

**ASIA-PACIFIC SECURITIES
JOINT STOCK COMPANY**

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

TABLE OF CONTENTS

<u>CONTENT</u>	<u>PAGES</u>
STATEMENT OF THE BOARD OF GENERAL DIRECTORS	2 - 3
REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	4 - 5
INTERIM STATEMENT OF FINANCIAL POSITION	6 - 9
INTERIM INCOME STATEMENT	10 - 11
INTERIM CASH FLOW STATEMENT	12 - 14
INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY	15
NOTES TO THE INTERIM FINANCIAL STATEMENTS	16 - 43

STATEMENT OF BOARD OF GENERAL DIRECTORS

The Board of General Directors of Asia-Pacific Securities Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's reviewed interim financial statements for the period from 01 January 2026 to 30 June 2026 which have been approved by the Company's Board of Management.

BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management and Board of General Directors of the Company who held office for the period from 01 January 2026 to 30 June 2026 and up to the date of this report are as follows:

Board of Management

Mr. Nguyen Doan Tung	Chairman
Ms. Nguyen Do Hoang Lan	Member
Mr. Nguyen Duc Quan	Member
Mr. Vanfleteren Zamiel	Member

Board of Supervisors

Ms. Nguyen Phuong Dung	Head of Board of Supervisors
Mr. Nguyen Quang Hoc	Member
Ms. Hoang Thi Huyen	Member

Board of General Directors

Mr. Nguyen Duc Quan	General Director
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Chief Accountant/ Person in charge of accounting

Ms. Dau Thi Thao	Chief Accountant
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Legal representative

The legal representative of the Company for the period from 01 January 2026 to 30 June 2026 and up to the date of this report is Mr. Nguyen Duc Quan - General Director.

EVENTS AFTER THE REPORTING DATE

The Company's Board of General Directors confirms that, except for the event mentioned in Note 35.1, there have been no other events occurring after the end of the accounting period that have a material effect requiring adjustments or disclosures in the accompanying financial statements for the period from 1 January 2026 to 30 June 2026.

THE AUDITOR

The accompanying interim financial statements for the period from 01 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited.

STATEMENT OF BOARD OF GENERAL DIRECTORS (CONT'D)

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing the interim financial statements that give a true and fair view of the Company's financial position as at 30 June 2026, as well as its results of operations and its cash flows for the period from 01 January 2026 to 30 June 2026. In preparing the interim financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the interim financial statements and to mitigate the risks of material misstatement due to fraud or error.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

The Board of General Directors of the Company is responsible for ensuring that proper accounting records are kept to reasonably reflect the financial position of the Company at any time and that the interim financial statements comply with Vietnamese Accounting Standards, the accounting regulations and guidance applicable to securities companies issued under Circular No. 210/2014/TT-BTC dated 30 December 2014 and Circular No. 334/2016/TT-BTC dated 27 December 2016 amending, supplementing and replacing Appendices 02 and 04 of Circular No. 210/2014/TT-BTC dated 30 December 2014 of the Ministry of Finance guiding the accounting applicable to securities companies, and relevant legal regulations on the preparation and presentation of interim financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking appropriate measures for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of General Directors,



Nguyen Duc Quan

General Director

Hanoi, 12 August 2026

No.: 883/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

*On the interim financial statements of Asia-Pacific Securities Joint Stock Company
For the period from 01 January 2026 to 30 June 2026*

**To: The Shareholders, Board of Management, and Board of General Directors
Asia-Pacific Securities Joint Stock Company**

We have reviewed the accompanying interim financial statements for the period from 01 January 2026 to 30 June 2026 of Asia-Pacific Securities Joint Stock Company (hereinafter referred to as the "Company"), prepared on 12 August 2026, from page 06 to page 43, which comprise: the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement, the statement of changes in owners' equity for the period from 1 January 2026 to 30 June 2026, and the notes to the interim financial statements.

Board of General Directors' responsibility

The Board of General Directors of Asia Pacific Securities Joint Stock Company is responsible for the preparation and fair presentation of the interim financial statements for the period from 1 January 2026 to 30 June 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, the accounting guidance applicable to securities companies, and relevant legal regulations on the preparation and presentation of interim financial statements, and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

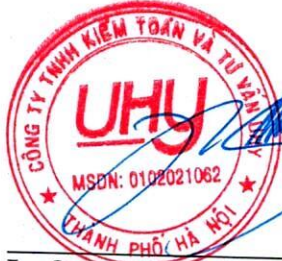
Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONT'D)

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Asia-Pacific Securities Joint Stock Company as at 30 June 2026, and of its financial performance, its cash flows, and its changes in equity for the period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System applicable to Securities Companies, and relevant legal regulations on the preparation and presentation of interim financial statements.



