

***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)

**First Quarter 2026**



**KIS VIET NAM SECURITIES CORPORATION**

Form No. B01a - CTCK

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

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**INTERIM STATEMENT OF FINANCIAL POSITION**

As at March 31, 2026

(Currency: VND)

Items	Code	Notes	Ending balance	Beginning balance
<b>ASSET</b>				
<b>A. CURRENT ASSETS (100 = 110 + 130)</b>	<b>100</b>		<b>16,147,992,612,613</b>	<b>16,232,121,965,758</b>
<b>I. Financial assets</b>	<b>110</b>		<b>16,106,361,229,382</b>	<b>16,177,929,104,280</b>
1. Cash and cash equivalents	111	5.1	182,124,819,077	580,763,174,630
1.1. Cash	111.1		182,124,819,077	580,763,174,630
1.2. Cash equivalents	111.2			
2. Financial assets at fair value through profit and loss ("FVTPL")	112	5.2	1,729,059,896,456	2,083,463,432,947
3. Held to maturity ("HTM")	113		1,381,610,000,000	1,884,416,000,000
4. Loans	114	5.4	12,716,831,755,663	11,567,191,499,988
5. Financial assets available for sale (AFS)	115			
6. Provision for impairment of financial assets and mortgage	116		(41,464,314,221)	(41,464,314,221)
7. Receivables	117		131,839,459,874	96,966,408,490
7.1. Receivables from sales of financial assets	117.1		43,343,754,230	
7.2. Receivables and accruals from dividend and interest income	117.2		88,495,705,644	96,966,408,490
7.2.1. Receivables for due dividend and interest income	117.3			
7.2.2. Accruals for undue dividend and interest income	117.4		88,495,705,644	96,966,408,490
8. Advances to suppliers (331)	118		1,716,220,900	1,669,148,560
9. Receivables from services provided by the Company	119		4,525,920,364	4,074,085,901
10. Internal receivables	120			
11. Receivables from stock exchange error	121			
12. Other Receivables	122		117,471,269	849,667,985
13. Provision for impairment of receivables (*)	129			
<b>II. Other current assets</b>	<b>130</b>		<b>41,631,383,231</b>	<b>54,192,861,478</b>
1. Advance	131		321,823,127	119,554,800
2. Office supplies, tools and materials	132			
3. Short-term prepaid expenses	133		6,177,718,974	7,564,464,598
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			
7. Other current assets	137		35,131,841,130	46,508,842,080
8. Transaction of repurchase and sale of government bonds	138			
8. Provision for impairment of other current assets	139			
<b>B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250-260)</b>	<b>200</b>		<b>295,567,731,986</b>	<b>205,702,486,638</b>
<b>I. Non-current financial assets</b>	<b>210</b>		<b>100,000,000,000</b>	
1. Long-term Receivables	211			
2. Long-term Investments	212		100,000,000,000	
2.1. Held to maturity ("HTM")	212.1		100,000,000,000	
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			
<b>II. Fixed assets</b>	<b>220</b>		<b>152,874,426,602</b>	<b>163,630,053,831</b>
1. Tangible fixed assets	221	5.5	19,191,274,287	20,807,428,234
- Cost	222		86,671,448,540	85,988,397,340
- Accumulated depreciation (*)	223a		(67,480,174,253)	(65,180,969,106)
- 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	133,683,152,315	142,822,625,597
- Cost	228		244,058,133,680	242,672,133,680
- Accumulated amortization (*)	229a		(110,374,981,365)	(99,849,508,083)
- Revalue Intangible fixed assets under fair value	229b			
<b>III. Real Estate Investments</b>	<b>230</b>			
- Cost	231			
- Accumulated depreciation (*)	232a			
- Revalue real estate under fair value	232b			
<b>IV. Construction in progress</b>	<b>240</b>		<b>1,592,136,000</b>	
<b>V. Other non-current assets</b>	<b>250</b>		<b>41,101,169,384</b>	<b>42,072,432,807</b>
1. Long-term deposits, collaterals and pledges	251		6,260,860,384	5,806,494,150
2. Long-term prepaid expenses	252	5.7	4,813,553,072	5,384,562,097
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	20,858,026,482
5. Other non-current assets	255		10,026,755,928	10,023,350,078
<b>VI. Provision for impairment of non-current assets</b>	<b>260</b>			
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>16,443,560,344,599</b>	<b>16,437,824,452,396</b>

