*		*119,422,424*	*661,988,991*
118	7. Prepayments to suppliers		7,700,000	7,905,930
119	8. Receivables from services provided by the Company	6	1,062,107,806	4,294,670,407
122	9. Other receivables	6	739,944	49,000,840,443
129	10. Provision for impairment of receivables	7	(102,000,000)	(102,000,000)
130	**II. Short-term accounts receivable**		**11,153,313,794**	**11,320,728,699**
131	1. Advances		17,000,000	21,000,000
133	2. Short-term prepaid expenses	8	290,700,766	590,832,226
135	3. Deductible VAT		1,029,087,858	892,371,303
136	4. Taxes and other receivables from State budget	9	9,791,025,170	9,791,025,170
137	5. Other short-term assets		25,500,000	25,500,000
200	**B. NON- CURRENT ASSETS**		**13,963,217,461**	**14,496,733,664**
220	**II. Fixed assets**		**667,490,021**	**818,545,223**
221	1. Tangible fixed assets	10	382,553,004	481,738,062
222	*- Historical cost*		*8,602,661,164*	*8,602,661,164*
223a	*- Accumulated depreciation*		*(8,220,108,160)*	*(8,120,923,102)*
227	2. Intangible fixed assets	11	284,937,017	336,807,161
228	*- Historical cost*		*3,305,837,980*	*3,305,837,980*
229a	*- Accumulated amortization*		*(3,020,900,963)*	*(2,969,030,819)*
240	**III. Construction in progress**	**12**	**350,000,000**	**350,000,000**
250	**IV Other long-term assets**		**12,945,727,440**	**13,328,188,441**
251	1. Long-term mortgages		56,700,000	56,700,000
252	2. Long-term prepaid expenses	8	8,196,593,344	8,415,471,652
254	3. Deposits to Settlement Assistance Fund	13	4,692,434,096	4,856,016,789
270	**TOTAL ASSETS**		**596,777,585,767**	**535,240,668,832**

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continue)

Code	CAPITAL	Note	Ending balance VND	Ending balance VND
300	**C. LIABILITIES**		**54,053,972,332**	**6,177,283,473**
310	**I. Current liabilities**		**54,053,972,332**	**6,177,283,473**
320	1. Trade payables	14	43,833,488,039	48,214,611
321	2. Short-term prepayments from customers	15	2,379,379,870	2,089,288,960
322	3. Taxes and other payables to State budget	16	225,264,406	218,751,746
323	4. Payables to employees		2,013,465,956	1,971,521,579
324	5. Employee benefits		103,894,771	38,740,164
325	6. Short-term accrued expenses	17	147,586,745	115,324,328
327	7. Short-term unearned revenue		3,655,445,260	-
328	8. Short-term deposits, collateral received		145,000,000	145,000,000
329	9. Other short-term payables	18	1,102,215,751	1,102,210,551
331	10. Bonus and welfare fund		448,231,534	448,231,534
400	**D. OWNER'S EQUITY**		**542,723,613,435**	**529,063,385,359**
410	**I. Owner's equity**	**19**	**542,723,613,435**	**529,063,385,359**
411	1. Contributed legal capital		503,000,000,000	503,000,000,000
411.1	1.1 Contributed legal capital		503,000,000,000	503,000,000,000
411.1a	*a. Ordinary shares with voting rights*		*503,000,000,000*	*503,000,000,000*
415	2. Operational risk and financial reserve fund		8,353,605,115	8,353,605,115
417	3. Undistributed earnings		31,370,008,320	17,709,780,244
417.1	*3.1 Realized earnings*		*50,383,788,210*	*37,442,443,845*
417.2	*3.2 Unrealized earnings*		*(19,013,779,890)*	*(19,732,663,601)*
440	**TOTAL LIABILITIES AND OWNER'S EQUITY**		**596,777,585,767**	**535,240,668,832**

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code		ITEMS	Note	Ending balance	Beginning balance
	A.	**ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS**			
005	1.	Foreign currencies	20	1,164	1,164
006	2.	Quantity of outstanding shares in circulation		50,300,000	50,300,000
008	3.	Financial assets listed/registered at the VSD of the Company	21	58,476,490,000	43,861,490,000
	B.	**ASSETS AND PAYABLES UNDER AGREEMENT WITH CUSTOMERS**			
021	1.	Financial assets listed/registered at the VSD of customers	22	706,604,340,000	611,612,130,000
021.1	*a.*	*Unrestricted financial assets*		*703,081,940,000*	*611,493,630,000*
021.4	*b.*	*Blocked financial assets*		*2,720,400,000*	-
021.5	*c.*	*Financial assets awaiting settlement*		*802,000,000*	*118,500,000*
022	2.	Non-traded financial assets deposited at the VSD of customers		330,000	330,000
022.1	*a.*	*Unrestricted and non-traded financial assets deposited at the VSD*		*330,000*	*330,000*

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM		Note	Ending balance	Beginning balance
026	3.	Customers' deposits	23	20,833,759,341	21,395,593,322
027	3.1	Customers' deposits for securities trading activities managed by the Company		20,832,514,238	21,394,348,219
030	3.2	Deposits of securities issuers		1,245,103	1,245,103
031	4.	Payables to customers - customers' deposits for securities trading activities managed by the Company	24	20,832,514,238	21,394,348,219
031.1	*4.1*	*Payables to domestic customers for securities trading deposits under the brokerage-managed method.*		*20,719,773,850*	*21,267,176,696*
031.2	*4.2*	*Payables to foreign customers for securities trading deposits under the brokerage-managed method.*		*112,740,388*	*127,171,523*
035	5.	Payables for dividend, principal and interest from bonds	25	1,245,103	1,245,103

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL

Vu Thi Yen	**Vu Thi Yen**	**Nguyen Dang Truong**
Preparer	Chief Accountant	General Director (Pursuant to Power of Attorney No. 24/2024/UQ-WSS dated 04 December 2024)
		Approved, 13 August 2026