Le Quang Nghia

Deputy General Director

Auditor's Practicing Certificate

No. 3660-2026-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Hanoi, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	100		719,524,722,945	695,403,006,152
FINANCIAL ASSETS	110		625,070,714,630	549,291,451,419
Cash and cash equivalents	111	6	93,007,747,334	81,763,448,180
<i>Cash</i>	<i>111.1</i>		<i>8,007,747,334</i>	<i>23,763,448,180</i>
<i>Cash equivalents</i>	<i>111.2</i>		<i>85,000,000,000</i>	<i>58,000,000,000</i>
Financial assets at fair value through profit or loss (FVTPL).	112	7.3	438,974,681,053	426,059,541,962
Loans	114	7.1	171,744,304,103	173,814,451,389
Provisions for impairment of financial assets and collateral.	116	7.2	(10,997,983,947)	(10,848,210,390)
Receivables	117	8	13,966,530,416	12,295,751,068
<i>Receivables and accrued dividends, interest on financial assets.</i>	<i>117.2</i>		<i>13,966,530,416</i>	<i>12,295,751,068</i>
Advances to suppliers	118	8	3,541,843,347	3,291,472,659
Receivables from brokerage services provided.	119	8	7,534,355,246	7,691,855,246
Other receivables	122	8	8,106,849,785	7,870,754,012
Provisions for impairment of receivables	129	15	(100,807,612,707)	(152,647,612,707)
OTHER CURRENT ASSETS	130		94,454,008,315	146,111,554,733
Advances	131	9	93,198,913,273	145,049,764,609
Short-term prepaid expenses	133	10	574,740,648	178,225,766
Short-term pledges, mortgages, deposits, and guarantees.	134	11	89,000,000	89,000,000
Taxes and other receivables from the State budget	136	16	591,354,394	794,564,358
NON-CURRENT ASSETS	200		89,818,870,575	82,084,002,984
Fixed assets	220		6,269,574,320	7,053,329,555
Tangible Fixed Assets	221	14	4,391,657,755	4,580,821,330
- <i>Cost</i>	<i>222</i>		<i>16,552,120,624</i>	<i>16,358,087,824</i>
- <i>Accumulated depreciation</i>	<i>223a</i>		<i>(12,160,462,869)</i>	<i>(11,777,266,494)</i>
Intangible fixed assets	227	13	1,877,916,565	2,472,508,225
- <i>Cost</i>	<i>228</i>		<i>10,626,277,488</i>	<i>10,626,277,488</i>
- <i>Accumulated amortisation</i>	<i>229a</i>		<i>(8,748,360,923)</i>	<i>(8,153,769,263)</i>
Other long-term assets.	250		83,549,296,255	75,030,673,429
Long-term pledges, mortgages, deposits, and guarantees.	251	10	341,631,000	-
Long-term prepaid expenses	252	10	146,762,963	55,677,590
Deferred income tax assets	253		63,846,316,102	56,050,978,604
Payment to the Settlement Support Fund	254	12	19,214,586,190	18,924,017,235
TOTAL ASSETS	270		809,343,593,520	777,487,009,136

INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
LIABILITIES	300		14,635,704,231	6,099,933,862
Current liabilities	310		14,635,704,231	6,099,933,862
Payables for securities trading activities	318		240,801,074	260,437,741
Short-term trade payables	320	17	415,358,240	415,358,240
Short-term advance from customers	321		776,900,000	776,900,000
Tax and other payables to the State budget	322	16	697,696,798	784,922,436
Payables to employees	323		891,310,685	1,525,271,766
Employee benefits	324		464,711,141	426,842,896
Short-term accrued expenses	325		285,371,890	276,091,691
Other short-term payables	329	18	10,473,056,414	1,243,611,103
Bonus and welfare fund	331		390,497,989	390,497,989
OWNERS' EQUITY	400	19.2	794,707,889,289	771,387,075,274
Owners' equity	410		794,707,889,289	771,387,075,274
Share capital	411		843,759,450,000	843,759,450,000
Capital contribution	411.1	19.1	830,000,000,000	830,000,000,000
Shares with voting rights	411.1a		830,000,000,000	830,000,000,000
Share premium	411.2		13,759,450,000	13,759,450,000
Financial Reserve Fund and Operational Risk Provision	415		2,868,000,000	2,868,000,000
Undistributed profit	417	19.2	(51,919,560,711)	(75,240,374,726)
Realized earnings	417.1		203,465,703,695	148,963,539,689
Unrealized earnings	417.2		(255,385,264,406)	(224,203,914,415)
TOTAL LIABILITIES AND OWNERS' EQUITY	440		809,343,593,520	777,487,009,136