ITEMS	Code	Notes	Ending balance	Beginning balance
<b>C. LIABILITIES (300 = 310 + 340)</b>	<b>300</b>		<b>9,130,520,766,541</b>	<b>9,327,848,626,372</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>9,120,279,451,163</b>	<b>9,317,607,310,994</b>
1. Short-term borrowings and financial leases	311		7,452,172,000,000	7,434,172,000,000
1.1. Short-term borrowings	312	5.13	7,452,172,000,000	7,434,172,000,000
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	1,282,683,756,370	1,499,248,696,870
7. Payables from errors in financial asset transactions	319			
8. Short-term trade payables	320		1,113,142,200	17,694,002,215
9. Short-term advance from customers	321			
10. Tax and other payables to State Treasury	322	5.8	89,758,910,179	112,079,187,709
11. Payables to employees	323		3,291,638,406	5,267,950,000
12. Employee benefits contributions	324		595,045,684	586,998,184
13. Short-term accrued expenses	325		289,832,743,578	247,462,642,855
14. Short-term internal payables	326			
15. Short-term unearned revenue	327			
16. Short-term deposits received	328			
17. Other short-term payables	329		832,214,746	1,095,833,161
18. Provision of short-term payable	330			
19. Bonus and welfare fund	331			
20. Government bond repurchase transactions	332			
<b>II. Non-current liabilities</b>	<b>340</b>		<b>10,241,315,378</b>	<b>10,241,315,378</b>
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		10,241,315,378	10,241,315,378
15. Science and Technology Development Fund	357			
<b>D. OWNERS' EQUITY (400 = 410 + 420)</b>	<b>400</b>		<b>7,313,039,578,058</b>	<b>7,109,975,826,024</b>
<b>I. Owners' equity</b>	<b>410</b>		<b>7,313,039,578,058</b>	<b>7,109,975,826,024</b>
1. Share capital	411		4,549,693,040,000	4,549,693,040,000
1.1. Capital contribution	411.1		4,549,693,040,000	4,549,693,040,000
a. Ordinary shares	411.1a		4,549,693,040,000	4,549,693,040,000
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		2,669,167,932,468	2,466,104,180,434
7.1. Realized profit	417.1		2,528,265,577,968	2,331,682,104,424
7.2. Unrealized profit	417.2		140,902,354,500	134,422,076,010
<b>II. Funding sources and other funds</b>	<b>420</b>			
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>440</b>		<b>16,443,560,344,599</b>	<b>16,437,824,452,396</b>

### INTERIM OFF-BALANCE SHEET ITEMS

ITEMS	Code	Notes	Ending balance	Beginning balance
<b>A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS</b>		(*)		
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		135,935,609,543	135,935,609,543
5. Foreign currencies	005			
6. Outstanding shares	006		454,969,304	454,969,304
7. Treasury shares	007			
8. Financial assets listed/registered for trading at VSD of the Company	008		1,133,174,225,000	1,115,255,730,000
9. Non-traded financial assets deposited at VSD of the Company	009			520,000
10. Financial assets awaiting for arrival of the Company	010		25,634,156,800	13,570,320,000
11. Financial assets for correcting securities company transaction errors.	011			
12. Financial assets which have not been deposited at VSD of the Company	012		309,519,672,200	359,726,776,200
13. Financial asset entitled to the rights of the securities company	013		105,930,000	1,645,660,000
14. Cover warrants (quantity)	014		55,017,000	43,522,000
<b>B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS</b>				
1. Financial assets listed/registered at VSD of investors	021		<b>18,953,423,703,600</b>	<b>17,081,661,355,600</b>
a. Unrestricted and traded financial assets	021.1		16,920,961,433,600	15,067,994,455,600
b. Restricted and traded financial assets	021.2		306,316,000,000	299,274,710,000
c. Mortgaged and traded financial assets	021.3		932,474,700,000	932,474,700,000
d. Blocked financial assets	021.4		535,770,220,000	535,770,280,000
e. Financial assets awaiting for settlement	021.5		257,901,350,000	246,147,210,000
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		516,320,980,000	564,912,080,000
a. Unrestricted and non-traded financial assets	022.1		395,732,690,000	449,361,800,000
b. Restricted and non-traded financial assets	022.2		50,059,550,000	50,059,550,000
c. Mortgaged and non-traded financial assets	022.3			
d. Blocked and non-trade financial assets	022.4		70,528,740,000	65,490,730,000
3. Financial assets awaiting for arrival of the Company	023		987,476,190,000	726,776,792,000
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		1,743,938,638,653	1,598,210,468,694

Items	Code	Notes	Ending balance	Beginning balance
7.1. Investors' deposits for securities trading activities managed by the Company	027		708,771,944,896	694,824,647,472
7.1.1 Investors' deposits at VSD	027.1		595,587,868,417	616,213,154,352
7.2. Investor's synthesizing deposits for securities trading activities	028		264,980,810,340	247,008,018,870
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		174,598,015,000	40,164,648,000
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	031		973,752,755,236	941,832,666,342
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		572,535,412,445	523,934,466,295
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		401,217,342,791	417,898,200,047
9. Payables to securities issuers	032		173,271,852,000	38,838,485,000
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



Cho HunHee

Ho Chi Minh City, Vietnam  
 April 16, 2026

## BÁO CÁO KẾT QUẢ HOẠT ĐỘNG GIỮA NIÊN ĐỘ

Quý 1 năm 2026

(Đơn vị tính: VND)

