

KIS VIETNAM SECURITIES CORPORATION
180-192 Nguyen Cong Tru, Ben Thanh Ward, HCM City

FINANCIAL STATEMENTS

(according to Circular No.334/2016/TT-BTC dated
December 27,2016 of the Ministry of Finance)

Second Quarter 2025



KIS VIET NAM SECURITIES CORPORATION

Form No. B01a - CTCK

the 3rd & 11th floor, TNR Tower , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City

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INTERIM STATEMENT OF FINANCIAL POSITION

At as June 30,2025

(Currency: VND)

Items	Code	Notes	Ending balance	Beginning balance
ASSET				
A. CURRENT ASSETS (100 = 110 + 130)	100		14,617,225,580,417	13,101,345,852,936
I. Financial assets	110		14,602,032,149,117	12,939,563,723,847
1. Cash and cash equivalents	111	5.1	687,295,470,499	1,100,384,675,857
1.1. Cash	111.1		412,355,470,499	200,384,675,857
1.2. Cash equivalents	111.2		274,940,000,000	900,000,000,000
2. Financial assets at fair value through profit and loss ("FVTPL")	112	5.2	1,388,557,468,604	1,676,057,313,614
3. Held to maturity ("HTM")	113		1,458,375,000,000	1,523,625,000,000
4. Loans	114	5.4	11,037,493,452,628	8,702,437,875,706
5. Financial assets available for sale (AFS)	115			
6. Provision for impairment of financial assets and mortgage	116		(44,719,366,828)	(171,447,059,821)
7. Receivables	117		63,706,370,092	102,788,252,975
7.1. Receivables from sales of financial assets	117.1			61,912,657,860
7.2. Receivables and accruals from dividend and interest income	117.2		63,706,370,092	40,875,595,115
7.2.1. Receivables for due dividend and interest income	117.3			
7.2.2. Accruals for undue dividend and interest income	117.4		63,706,370,092	40,875,595,115
8. Advances to suppliers (331)	118		4,701,151,134	1,739,408,445
9. Receivables from services provided by the Company	119		4,797,196,151	2,611,314,498
10. Internal receivables	120			
11. Receivables from stock exchange error	121			
12. Other Receivables	122		1,825,406,837	1,366,942,573
13. Provision for impairment of receivables (*)	129			
II. Other current assets	130		15,193,431,300	161,782,129,089
1. Advance	131		1,115,934,120	138,530,000
2. Office supplies, tools and materials	132			
3. Short-term prepaid expenses	133		5,804,969,082	11,293,231,355
4. Short-term deposits, collaterals and pledges	134			

Items	Code	Notes	Ending balance	Beginning balance
5. Value Added Tax deductible	135			
6. Taxes and State receivables	136		810,646,098	
7. Other current assets	137		7,461,882,000	150,350,367,734
8. Transaction of repurchase and sale of government bonds	138			
8. Provision for impairment of other current assets	139			
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250-260)	200		463,838,172,681	335,135,377,779
I. Non-current financial assets	210		363,625,000,000	232,275,000,000
1. Long-term Receivables	211			
2. Long-term Investments	212		363,625,000,000	232,275,000,000
2.1. Held to maturity ("HTM")	212.1		363,625,000,000	232,275,000,000
2.2. Investments in subsidiaries	212.2			
2.3. Investment in joint ventures and associates	212.3			
2.4. Other long-term investments	212.4			
3. Provision for impairment of non-current financial assets	213			
II. Fixed assets	220		52,332,229,531	54,529,021,090
1. Tangible fixed assets	221	5.5	25,425,239,919	30,154,513,235
- Cost	222		85,953,766,060	85,805,432,660
- Accumulated depreciation (*)	223a		(60,528,526,141)	(55,650,919,425)
- Revalue tangible fixed assets under fair value	223b			
2. Finance lease Fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226a			
- Revalue finance lease fixed assets under fair value	226b			
3. Intangible fixed assets	227	5.6	26,906,989,612	24,374,507,855
- Cost	228		91,271,998,098	83,706,972,298
- Accumulated amortization (*)	229a		(64,365,008,486)	(59,332,464,443)
- Revalue Intangible fixed assets under fair value	229b			
III. Real Estate Investments	230			
- Cost	231			
- Accumulated depreciation (*)	232a			
- Revalue real estate under fair value	232b			
IV. Construction in progress	240		7,407,701,817	6,411,892,979
V. Other non-current assets	250		40,473,241,333	41,919,463,710
1. Long-term deposits, collaterals and pledges	251		5,742,494,150	5,785,871,560
2. Long-term prepaid expenses	252	5.7	4,719,087,792	4,925,898,193
3. Deferred income tax assets	253	5.9		

Items	Code	Notes	Ending balance	Beginning balance
4. Deposits to Settlement Assistance Fund	254	5.10	20,000,000,000	21,204,360,186
5. Other non-current assets	255		10,011,659,391	10,003,333,771
VI. Provision for impairment of non-current assets	260			
TOTAL ASSETS (270 = 100 + 200)	270		15,081,063,753,098	13,436,481,230,715

ITEMS	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES (300 = 310 + 340)	300		9,147,955,633,299	7,686,353,227,600
I. Current liabilities	310		9,142,265,738,424	7,680,963,692,751
1. Short-term borrowings and financial leases	311		8,100,467,000,000	6,897,867,000,000
1.1. Short-term borrowings	312	5.13	8,100,467,000,000	6,897,867,000,000
1.2. Short-term financial leases	313			
2. Short-term financial asset loans	314			
3. Short-term convertible bonds - Debt component	315			
4. Short-term issued bonds	316			
5. Loans from the Settlement Assistance Fund	317			
6. Payables for securities trading activities	318	5.17	907,121,021,450	634,717,684,920
7. Payables from errors in financial asset transactions	319			
8. Short-term trade payables	320		278,960,000	19,631,391,441
9. Short-term advance from customers	321			
10. Tax and other payables to State Treasury	322	5.8	38,747,013,803	41,998,115,193
11. Payables to employees	323			4,640,300,000
12. Employee benefits contributions	324		609,595,684	587,599,684
13. Short-term accrued expenses	325		94,858,310,265	80,408,899,273
14. Short-term internal payables	326			
15. Short-term unearned revenue	327			
16. Short-term deposits received	328			
17. Other short-term payables	329		183,837,222	1,112,702,240
18. Provision of short-term payable	330			
19. Bonus and welfare fund	331			
20. Government bond repurchase transactions	332			
II. Non-current liabilities	340		5,689,894,875	5,389,534,849
1. Long-term borrowings and finance lease	341			
1.1. Long-term borrowings	342			
1.2. Long-term financial leases	343			
2. Long-term financial asset loans	344			
3. Long-term convertible bonds - Debt component	345			
4. Long-term issued bonds	346			