INTERIM STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
	I. OPERATING INCOME			
01	1.1 Gain from financial assets at fair value through profit and loss (FVTPL)		10,709,214,456	24,698,046,211
01.1	a. Gain from disposal of financial assets at FVTPL	27.a)	3,876,845,619	610,061,607
01.2	b. Gain from revaluation of financial assets at FVTPL	27.b)	5,515,898,837	22,589,463,104
01.3	c. Dividend, interest income from financial assets at FVTPL	27.c)	1,316,470,000	1,498,521,500
02	1.2 Gain from held-to-maturity (HTM) investments	27.c)	12,358,522,621	6,552,623,016
03	1.3 Gain from loans and receivables	27.c)	204,858,066	36,618,303
04	1.4 Gain from available-for-sale (AFS) financial assets		-	4,326,208,327
06	1.5 Revenue from brokerage services		1,036,358,155	232,031,200
07	1.6 Revenue from underwriting and issuance agent		529,611	-
09	1.7 Revenue from securities custodian services		115,223,244	96,186,810
10	1.8 Revenue from financial advisory services		190,000,000	-
20	**Total operating income**		**24,614,706,153**	**35,941,713,867**
	II. OPERATING EXPENSES			
21	2.1 Loss from financial assets at fair value through profit and loss (FVTPL)		5,150,511,349	7,965,195,478
21.1	a. Loss from disposal of financial assets at FVTPL	27.a)	353,496,223	3,190,673,171
21.2	b. Loss from revaluation of financial assets at FVTPL	27.b)	4,797,015,126	4,774,522,307
23	2.2 Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified		-	(5,203,427,821)
26	2.3 Expenses for proprietary trading activities		122,482,296	118,016,258
27	2.4 Expenses for brokerage services		1,608,015,369	1,425,045,450
30	2.5 Expenses for securities custodian services		113,957,829	95,746,376
31	2.6 Expenses for financial advisory services		275,258,195	302,970,632
40	**Total operating expenses**		**7,270,225,038**	**4,703,546,373**
	III. FINANCIAL INCOME	**28**		
42	3.1 Non-fixed dividend and interest income		44,947,053	36,554,669
50	**Total financial income**		**44,947,053**	**36,554,669**

INTERIM STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
	IV. FINANCIAL EXPENSES	**29**		
54	4.1 Provision for devaluation of long-term investments		-	(253,509,824)
60	**Total financial expenses**		**-**	**(253,509,824)**
62	**V. GENERAL AND ADMINISTRATIVE EXPENSES**	**30**	**3,507,611,829**	**3,028,282,595**
70	**VI. OPERATING PROFIT**		**13,881,816,339**	**28,499,949,392**
	VII OTHER INCOME AND EXPENSES			
71	7.1 Other income		340,415,026	90,000,000
72	7.2 Other expense		562,003,289	-
80	**Total other operating profit**		**(221,588,263)**	**90,000,000**
90	**VII TOTAL PROFIT BEFORE TAX**		**13,660,228,076**	**28,589,949,392**
91	8.1 Realized profit		12,941,344,365	10,775,008,595
92	8.2 Unrealized profit		718,883,711	17,814,940,797
100	**IX. CORPORATE INCOME TAX EXPENSES**	**31**	**-**	**-**
200	**X. PROFIT AFTER TAX**		**13,660,228,076**	**28,589,949,392**
500	**XI. NET INCOME PER ORDINARY SHARE**			
501	11. Earnings per share (VND/share)	32	272	568

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL

Vu Thi Yen
Preparer

Vu Thi Yen
Chief Accountant

Nguyen Dang Truong
General Director (Pursuant to Power of Attorney No. 24/2024/UQ-WSS dated 04 December 2024)
Approved, 13 August 2026

INTERIM STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Direct method)

Code	ITEM	Note	This period VND	Previous period VND
	I. CASH FLOW FROM OPERATING ACTIVITIES			
01	1. Cash paid for purchases of financial assets		(401,148,743,219)	(280,113,713,835)
02	2. Cash received from sales of financial assets		469,123,328,219	477,896,762,935
04	3. Dividends received		1,316,481,000	1,498,532,500
05	4. Interest received		16,806,339,567	6,945,684,450
08	5. Cash paid to employees		(2,330,007,097)	(2,148,615,598)
09	6. Taxes paid related to securities company operations		(366,059,304)	(188,538,681)
11	7. Other cash receipts from operating activities		39,802,064,328	9,308,261,290
12	8. Other cash payments for operating activities		(81,553,288,161)	(82,602,603,947)
20	***Net cash flow from operation activities***		***41,650,115,333***	***130,595,769,114***
	II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
50	**Net cash flows within the period**		**41,650,115,333**	**130,595,769,114**
60	**Cash and cash equivalents at the beginning of period**		**5,562,818,169**	**86,248,772,349**
61	Cash		5,562,818,169	86,248,772,349
70	**Cash and cash equivalents at the end of period**		**47,212,933,502**	**216,844,541,463**
71	Cash		47,212,933,502	91,644,541,463
72	Cash equivalents		-	125,200,000,000

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE CUSTOMERS

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

Code	ITEM	Note	This period VND	Previous period VND
	I. Cash flows from brokerage and trust activities of the customers			
01	1. Cash receipts from disposal of brokerage securities of customers		203,316,066,420	47,109,674,810
02	2. Cash payments for acquisition of brokerage securities of customers		(317,601,733,380)	(70,450,179,700)
07	3. Cash receipts for settlement of securities transaction of customers		113,807,475,748	25,630,022,675
11	4. Cash payments for custodian fees of customers		(83,642,769)	(188,454,938)
14	5. Cash receipt from securities issuers		6,920,301,328	871,857,967
15	6. Cash payments to securities issuers		(6,920,301,328)	(871,857,967)
20	**Net increase/decrease in cash during the period**		**(561,833,981)**	**2,101,062,847**
30	**II Cash and cash equivalents of customers at the beginning of period**		**21,395,593,322**	**9,532,556,868**
31	Cash at banks:		21,395,593,322	9,532,556,868
32	- Deposits of investors for securities transactions under the securities company's management		21,394,348,219	9,531,300,765
35	- Deposits of securities issuers		1,245,103	1,256,103
40	**Cash and cash equivalents of customers at the end of period**	**23**	**20,833,759,341**	**11,633,619,715**
41	Cash at banks:		20,833,759,341	11,633,619,715
42	- Deposits of investors for securities transactions under the securities company's management		20,832,514,238	11,632,374,612
45	- Deposits of securities issuers		1,245,103	1,245,103

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 Dang Truong**
Preparer	Chief Accountant	General Director (Pursuant to Power of Attorney No. 24/2024/UQ-WSS dated 04
		Approved, 13 August 2026