Nguyen Thu Phuong
Preparer


Dau Thi Thao
Chief Accountant


Nguyen Duc Quan
General Director
Hanoi, 12 August 2026



INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

OFF-STATEMENT OF FINANCIAL POSITION ITEMS

ITEMS	Code	Note	30/06/2026 VND	01/01/2026 VND
ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
Outstanding shares (number of shares)	006	20	83,000,000	83,000,000
Financial assets listed for trading with the Vietnam Securities Depository of the Company	008	21	257,200,030,000	257,200,040,000
Non-traded financial assets held in custody by Vietnam Securities Depository on behalf of investors	009	22	30,430,000	30,430,000
Financial assets which undeposited at Vietnam Securities Depository of the Company	012	23	246,158,190,000	217,358,190,000
ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
Financial assets listed/registered for trading at Vietnam Securities	021	24	2,559,178,610,000	3,095,723,770,000
Unrestricted financial assets	021.1		2,408,941,480,000	2,985,866,480,000
Restricted financial assets	021.2		29,500,060,000	88,369,830,000
Mortgaged financial assets	021.3		10,540,000,000	10,540,000,000
Blocked financial assets	021.4		92,794,510,000	7,975,210,000
Financial assets awaiting for settlement	021.5		17,402,560,000	2,972,250,000
Non-traded financial assets deposited at Vietnam Securities Depository(VSD)	022	25	82,326,380,000	79,778,800,000
Financial assets deposited with VSD - untraded and unrestricted	022.1		82,326,380,000	79,778,800,000
Awaiting financial assets of investors	023		22,752,873,700	19,059,928,770
Investors' deposits	026	26	76,116,924,627	114,014,214,618
Investors' deposits for securities trading activities managed by the company	027		75,638,294,240	113,628,316,809
Deposits for securities clearing and settlement	029		154,302,408	151,398,795
Deposits for Securities Clearing and Settlement by Domestic Investors	029.1		89,865,903	87,026,513
Deposits for Securities Clearing and Settlement by Foreign Investors	029.2		64,436,505	64,372,282
Deposits of securities issuers	030		324,327,979	234,499,014

INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

OFF-STATEMENT OF FINANCIAL POSITION ITEMS (CONT'D)

ITEMS	Code	Note	30/06/2026	01/01/2026
			VND	VND
Payables to investors-investors' deposits for securities trading activities managed by the Company	031	27	75,792,596,648	113,779,715,604
Payables to domestic investors-investors' deposits for securities trading activities managed by the Company	031.1		75,470,084,213	113,457,537,865
Payables to foreign investors-investors' deposits for securities trading activities managed by the Company	031.2		322,512,435	322,177,739
Dividends, bond principal and interest payables	035		324,327,979	234,499,014



Nguyen Thu Phuong
Preparer



Dau Thi Thao
Chief Accountant



Nguyen Duc Quan
General Director
Hanoi, 12 August 2026

INTERIM INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

Items	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
OPERATING REVENUE				
Financial assets at fair value through profit or loss (FVTPL)	01	28	33,573,654,180	57,324,579,945
Profit from selling FVPTL	01.1		-	157,371,611
Increase due to revaluation of financial assets at fair value through profit or loss (FVTPL)	01.2		31,755,044,180	55,428,356,984
Dividends, profit from financial assets at fair value through profit or loss (FVTPL)	01.3		1,818,610,000	1,738,851,350
Gain from held-to-maturity (HTM) investments	02	28	1,606,753,425	1,860,810,954
Gain from loans and receivables	03		7,209,408,456	5,568,423,483
Revenue from Securities Brokerage Activities	06		4,264,034,897	2,886,673,480
Revenue from Securities Custody Activities	09		426,046,248	346,016,625
Revenue from Financial Advisory Services	10		160,000,000	160,000,000
Total Operating Revenue	20	28	47,239,897,206	68,146,504,487
OPERATING EXPENSES				
Loss of financial assets at fair value through profit or loss (FVTPL)	21		70,731,731,669	95,883,988,248
Loss from selling FVTPL	21.1		-	1,314,806,599
Decrease due to revaluation of financial assets at fair value through profit or loss (FVTPL)	21.2		70,731,731,669	94,569,181,649
Provisions for financial assets, doubtful debts and financial assets impairment and borrowing costs for lending	24		149,773,557	176,818,815
Expenses for Securities Brokerage Activities	27		2,899,978,654	2,923,175,917
Expenses for Securities Custody Activities	30		522,161,276	541,272,878
Other Service Expenses	32		-	330,000
Total Operating Expenses	40	29	74,303,645,156	99,525,585,858
FINANCIAL INCOME				
Revenue from Accrued Dividends and Non-fixed Deposits Interest During the Period	42		18,961,911	19,643,776
Total Financial Income	50		18,961,911	19,643,776
FINANCIAL EXPENSES				
Interest Expenses	52		-	18,171,616
Total Financial Expenses	60		-	18,171,616
GENERAL AND ADMINISTRATIVE EXPENSES	62	30	(42,791,229,440)	8,217,920,782
OPERATING RESULTS	70		15,746,443,401	(39,595,529,993)

INTERIM INCOME STATEMENT (CONT'D)

For the period from 01 January 2026 to 30 June 2026

Items	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
OTHER INCOME AND EXPENSES				
Other income	71		1,376,906	2,334,260
Other expenses	72		9,166,915	-
Total Other Results	80		(7,790,009)	2,334,260
ACCOUNTING PROFIT BEFORE TAX	90		15,738,653,392	(39,593,195,733)
Realized Profit	91		54,715,340,881	(452,371,068)
Unrealized Profit	92		(38,976,687,489)	(39,140,824,665)
CORPORATE INCOME TAX EXPENSE	100		(7,582,160,623)	(7,828,164,933)
Current Corporate Income Tax Expense	100.1	31	213,176,875	-
Deferred Corporate Income Tax Expense	100.2	32	(7,795,337,498)	(7,828,164,933)
ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX	200		23,320,814,015	(31,765,030,800)
Realized earning (VND/share)	501	33	281	(383)
Unrealized earning (VND/share)	502	33	281	(383)