Chỉ tiêu	Mã số	Thuyết minh	Quý năm này	Quý năm trước	Lũy kế từ đầu năm đến cuối quý này	
					Năm nay	Năm trước
<b>I. DOANH THU HOẠT ĐỘNG</b>						
1.1. Lãi từ các tài sản tài chính ghi nhận thông qua lãi/lỗ (FVTPL)	01		419,818,911,031	199,104,179,873	419,818,911,031	199,104,179,873
a. Lãi bán các tài sản tài chính FVTPL	01.1		206,970,005,799	160,661,736,290	206,970,005,799	160,661,736,290
b. Chênh lệch tăng về đánh giá lại các TSTC FVTPL	01.2		59,938,734,458	24,497,081,342	59,938,734,458	24,497,081,342
c. Cổ tức, tiền lãi phát sinh từ tài sản tài chính FVTPL	01.3		21,547,515,508	11,062,044,978	21,547,515,508	11,062,044,978
d. Chênh lệch giảm do đánh giá lại phải trả chứng quyền đang lưu hành	01.4		131,362,655,266	2,883,317,263	131,362,655,266	2,883,317,263
1.2. Lãi từ các khoản đầu tư nắm giữ đến ngày đáo hạn (HTM)	02		23,721,420,216	32,947,964,392	23,721,420,216	32,947,964,392
1.3. Lãi từ các khoản cho vay và phải thu	03		265,892,800,855	185,470,538,961	265,892,800,855	185,470,538,961
1.4. Lãi từ tài sản tài chính sẵn sàng để bán (AFS)	04					
1.5. Lãi từ các công cụ phái sinh phòng ngừa rủi ro	05					
1.6. Doanh thu nghiệp vụ môi giới chứng khoán	06		161,946,804,820	85,349,444,633	161,946,804,820	85,349,444,633
1.7. Doanh thu nghiệp vụ bảo lãnh, đại lý phát hành chứng khoán	07					
1.8. Doanh thu nghiệp vụ tư vấn đầu tư chứng khoán	08					
1.9. Doanh thu nghiệp vụ lưu ký chứng khoán	09		1,734,978,532	1,659,479,909	1,734,978,532	1,659,479,909
1.10. Doanh thu hoạt động tư vấn tài chính	10					
1.11. Thu nhập hoạt động khác	11		195,781,919	1,886,348,474	195,781,919	1,886,348,474
<b>Cộng doanh thu hoạt động (20 = 01--&gt;11)</b>	<b>20</b>		<b>873,310,697,373</b>	<b>506,417,956,242</b>	<b>873,310,697,373</b>	<b>506,417,956,242</b>
<b>II. CHI PHÍ HOẠT ĐỘNG</b>						
2.1. Lỗ các tài sản tài chính ghi nhận thông qua lãi/lỗ (FVTPL)	21		354,503,823,614	171,574,398,540	354,503,823,614	171,574,398,540
a. Lỗ bán các tài sản tài chính FVTPL	21.1		169,564,338,151	121,176,069,103	169,564,338,151	121,176,069,103
b. Chênh lệch giảm đánh giá lại các TSTC FVTPL	21.2		122,461,861,203	36,070,823,663	122,461,861,203	36,070,823,663
c. Chi phí giao dịch mua các tài sản tài chính FVTPL	21.3		118,374,229	315,914,392	118,374,229	315,914,392