Items	Code	Notes	Ending balance	Beginning balance
5. Long-term trade payables	347			
6. Long-term advance from customers	348			
7. Long-term accrued expenses	349			
8. Long-term internal payables	350			
9. Long-term unearned revenue	351			
10. Long-term deposits received	352			
11. Other long-term payables	353			
12. Provision of long-term payable	354			
13. Investor Protection Fund	355			
14. Deferred income tax payables	356		5,689,894,875	5,389,534,849
15. Science and Technology Development Fund	357			
D. OWNERS' EQUITY (400 = 410 + 420)	400		5,933,108,119,799	5,750,128,003,115
I. Owners' equity	410		5,933,108,119,799	5,750,128,003,115
1. Share capital	411		3,761,579,550,000	3,761,579,550,000
1.1. Capital contribution	411.1		3,761,579,550,000	3,761,579,550,000
a. Ordinary shares	411.1a		3,761,579,550,000	3,761,579,550,000
b. Preferred shares	411.1b			
1.2. Share premium	411.2			
1.3. Convertible bond options - Equity component	411.3			
1.4. Other owner's equity	411.4			
1.5. Treasury shares (*)	411.5			
2. Differences from revaluation of asset at fair value	412			
3. Differences from changes in foreign exchange rates	413			
4. Charter capital reserve fund	414		47,089,302,795	47,089,302,795
5. Financial and operational risk reserve fund	415		47,089,302,795	47,089,302,795
6. Other equity funds	416			
7. Undistributed profit	417		2,077,349,964,209	1,894,369,847,525
7.1. Realized profit	417.1		2,005,321,535,182	1,820,251,882,839
7.2. Unrealized profit	417.2		72,028,429,027	74,117,964,686
II. Funding sources and other funds	420			
TOTAL LIABILITIES AND OWNERS' EQUITY	440		15,081,063,753,098	13,436,481,230,715

INTERIM OFF-BALANCE SHEET ITEMS

ITEMS	Code	Notes	Ending balance	Beginning balance
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS		(*)		
1. Leased fixed assets	001			

Items	Code	Notes	Ending balance	Beginning balance
2. Custodial certificates of value	002			
3. Collateral assets	003			
4. Bad debts written-off	004		126,327,692,993	
5. Foreign currencies	005			
6. Outstanding shares	006		376,157,955	376,157,955
7. Treasury shares	007			
8. Financial assets listed/registered for trading at VSD of the Company	008		895,277,960,000	1,164,056,590,000
9. Non-traded financial assets deposited at VSD of the Company	009		50,053,485,000	106,784,120,000
10. Financial assets awaiting for arrival of the Company	010		9,580,380,000	22,906,000,000
11. Financial assets for correcting securities company transaction errors.	011			
12. Financial assets which have not been deposited at VSD of the Company	012		447,634,084,300	162,625,224,300
13. Financial asset entitled to the rights of the securities company	013		710,850,000	1,901,500,000
14. Cover warrants (quantity)	014		189,921,100	129,685,500
B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS				
1. Financial assets listed/registered at VSD of investors	021		18,469,603,000,000	17,627,482,930,000
a. Unrestricted and traded financial assets	021.1		16,511,657,480,000	15,277,343,080,000
b. Restricted and traded financial assets	021.2		282,152,830,000	1,161,988,120,000
c. Mortgaged and traded financial assets	021.3		886,333,200,000	848,098,000,000
d. Blocked financial assets	021.4		530,450,400,000	37,778,600,000
e. Financial assets awaiting for settlement	021.5		259,009,090,000	302,275,130,000
f. Financial assets waiting for lending	021.6			
g. Investor's margin assets	021.7			
2. Non-traded financial assets deposited at VSD of investors	022		106,904,164,000	19,784,390,000
a. Unrestricted and non-traded financial assets	022.1		85,571,350,000	19,784,390,000
b. Restricted and non-traded financial assets	022.2		21,331,860,000	
c. Mortgaged and non-traded financial assets	022.3			
d. Blocked and non-trade financial assets	022.4		954,000	
3. Financial assets awaiting for arrival of the Company	023			
4. Financial assets for investor's transaction error correction	024.a			
5. Financial assets which have not been deposited at VSD of the Company	024.b			
6. Financial asset entitled to the rights of the securities company	025			
7. Investors' deposits	026		807,669,693,654	944,847,646,999

Items	Code	Notes	Ending balance	Beginning balance
7.1. Investors' deposits for securities trading activities managed by the Company	027		437,423,842,392	416,201,072,374
7.1.1 Investors' deposits at VSD	027.1		368,883,588,262	502,437,715,245
7.2. Investor's synthesizing deposits for securities trading activities	028			24,308,088,380
7.3. Clearing and settlement deposits for securities transactions	029			
a. Clearing and settlement deposits for securities transactions of domestic investors	029.1			
b. Clearing and settlement deposits for securities transactions of foreign investors	029.2			
7.4. Deposits of securities issuers	030		1,362,263,000	1,900,771,000
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	031		437,423,842,392	440,509,160,754
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		271,348,362,031	309,451,922,217
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		166,075,480,361	131,057,238,537
9. Payables to securities issuers	032		36,100,000	574,608,000
10. Receivables from customers for financial asset transaction errors	033			
11. Payables to customers for financial asset transaction errors	034			
12. Dividends payable, principal and interest on bonds	035		1,326,163,000	1,326,163,000

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Truong Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam

July 17, 2025

KIS VIET NAM SECURITIES CORPORATION

the 3rd & 11th floor, TNR Tower , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City