Nguyen Thu Phuong
Preparer


Dau Thi Thao
Chief Accountant


Nguyen Duc Quan
General Director
Hanoi, 12 August 2026



INTERIM CASH FLOW STATEMENT

(Applying the indirect method)

For period from 01 January 2026 to 30 June 2026

ITEMS	Code Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before corporate income tax	01	15,738,653,392	(39,593,195,733)
Adjustments for	02	(64,678,968,824)	(10,384,061,376)
Depreciation of fixed assets	03	977,788,035	988,082,967
Provisions	04	(51,690,226,443)	(810,400,185)
Interest expenses	06	-	18,171,616
Accrued interest income	08	(13,966,530,416)	(10,579,915,774)
Increase in non-monetary expenses	10	70,731,731,669	94,569,181,649
Loss from revaluation of financial assets at fair value through profit or loss (FVTPL)	11	70,731,731,669	94,569,181,649
Decrease in non-monetary income	18	(31,755,044,180)	(55,428,356,984)
Gain from revaluation of financial assets at fair value through profit or loss (FVTPL)	19	(31,755,044,180)	(55,428,356,984)
Profit from operating activities before changes in working capital	30	21,401,959,897	39,770,097,366
- (Increase)/Decrease in financial assets at FVTPL	31	(51,891,826,580)	15,392,504,988
- (Increase)/Decrease in loans	33	2,070,147,286	15,197,298,274
- Increase/(Decrease) in receivables and accruals from dividend and interest income of financial	36	12,295,751,068	9,575,904,318
- (Increase)/Decrease in receivables from services provides by the Company	37	157,500,000	-
- (Increase)/Decrease in other receivables	39	(486,466,461)	652,411,158
- (Increase)/Decrease in other assets	40	51,712,430,300	369,629,873
- (Increase)/Decrease in payable expenses (excluding interest expense)	41	9,280,199	(54,022,076)
- (Increase)/Decrease in prepaid expenses	42	(487,600,255)	(272,614,796)
- Corporate income tax paid	43	(239,375,778)	-
Interest expenses paid	44	-	(18,171,616)
- (Increase)/Decrease in trade payables	45	(19,636,667)	1,047,802,991
- (Increase)/Decrease in welfare benefits	46	37,868,245	135,608,620
- Increase/(Decrease) in tax and other payables to the State budget (excluding CIT paid)	47	(671,669)	(332,748,325)
- (Increase)/Decrease in payables to employees	48	(633,961,081)	(1,076,938,469)
- Increase/(Decrease) in other payables	50	9,169,090,245	(858,817,042)
- Other payments for operating activities	52	(290,568,955)	12,249,468
Net cash flow from operating activities	60	11,438,331,954	28,933,664,922

INTERIM CASH FLOW STATEMENT (CONT'D)

(Applying the indirect method)

For period from 01 January 2026 to 30 June 2026

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cash flows from investing activities				
- Payment for acquisitions, constructions of fixed assets, investment properties and other non-current assets	61		(194,032,800)	(120,120,000)
Net cash flow from/(used in) investing activities	70		(194,032,800)	(120,120,000)
Cash flows from financing activities	0		-	-
Loan principal repayment	74		-	(4,631,000,000)
Net cash flow (used in)/ from financing activities	80		-	(4,631,000,000)
Net decrease/increase in cash during the period	90		11,244,299,154	24,182,544,922
Cash and cash equivalents at the beginning of the period	101	6	81,763,448,180	85,504,471,899
- Cash	101.1		23,763,448,180	17,504,471,899
- Cash equivalents	101.2		58,000,000,000	68,000,000,000
Cash and cash equivalents at the end of the period	103	6	93,007,747,334	109,687,016,821
- Cash	103.1		8,007,747,334	16,687,016,821
- Cash equivalents	103.2		85,000,000,000	93,000,000,000



Nguyen Thu Phuong
Preparer



Dau Thi Thao
Chief Accountant



Nguyen Duc Quan
General Director
Hanoi, 12 August 2026



**CASH FLOWS FROM SECURITIES BROKERAGE,
TRUST ACTIVITIES OF CUSTOMERS**

For period from 01 January 2026 to 30 June 2026

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cash receipts from disposal of brokerage securities of customers	01		375,561,323,000	295,476,031,580
Cash payments for acquisition of brokerage securities of customers	02		(300,410,911,790)	(216,996,593,170)
Cash receipts for settlement of securities transactions of customers	07		483,203,000,128	412,138,109,647
Cash payments for securities transactions of customers	08		(595,914,484,046)	(481,135,165,139)
Cash payments for custodian fees of customers	11		(426,046,248)	(346,016,625)
Cash receipt from securities issuers	14		31,028,665,871	19,528,958,205
Cash payment to securities issuers	15		(30,938,836,906)	(19,521,055,278)
<i>Net increase/(decrease) in cash during the period</i>	<i>20</i>		<i>(37,897,289,991)</i>	<i>9,144,269,220</i>
Cash and cash equivalents of customers at the beginning of the period	30		114,014,214,618	136,507,636,823
- Investors' deposits managed by the Company for securities trading activities	32		113,628,316,809	136,142,795,778
- Deposit for clearing and settlement of securities transactions	34		151,398,795	147,048,691
- Deposits of securities issuers	35		234,499,014	217,792,354
Cash and cash equivalents of the customers at the end of the period	40		76,116,924,627	145,651,906,043
- Investors' deposits managed by the Company for securities trading activities	42		75,638,294,240	145,276,926,468
- Deposits for securities clearing and settlement	44		154,302,408	149,284,294
- Deposits of securities issuers	45		324,327,979	225,695,281