STATEMENT OF CHANGES IN OWNERS' EQUITY

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

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
				Previous period		This period			
		01/01/2025	01/01/2026	Increase	Decrease	Increase	Decrease	30/06/2025	30/06/2026
		VND	VND			VND	VND	VND	VND
I. Changes in owners' equity									
1. Contributed legal capital		503,000,000,000	503,000,000,000	-	-	-	-	503,000,000,000	503,000,000,000
1.1 Ordinary shares with voting rights		503,000,000,000	503,000,000,000	-	-	-	-	503,000,000,000	503,000,000,000
2. Operational risk and financial reserve fund		8,353,605,115	8,353,605,115	-	-	-	-	8,353,605,115	8,353,605,115
3. Undistributed earnings		(27,903,762,754)	17,709,780,244	28,589,949,392	-	13,660,228,076	-	686,186,638	31,370,008,320
3.1 Realized earnings		31,952,497,593	37,442,443,845	10,775,008,595	-	12,941,344,365	-	42,727,506,188	50,383,788,210
3.2 Unrealized earnings		(59,856,260,347)	(19,732,663,601)	17,814,940,797	-	718,883,711	-	(42,041,319,550)	(19,013,779,890)
TOTAL		**483,449,842,361**	**529,063,385,359**	**28,589,949,392**	**-**	**13,660,228,076**	**-**	**512,039,791,753**	**542,723,613,435**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PHỐ WALL

Vu Thi Yen	Vu Thi Yen	Nguyen Dang Truong
Preparer	Chief Accountant	General Director (Pursuant to Power of Attorney No. 24/2024/UQ-WSS dated 04 December 2024)
		Approved, 13 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

1 . BACKGROUND

1.1 . Forms of Ownership

Wall Street Securities Joint Stock Company was established and operates under Establishment and Operation License No. 86/GP-UBCK issued by the State Securities Commission on December 20, 2007, and the amended license No. 84/GPĐC-UBCK dated November 15, 2024 issued by the State Securities Commission.

The Company's head office is located at: 9th Floor, Icon4 Building, 243A De La Thanh Street, Lang Ward, Hanoi City.

Company's Legal capital under Business License: VND 503,000,000,000, Contributed Legal capital as at 30 June 2026: VND 503,000,000,000; Equivalent to 50,300,000 shares with the price of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is: 32 people (as at 01 January 2026: 32 people).

The Company's shares were officially listed on the Hanoi Securities Trading Center (now known as the Hanoi Stock Exchange) from 30 January 2008 with trading code WSS.

1.2 . Business field

The Company's business activities include: securities brokerage; principal trading; securities investment advisory; securities depository services; securities underwriting.

1.3 . Operations of the company during the accounting period affecting the Interim Financial Statements

During the first six months of 2026, the Vietnamese stock market showed relatively positive developments; however, it remained subject to various uncertainties and exhibited divergence among industry sectors. Market liquidity and investment cash flows fluctuated during the period, together with continued net selling pressure from foreign investors. These developments affected the Company's business operations and investment activities during the period. As a result, the Company's operating results for the first six months of 2026 decreased compared to the same period of the previous year.

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 regime 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 applicable to securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") amending, supplementing and replacing Appendices 02 and 04 of Circular 210. These Circulars provide regulations on accounting documents, the accounting chart of accounts, and the methods of preparing and presenting financial statements of securities companies.

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 . Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to preparation and presentation of Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the accounting period and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Provision for doubtful debts;
- Estimated useful life of fixed assets;
- Amortization period of prepaid expenses;
- Classification and provision of financial investments;
- Estimated income tax.

These estimates and assumptions are regularly reviewed based on past experience and other factors, including expectations of future events that may have a significant impact on the Company's financial statements and are considered reasonable by the Company's Board of Management.

2.4 . Cash

Cash includes cash on hand and operating bank deposits of the securities company.

Deposits of investors for securities trading and deposits of issuing organizations are presented as off-balance sheet items in the Statement of Financial Position.

2.5 . Financial assets and Financial liabilities

a) *Initial recognition*

Financial assets

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

Financial liabilities

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

b) *Classification principles*

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

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

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

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

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

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

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

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

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

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

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 operations.

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 through profit or loss.

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 General Directors.

The fair value/market value of financial assets is determined in accordance as follows:

- 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 Original cost 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 Original cost of securities issuer as at 31 December 2024.

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".

2.6 . Long-term investment

Long-term financial investments are initially recognized in the accounting records at cost. Subsequent to initial recognition, the carrying amount of these investments is determined at cost less any provision for impairment.

A provision for impairment of investments is made at year-end for long-term financial investments based on the financial statements of the investee at the time the provision is determined.

2.7 . Short-term and long-term deposits received

Short-term and long-term deposits and collaterals received represent cash deposits and collaterals received by the Company from relevant parties in the course of its operations in accordance with the prevailing legal regulations. These deposits and collaterals do not belong to the Company's assets, and the Company is responsible for managing them separately from its own cash assets.

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: is provided for receivables that are overdue for payment as stipulated in economic contracts, loan agreements, contractual commitments or debt commitments, and for receivables that are not yet due but are unlikely to be recovered. The provision for overdue receivables is determined based on the repayment period of the principal specified in the original sales and purchase contracts, without taking into account any extensions of the repayment period agreed between the parties, and for receivables that are not yet due but the debtor has become insolvent, is undergoing bankruptcy or dissolution proceedings, is missing or has absconded, is being prosecuted, detained or tried by the competent authorities, is serving a sentence, or has died.

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, Finance lease fixed assets and Investment properties

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.

Subsequent measurement
If these costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the originally assessed standard level of performance, such costs are capitalized as an additional cost of the tangible fixed assets.
Other costs incurred after the assets have been put into operation, such as repair, maintenance, and overhaul costs, are recognized in the statement of profit or loss in the year in which they are incurred.

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	years
- Transportation equipment	10	years
- Office equipment and furniture	04 - 06	years
- Trading and accounting software	02 - 08	years

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

Expenses incurred in relation to the operating results of several accounting periods are recorded as prepaid expenses and amortised to the operating results over the subsequent accounting periods.

The allocation of long-term prepaid expenses to operating expenses for each financial year is determined based on the nature and significance of each type of expense in order to select an appropriate allocation method and basis.

- Costs related to consulting contracts are allocated to expenses in accordance with the consulting contract revenue recognized during the year;
- Tools and equipment include assets held by the Company for use in the normal course of its business operations, with an original cost of less than VND 30 million per asset and therefore not qualifying for recognition as fixed assets in accordance with current regulations. The cost of tools and equipment is allocated using the straight-line method over a period ranging from 12 months to 36 months.
- Office rental expenses at the Icon4 Tower building are allocated using the straight-line method over the lease term of 374 months.
- Other prepaid expenses are recognized at cost and are allocated using the straight-line method over their useful lives ranging from 12 months to 36 months.

2.12 . Short-term and long-term payables

Payables are monitored based on their maturity, counterparties, original currencies payable, and other factors in accordance with the Company's management requirements. Payables are classified as short-term or long-term in the financial statements based on the remaining maturity of the payables at the reporting date.