Tel: (08)3 914 8585 Fax: (08)3 821 6898

Form No.B02a - CTCK

INTERIM INCOME STATEMENT

For second quarter of 2025

Currency: VND

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss ("FVTPL")	01		245,300,706,563	355,793,239,182	444,404,886,436	674,796,272,625
a. Gain from sales of financial assets at FVTPL	01.1		148,745,647,440	283,134,055,926	309,407,383,730	531,906,671,742
b. Upward revaluation of financial assets at FVTPL	01.2		56,816,075,252	35,523,808,328	81,313,156,594	90,597,658,562
c. Dividend, interest income from financial assets at FVTPL	01.3		11,691,741,562	6,942,948,825	22,753,786,540	8,722,280,835
d. Downward revaluation of covered warrant liabilities	01.4		28,047,242,309	30,192,426,103	30,930,559,572	43,569,661,486
1.2. Gain from held to maturity (HTM)	02		35,153,700,427	25,543,409,412	68,101,664,819	47,723,863,651
1.3. Gain from loans and receivables	03		217,634,277,536	156,708,405,849	403,104,816,497	312,206,912,436
1.4. Gain from financial assets available for sale (AFS)	04					
1.5. Gain from hedging derivatives	05					
1.6. Revenue from brokerage services	06		125,054,312,715	111,904,181,577	210,403,757,348	216,844,330,084
1.7. Revenue from underwriting and issuance agency services	07		4,060,000,000		4,060,000,000	
1.8. Revenue from securities investment advisory services	08					
1.9. Revenue from securities custodian services	09		2,887,449,227	1,948,230,559	4,546,929,136	3,384,992,966
1.10. Revenue from financial advisory services	10		150,000,000	700,000,000	150,000,000	700,000,000
1.11. Revenue from other operating activities	11		748,855,809	514,591,996	2,635,204,283	683,208,192
Total operating income (20 = 01--> 11)	20		630,989,302,277	653,112,058,575	1,137,407,258,519	1,256,339,579,954
II. OPERATING EXPENSES						
2.1. Loss from financial assets at FVTPL	21		260,731,193,336	293,254,855,716	432,305,591,876	528,729,694,140
a. Loss from sales of financial assets at FVTPL	21.1		196,244,254,430	197,478,971,004	317,420,323,533	368,155,366,445
b. Downward revaluation of financial assets at FVTPL	21.2		39,478,607,893	68,839,972,172	75,549,431,556	103,582,520,009
c. Transaction costs of acquisition of financial assets at FVTPL	21.3		236,102,126	549,155,554	552,016,518	992,002,791
d. Upward revaluation of covered warrant liabilities	21.4		24,772,228,887	26,386,756,986	38,783,820,269	55,999,804,895
2.2. Loss from held to maturity (HTM)	22					

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
2.3. Loss and differences from revaluation at fair value of available-for-sale financial assets (AFS) arising from reclassification	23					
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful debts and borrowing costs of loans	24		95,405,985,302	60,029,692,901	181,084,480,806	110,289,874,759
2.5. Loss from hedging derivatives	25					
2.6. Expenses for proprietary trading activities	26		1,482,722,356	1,439,479,295	2,897,073,934	3,633,263,502
2.7. Expenses for brokerage services	27		93,895,429,261	88,289,240,642	152,758,691,933	158,081,642,443
2.8. Expenses from underwriting and issuance agency services	28					
2.9. Expenses from securities investment advisory services	29					
2.10. Expenses for securities custodian services	30		2,069,373,430	1,898,396,884	3,943,977,852	4,010,185,480
2.11. Expenses for financial advisory services	31		3,464,815,578	1,732,369,961	4,157,512,620	2,300,471,500
2.12. Other operating expenses	32					
Total operating expenses (40 = 21--> 32)	40		457,049,519,263	446,644,035,399	777,147,329,021	807,045,131,824
III. FINANCE INCOME						
3.1. Realized and unrealized gain from changes in foreign exchange rates	41				135,284,675	
3.2. Dividend and interest income from demand deposits	42		720,099,225	890,013,658	1,367,371,640	1,764,101,479
3.3. Gain from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	43					
3.4. Other income from investments	44		3,400,355	5,044,782	8,325,620	8,535,815
Total finance income (50 = 41--> 44)	50		723,499,580	895,058,440	1,510,981,935	1,772,637,294
IV. FINANCE EXPENSES						
4.1. Realized and unrealized loss from changes in foreign exchange rates	51		4,184,390,096	4,806,412,793	4,431,725,692	5,149,890,077
4.2. Interest expenses	52		240,993,244	310,994,504	480,754,185	648,518,328
4.3. Loss from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	53					
4.4. Provision for impairment of long-term financial investments	54					
4.5. Other finance expenses	55					
Total finance expenses (60 = 51--> 55)	60		4,425,383,340	5,117,407,297	4,912,479,877	5,798,408,405
V. SELLING EXPENSES	61					
VI. GENERAL AND ADMINISTRATIVE EXPENSES	62		69,417,868,924	76,168,910,487	127,721,566,276	126,077,845,467
VII. OPERATING PROFIT (70 = 20 + 50-40-60-61-62)	70		100,820,030,330	126,076,763,832	229,136,865,280	319,190,831,552
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		19,955,804	7,262,659	47,374,801	7,311,295

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
8.2. Other expenses	72		32,304	65,476	112,470	84,283
Total other operating profit (80 = 71-72)	80		19,923,500	7,197,183	47,262,331	7,227,012
IX. PROFIT BEFORE TAX (90 = 70 + 80)	90		100,839,953,830	126,083,961,015	229,184,127,611	319,198,058,564
9.1. Realized profit	91		80,227,473,049	155,594,455,742	231,273,663,270	344,613,063,420
9.2. Unrealized (loss)/profit	92		20,612,480,781	(29,510,494,727)	(2,089,535,659)	(25,415,004,856)
X. CORPORATE INCOME TAX (CIT) EXPENSE	100		20,535,176,171	24,449,789,368	46,204,010,927	63,072,608,878
10.1. Current CIT expense	100.1	5.18	20,234,816,145	27,126,046,261	45,903,650,901	65,748,865,771
10.2. Deferred CIT (income)/expense	100.2		300,360,026	(2,676,256,893)	300,360,026	(2,676,256,893)
XI. PROFIT AFTER TAX (200 = 90-100)	200		80,304,777,659	101,634,171,647	182,980,116,684	256,125,449,686
XII. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	300					
12.1. Gain/(Loss) from revaluation of available-for-sale financial assets (AFS)	301					
12.2. Gain/(Loss) from differences in rates of activity in foreign countries	302					
12.3. Gain/(Loss) from revaluation of fixed assets according to fair value	303					
12.6. Other comprehensive gain/loss	304					
Total comprehensive income	400					
XIII. EARNINGS PER SHARE	500					
13.1. Basic earnings per share (VND/share)	501		213	270	486	681
13.2. Diluted earnings per shares (VND/share)	502		213	270	486	681