Nguyen Thu Phuong
Preparer



Dau Thi Thao
Chief Accountant



Nguyen Duc Quan
General Director
Hanoi, 12 August 2026



INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

For period from 01 January 2026 to 30 June 2026

Items	Notes	Opening balance		Increase/(Decrease)				Ending balance	
		01 January 2025	01 January 2026	From 01/01/2025 to 30/06/2025		From 01/01/2026 to 30/06/2026		30 June 2025	30 June 2026
		VND	VND	Increase VND	Decrease VND	Increase VND	Decrease VND	VND	VND
I. Changes in owners' equity contributed	19	803,046,540,437	771,387,075,274	-	31,765,030,800	54,502,164,006	(31,181,349,991)	771,281,509,637	794,707,889,289
1. Owners' Equity	19	843,759,450,000	843,759,450,000	-	-	-	-	843,759,450,000	843,759,450,000
- Ordinary Shares with Voting Rights	19	830,000,000,000	830,000,000,000	-	-	-	-	830,000,000,000	830,000,000,000
- Share premium	19	13,759,450,000	13,759,450,000	-	-	-	-	13,759,450,000	13,759,450,000
2. Financial Reserve	19	2,868,000,000	2,868,000,000	-	-	-	-	2,868,000,000	2,868,000,000
Fund and Operational									
3. Undistributed profit	19.1	(43,580,909,563)	(75,240,374,726)	-	31,765,030,800	54,502,164,006	(31,181,349,991)	(75,345,940,363)	(51,919,560,711)
- Realized earnings	19.1	148,353,150,995	148,963,539,689	-	452,371,068	54,502,164,006	-	147,900,779,927	203,465,703,695
- Unrealized earnings	19.1	(191,934,060,558)	(224,203,914,415)	-	31,312,659,732	-	(31,181,349,991)	(223,246,720,290)	(255,385,264,406)
Total		803,046,540,437	771,387,075,274	-	31,765,030,800	54,502,164,006	(31,181,349,991)	771,281,509,637	794,707,889,289



Nguyen Thu Phuong
Preparer



Dau Thi Thao
Chief Accountant



Nguyen Duc Quan
General Director
Hanoi, 12 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENT

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

1. COMPANY OVERVIEW

Asia Pacific Securities Joint Stock Company (hereinafter referred to as "the Company") was established under Business Registration Certificate No. 0102121412 issued by the Hanoi Department of Planning and Investment for the first time on 21 December 2006; the 15th amended Business Registration Certificate dated 25 December 2024, with charter capital of VND 830,000,000,000. The Company was granted the Establishment and Operation Licence No. 37/UBCK-GPHĐKD on 26 December 2006 by the State Securities Commission of Vietnam (SSC). The Amended Establishment and Operation Licence No. 07/GPĐC-UBCK was issued on 23 January 2015.

According to Amended License No. 338/UBCK-GP issued by the State Securities Commission on 07 July 2010, the Company's charter capital was increased to VND 390,000,000,000.

Under Amended License No. 81/UBCK-GP dated 27 September 2021, issued by the State Securities Commission, the Company's charter capital was increased to VND 780,000,000,000.

Under Amended License No. 14/GPĐC-UBCK dated 28 January 2022, issued by the State Securities Commission, the Company's charter capital was adjusted to VND 830,000,000,000.

Under Amended License No. 77/GPĐC-UBCK dated 27 September 2023, issued by the State Securities Commission, the Company's legal representative was changed.

The address as stated in the Amended License is: 3rd Floor, Grand Plaza Building, No. 117 Tran Duy Hung Street, Trung Hoa Ward, Hanoi City.

The Company's Charter was issued in 2006 and amended on 11 January 2022. The Company's shares are traded on the Hanoi Stock Exchange under the stock code APS.

As at 30 June 2026, the total number of employees of the Company was 27 (as at 01 January 2026 was 28).

Principal business activities

- Securities Brokerage;
- Securities Trading for Own Account;
- Securities Investment Advisory;
- Securities Custody;
- Securities Underwriting.

Normal business cycle

The Company's normal operating cycle does not exceed 12 months.