Chỉ tiêu	Mã số	Thuyết minh	Quý năm này	Quý năm trước	Lũy kế từ đầu năm đến cuối quý này	
					Năm nay	Năm trước
d. Chênh lệch tăng do đánh giá lại phải trả chứng quyền đang lưu hành	21.4		62,359,250,031	14,011,591,382	62,359,250,031	14,011,591,382
2.2. Lỗi các khoản đầu tư nắm giữ đến ngày đáo hạn (HTM)	22					
2.3. Lỗi và ghi nhận chênh lệch đánh giá theo giá trị hợp lý tài sản tài chính sẵn sàng để bán (AFS) khi phân loại lại	23					
2.4. Chi phí dự phòng tài sản tài chính, xử lý tổn thất các khoản phải thu khó đòi và lỗ suy giảm tài sản tài chính và chi phí đi vay của các khoản cho vay	24		102,945,359,180	85,678,495,504	102,945,359,180	85,678,495,504
2.5. Lỗ từ các tài sản tài chính phái sinh phòng ngừa rủi ro	25					
2.6. Chi phí hoạt động tự doanh	26		1,038,642,870	1,414,351,578	1,038,642,870	1,414,351,578
2.7. Chi phí nghiệp vụ môi giới chứng khoán	27		102,500,863,856	58,863,262,672	102,500,863,856	58,863,262,672
2.8. Chi phí nghiệp vụ bảo lãnh, đại lý phát hành chứng khoán	28					
2.9. Chi phí nghiệp vụ tư vấn đầu tư chứng khoán	29					
2.10. Chi phí nghiệp vụ lưu ký chứng khoán	30		1,832,363,800	1,874,604,422	1,832,363,800	1,874,604,422
2.11. Chi phí hoạt động tư vấn tài chính	31		964,041,702	692,697,042	964,041,702	692,697,042
2.12. Chi phí các dịch vụ khác	32					
<b>Cộng chi phí hoạt động (40 = 21--&gt;32)</b>	<b>40</b>		<b>563,785,095,022</b>	<b>320,097,809,758</b>	<b>563,785,095,022</b>	<b>320,097,809,758</b>
<b>III. DOANH THU HOẠT ĐỘNG TÀI CHÍNH</b>						
3.1. Chênh lệch lãi tỷ giá hối đoái đã và chưa thực hiện	41		183,055,191	135,284,675	183,055,191	135,284,675
3.2. Doanh thu, dự thu cổ tức, lãi tiền gửi ngân hàng không cố định	42		1,009,596,449	647,272,415	1,009,596,449	647,272,415
3.3. Lãi bán, thanh lý các khoản đầu tư vào công ty con, liên kết, liên doanh	43					
3.4. Doanh thu khác về đầu tư	44		3,405,850	4,925,265	3,405,850	4,925,265
<b>Cộng doanh thu hoạt động tài chính (50 = 41--&gt;44)</b>	<b>50</b>		<b>1,196,057,490</b>	<b>787,482,355</b>	<b>1,196,057,490</b>	<b>787,482,355</b>
<b>IV. CHI PHÍ TÀI CHÍNH</b>						
4.1. Chênh lệch lỗ tỷ giá hối đoái đã và chưa thực hiện	51		55,149,945	247,335,596	55,149,945	247,335,596
4.2. Chi phí lãi vay	52		321,031,991	239,760,941	321,031,991	239,760,941
4.3. Lỗ bán, thanh lý các khoản đầu tư vào công ty con, liên kết, liên doanh	53					
4.4. Chi phí dự phòng suy giảm giá trị các khoản đầu tư tài chính dài hạn	54					
4.5. Chi phí tài chính khác	55					
<b>Cộng chi phí tài chính (60 = 51--&gt;54)</b>	<b>60</b>		<b>376,181,936</b>	<b>487,096,537</b>	<b>376,181,936</b>	<b>487,096,537</b>
<b>V. CHI PHÍ BÁN HÀNG</b>						
	61					

Chỉ tiêu	Mã số	Thuyết minh	Quý năm này	Quý năm trước	Lũy kế từ đầu năm đến cuối quý này	
					Năm nay	Năm trước
<b>VI. CHI PHÍ QUẢN LÝ CÔNG TY CHỨNG KHOÁN</b>	62		56,521,779,683	58,303,697,352	56,521,779,683	58,303,697,352
<b>VII. KẾT QUẢ HOẠT ĐỘNG (70= 20+50-40 -60-61-62)</b>	70		253,823,698,222	128,316,834,950	253,823,698,222	128,316,834,950
<b>VIII. THU NHẬP KHÁC VÀ CHI PHÍ KHÁC</b>						
8.1. Thu nhập khác	71		6,071,274	27,418,997	6,071,274	27,418,997
8.2. Chi phí khác	72		79,453	80,166	79,453	80,166
<b>Cộng kết quả hoạt động khác (80= 71-72)</b>	80		5,991,821	27,338,831	5,991,821	27,338,831
<b>IX. TỔNG LỢI NHUẬN KẾ TOÁN TRƯỚC THUẾ (90=70 + 80)</b>	90		253,829,690,043	128,344,173,781	253,829,690,043	128,344,173,781
9.1. Lợi nhuận đã thực hiện	91		247,349,411,553	151,046,190,221	247,349,411,553	151,046,190,221
9.2. Lợi nhuận chưa thực hiện	92		6,480,278,490	(22,702,016,440)	6,480,278,490	(22,702,016,440)
<b>X. CHI PHÍ THUẾ TNDN</b>	100		50,765,938,009	25,668,834,756	50,765,938,009	25,668,834,756
10.1. Chi phí thuế TNDN hiện hành	100.1	5.18	50,765,938,009	25,668,834,756	50,765,938,009	25,668,834,756
10.2. Chi phí thuế TNDN hoãn lại	100.2					
<b>XI. LỢI NHUẬN KẾ TOÁN SAU THUẾ TNDN (200 = 90 - 100)</b>	200		203,063,752,034	102,675,339,025	203,063,752,034	102,675,339,025
<b>XII. THU NHẬP (LỖ) TOÀN DIỆN KHÁC SAU THUẾ TNDN</b>	300					
12.1. Lãi/(Lỗ) từ đánh giá lại các tài sản tài chính sẵn sàng để bán	301					
12.2. Lãi/(lỗ) chênh lệch tỷ giá của hoạt động tại nước ngoài	302					
12.3. Lãi, lỗ đánh giá lại tài sản cố định theo mô hình giá trị hợp lý	303					
12.4. Lãi, lỗ toàn diện khác	304					
<b>Tổng thu nhập toàn diện</b>	400					
<b>XIII. THU NHẬP THUẦN TRÊN CỔ PHIẾU PHỔ THÔNG</b>	500					
13.1. Lãi cơ bản trên cổ phiếu (Đồng/1 cổ phiếu)	501		446	273	446	273
13.2. Thu nhập pha loãng trên cổ phiếu (Đồng/1 cổ phiếu)	502		446	273	446	273