PREPARED BY

CHIEF ACCOUNTANT

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Nguyen Thi Kim Thoa



Truong Thi Kim Dung



Lee Hun Woo

Ho Chi Minh City, Vietnam
July 17, 2025

INTERIM CASH FLOW STATEMENT**(Indirect method)**

For second quarter of 2025

(Currency: VND)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
A	B	C	1	2
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		229,184,127,611	319,198,058,564
2. Adjustments for	02		(375,045,243,183)	(251,244,938,101)
- Depreciation and amortization expense	03		9,910,150,759	7,967,922,722
- Provisions	04		(400,000,000)	
- Unrealized loss/(gain) from changes in foreign exchange rates	05		1,862,099,950	1,190,189,054
- Interest expense	06		107,542,773,964	108,250,007,045
- Gain/Loss from investment activities	07			
- Accrued interest income	08		(493,960,267,856)	(368,653,056,922)
- Other adjustments	09			
3. Increase in non-monetary expenses	10		114,333,251,825	159,582,324,904
- Loss on revaluation of financial assets recognized through profit/Loss of FVTPL & Loss on revaluation of warrant payables	11		114,333,251,825	159,582,324,904
- Impairment Loss on held-to-maturity (HTM)	12			
- Impairment Loss on loans	13			
- Loss on recognition of fair value revaluation differences of available-for-sale (AFS) financial assets upon reclassification	14			
- Impairment of fixed assets and investment properties	15			
- Provision expense for Impairment of long-term financial investments	16			
- Other losses	17			
4. Decrease in non-monetary income	18		(112,243,716,166)	(134,167,320,048)
- Gains from revaluation of financial assets recognized through profit/loss (FVTPL) & Gains from revaluation of payable for warrants	19		(112,243,716,166)	(134,167,320,048)
- Gains from recognizing fair value revaluation differences of available-for-sale financial assets (AFS) upon reclassification	20			
- Other gains	21			
5. Operating gains from/(used in) before changes in working capital	30		(143,771,579,913)	93,368,125,319
- Increase in financial assets at FVTPL	31		293,263,570,048	(566,803,334,178)
- (Increase)/decrease in held-to-maturity investments	32		(66,100,000,000)	(282,495,000,000)
- Increase in loans	33		(2,335,055,576,922)	(1,207,223,730,361)
- (Increase)/decrease in available-for-sales financial assets	34			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
(-) Increase, (+) Decrease in receivables from sale of financial assets	35		99,066,520,000	9,303,877,010
(-) Increase, (+) Decrease in receivables of dividend and accrued interests of financial assets	36		471,129,492,879	367,224,398,963
(-) Increase, (+) Decrease in receivables from services provided by the Company	37		(2,185,881,653)	(680,534,413)
(-) Increase, (+) decrease in receivables from errors in financial asset transactions	38			
(-) Increase, (+) Decrease in other receivables	39		(3,420,206,953)	(21,996,289,657)
- Increase/(Decrease) in other assets	40		143,107,116,180	(71,655,933,663)
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41		13,110,824,465	17,432,437,863
- Increase/(Decrease) in prepaid expenses	42		5,695,072,674	151,803,439
(-) Corporate income tax paid	43		(49,649,725,479)	(57,512,314,973)
(-) Loan interest paid	44		(177,544,868,422)	(114,810,062,501)
- Increase/(Decrease) in payables to suppliers	45		(66,977,574,441)	(15,464,982,071)
- Increase/(Decrease) employee benefit contributions	46		21,996,000	47,612,500
- Increase/(Decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		494,973,188	8,244,842,212
- Increase/(Decrease) in payables to employees	48		(4,640,300,000)	(4,346,700,000)
- Increase (decrease) in payables from errors in financial asset transactions.	49			
- Increase/(Decrease) in other payables	50		221,201,321,029	238,101,193,095
- Other receipts from business activities	51			
- Other payments for business activities	52			
Net cash flow from operating activities	60		(1,602,254,827,320)	(1,609,114,591,416)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets, investment properties and other long-term assets	61		(8,709,168,038)	(4,778,994,600)
2. Cash received from disposal of fixed assets, investment properties, and other assets	62			
3. Capital investment expenditures in subsidiaries, joint ventures, associates, and other investments	63			
4. Cash received from the recovery of investments in subsidiaries, joint ventures, associates, and other investments	64			
5. Cash received from dividends and profits received from long-term financial investments	65			
Net cash flow from investing activities	70		(8,709,168,038)	(4,778,994,600)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipt from issuance of shares, capital contributed by shareholders	71			
2. Repayments of capital contributions by shareholders, repurchase of treasury shares	72			
3. Drawdown of borrowing	73		8,973,810,000,000	5,453,362,500,000
3.1. Borrowing from the Settlement Assistance Fund	73.1			
3.2. Other borrowings	73.2		8,973,810,000,000	5,453,362,500,000
4. Repayment of borrowings	74		(7,775,935,210,000)	(3,600,652,500,000)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
4.1. Repayment of the Settlement Assistance Fund	74.1			
4.2. Repayment of the financial asset borrowings	74.2			
4.3. Other repayment of borrowings	74.3		(7,775,935,210,000)	(3,600,652,500,000)
5. Payments for principal finance lease liabilities	75			
6. Dividends and profits paid to owners	76			
Net cash flow from financing activities	80		1,197,874,790,000	1,852,710,000,000
IV. NET INCREASE/(DECREASE) CASH DURING THE PERIOD	90		(413,089,205,358)	238,816,413,984
V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	101		1,100,384,675,857	1,005,537,563,681
- Cash	101.1		200,384,675,857	54,787,563,681
- Cash equivalents	101.2		900,000,000,000	950,750,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	102			
VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	103		687,295,470,499	1,244,353,977,665
- Cash	103.1		412,355,470,499	94,353,977,665
- Cash equivalents	103.2		274,940,000,000	1,150,000,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	104			