Company structure

As of 30 June 2026, the subsidiaries of the Company include:

Unit Name	Location of Establishment and Operation
Ho Chi Minh Branch	11th Floor, MB Sunny Tower, 259 Tran Hung Dao Street, Ong Cau Lanh Ward, Ho Chi Minh City
Hue Branch	No. 28 Ly Thuong Kiet Street, Vinh Ninh Ward, Thua Thien Hue Province

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

1. COMPANY OVERVIEW (CONT'D)

Investment restriction

The Company complies with Article 28 of Circular No. 121/2020/TT-BTC ("Circular 121"), issued by the Ministry of Finance on 31 December 2020, which regulates the operations of securities companies. Accordingly:

- A securities company is not permitted to purchase or contribute capital to acquire real estate, except when such real estate is used as its head office, branch, or transaction office to directly serve its professional activities.
- A securities company investing in real estate under Clause 1, Article 28 of Circular 121, and in fixed assets, must ensure that the carrying amount of fixed assets and real estate does not exceed 50% of the company's total assets.
- The total investment value in corporate bonds by a securities company must not exceed 70% of its equity. Securities companies licensed for proprietary trading are allowed to engage in repurchase agreements (repos) for listed bonds in compliance with relevant regulations.
- A securities company must not directly or indirectly (through entrustment to other organisations or individuals) engage in the following investments:
 - + Investing in shares or capital contributions of companies that own more than 50% of the charter capital of the securities company, except for acquiring odd-lot shares as requested by clients.
 - + Investing, along with related parties, 5% or more of the charter capital of another securities company.
 - + Investing more than 20% of the total outstanding shares or fund certificates of a listed organization.
 - + Investing more than 15% of the total outstanding shares or fund certificates of an unlisted organization, except for member funds, exchange-traded funds, and open-ended funds.
 - + Investing or contributing more than 10% of the total capital contribution of a limited liability company or business project.
 - + Investing or contributing more than 15% of equity into a single organization or business project.
 - + Investing more than 70% of equity in shares, capital contributions, and business projects, with no more than 20% of equity allocated to unlisted shares, capital contributions, and business projects.

2. ACCOUNTING PERIOD AND CURRENCY

2.1 BASIS OF INTERIM FINANCIAL STATEMENT PREPARATION

The accompanying interim financial statements are presented in Vietnamese Dong (VND) based on the historical cost principle, except for financial assets measured at fair value through profit or loss (FVTPL), which are measured at market value or fair value (in the absence of a market price) according to the Vietnamese Accounting Standards, the Vietnam Accounting System applicable to Securities Companies, applicable accounting guidelines for securities companies, and relevant legal regulations on the preparation and presentation of these interim financial statements.

2.2 ACCOUNTING PERIOD

The Company's annual financial year begins on 01 January and ends on 31 December of the calendar year. The interim financial statements have been prepared for the period from 01 January 2026 to 30 June 2026.

2.3 ACCOUNTING CURRENCY

The Company's accounting currency is Vietnamese Dong (VND), and the interim financial statements are presented in Vietnamese Dong.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

3.1 APPLIED ACCOUNTING STANDARDS

The accompanying interim financial statements are presented based on the historical cost principle and in compliance with the Vietnamese Accounting Standards, the Vietnam Accounting System applicable to Securities Companies, as well as regulations and accounting guidelines applicable to securities companies issued under Circular No. 210/2014/TT-BTC dated 30 December 2014. They also comply with Circular No. 334/2016/TT-BTC dated 27 December 2016, which amended and supplemented Appendices 02 and 04 of Circular No. 210/2014/TT-BTC, and Circular No. 23/2018/TT-BTC dated 12 March 2018, issued by the Ministry of Finance providing guidance on secured warrants for securities companies as issuing organizations, alongside other legal regulations relevant to the preparation and presentation of interim financial statements.

3.2 STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

The accounting of the securities company is maintained in compliance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Securities Companies, the accounting regulations and guidance applicable to securities companies issued under Circular No. 210/2014/TT-BTC dated 30 December 2014 and Circular No. 334/2016/TT-BTC amending, supplementing and replacing Appendices 02 and 04 of Circular No. 210/2014/TT-BTC dated 30 December 2014 of the Ministry of Finance guiding the accounting applicable to securities companies, Circular No. 23/2018/TT-BTC dated 12 March 2018 of the Ministry of Finance guiding the accounting for covered warrants applicable to securities companies acting as issuers, Vietnamese Accounting Standards and relevant legal regulations. The financial statements give a true and fair view of the financial position, results of operations, changes in equity and cash flows of the enterprise.

The selection of figures and information to be presented in the notes to the financial statements has been made based on the materiality principle as stipulated in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements".

4. SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in preparing the interim financial statements:

4.1 Accounting estimates:

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System applicable to Securities Companies and relevant legal regulations on the preparation and presentation of interim financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the interim financial statements as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

4.2 Cash and cash equivalents:

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity period or redemption term not exceeding three months. These are highly liquid assets, readily convertible into cash, and involve minimal risk of value fluctuations.

4.3 Investor's margin deposit:

Investor deposits for securities trading represent entrusted deposits made by securities investors at designated banks for the purpose of conducting securities transactions. These deposits are presented as off-statement of financial position items.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.4 Clearing and settlement deposits for securities transactions:

Clearing and settlement deposits for securities transactions represent collateral/margin deposits for executing order cancellation and order matching at the Securities Trading Center and the Vietnam Securities Depository (VSD).

4.5 Contributions to the payment support fund:

This represents the amount paid by the Company to the Vietnam Securities Depository, comprising an initial fixed contribution of VND 120 million and an annual contribution calculated at 0.01% of the brokerage trading value of securities listed and registered for trading on Stock Exchanges settled through the depository member in the preceding year, subject to a maximum cap of VND 2.5 billion per annum.