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 for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, and other payables, are recognised as operating expenses for the reporting period.

The recognition of accrued expenses as operating expenses during the period is carried out in accordance with the matching principle between revenue and expenses incurred in the period. Accrued expenses will be settled against the actual expenses incurred. Any difference between the accrued amount and the actual expenses will be reversed.

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.

As at 30 June 2026, the General Meeting of Shareholders had not yet issued a decision on the utilization of the Financial Reserve Fund and Operational Risk Reserve Fund in accordance with the guidance of the Ministry of Finance.

Dividends payable to shareholders are recognized as liabilities in the Company's Statement of Financial Position after the Board of Directors issues a dividend declaration notice and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

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 Statement of Comprehensive Income.

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 earned.

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 arising from proprietary trading financial assets at FVTPL and HTM, and loans, including: loan interest arising from loans in accordance with the Law on Securities; dividends and profit distributions arising from shares; bond interest; and interest arising from term deposits.

Dividends and profit distributions arising from financial assets in the Company's portfolio, including FVTPL, HTM and AFS, are recognized when the Company's right to receive such dividends and profit distributions is established.

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

Financial income
- Exchange income difference;
- Interest income from bank deposits is not fixed.

Financial expenses include: provision for impairment of long-term financial investments.

2.19 . Taxation

a) Current corporate income tax expenses
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% for the accounting period from 01/01/2026 to 30/06/2026.

2.20 . Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to the Company's ordinary shareholders (after appropriations to the Bonus and Welfare Fund and the Executive Management Bonus Fund) by the weighted average number of ordinary shares outstanding during the period.

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 relationship.

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 PERIOD

	Volume of securities transaction this period	Value of securities transaction this period
		VND
Securities company	**4,852,500**	**117,893,175,000**
- Shares	4,852,500	117,893,175,000
Investors	**57,094,744**	**613,043,733,100**
- Shares	57,094,744	613,043,733,100
	61,947,244	**730,936,908,100**

4 . CASH

	Ending balance	Beginning balance
	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**

Details of the non-term bank deposits as at 30 June 2026 are as follows:

	Amount
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Thanh Branch	47,090,004,484
- Other banks	120,886,179
	47,210,890,663

5 . FINANCIAL ASSETS

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

	Ending balance		Beginning balance	
	Original cost	Fair value	Original cost	Fair value
	VND	VND	VND	VND
Listed securities	90,469,257,942	88,815,661,050	53,866,876,984	53,355,292,900
Unlisted securities	55,088,930,369	37,724,636,253	64,042,546,931	44,817,356,296
Delisted securities	601,152	72,040	601,152	72,040
	145,558,789,463	**126,540,369,343**	**117,910,025,067**	**98,172,721,236**

b) Available for sale financial assets (AFS)

	Ending balance		Beginning balance	
	Original cost	Fair value	Original cost	Fair value
	VND	VND	VND	VND
Unlisted securities	49,000,000,000	49,000,000,000	-	-
	49,000,000,000	**49,000,000,000**	**-**	**-**

5 . FINANCIAL ASSETS

c) Held-to-maturity investments (HTM)

	Closing balance			Opening balance		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
- Term deposits						
Bac A Commercial Joint Stock Bank – Hang Dau Branch	*201,000,000,000*	*201,000,000,000*	-	*299,000,000,000*	*299,000,000,000*	-
Ho Chi Minh City Development Joint Stock Commercial Bank – Ba Dinh Branch	*57,900,000,000*	*57,900,000,000*	-	*52,000,000,000*	*52,000,000,000*	-
	258,900,000,000	**258,900,000,000**	-	**351,000,000,000**	**351,000,000,000**	-

Details of the held-to-maturity investments as at 30 June 2026 are as follows:

	Currency	Term	Annual interest rate	Amount
- Bac A Commercial Joint Stock Bank – Hang Dau Branch	VND	6 months	7.05%	201,000,000,000
- Ho Chi Minh City Development Joint Stock Commercial Bank – Ba Dinh Branch	VND	12 months	8.22%	57,900,000,000
				258,900,000,000

d) Loans

	Ending balance	Beginning balance
	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**

e) . Changes in the market value

	Book value		Market value		Increase		Decrease		Revaluation value	
	Ending balance	Beginning balance	Ending balance	Beginning balance	Ending balance	Beginning balance	Ending balance	Beginning balance	Ending balance	Beginning balance
	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	90,469,257,942	53,866,876,984	88,815,661,050	53,355,292,900	438,532,078	798,728,525	(2,092,128,970)	(1,310,312,609)	88,815,661,050	53,355,292,900
- Ha Noi Stock Exchange	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
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*
- Ho Chi Minh Stock Exchange	73,884,845,739	37,282,464,781	73,664,111,050	35,986,442,900	438,532,078	14,290,728	(659,266,767)	(1,310,312,609)	73,664,111,050	35,986,442,900
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*
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*
DXG	-	*934,135,000*	-	*855,000,000*	-	-	-	*(79,135,000)*	-	*855,000,000*
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*
PDR	-	*579,000,000*	-	*564,000,000*	-	-	-	*(15,000,000)*	-	*564,000,000*
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*
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*
SSI	*15,157,295,000*	-	*14,980,000,000*	-	-	-	*(177,295,000)*	-	*14,980,000,000*	-
FPT	*5,756,400,000*	-	*5,756,400,000*	-	-	-	-	-	*5,756,400,000*	-
CTG	*689,000,000*	-	*679,000,000*	-	-	-	*(10,000,000)*	-	*679,000,000*	-
BID	*6,255,000,000*	-	*6,360,000,000*	-	*105,000,000*	-	-	-	*6,360,000,000*	-
HDB	*5,559,500,000*	-	*5,687,000,000*	-	*127,500,000*	-	-	-	*5,687,000,000*	-
Delisted	601,152	601,152	72,040	72,040	-	-	(529,112)	(529,112)	72,040	72,040
HAI	*88,152*	*88,152*	*12,640*	*12,640*	-	-	*(75,512)*	*(75,512)*	*12,640*	*12,640*
CIC	*513,000*	*513,000*	*59,400*	*59,400*	-	-	*(453,600)*	*(453,600)*	*59,400*	*59,400*
Unlisted	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	*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*
MGG (*)	*50,449,441,954*	*50,449,441,954*	*33,002,954,920*	*35,323,343,196*	-	-	*(17,446,487,034)*	*(15,126,098,758)*	*33,002,954,920*	*35,323,343,196*
AFS	-	-	-	-	-	-	-	-	49,000,000,000	-
Unlisted	49,000,000,000	-	49,000,000,000	-	-	-	-	-	49,000,000,000	-
- *Hoang Thanh Investment and Infrastructure Development Joint Stock Company*	*49,000,000,000*	-	*49,000,000,000*	-	-	-	-	-	*49,000,000,000*	-
	194,558,789,463	**117,910,025,067**	**175,540,369,343**	**98,172,721,236**	**520,724,996**	**798,728,525**	**(19,539,145,116)**	**(20,536,032,356)**	**175,540,369,343**	**98,172,721,236**