CASH FLOWS OF INVESTORS FROM BROKERAGE AND ENTRUSTMENT ACTIVITIES

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
I. Cash flows of investors from brokerage and entrustment activities				
1. Proceeds from sales of securities brokered by the Company	01		52,696,113,346,889	54,771,279,022,311
2. Payments for purchases of securities brokered by the Company	02		(62,571,125,098,410)	(64,955,216,067,820)
3. Proceeds from the sale of entrusted securities of customers	03			
4. Payments for the sale of entrusted securities of customers	04			
5. Borrowings from the Payment Support Fund	05			
6. Repayments to the Payment Support Fund	06			
7. Deposits received to settle securities transactions of Investors	07		9,875,428,050,191	10,190,481,495,860
7.1 Deposits received of investors at VSD	07.1		(133,554,126,983)	(534,156,148,996)
8. Payments for customers' securities transactions	08			
9. Receiving investors' deposits for customers' entrusted investment activities	09			
10. Payments for customers' entrusted investment activities	10			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
11. Payments for custody fee of investors' securities	11		(3,501,617,032)	(2,430,253,929)
12. Collection of securities transaction errors	12			
13. Payment of securities transaction errors	13			
14. Proceeds from securities issuers	14		836,828,212,744	919,884,201,406
15. Payments for securities issuers	15		(837,366,720,744)	(888,181,495,256)
Net (decrease)/increase in cash during the period	20		(137,177,953,345)	(498,339,246,424)
II. Cash and cash equivalents of investors at the beginning of the year	30		944,847,646,999	1,716,146,786,128
Bank deposits at the beginning of the period:	31		944,847,646,999	1,716,146,786,128
- Investors' deposits for securities transactions managed by securities companies (including duration)	32		416,201,072,374	587,511,651,334
- Consolidated deposits for customers' securities transactions	33		24,308,088,380	19,255,632,100
- Deposits for clearing and settlement of securities transactions	34			
- Investors' margin deposits at VSD	34.1		502,437,715,245	1,107,535,298,494
- Issuers' deposits (including duration)	35		1,900,771,000	1,844,204,200
- Cash equivalents	36			
- Impact of exchange rate fluctuations on foreign currency conversion	37			
III. Cash and cash equivalents of investors at the end of the year	40		807,669,693,654	1,217,807,539,704
Cash in banks at the end of the year:	41		807,669,693,654	1,217,807,539,704
- Investors' deposits for securities transactions managed by securities companies (including duration)	42		437,423,842,392	578,906,938,876
- Consolidated deposits for customers' securities transactions	43			31,974,540,980
- Deposits for clearing and settlement of securities transactions	44			
- Investors' margin deposits at VSD	44.1		368,883,588,262	573,379,149,498
- Issuers' deposits (including duration)	45		1,362,263,000	33,546,910,350
- Cash equivalents	46			
- Impact of exchange rate fluctuations on foreign currency conversion	47			

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Truong Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
July 17, 2025

KIS VIET NAM SECURITIES CORPORATION

the 3rd & 11th floor, TNR Tower , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City

Tel: (08)3 914 8585 Fax: (08)3 821 6898

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

for the period ended June 30, 2025

Currency: VND

ITEMS	Notes	Beginning balance		Cumulative same period last year		Increase/ Decrease		Ending balance	
		January 1, 2024	January 1, 2025	Increase	Decrease	Increase	Decrease	June 30, 2024	June 30, 2025
A	B	1		3	4	5	6	7	
I. CHANGES IN OWNERS' EQUITY									
1. Share capital		3,761,579,550,000	3,761,579,550,000	-	-	-	-	3,761,579,550,000	3,761,579,550,000
1.1. Ordinary share		3,761,579,550,000	3,761,579,550,000	-	-	-	-	3,761,579,550,000	3,761,579,550,000
1.2. Preferred share		-	-	-	-	-	-	-	-
1.3. Share premium		-	-	-	-	-	-	-	-
1.4. Convertible Bond Option - Equity Component		-	-	-	-	-	-	-	-
1.5. Others		-	-	-	-	-	-	-	-
2. Treasury share (*)		-	-	-	-	-	-	-	-
3. Charter capital supplementary reserve fund		47,089,302,795	47,089,302,795	-	-	-	-	47,089,302,795	47,089,302,795
4. Operational risk and financial reserve fund		47,089,302,795	47,089,302,795	-	-	-	-	47,089,302,795	47,089,302,795
5. Differences from revaluation of financial assets at fair value		-	-	-	-	-	-	-	-
6. Differences from forreige exchange rate		-	-	-	-	-	-	-	-
7. Other Equity's fund		-	-	-	-	-	-	-	-
8. Undistributed profit		1,443,828,683,486	1,894,369,847,525	256,125,449,686	-	182,980,116,684	-	1,699,954,133,172	2,077,349,964,209
8.1. Realized profit		1,369,606,806,322	1,820,251,882,839	281,540,454,542	-	185,069,652,343	-	1,651,147,260,864	2,005,321,535,182
8.2. Unrealized profit		74,221,877,164	74,117,964,686	(25,415,004,856)	-	(2,089,535,659)	-	48,806,872,308	72,028,429,027
TOTAL		5,299,586,839,076	5,750,128,003,115	256,125,449,686	-	182,980,116,684	-	5,555,712,288,762	5,933,108,119,799

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Trương Thị Kim Dung

Legal representative (Authorized)

SENIOR DIRECTOR OF OPERATION DIVISION



Ho Chi Minh City, Vietnam

July 17, 2025

**KIS VIET NAM SECURITIES
CORPORATION**

Form no B09a-CTCK

Address: The 3rd floor and 11th floor, TNR
Building, 180 - 192 Nguyen Cong Tru Street, Ben
Thanh Ward, Ho Chi Minh City

(Issued according to Circular No. 334/2016/TT-
BTC dated December 27, 2016, by the Ministry of
Finance)

NOTES TO THE FINANCIAL STATEMENT

Second quarter of 2025

1. MAIN FEATURES OF OPERATION OF THE SECURITIES COMPANY

Corporate information

KIS Vietnam Securities Corporation (“the Company”) is a joint stock company established under the Corporate Law of Vietnam according to Business Registration No. 0305066125 issued by Ho Chi Minh Department of Planning and Investment dated 05 July 2007. The Company operates under Securities Establishment and Trading License No. 56/UBCK-GPHĐKD issued by the State Securities Commission on 05 July 2007 and other subsequent amendments (The latest Amended License No. 16/GPĐC-UBCK dated 27 February 2025).