4.6 Financial assets at fair value through profit or loss (FVTPL)

FVTPL financial assets are financial assets that meet one of the following conditions:

- (i) Financial assets classified as held for trading: A financial asset is classified as held for trading if:
 - It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term;
 - There is evidence of short-term profit-taking from trading the instrument; or
 - It is a derivative financial instrument (excluding derivative financial instruments designated as financial guarantee contracts or effective hedging instruments).
- (ii) Upon initial recognition, financial assets are designated as FVTPL if any of the following apply:
 - Classification as FVTPL eliminates or significantly reduces inconsistencies in financial reporting or valuation of financial assets under different measurement bases.
 - The financial asset belongs to a group of financial assets managed together, and the management results are evaluated based on fair value in accordance with the Company's risk management policy or investment strategy.

For financial assets measured at fair value through profit or loss ("FVTPL") purchased under the Company's financial assets portfolio: The basis for recognizing increases or decreases in the quantity and value of purchased FVTPL securities is determined on trade date (T+0).

At the end of the accounting period, the value of financial assets recorded through FVTPL profit/loss in the Securities Company's financial asset portfolio must be re-evaluated at market price or fair value (in case there is no market price)

For listed/registered FVTPL financial assets, the market value is determined as the closing price on the trading day closest to the end of the financial reporting period.

For FVTPL financial assets that are unlisted or unregistered for trading on the stock market and for which market prices are unavailable, the Company determines their fair value based on the latest annual financial statements of the issuing entity, in accordance with the investment valuation methodology prescribed in Circular No. 48/2019/TT-BTC and relevant amending and supplementing documents.

The cost of disposals of these financial assets measured at fair value through profit or loss is determined using the weighted average method. Transaction costs associated with the acquisition of FVTPL financial assets are recognized directly in financial asset purchasing transaction expenses in the income statement as incurred.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.7 Held-to-maturity financial assets (HTM)

HTM financial assets are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the Company has the intention and ability to hold to maturity, except for:

- Financial assets designated at initial recognition as at fair value through profit or loss;
- Financial assets classified as available-for-sale;
- Financial assets that meet the definition of loans and receivables.

HTM financial assets are initially recognized at cost and subsequently measured at amortised cost, net of any impairment provision.

4.8 Loans

Loans are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, except for:

- Those that the Company intends to sell immediately or in the near future, which are classified as held-for-trading financial assets or those designated at initial recognition as at fair value through profit or loss;
- Those classified by the Company as available-for-sale at initial recognition; or
- Those where the holder may not recover substantially all of the initial investment value, not due to credit impairment, and classified as available-for-sale.

Loans include margin trading contracts and securities sale advance contracts. These loans are initially recognized at cost and subsequently measured at cost, net of any impairment provision.

4.9 Fair value/market value of financial assets

Financial assets are initially recognized at fair value/market value. The fair value/market value of financial assets is determined as follows:

- The market value of listed securities on the Hanoi Stock Exchange, Ho Chi Minh City Stock Exchange, and unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM) is determined as the closing price on the nearest trading day to the valuation date;
- The market value of securities that are delisted, suspended from trading, or halted from the sixth day onward is the book value as of the valuation date;
- For unlisted securities that are not registered for trading on the Unlisted Public Company Market (UPCOM), the actual market price used as the basis for provisioning is the average of actual transaction prices obtained from quotations of three securities companies trading at the date nearest to the provisioning date, provided that such date does not exceed one month prior to the securities valuation date.

4.10 Provision for Impairment of financial assets and mortgage assets

At the end of the accounting period, the Company must assess the provision for impairment of financial assets and collateral assets for loans of securities companies in accordance with the provisions of the securities law.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.10 Provision for Impairment of financial assets and mortgage assets (Cont'd)

When there is any objective evidence showing a decrease in the value of investments held to maturity, financial assets available for sale, the Company must determine the value of any loss due to the decline in the value of this group of financial assets and record the provision for impairment of the value of financial assets.

The level of provision for impairment of collateral assets is determined by the difference between the value of net assets calculated at market value or fair value and the value of the loan calculated at market value or fair value according to the agreement or commitment in the Loan Contract with collateral assets recorded in the accounting books at the date of provision.

For mortgage assets consisting of securities of unlisted companies but registered for trading on UPCOM, the market value is determined as the average closing price on the nearest trading day to the revaluation date.

For collateralized assets in the form of securities that are unlisted and unregistered on the over-the-counter (OTC) market, the actual market price used as the basis for revaluation is the average of actual transaction prices based on quotations provided by three (3) securities companies with transactions at the date nearest to the revaluation date, provided that such date does not exceed one month prior to the revaluation date.

4.11 Offsetting financial instruments

Financial assets and financial liabilities are offset and presented on a net basis in the statement of financial position when the Company has a legally enforceable right to offset the recognized amounts and intends to settle on a net basis or to realize the assets and settle the liabilities simultaneously.

4.12 Receivables and provision for doubtful debts

All receivables and accrued dividends and interest from financial assets in the Company's financial asset portfolio arising for the period are tracked under the line item "Receivables and accrued dividends and interest from financial assets" in the statement of financial position.

Receivables are recognized at the carrying amount of customer receivables and other receivables, net of provisions for doubtful debts. Provisions for doubtful debts are established for receivables overdue for six months or more, or where the debtor is unlikely to repay due to liquidation, bankruptcy, or similar financial difficulties.