Người lập biểu

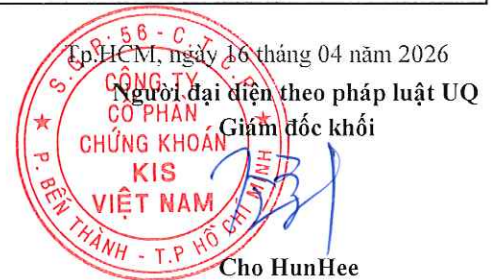


Nguyễn Thị Kim Thoa

Kế toán trưởng



Trương Thị Kim Dung



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

for the First quarter of 2026

(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
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>1. Profit before tax</b>	<b>01</b>		<b>253,829,690,043</b>	<b>128,344,173,781</b>
<b>2. Adjustments for</b>	<b>02</b>		<b>(206,571,485,122)</b>	<b>(141,797,866,968)</b>
- Depreciation and amortization expense	03		12,824,678,429	4,826,434,991
- Provisions	04			
- Unrealized loss/(gain) from changes in foreign exchange rates	05			
- Interest expense	06		91,765,573,028	82,856,246,372
- Gain/Loss from investment activities	07			
- Accrued interest income	08		(311,161,736,579)	(229,480,548,331)
- Other adjustments	09			
<b>3. Increase in non-monetary expenses</b>	<b>10</b>		<b>184,821,111,234</b>	<b>50,082,415,045</b>
- Loss on revaluation of financial assets recognized through profit/Loss of FVTPL & Loss on revaluation of warrant payables	11		184,821,111,234	50,082,415,045
- 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			
<b>4. Decrease in non-monetary income</b>	<b>18</b>		<b>(191,301,389,724)</b>	<b>(27,380,398,605)</b>
- Gains from revaluation of financial assets recognized through profit/loss (FVTPL) & Gains from revaluation of payable for warrants	19		(191,301,389,724)	(27,380,398,605)
- Gains from recognizing fair value revaluation differences of available-for-sale financial assets (AFS) upon reclassification	20			
- Other gains	21			
<b>5. Operating gains from/(used in) before changes in working capital</b>	<b>30</b>		<b>40,777,926,431</b>	<b>9,248,323,253</b>
- Increase in financial assets at FVTPL	31		291,880,409,746	223,557,888,831
- (Increase)/decrease in held-to-maturity investments	32		402,806,000,000	(220,100,000,000)
- Increase in loans	33		(1,149,640,255,675)	(1,986,157,323,764)
- (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		(92,430,563,230)	(118,880,123,770)
(-) Increase, (+) Decrease in receivables of dividend and accrued interests of financial assets	36		319,632,439,425	228,087,449,256
(-) Increase, (+) Decrease in receivables from services provided by the Company	37		(451,834,463)	(186,658,461)
(-) Increase, (+) decrease in receivables from errors in financial asset transactions	38			
(-) Increase, (+) Decrease in other receivables	39		685,124,376	(8,330,581,039)
- Increase/(Decrease) in other assets	40		12,029,353,255	101,594,388,526
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41		25,334,709,551	13,267,741,326
- Increase/(Decrease) in prepaid expenses	42		1,957,754,649	3,756,143,078
(-) Corporate income tax paid	43		(87,978,956,961)	(23,540,756,798)
(-) Loan interest paid	44		(74,602,276,610)	(66,430,828,653)
- Increase/(Decrease) in payables to suppliers	45		31,698,360,985	71,153,517,459
- Increase/(Decrease) employee benefit contributions	46		8,047,500	12,115,000
- Increase/(Decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		14,892,741,422	3,911,669,251
- Increase/(Decrease) in payables to employees	48		(1,976,311,594)	9,378,370,000
- Increase (decrease) in payables from errors in financial asset transactions.	49			
- Increase/(Decrease) in other payables	50		(147,599,837,160)	214,717,124,260
- Other receipts from business activities	51			
- Other payments for business activities	52			
<b>Net cash flow from operating activities</b>	<b>60</b>		<b>(412,977,168,353)</b>	<b>(1,544,941,542,245)</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Purchase and construction of fixed assets, investment properties and other long-term assets	61		(3,661,187,200)	(440,048,900)
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			
<b>Net cash flow from investing activities</b>	<b>70</b>		<b>(3,661,187,200)</b>	<b>(440,048,900)</b>
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
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		4,026,900,000,000	3,398,400,000,000
3.1. Borrowing from the Settlement Assistance Fund	73.1			
3.2. Other borrowings	73.2		4,026,900,000,000	3,398,400,000,000
4. Repayment of borrowings	74		(4,008,900,000,000)	(2,790,900,000,000)