The market value of listed securities on the Hanoi Stock Exchange and the Ho Chi Minh Stock Exchange is determined based on the closing price on the most recent trading day up to 30 June 2026. For securities of companies that are not listed on the stock market but are registered for trading on the Unlisted Public Company Market (UPCoM), the market value is determined based on the average reference price over the 30 most recent consecutive trading days preceding the valuation date, as published by the Stock Exchange. For listed securities that have been delisted, suspended from trading or ceased trading, from the sixth trading day onwards, the actual securities price is determined based on the carrying value as at the end of the accounting period.

(*) Investment in related parties (The relationship with related parties is detailed in Note 37).

6 . SHORT-TERM TRADE RECEIVABLES

	Ending balance	Beginning balance
	VND	VND
Receivables from and accruals for dividend and interest income	38,823,288	657,473,972
Receivables from interest of margin activities	10,100,212	4,058,934
Receivables from interest of prepaid of selling securities contracts	70,498,924	456,085
Receivables from services provided by the Company	1,062,107,806	4,294,670,407
- *Receivables from securities brokerage activities*	*141,073,224*	*2,526,338*
- *Receivables from financial advisory services*	*102,000,000*	*3,592,909,090*
- *Receivables fromsecurities custody services*	*729,730,280*	*698,149,805*
- *Receivables fromother services*	*89,304,302*	*1,085,174*
Other receivables	739,944	49,000,840,443
	1,182,270,174	**53,957,499,841**

	Ending balance	Beginning balance
Of which: Other receivables from related parties		
- *BVA Technology Finance Investment Joint Stock Company*	-	*49,000,000,000*
	-	**49,000,000,000**

7 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Ending balance	Beginning balance
	VND	VND
State Capital Investment Corporation – Limited Liability Company	(50,000,000)	(50,000,000)
369 Joint Stock Company	(52,000,000)	(52,000,000)
	(102,000,000)	**(102,000,000)**

8 . PREPAID EXPENSES

a) Short-term prepaid expenses

	Ending balance	Beginning balance
	VND	VND
Work in progress of consulting contracts	-	322,777,534
Information service fees on the stock exchange	218,999,994	257,437,855
Others	71,700,772	10,616,837
	290,700,766	**590,832,226**

b) Long-term prepaid expenses

	Ending balance	Beginning balance
	VND	VND
Prepaid office rental at ICON 4 Tower (*)	8,008,556,116	8,239,572,160
Tools and consumables awaiting for allocation	154,110,974	175,899,492
Others	33,926,254	-
	8,196,593,344	**8,415,471,652**

(*) Rental expenses for 720 m² of office space on the 7th and 9th floors of Icon 4 Tower, No. 243 De La Thanh Street, Lang Ward, Hanoi, leased from Construction and Investment Joint Stock Company No. 4. The lease term is from 01/09/2012 to 15/10/2043.

According to the lease agreement between the two parties, after 15 October 2043, when the land use right certificate expires, if there is no decision by the State to recover the land, and the lessor is granted an extension of the land lease by the State beyond 15 October 2043, or is allocated the land, or is permitted to transfer the land use right, Wall Street Securities Joint Stock Company will be entitled to continue leasing the building area without paying any additional costs. Wall Street Securities Joint Stock Company will become a co-owner with the project investor, Construction and Investment Joint Stock Company No. 4, and will only be required to pay the annual land rental to the State or the amount payable for the transfer of land use rights.

9 . TAXES AND OTHER RECEIVABLES FROM STATE BUDGET

	Ending balance	Beginning balance
	VND	VND
Corporate income tax	9,791,025,170	9,791,025,170
	9,791,025,170	**9,791,025,170**

10 . TANGIBLE FIXED ASSETS

	Machinery, equipment	Transportation equipment	Management tools and equipment	**Total**
	VND	VND	VND	**VND**
Historical cost				
Beginning balance	2,754,337,336	4,109,541,000	1,738,782,828	8,602,661,164
Ending balance of the period	**2,754,337,336**	**4,109,541,000**	**1,738,782,828**	**8,602,661,164**
Accumulated depreciation				
Beginning balance	2,272,599,274	4,109,541,000	1,738,782,828	8,120,923,102
Depreciation during the period	99,185,058	-	-	99,185,058
Ending balance of the period	**2,371,784,332**	**4,109,541,000**	**1,738,782,828**	**8,220,108,160**
Net carrying amount				
Beginning balance	481,738,062	-	-	481,738,062
Ending balance of the period	**382,553,004**	-	-	**382,553,004**

In which:

- Cost of fully depreciated tangible fixed assets but still in use: VND 7,961,030,664.

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 the fair value.

11 . INTANGIBLE FIXED ASSETS

	Trading and accounting software	**Total**
	VND	**VND**
Historical cost		
Beginning balance	3,305,837,980	3,305,837,980
Ending balance of the period	**3,305,837,980**	**3,305,837,980**
Accumulated depreciation		
Beginning balance	2,969,030,819	2,969,030,819
Depreciation during the period	51,870,144	51,870,144
Ending balance of the period	**3,020,900,963**	**3,020,900,963**
Net carrying amount		
Beginning balance	336,807,161	336,807,161
Ending balance of the period	**284,937,017**	**284,937,017**

In which:

- The cost of fixed assets that have been fully depreciated but are still in use as at the end of the period is VND 2,902,299,300.

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

12 . CONSTRUCTION IN PROGRESS

	Ending balance	Beginning balance
	VND	VND
Mobile securities trading application	350,000,000	350,000,000
	350,000,000	**350,000,000**

13 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	Ending balance	Beginning balance
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	3,408,354,684	3,372,237,108
Cumulative interest amortization	1,164,079,412	1,363,779,681
	4,692,434,096	**4,856,016,789**

14 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Viet Nam Securities Depository and Clearing Corporation (VSD)	43,795,350,000	-
Others	38,138,039	48,214,611
	43,833,488,039	**48,214,611**

15 . SHORT-TERM ADVANCES FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Others		
Bvote Vietnam Joint Stock Company	125,000,000	125,000,000
Son Ha Energy Development Joint Stock Company	125,000,000	125,000,000
Thanh Vinh Real Estate Development Investment Joint Stock Company	681,818,182	681,818,182
Other	1,447,561,688	1,157,470,778
	2,379,379,870	**2,089,288,960**

16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	Ending balance	Beginning balance
	VND	VND
Personal income tax	225,264,406	218,751,746
	225,264,406	**218,751,746**

The Company's tax finalisation is subject to examination by the tax authorities. Due to the application of tax laws and regulations to various types of transactions being subject to different interpretations, the tax amounts reported in the Interim Financial Statements may be subject to change upon the final determination by the tax authorities.