Capital

According to the interim statement of financial position as at June 30, 2025, the Company’s charter capital amounts to VND3,761,579,550,000 while its owners’ equity is VND 5.933.108.119.799 and its total assets are VND 15.081.063.753.098

Operating charter

The Company's operating charter was issued on September 21, 2022.

Number of employees

As at June 30 2025, the Company had 305 employees.

Business name and head office

The English business name is KIS VIET NAM SECURITIES CORPORATION.

Head office: the 3rd floor and 11th floor, TNR Building, 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, Ho Chi Minh City.

Ha Noi Branch: 2nd Floor, Block 1 Capital Place Tower, 29 Lieu Giai Street, Ngoc Ha Ward, Hanoi, Vietnam

Ho Chi Minh Branch: 13th Floor, TNR Building 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, Ho Chi Minh City, Vietnam

Other transaction offices at Ho Chi Minh and Ha Noi.

Main business activities

The Company's main business activities include: securities brokerage; proprietary trading; securities investment advisory; securities custody; and securities underwriting.

2. Accounting period, currency used in accounting

2.1. Accounting period

- a. The annual accounting period of the Company is from 1 January to 31 December.
- b. The first accounting period started from 05/07/2007 –issued date of Securities Establishment and Trading License

2.2. Accounting currency

The interim financial statements are prepared in Vietnam dong (“VND”), which is the accounting currency of the Company.

3. Standards and Accounting System

3.1. Accounting system: The securities company accounting system issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance

3.2. Statement of compliance: The securities company accounting is carried out in compliance with the relevant Vietnamese Accounting Standards and the securities company accounting system issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance.

3.3. Registered accounting documentation system: General Journal.

4. Accounting policies

4.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, highly liquid investments with an original maturity of three (3) months or less that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented on the interim off-balance sheet.

4.2 Principles for Recognizing Receivables and Loans

4.2.1 Receivables

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

The provision for doubtful debts represents the estimated loss in value due to uncollectible amounts from customers arising from the balance of receivables at the balance sheet date. Increases or decreases in the provision account balance are reflected in the enterprise's management expenses during the period.

4.2.2 Loans

Loans and advances to customers for the proceeds from selling securities are stated at cost less allowance for doubtful debts. Allowance for doubtful debts and advances to customers for the proceeds from selling securities

are determined by the difference between the market price or fair value of collateral assets and the carrying value of the respective loans and advances.

Receivables from sales of financial assets, receivables from services rendered and other receivables are stated at cost less allowance for doubtful debts. Allowance for doubtful debts is made based on the overdue status of debts or expected losses on undue debts which may occur when an economic organisation is bankrupted or liquidated; or debtor is missing, having escaped, being prosecuted, in prison, under a trial or pending execution of sentences or deceased.

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

A financial asset at FVTPL is a financial asset that meets either of the following conditions:

- It is considered by management as held for trading. A financial asset is considered as held for trading if:
 - it is acquired principally for the purpose of selling it in the near term;
 - there is evidence of a recent pattern of short-term profit-taking; or
 - a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).
- Upon initial recognition, it is designated by Company as financial asset at FVTPL.

Financial assets at FVTPL are initially recognized at cost (acquisition cost of the assets excluding transaction cost arising from the purchase). Subsequent to initial recognition they are measured at market value or fair value (when market price is not available) with changes in market value or fair value being recognised in profit or loss in the statement of income.

Increase in the difference arising from revaluation of financial assets at FVTPL at fair value in comparison with the previous period is recognized into the interim income statement under “Upward revaluation of financial assets at FVTPL”. Decrease in the difference arising from revaluation of financial assets at FVTPL at fair value in comparison with the previous period is recognized into the interim income statement under “Downward revaluation of financial assets at FVTPL”.

For listed securities, the market prices are the closing prices of securities from the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange at the latest trading date prior to the end of the annual accounting period.

For securities registered for trading in Unlisted Public Company Market (“UPCOM”), the market prices are the closing prices of securities from UPCOM at the latest trading date prior to the end of the annual accounting period.

For unlisted securities and not yet registered for trading, the market price is the average price of the transaction prices at the latest trading date prior to the end of the annual accounting period but within one month from the end of the annual accounting period provided by three securities companies which are not related to the Company. In the absence of transaction prices during this period, the Company does not make provisions.

For delisted securities and securities for which trading has been suspended or cancelled from the sixth day onward, the fair value is the book value at the latest balance sheet date.

For investments in equity instruments, including derivatives that must be settled with those equity instruments, they are reflected at cost in cases where there is no quoted market price in an active market and the fair value cannot be reliably determined.

For open-ended fund certificates, the market price is the net asset value of the fund at the end of the annual accounting period announced by the fund.

4.4 Held to maturity (HTM)

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

- those that the Company on initial recognition classified as at FVTPL;
- those that the Company classified as available-for-sale; and
- those that meet the definition of loans and receivables.

Held-to-maturity investments include term deposits at banks and these investments are stated at costs less allowance for doubtful debts. Allowance for doubtful debts is made when there is an indicator of long-term decline or strong evidence that the Company might not be able to fully recover the amount and the Company does not make allowance for doubtful debts for short-term changes in prices.

Financial assets will not be further classified as held-to-maturity investments if during the current financial year or during the two most recent financial years they were sold or reclassified a significant amount of held-to-maturity financial assets prior to maturity, unless the sale or reclassification meets either of the following conditions:

- it is very close to maturity that changes in market interest rates do not significantly affect the value of financial assets;
- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of the Company and this event cannot be predicted by the Company.

4.5 Long-term Securities Investments

Long-term securities investments include long-term investment securities with the intention of holding them until maturity. Securities held to maturity are non-derivative securities that have fixed or determinable payments and fixed maturities that the Company intends and is able to hold until maturity. An investment security will not be classified as held to maturity if, during the current financial year or the two preceding financial years, a significant amount of held-to-maturity investments have been sold or reclassified before maturity, except when the sale or reclassification is:

- it is very close to maturity
- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of the Company and this event cannot be predicted by the Company.

4.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

4.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises of its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

4.8 Depreciation and amortization

Depreciation and amortization of tangible fixed assets and intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Office equipment	3 - 8 years
Computer software	3 - 5 years

4.9 Prepaid expenses

Prepaid expenses, including short-term prepaid expenses and long-term prepaid expenses in the interim statement of financial position, are amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

The following types of expenses are recorded as short-term and long-term prepaid expenses and are amortized over the period not exceeding three (3) years to the interim income statement:

- ▶ Newsletter and online service fees;
- ▶ Office rental expenses;
- ▶ Office renovation expenses;
- ▶ Software maintenance and warranty expenses;
- ▶ Data transmission service fees;
- ▶ Office tools and equipment; and
- ▶ Other prepaid expenses.