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		(4,008,900,000,000)	(2,790,900,000,000)
5. Payments for principal finance lease liabilities	75			
6. Dividends and profits paid to owners	76			
<b>Net cash flow from financing activities</b>	<b>80</b>		<b>18,000,000,000</b>	<b>607,500,000,000</b>
<b>IV. NET INCREASE/(DECREASE) CASH DURING THE PERIOD</b>	<b>90</b>		<b>(398,638,355,553)</b>	<b>(937,881,591,145)</b>
<b>V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>101</b>		<b>580,763,174,630</b>	<b>1,100,384,675,857</b>
- Cash	101.1		580,763,174,630	200,384,675,857
- Cash equivalents	101.2			900,000,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	102			
<b>VI. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>103</b>		<b>182,124,819,077</b>	<b>162,503,084,712</b>
- Cash	103.1		182,124,819,077	162,503,084,712
- Cash equivalents	103.2			
- 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
<b>I. Cash flows of investors from brokerage and entrustment activities</b>				
1. Proceeds from sales of securities brokered by the Company	01		39,899,160,303,917	22,629,126,734,616
2. Payments for purchases of securities brokered by the Company	02		(44,652,365,938,708)	(26,708,491,502,240)
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		4,786,251,420,343	4,546,418,822,177
7.1 Deposits received of investors at VSD	07.1		(20,625,285,935)	(85,991,697,981)
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		(1,125,696,658)	(1,247,065,260)
12. Collection of securities transaction errors	12			
13. Payment of securities transaction errors	13			
14. Proceeds from securities issuers	14		244,970,425,083	122,341,119,381
15. Payments for securities issuers	15		(110,537,058,083)	(122,531,832,981)
<b>Net (decrease)/increase in cash during the period</b>	<b>20</b>		<b>145,728,169,959</b>	<b>379,624,577,712</b>
<b>II. Cash and cash equivalents of investors at the beginning of the year</b>	<b>30</b>		<b>1,598,210,468,694</b>	<b>944,847,646,999</b>
Bank deposits at the beginning of the period:	31		1,598,210,468,694	944,847,646,999
- Investors' deposits for securities transactions managed by securities companies (including duration)	32		694,824,647,472	416,201,072,374
- Consolidated deposits for customers' securities transactions	33		247,008,018,870	24,308,088,380
- Deposits for clearing and settlement of securities transactions	34			
- Investors' margin deposits at VSD	34.1		616,213,154,352	502,437,715,245
- Issuers' deposits (including duration)	35		40,164,648,000	1,900,771,000
- Cash equivalents	36			
- Impact of exchange rate fluctuations on foreign currency conversion	37			
<b>III. Cash and cash equivalents of investors at the end of the year</b>	<b>40</b>		<b>1,743,938,638,653</b>	<b>1,324,472,224,711</b>
Cash in banks at the end of the year:	41		1,743,938,638,653	1,324,472,224,711
- Investors' deposits for securities transactions managed by securities companies (including duration)	42		708,771,944,896	465,775,555,507
- Consolidated deposits for customers' securities transactions	43		264,980,810,340	440,540,594,540
- Deposits for clearing and settlement of securities transactions	44			
- Investors' margin deposits at VSD	44.1		595,587,868,417	416,446,017,264
- Issuers' deposits (including duration)	45		174,598,015,000	1,710,057,400
- Cash equivalents	46			
- Impact of exchange rate fluctuations on foreign currency conversion	47			