17 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Accrued expenses for services at ICON 4 Tower	20,000,000	20,000,000
Accrued expenses payable to the Viet Nam Securities Depository and Clearing Corporation	80,938,572	46,432,839
Accrued operating expenses of the securities company	46,648,173	48,891,489
	147,586,745	**115,324,328**

18 . OTHER SHORT-TERM PAYABLES

a) Details by counterparty

	Ending balance	Beginning balance
	VND	VND
Dividends payable for years prior to 2021	1,098,600,796	1,098,600,796
Others	3,614,955	3,609,755
	1,102,215,751	**1,102,210,551**

b) Overdue outstanding amount

	Ending balance	Beginning balance
	VND	VND
Unclaimed dividends payable to shareholders	1,098,600,796	1,098,600,796
	1,098,600,796	**1,098,600,796**

Dividends payable for years prior to 2021: The Company has made the required announcements regarding the dividend payment to shareholders. However, as at the reporting date, certain shareholders who have not yet registered their securities for custody have not collected the dividends. The Company continues to monitor the outstanding dividends and make payments in accordance with applicable regulations.

19 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	Ending balance	Rate	Beginning balance
	(%)	VND	(%)	VND
Mr. Nguyen Dinh Viet	29.82	150,000,000,000	29.82	150,000,000,000
Mr. Nguyen Dinh Tu	22.47	113,000,000,000	22.47	113,000,000,000
Ms. Pham Diem Hoa	5.81	29,200,000,000	5.81	29,200,000,000
Share capital contributed by shareholders (less than 5%)	41.90	210,800,000,000	41.90	210,800,000,000
	100.00	**503,000,000,000**	**100.00**	**503,000,000,000**

b) Undistributed earnings

	Ending balance	Beginning balance
	VND	VND
Undistributed realized profits	50,383,788,210	37,442,443,845
Unrealized earnings	(19,013,779,890)	(19,732,663,601)
	31,370,008,320	**17,709,780,244**

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

	This period	Previous period
	VND	VND
Undistributed realized profits of the previous period	37,442,443,845	31,952,497,593
Unrealized losses as at the end of the accounting period	(19,013,779,890)	(42,041,319,550)
Realized gains/(losses) for the current period from the beginning of the period	12,941,344,365	10,775,008,595
Profit available for distribution to shareholders or capital-contributing members as at the end of the accounting period	50,383,788,210	42,727,506,188
Realized earning undistributed accumulated to the end of the period	**50,383,788,210**	**42,727,506,188**

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

	This period	Previous period
	VND	VND
Owner's invested capital	503,000,000,000	503,000,000,000
- *At the beginning of period*	*503,000,000,000*	*503,000,000,000*
- *At the ending of period*	*503,000,000,000*	*503,000,000,000*

e) Stock

	This period	Previous period
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

20 . DISCLOSE OF 0 ACCOUNTS

Foreign currency

	Ending balance	Beginning balance
Foreign currencies		
- USD	1,122.25	1,122.25
- EURO	41.65	41.65

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

	Ending balance	Beginning balance
	VND	VND
Unrestricted financial assets	58,476,490,000	43,861,160,000
Restricted financial assets	-	330,000
	58,476,490,000	**43,861,490,000**

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

	Ending balance	Beginning balance
	VND	VND
Unrestricted financial assets	703,081,940,000	611,493,630,000
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 . INVESTORS' DEPOSITS

	Ending balance	Beginning balance
	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
Deposits of securities issuers	**1,245,103**	**1,245,103**
1. Deposits from issuers for dividend payments	1,245,103	1,245,103
	20,833,759,341	**21,395,593,322**

24 . PAYABLES TO INVESTORS

	Ending balance	Beginning balance
	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
	20,832,514,238	**21,394,348,219**

25 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	Ending balance	Beginning balance
	VND	VND
Payables for dividend, principal and interest from bonds to investors	1,245,103	1,245,103
	1,245,103	**1,245,103**

26 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	Ending balance	Beginning balance
	VND	VND
1. Margin transaction payables	**796,126,253**	**634,226,237**
1.1 Principal of margin transaction	796,126,253	634,226,237
Domestic investors	*796,126,253*	*634,226,237*
1.2 Margin interest payable	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*
	88,990,280,417	**824,717,378**

27 . OPERATING INCOME

a) Profit, loss of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of current period		Gain, loss from trading shares of the previous period	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
		46,883,880,000	43,360,530,604	3,876,845,619	353,496,223	610,061,607	3,190,673,171
- *Ho Chi Minh Stock Exchange*	*1,685,000*	*34,205,300,000*	*34,406,914,042*	*119,020,957*	*320,635,000*	*610,061,607*	*259,609,060*
- *Upcom Stock Exchange*	*360,500*	*12,678,580,000*	*8,953,616,562*	*3,757,824,662*	*32,861,223*	-	*2,931,064,111*
	2,045,500	**46,883,880,000**	**43,360,530,604**	**3,876,845,619**	**353,496,223**	**610,061,607**	**3,190,673,171**