4.10 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of receipts or

receivables less trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Revenue from brokerage services

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

Revenue from trading of securities

Revenue from trading of securities is determined by the difference between the selling price and the weighted average cost of securities sold.

Interest income

Revenue is recognized on accrual basis (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognized when the Company's entitlement as an investor to receive the dividend is established, except for dividend received in shares in which only the number of shares is updated.

Other income

Revenues from irregular activities other than turnover-generating activities are recorded to other incomes

Other revenues from rendering services

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

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

4.11 Borrowing costs

Borrowing costs include accrued interest and other expenses which are directly attributable to the Company's borrowings. Borrowing costs are recorded to the income statement for the period on an accrual basis.

4.12 Cost of proprietary trading securities sold

The Company applies moving weighted average method to calculate cost of proprietary securities sold.

4.13 Tax

Current income tax

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

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

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

Deferred income tax

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

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- Deferred income tax payable arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit or taxable income (or tax loss) at the time of the transaction.

Deferred tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carry forward of unused tax credits and unused tax losses can be utilized, except:

- Deferred tax assets arising from the initial recognition of an asset or liability from a transaction that does not affect accounting profit or taxable income (or tax loss) at the time of the transaction.

The carrying amount of deferred income tax assets is reviewed at each financial period end date and reduced to a certain extent that sufficient taxable profits will be available to allow all or part of the deferred tax asset to be recovered. Previously unrecognized deferred income tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset realized or the liability is settled based on tax rates and tax laws that have been enacted at the reporting date. Deferred tax is recorded to the interim income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity.

The company is only allowed to offset deferred tax assets and deferred tax liabilities when the company has the legal right to offset current income tax assets against current income tax liabilities and the deferred tax assets and deferred tax liabilities relate to corporate income tax managed by the same tax authority for the same taxable entity, and the company intends to settle current income tax liabilities and current income tax assets on a net basis.

Other taxes are applied according to the current tax laws in Vietnam.

5. Additional Information for Financial Statements

Notes on the Financial Position Report (Currency: VND)

(Currency: VND)

Items	Cod e	Ending balance	Beginning balance
01. CASH AND CASH EQUIVALENT	5993	687,295,470,499	1,100,384,675,857
<i>Cash on hand</i>	5994	412,355,470,499	200,384,675,857
<i>Cash at banks</i>	5995	274,940,000,000	900,000,000,000
<i>Cash in transit</i>	5997		
<i>Deposits for underwriting securities sales</i>	5998		
<i>Cash for clearing and settlement of securities transactions</i>	7000		

(Currency: VND)

0.2. Financial assets at FVTPL	Ending balance		Beginning balance	
	Cost	Fair value	Cost	Fair value
Listed shares	246,048,689,619	267,228,780,642	549,529,758,347	561,911,565,070
Unlisted shares	25,118,346,438	14,478,692,020	25,118,346,438	14,478,692,020
Listed corporate bonds	236,523,148,979	240,916,737,300	226,499,146,134	230,218,561,540
Unlisted corporate bonds	730,082,336,381	730,082,336,381	405,498,863,028	405,498,863,028
Warrants	120,788,495	123,967,000	697,700,000	240,500,000
Fund certificates	119,475,998,315	135,726,955,261	443,289,064,328	463,709,131,956
Total	1,357,369,308,227	1,388,557,468,604	1,650,632,878,275	1,676,057,313,614

(Currency: VND)

Items	Code	Volume of transactions (units)	Value of transactions (VND)
03. VALUE AND VOLUME OF TRANSACTIONS DURING THE PERIOD	6003		
<i>a) The Company</i>	6004	630,248,295	8,059,722,527,481
<i>Stocks</i>	6005	94,823,116	2,759,753,043,430
<i>Bonds</i>	6006	23,928,879	4,003,381,127,051
<i>Other securities</i>	6007	511,496,300	1,296,588,357,000
<i>b) Investors</i>	6008	4,264,140,117	86,838,383,584,928
<i>Stocks</i>	6009	4,186,607,228	85,421,095,275,230
<i>Bonds</i>	6010	1,391,034	226,454,972,738
<i>Other securities</i>	6011	76,141,855	1,190,833,336,960
Total	6012	4,894,388,412	94,898,106,112,409

(Currency: VND)

Items	Code	Ending balance	Beginning balance
4. Loans receivables		11,037,493,452,628	8,702,437,875,706
Margin loans		10,792,565,114,844	8,458,958,849,090
Advances to customers for the proceeds from selling securities		244,928,337,784	243,479,026,616

(Currency: VND)

Items	Code	Machinery, equipment	Motor vehicles	Others	Total
05. TÌNH HÌNH TĂNG, GIẢM TÀI SẢN CỐ ĐỊNH HỮU HÌNH	6023				
Cost of tangible assets	6024				
Opening balance	6025	85,710,831,006	0	94,601,654	85,805,432,660
<i>Purchased during the period</i>	6026	148,333,400	0	0	148,333,400
<i>Completed construction investment</i>	6027				
<i>Other increases</i>	6028				
<i>Transferred to investment property</i>	6029				
<i>Liquidation, sale</i>	6030				
<i>Other decreases</i>	6031				
Ending balance	6032	85,859,164,406	0	94,601,654	85,953,766,060
Accumulated depreciation	6033				
Opening balance	6034	55,556,317,771	0	94,601,654	55,650,919,425
<i>Charges for the period</i>	6035	4,877,606,716	0	0	4,877,606,716
<i>Other increases</i>	6036				0
<i>Transferred to investment property</i>	6037				0
<i>Liquidation, sale</i>	6038				0
<i>Other decreases</i>	6039				0
Ending balance	6040	60,433,924,487	0	94,601,654	60,528,526,141
Net book value	6041				
At the beginning of the period	6042	30,154,513,235	0	0	30,154,513,235
At the end of the period	6043	25,425,239,919	0	0	25,425,239,919

(Currency: VND)