PREPARED BY



Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT



Trương Thị Kim Dung

Legal representative (Authorized)  
SENIOR DIRECTOR OF OPERATION DIVISION



Chơ HunHee

Ho Chi Minh City, Vietnam  
April 16, 2026

**KIS VIET NAM SECURITIES CORPORATION**

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

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

Form no B04a - CTCK

**INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY**

for the period ended March 31, 2026

Currency: VND

ITEMS	Notes	Beginning balance		Increase/ Decrease		Ending balance			
		January 1, 2025	January 1, 2026	Cumulative same period last		March 31, 2025	March 31, 2026		
				Increase	Decrease	Increase	Decrease		
A	B	1		3	4	5	6	7	
<b>I. CHANGES IN OWNERS' EQUITY</b>									
1. Share capital		3,761,579,550,000	4,549,693,040,000	-	-	-	-	3,761,579,550,000	4,549,693,040,000
1.1. Ordinary share		3,761,579,550,000	4,549,693,040,000	-	-	-	-	3,761,579,550,000	4,549,693,040,000
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		1,894,369,847,525	2,466,104,180,434	102,675,339,025	-	203,063,752,034	-	1,997,045,186,550	2,669,167,932,468
8.1. Realized profit		1,820,251,882,839	2,331,682,104,424	125,377,355,465	-	196,583,473,544	-	1,945,629,238,304	2,528,265,577,968
8.2. Unrealized profit		74,117,964,686	134,422,076,010	(22,702,016,440)	-	6,480,278,490	-	51,415,948,246	140,902,354,500
<b>TOTAL</b>		<b>5,750,128,003,115</b>	<b>7,109,975,826,024</b>	<b>102,675,339,025</b>	<b>-</b>	<b>203,063,752,034</b>	<b>-</b>	<b>5,852,803,342,140</b>	<b>7,313,039,578,058</b>

PREPARED BY

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Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT

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Truong Thi Kim Dung

Legal Representative (Authorized)

SENIOR DIRECTOR OF OPERATION DIVISION



Ho Chi Minh City, Vietnam

April 16, 2026

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Address: The 3rd floor and 11th floor, ROX 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**

*First quarter of 2026*

### **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. 06/GPĐC-UBCK dated 13 January 2026).

#### **Capital**

Based on the statement of financial position as at March 31, 2026:

The Company’s charter capital amounted to VND 4,549,693,040,000.

The Company’s equity totaled VND 7,313,039,578,058.

Total assets were VND 16,443,560,344,599.

#### **Operating charter**

The Company’s latest charter was approved in Annual General Meeting of Shareholders and came into effect since 16 January 2026.

#### **Number of employees**

As at at March 31, 2026, the Company had 316 employees.

#### **Business name and head office**

The English business name is KIS VIET NAM SECURITIES CORPORATION.

Head office: the 3rd floor and 11th floor, ROX 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, ROX 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

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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

*For the period from January 1, 2026 to March 31, 2026.*



(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>01. CASH AND CASH EQUIVALENT</b>	<b>5993</b>	<b>182,124,819,077</b>	<b>580,763,174,630</b>
<i>Cash on hand</i>	5994	8,375,584	45,435,708
<i>Cash at banks</i>	5995	182,113,928,860	580,715,225,529
<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	2,514,633	2,513,393

(Currency: VND)

0.2. Financial assets at FVTPL	Ending balance		Beginning balance	
	Cost	Fair value	Cost	Fair value
Listed shares	387,788,014,501	416,047,692,672	671,277,898,601	755,070,743,885
Unlisted shares	25,121,302,949	14,478,692,020	25,118,284,038	14,478,692,020
Listed corporate bonds	512,502,474,635	517,700,645,864	251,307,698,384	263,845,780,805
Unlisted corporate bonds	521,632,087,611	521,632,087,611	781,377,235,378	781,377,235,378
Warrants	11,777,373,871	8,859,330,000	14,161,890,197	11,210,489,000
Fund certificates	213,820,280,659	250,341,448,289	221,278,937,374	257,480,779,160
<b>Total</b>	<b>1,672,641,534,226</b>	<b>1,729,059,896,456</b>	<b>1,964,521,943,972</b>	<b>2,083,463,720,248</b>

(Currency: VND)

Items	Code	Volume of transactions (units)	Value of transactions (VND)
<b>03. VALUE AND VOLUME OF TRANSACTIONS DURING THE PERIOD</b>	<b>6003</b>		
<i>a) The Company</i>	6004	<b>389,837,950</b>	<b>13,709,189,357,072</b>
<i>Stocks</i>	6005	170,524,231	7,240,942,806,210
<i>Bonds</i>	6006	48,165,719	5,332,855,755,862
<i>Other securities</i>	6007	171,148,000	1,135,390,795,000
<i>b) Investors</i>	6008	<b>4,566,990,132</b>	<b>119,830,282,360,054</b>
<i>Stocks</i>	6009	4,521,262,811	118,469,962,916,140
<i>Bonds</i>	6010	6,948,527	1,002,913,704,444
<i>Other securities</i>	6011	38,778,794	357,405,739,470
<i>Total</i>	6012	<b>4,956,828,082</b>	<b>133,539,471,717,126</b>

(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>4. Loans receivables</b>		12,716,831,755,663	11,567,191,499,988
Margin loans		12,029,848,061,082	11,104,600,990,120
Advances to customers for the proceeds from selling securities		686,983,694,581	462,590,509,868

(Currency: VND)