b) . **Difference from revalued financial assets**

	Original cost	Market value/Fair value	Revaluation difference at Ending balance		Revaluation difference at Beginning balance		Accounting book adjustment difference	
			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**	**(19,539,145,116)**	**798,728,525**	**(20,536,032,356)**	**5,515,898,837**	**4,797,015,126**
Listed	57,052,062,942	55,353,261,050	206,032,078	(1,904,833,970)	798,728,525	(1,310,312,609)	1,102,114,042	2,289,331,850
- Ha Noi Stock Exchange	16,584,412,203	15,151,550,000	-	(1,432,862,203)	784,437,797	-	-	2,217,300,000
EID	*16,584,412,203*	*15,151,550,000*	-	*(1,432,862,203)*	*784,437,797*	-	-	*2,217,300,000*
- Ho Chi Minh Stock Exchange	40,467,650,739	40,201,711,050	206,032,078	(471,971,767)	14,290,728	(1,310,312,609)	1,102,114,042	72,031,850
KHP	*470,896,509*	*245,945,700*	-	*(224,950,809)*	-	*(165,327,609)*	-	*59,623,200*
SAM	*34,133,272*	*36,015,350*	*1,882,078*	-	*14,290,728*	-	-	*12,408,650*
DXG	-	-	-	-	-	*(79,135,000)*	*79,135,000*	-
MBB	*24,817,020,958*	*24,570,000,000*	-	*(247,020,958)*	-	*(499,000,000)*	*251,979,042*	-
PDR	-	-	-	-	-	*(15,000,000)*	*15,000,000*	-
MSB	*7,192,800,000*	*7,192,800,000*	-	-	-	*(266,400,000)*	*266,400,000*	-
ACB	-	-	-	-	-	*(90,000,000)*	*90,000,000*	-
VPB	*4,447,500,000*	*4,590,000,000*	*142,500,000*	-	-	*(67,500,000)*	*210,000,000*	-
SHB	*1,531,150,000*	*1,531,150,000*	-	-	-	*(50,850,000)*	*50,850,000*	-
TPB	*1,011,150,000*	*1,045,800,000*	*34,650,000*	-	-	*(44,100,000)*	*78,750,000*	-
VIB	*963,000,000*	*990,000,000*	*27,000,000*	-	-	*(33,000,000)*	*60,000,000*	-
SSI	*15,157,295,000*	*14,980,000,000*	-	*(177,295,000)*	-	-	-	*177,295,000*
FPT	*5,756,400,000*	*5,756,400,000*	-	-	-	-	-	-
CTG	*689,000,000*	*679,000,000*	-	*(10,000,000)*	-	-	-	*10,000,000*
BID	*6,255,000,000*	*6,360,000,000*	*105,000,000*	-	-	-	*105,000,000*	-
HDB	*5,559,500,000*	*5,687,000,000*	*127,500,000*	-	-	-	*127,500,000*	-
Delisted	601,152	72,040	-	(529,112)	-	(529,112)	-	-
- *HAI*	*88,152*	*12,640*	-	*(75,512)*	-	*(75,512)*	-	-
- *CIC*	*513,000*	*59,400*	-	*(453,600)*	-	*(453,600)*	-	-
Unlisted	55,088,930,369	37,724,636,253	82,192,918	(17,446,487,034)	-	(19,225,190,635)	4,181,284,795	2,320,388,276
- Upcom Stock Exchange	55,088,930,369	37,724,636,253	82,192,918	(17,446,487,034)	-	(19,225,190,635)	4,181,284,795	2,320,388,276
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)*		*(15,126,098,758)*	-	*2,320,388,276*
AFS	**49,000,000,000**	**49,000,000,000**	-	-	-	-	-	-
Unlisted	49,000,000,000	49,000,000,000	-	-	-	-	-	-
- *Hoang Thanh Investment and Infrastructure Development Joint Stock Company*	*49,000,000,000*	*49,000,000,000*	-	-	-	-	-	-
	194,558,789,463	**175,540,369,343**	**520,724,996**	**(19,539,145,116)**	**798,728,525**	**(20,536,032,356)**	**5,515,898,837**	**4,797,015,126**

c) Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS

	This period	Previous period
	VND	VND
Financial assets at fair value through profit and loss (FVTPL)	1,316,470,000	1,498,521,500
Held-to-maturity investments (HTM)	12,358,522,621	6,552,623,016
Loans	204,858,066	36,618,303
	13,879,850,687	**8,087,762,819**

28 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Income from interest on demand deposits	44,947,053	36,554,669
	44,947,053	**36,554,669**

29 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Provision for devaluation of long-term investments	-	(253,509,824)
	-	**(253,509,824)**

30 . GENERAL ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Labor expenses	1,826,894,989	1,619,464,681
Trade union fund, Social insurance, Health insurance, Unemployment insurance	132,219,246	111,348,706
Tools, supplies	261,371,564	265,619,935
Depreciation and amortisation	57,040,974	24,661,332
Tax, fees and charge	10,045,114	7,004,716
Expenses from external services	1,034,215,756	818,446,416
Other expenses	185,824,186	181,736,809
	3,507,611,829	**3,028,282,595**

31 . CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	13,660,228,076	28,589,949,392
Increase	5,491,018,415	4,906,522,307
- *Income of non-executive members of the Board of Directors*	*132,000,000*	*132,000,000*
- *Unrealized loss from revaluation of financial assets*	*4,797,015,126*	*4,774,522,307*
- *Invalid expenses*	*562,003,289*	-
Decrease	(19,151,246,491)	(33,496,471,699)
- *Dividends and profit distributions*	*(1,316,470,000)*	*(1,498,521,500)*
- *Unrealized gains from revaluation of financial assets*	*(5,515,898,837)*	*(22,589,463,104)*
- *Losses carried forward from previous years*	*(12,318,877,654)*	*(9,408,487,095)*
Taxable income	-	-
Current corporate income tax expense (tax rate 20%)	**-**	**-**
Tax payable at the beginning of period	(9,791,025,170)	(9,791,025,170)
Corporate income tax payable end of the period	**(9,791,025,170)**	**(9,791,025,170)**

The Board of Directors and the Board of Management of the Company assess that it is uncertain whether the Company will have sufficient future taxable profits against which these unused tax losses and tax incentives can be utilized. Accordingly, no deferred tax assets relating to these items have been recognized in the Statement of Financial Position for the current period.

32 . BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to the Company's ordinary shareholders is based on the following figures:

	This period	Previous period
	VND	VND
Profit after tax	13,660,228,076	28,589,949,392
Profit distributed for common stocks	13,660,228,076	28,589,949,392
Average circulated common stocks in the period	50,300,000	50,300,000
Basic earnings per share	**272**	**568**

The Company has not made any provision for the Bonus and Welfare Fund and the Management Board Bonus Fund from retained earnings after tax as at the dates of preparation of the Interim Financial Statements.

As at 30 June 2026, the Company had no potentially dilutive ordinary shares.

33 . FINANCIAL RISK MANAGEMENT

Overview

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations will bear the risks of changes in prices, exchange rates and interest rates.

Price Risk:

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the fiscal year, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Ending balance				
Financial assets at fair value through profit and loss	126,540,297,303	-	-	126,540,297,303
	126,540,297,303	**-**	**-**	**126,540,297,303**
Beginning balance				
Financial assets at fair value through profit and loss (FVTPL)	98,172,721,236	-	-	98,172,721,236
	98,172,721,236	**-**	**-**	**98,172,721,236**

Exchange rate risk:

The Company bears the risk of exchange rate due to the fluctuation in fair value of future cash flows of a financial instrument in line with changes in exchange rates if loans, revenues and expenses of the Company are denominated in foreign currencies other than VND.