Chỉ tiêu	Code	Publishing rights	Copyrights, patents	Software programs	TSCDVH khác	Tổng cộng
06. CHANGES IN INTANGIBLE FIXED ASSETS	6045					
Cost of intangible assets	6046					
Opening balance	6047		1,117,367,680	82,589,604,618		83,706,972,298
<i>Purchased during the period</i>	6048		7,313,000,000	252,025,800		7,565,025,800
<i>Generated internally by the enterprise</i>	6049					
<i>Increase due to business consolidation</i>	6050					
<i>Other increases</i>	6051					
<i>Liquidation, sale</i>	6052					
<i>Other decreases</i>	6053					
Ending balance	6054		8,430,367,680	82,841,630,418		91,271,998,098
Accumulated amortisation	6055					
Opening balance	6056		948,614,738	58,383,849,705		59,332,464,443
<i>Charges for the period</i>	6057		275,407,841	4,757,136,202		5,032,544,043
<i>Other increases</i>	6058					
<i>Liquidation, sale</i>	6059					
<i>Other decreases</i>	6060					
Ending balance	6061		1,224,022,579	63,140,985,907		64,365,008,486
Net book value	6062					
At the beginning of the period	6063		168,752,942	24,205,754,913		24,374,507,855
At the end of the period	6064		7,206,345,101	19,700,644,511		26,906,989,612

(Currency: VND)

Items	Code	Ending balance	Beginning balance
07. LONG-TERM PREPAID EXPENSES	6066	4,719,087,792	4,925,898,193
Prepaid expenses for operating lease of fixed assets	6067		
Business establishment expenses	6068		
Significant research expenses	6069		
Expenses for the implementation phase not meeting the criteria for recognition as intangible fixed assets	6071		
Establishment consulting expenses	6072		
Other expenses	6072	4,719,087,792	4,925,898,193

(Currency: VND)

Items	Code	Ending balance	Beginning balance
08. TAXES AND OTHER PAYABLES TO STATE TREASURY	6073	38,747,013,803	41,998,115,193
Corporate income tax	6077	19,794,682,220	23,540,756,798
Personal income tax	6078	15,128,739,316	16,168,746,771
Withholding tax and value added tax	6080	3,823,592,267	2,288,611,624
Fees, charges, and other taxes	6081		

(Currency: VND)

Items	Code	Ending balance	Beginning balance
09. DEFERRED INCOME TAX ASSETS AND DEFERRED INCOME TAX LIABILITIES	6083		
<i>a) Deferred income tax assets</i>	6084	-	-
<i>Deferred income tax assets related to deductible temporary differences</i>	6085		
<i>Deferred income tax assets related to unused tax losses</i>	6086		
<i>Deferred income tax assets related to unused tax incentives</i>	6087		
<i>Reversal of deferred income tax assets recognized from previous years</i>	6088		
<i>Deferred income tax assets</i>	6089	-	
<i>b) Deferred income tax liabilities</i>	6090	5,689,894,875	7,909,817,181
<i>Deferred income tax liabilities arising from taxable temporary differences</i>	6091		
<i>Reversal of deferred income tax liabilities recognized from previous years</i>	6092		
<i>Deferred income tax liability</i>	6093	5,689,894,875	7,909,817,181

(Currency: VND)

Items	Code	Ending balance	Beginning balance
10. DEPOSIT AT PAYMENT SUPPORT FUND	6094	20,000,000,000	21,204,360,186
<i>Initial payment</i>	6095	48,688,241	48,688,241
<i>Additional payment</i>	6096	14,824,754,402	14,824,754,402
<i>Interest allocated during the period</i>	6097	5,126,557,357	6,330,917,543

(Currency: VND)

Items	Code	Interest rate	Beginning balance	Loans during the period	Payments during the period	Ending balance
13. SHORT-TERM LOAN						
Domestic bank loans	6,390	3.2 - 5.6%	2,363,000,000,000	6,659,550,000,000	5,527,200,000,000	3,495,350,000,000
Foreign bank loans (*)	6,390	03 months TERM SOFR + 1.0%-1.2%	2,996,210,000,000	1,536,330,000,000	1,492,030,000,000	3,040,510,000,000
Loans from other entities (**)	6,390	4.60%	1,538,657,000,000	783,450,000,000	757,500,000,000	1,564,607,000,000
Total			6,897,867,000,000	8,979,330,000,000	7,776,730,000,000	8,100,467,000,000

(*) The loan interest rate is floated based on the reference rate (03m TERM SOFR) plus a margin of 1.0% - 1.2% per year, applicable to US Dollars (USD).

(**) Short-term loans in foreign currency (USD)

(Currency: VND)

Items	Code	Ending balance	Beginning balance
17. ACCOUNTS PAYABLE FOR SECURITIES TRADING ACTIVITIES	6396	907,121,021,450	634,717,684,920
Payable to the Stock Exchange	6397	0	
Payable for loans from the Payment Support Fund of other members	6398		
Payable for securities delivered, received by issuing agents	6399		
Payable to the VSD	6400	9,268,197,000	178,620,000
Payable to other organizations and individuals	6401	897,852,824,450	634,539,064,920

(Currency: VND)

Items	Code	this period	Previous period
SUPPLEMENTARY INCOME STATEMENT	6154		
1. Current corporate income tax expenses (code 51)	6155		
<i>Current corporate income tax expenses on taxable income for the current year</i>	6156	20,234,816,145	65,748,865,771
<i>Adjustment of corporate income tax expenses of previous years to current corporate income tax expenses</i>	6157	-	-
<i>Total current corporate income tax expenses</i>	6158	20,234,816,145	65,748,865,771
2. Deferred corporate income tax expenses (code 52)	6159		
<i>Deferred corporate income tax expenses arising from taxable temporary differences</i>	6160	3,617,386,070	3,974,816,644
<i>Deferred corporate income tax expenses arising from the reversal of deferred income tax assets</i>	6161		
<i>Deferred corporate income tax income arising from deductible temporary differences</i>	6162	3,917,746,096	1,298,559,751
<i>Deferred corporate income tax income arising from unused tax losses and tax incentives</i>	6163		
<i>Deferred corporate income tax income arising from the reversal of deferred income tax liabilities</i>	6164		
<i>Total deferred corporate income tax expenses</i>	6165	300,360,026	(2,676,256,893)

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Truong Thi Kim Dung

Legal Representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION



Lee Hun Woo

Ho Chi Minh City, Vietnam
 July 17, 2025