Items	Code	Machinery, equipment	Motor vehicles	Others	Total
<b>05. TÌNH HÌNH TĂNG, GIẢM TÀI SẢN CỐ ĐỊNH HỮU HÌNH</b>	<b>6023</b>				
<b>Cost of tangible assets</b>	6024				
Opening balance	6025	85,893,795,686	0	94,601,654	85,988,397,340
<i>Purchased during the period</i>	6026	683,051,200	0	0	683,051,200
<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	86,576,846,886	0	94,601,654	86,671,448,540
<b>Accumulated depreciation</b>	6033				
Opening balance	6034	65,086,367,452	0	94,601,654	65,180,969,106
<i>Charges for the period</i>	6035	2,299,205,147	0	0	2,299,205,147
<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	67,385,572,599	0	94,601,654	67,480,174,253
<b>Net book value</b>	6041				
At the beginning of the period	6042	20,807,428,234	0	0	20,807,428,234
At the end of the period	6043	19,191,274,287	0	0	19,191,274,287

(Currency: VND)

Chỉ tiêu	Code	Publishing rights	Copyrights, patents	Software programs	TSCDVH khác	Tổng cộng
<b>06. CHANGES IN INTANGIBLE FIXED ASSETS</b>	<b>6045</b>					
<b>Cost of intangible assets</b>	6046					
Opening balance	6047		10,016,791,680	232,655,342,000		242,672,133,680
<i>Purchased during the period</i>	6048		0	1,386,000,000		1,386,000,000
<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		10,016,791,680	234,041,342,000		244,058,133,680
<b>Accumulated amortisation</b>	6055					
Opening balance	6056		2,145,606,154	97,703,901,929		99,849,508,083
<i>Charges for the period</i>	6057		460,791,788	10,064,681,494		10,525,473,282
<i>Other increases</i>	6058					
<i>Liquidation, sale</i>	6059					
<i>Other decreases</i>	6060					
Ending balance	6061		2,606,397,942	107,768,583,423		110,374,981,365
<b>Net book value</b>	6062					
At the beginning of the period	6063		7,871,185,526	134,951,440,071		142,822,625,597
At the end of the period	6064		7,410,393,738	126,272,758,577		133,683,152,315

(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>07. LONG-TERM PREPAID EXPENSES</b>	<b>6066</b>	4,813,553,072	5,384,562,097
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	4,813,553,072	5,384,562,097

(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>08. TAXES AND OTHER PAYABLES TO STATE TREASURY</b>	<b>6073</b>	89,758,910,179	112,079,187,709
Corporate income tax	6077	50,765,938,009	87,978,956,961
Personal income tax	6078	35,621,293,471	19,701,008,725
Withholding tax and value added tax	6080	3,371,678,699	4,399,222,023
Fees, charges, and other taxes	6081		

(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>09. DEFERRED INCOME TAX ASSETS AND DEFERRED INCOME TAX LIABILITIES</b>	<b>6083</b>		
<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	10,241,315,378	10,241,315,378
<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	10,241,315,378	10,241,315,378

(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>10. DEPOSIT AT PAYMENT SUPPORT FUND</b>	6094	20,000,000,000	20,858,026,482
<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	5,984,583,839

(Currency: VND)

Items	Code	Interest rate	Beginning balance	Loans during the period	Payments during the period	Ending balance
<b>13. SHORT-TERM LOAN</b>						
Domestic bank loans	6,390	4.40% - 7.00%	2,739,000,000,000	4,026,900,000,000	4,008,900,000,000	2,757,000,000,000
Foreign bank loans (*)	6,390	03 months TERM SOFR + 1.0%	3,102,510,000,000	0	0	3,102,510,000,000
Loans from other entities (**)	6,390	4.60%	1,592,662,000,000	0	0	1,592,662,000,000
<b>Total</b>			<b>7,434,172,000,000</b>	<b>4,026,900,000,000</b>	<b>4,008,900,000,000</b>	<b>7,452,172,000,000</b>

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

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

(Currency: VND)

Items	Code	Ending balance	Beginning balance
<b>17. ACCOUNTS PAYABLE FOR SECURITIES TRADING ACTIVITIES</b>	<b>6396</b>	<b>1,282,683,756,370</b>	<b>1,499,248,696,870</b>
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	1,715,040,000	3,015,877,800
Payable to other organizations and individuals	6401	1,280,968,716,370	1,496,232,819,070

Items	Code	this period	Previous period
<b>SUPPLEMENTARY INCOME STATEMENT</b>	<b>6154</b>		
<b>1. Current corporate income tax expenses (code 51)</b>	<b>6155</b>		
<i>Current corporate income tax expenses on taxable income for the current year</i>	6156	50,765,938,009	25,668,834,756
<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	50,765,938,009	25,668,834,756
<b>2. Deferred corporate income tax expenses (code 52)</b>	<b>6159</b>		
<i>Deferred corporate income tax expenses arising from taxable temporary differences</i>	6160	-	-
<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	-	-
<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	-	-



PREPARED BY

Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT

Truong Thi Kim Dung

Legal representative (Authorized)  
 SENIOR DIRECTOR OF OPERATION DIVISION



Cho HunHee

Ho Chi Minh City, Vietnam  
 April 16, 2026