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk that one party to a financial instrument or contract fails to fulfill its obligations, resulting in a financial loss to the Company. The Company is exposed to credit risk arising from its operating activities (primarily in respect of trade receivables) and financing activities (including bank deposits, loans and other financial instruments).

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Ending balance				
Cash	47,210,890,661	-	-	47,210,890,661
Held-to-maturity investments (HTM)	258,900,000,000	-	-	258,900,000,000
Loans	88,919,781,493	-	-	88,919,781,493
Trade and other	1,080,270,174	-	-	1,080,270,174
	396,110,942,328	**-**	**-**	**396,110,942,328**
Beginning balance				
Cash	5,540,335,050	-	-	5,540,335,050
Held-to-maturity investments (HTM)	351,000,000,000	-	-	351,000,000,000
Loans	824,261,293	-	-	824,261,293
Trade and other	53,855,499,841	-	-	53,855,499,841
	411,220,096,184	**-**	**-**	**411,220,096,184**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Ending balance				
Payables to supplier, payables for securities transaction activities	44,935,703,790	-	-	44,935,703,790
Accrued expenses	147,586,745	-	-	147,586,745
	45,083,290,535	**-**	**-**	**45,083,290,535**

	Under 1 year	From 1 to 5 years	From more than 5 years	Total
Beginning balance				
Payables to supplier, payables for securities transaction activities	1,150,425,162	-	-	1,150,425,162
Accrued expenses	115,324,328	-	-	115,324,328
	1,265,749,490	**-**	**-**	**1,265,749,490**

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

34 . OTHER INFORMATION

Pursuant to Resolution No. 12/WSS/2025/NQ-HĐQT dated 23 April 2025 of the Board of Directors, Wall Street Securities Joint Stock Company (stock code: WSS, listed on HNX) approved the plan for a private placement of 10,000,000 ordinary shares at a par value and issue price of VND 10,000 per share, with a total par value of VND 100 billion. The shares will be offered by way of private placement to fewer than 100 investors and are expected to be issued in 2025. The purpose of the issuance is to increase the Company's charter capital to support its investment and business activities. The shares issued under the private placement will be freely transferable. Currently, the capital increase is still in the process of preparing the relevant documentation.

35 . EVENTS AFTER BALANCE SHEET DATE

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the interim financial statements.

36 . SEGMENT REPORTING

Under business fields

	Securities brokerage and custody activities	Proprietary trading activities	Other activities	**Grant total**
	VND	VND	VND	**VND**
Operating revenue	1,151,581,399	10,709,214,456	12,753,910,298	24,614,706,153
Operating expenses	1,721,973,198	5,272,993,645	275,258,195	7,270,225,038
Unallocated revenue	-	-	-	44,947,053
Unallocated expenses	-	-	-	3,507,611,829
Net profit from operating activities	**(570,391,799)**	**5,436,220,811**	**12,478,652,103**	**13,881,816,339**
Segment assets	5,652,541,902	175,540,369,343	347,939,203,917	529,132,115,162
Unallocated assets	-	-	-	67,645,470,605
Total assets	**5,652,541,902**	**175,540,369,343**	**347,939,203,917**	**596,777,585,767**
Unallocated liabilities	-	-	-	54,053,972,332
Total liabilities	**-**	**-**	**-**	**54,053,972,332**

As the Company primarily operates in the securities sector and its services are mainly provided within the territory of Vietnam, the Company does not prepare segment reporting by geographical area.

37 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

Related parties	Relation
Duc Giang Corporation – Joint Stock Company ("MGG")	Member of the Board of Directors: Mr. Nguyen Dinh Tu – Chairman of the Board of Directors of Wall Street Securities Joint Stock Company
Education Financial Investment Joint Stock Company	Member of the Board of Directors: Mr. Pham Duc Long – Vice Chairman of the Board of Directors of Wall Street Securities Joint Stock Company.
BVA Technology Financial Investment Joint Stock Company	General Director is Mr. Pham Duc Long – Vice Chairman of the Board of Directors of Wall Street Securities Joint Stock Company. The legal representative is Mr. Nguyen Dinh Viet, a major shareholder of Wall Street Securities Joint Stock Company.
Members of the Board of Directors, Board of Management, Board of Supervisors and their related parties	

During operation, there are a number of transactions between the companies with related parties as follows:

	This period	Previous period
	VND	VND
Transfer of shares	**-**	**6,200,000,000**
Education Financial Investment Joint Stock Company	-	6,200,000,000
Acquisition of shares	**49,000,000,000**	**-**
BVA Technology Financial Investment Joint Stock Company	49,000,000,000	-

In addition to the information with related parties presented in the above Notes, the Company had the transactions with related parties during the fiscal year as follows:

	Relationship	This period	Previous period
		VND	VND
Remuneration of certain key management			
Mr. Nguyen Dinh Tu	Chairman of the Board of Directors	66,000,000	66,000,000
Mr. Pham Duc Long	Vice Chairman of the Board of Directors	66,220,000	66,000,000
Mr. Nguyen Viet Thang	Member of the Board of Directors - Deputy General Director	222,988,295	224,321,639
		355,208,295	**356,321,639**

Remuneration, salaries and bonuses of members of the Board of Supervisors			
- Trinh Cong Thang	Member	60,000,000	60,024,737
		60,000,000	**60,024,737**

Apart from the members of the Board of Directors and the Supervisory Board mentioned above, the remaining members have committed not to receive any remuneration during their term of office.

		Current period	Previous period
		VND	VND
Salaries and bonuses of the General			
- Nguyen Dang Truong	General Director	419,945,455	420,000,000
		419,945,455	**420,000,000**

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the period and had no balance at the end of the accounting period with the Company.

38 . COMPARATIVE FIGURES

The comparative information in these Financial Statements is presented in the form of corresponding figures. Under this approach, comparative information for the preceding period is presented in respect of the Company's financial position, results of operations and cash flows for the preceding period.

The comparative figures presented in the Interim Statement of Financial Position and the corresponding notes are those of the Financial Statements for the financial year ended 31 December 2025. The information presented in the Interim Income Statement, Interim Cash Flow Statement, Interim Statement of Changes in Equity and the corresponding notes is that of the Interim Financial Statements for the accounting period from 1 January 2025 to 30 June 2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

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

Vu Thi Yen	**Vu Thi Yen**	**Nguyen Dang Truong**
Preparer	Chief Accountant	General Director (Pursuant to Power of Attorney No. 24/2024/UQ-WSS dated 04 December 2024)
		Approved, 13 August 2026