4.13 Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The historical cost of tangible fixed assets includes the purchase price and all other directly related costs necessary to bring the asset to its intended use.

When tangible fixed assets are sold or disposed of, any gains or losses arising on disposal (being the difference between the net disposal proceeds and the carrying amount of the asset) are recognized in the income statement.

Tangible fixed assets are depreciated on a straight-line basis over the estimated useful life, as follows:

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.13 Tangible fixed assets and depreciation (cont'd)

Type of Fixed Asset	Estimated Useful Life (Years)
- Machinery and equipment	03 - 06
- Transportation and transmission equipment	10
- Office equipment and management tools	03 - 06

4.14 Intangible fixed assets and amortization

Intangible fixed assets represent the value of software programs used for business activities and are amortized on a straight-line basis over a period of 3 to 10 years.

4.15 Payables from securities trading activities

Payables from securities trading activities include amounts payable to entities providing financial asset trading services for the Company or its clients through the Stock Exchange, where the Company acts as a member. These payables also include amounts due to agents participating in the issuance of securities on behalf of the issuer in relation to the Company's underwriting activities.

4.16 Owner's equity

Share capital is recognized based on the actual capital contribution of shareholders. Undistributed post-tax profits, after setting aside reserves in accordance with legal regulations and the company's charter, will be distributed based on the resolution of the General Meeting of Shareholders.

4.17 Retained earnings

Retained earnings include both realized and unrealized profits.

Unrealized profit for the financial year is the difference between the total revaluation gains and losses of financial assets measured at fair value through profit or loss (FVTPL) or other financial assets recognized in the statement of profit or loss within the Company's portfolio of financial assets, and the deferred income tax expense/income arising during the period.

Realized profit for the financial year is the difference between total revenue and income and total expenses recognized in the Company's income statement, excluding revaluation gains and losses on financial assets that have been recognized as unrealized profit.

4.18 Basic earnings per share

Basic earnings per share are calculated by dividing the profit or loss attributable to ordinary shareholders of the Company (after appropriations to the bonus and welfare funds) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share are calculated by dividing the profit or loss attributable to ordinary shareholders of the Company (after adjusting for dividends on convertible preference shares) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on the conversion of all dilutive potential ordinary shares.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.19 Borrowing Costs

Borrowing costs include interest and other costs incurred in connection with the Company's borrowings. Borrowing costs are recognised in the income statement on an accrual basis.

4.20 Revenue

- ***Revenue from Securities Brokerage:***

This includes transaction fees earned by the Company from brokerage services provided to investors, recognized when brokerage services are completed.

- ***Profit from financial assets at Fair Value Through Profit or Loss (FVTPL):***

This includes the difference between selling prices and acquisition costs of FVTPL financial assets sold and income from dividends, profits distributed from shares, bond interest, and interest on fixed deposits under the FVTPL financial asset portfolio.

- ***Interest from Held-to-Maturity Investments (HTM):***

Includes interest income from the HTM financial asset portfolio received by the Company (e.g., bond interest, term deposit interest).

- ***Interest from loans and receivables:***

Includes loan interest income from lending activities in compliance with legal regulations.

- ***Interest from Available-for-Sale Financial Assets (AFS):***

This includes interest income from AFS financial assets, such as dividend income, bond interest, and returns on monetary instruments

- ***Revenue from Financial Advisory Services:***

Revenue from financial advisory services provided to clients is recognized in the income statement when the service is completed and the client has accepted the payment obligation, in compliance with legal regulations on advisory service revenue.

- ***Revenue from Securities Custody Services:***

Includes fees earned from securities custody services provided to investors, recognized in the income statement at the end of each month, including fees for securities deposited at the Securities Depository Center and shareholder registry management fees.

- ***Other operating income:***

Other operating income reflects income from various activities, revenue from other financial services, revenue from reimbursement of bond principal payments and interest, dividends from issuers, and other revenue.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.21 Financial income

Financial income includes the following: Income from foreign exchange rate differences; Income from interest on non-fixed bank deposits; Accrued dividends and profit distributions from investments in subsidiaries, associates, and joint ventures; Income from other investments.

4.22 Securities Company administrative expenses

These expenses cover salaries, office supplies, taxes and fees, depreciation of fixed assets, outsourcing costs, and other monetary expenses related to the Company's administrative operations.

4.23 Operating costs

Operating expenses reflect losses and transaction costs of purchasing financial assets, proprietary trading activities and service provision operating expenses.

Losses and transaction costs of purchasing financial assets, proprietary trading activities reflect losses from selling FVTPL financial assets, transaction costs of purchasing FVTPL financial assets, differences due to revaluation of FVTPL financial assets and losses and impairments on financial assets in the Financial Assets Portfolio, including: FVTPL, held-to-maturity investments, loans, available-for-sale assets and proprietary trading operating expenses.

Service provision costs reflect costs directly related to the Company's service provision activities, including:

- Securities brokerage costs;
- Securities advisory costs;
- Securities custody costs;
- Securities underwriting and agency costs;
- Other financial services costs;
- Provisions for bad debts and handling of bad debt losses related to securities services;
- Other service costs.

4.24 Taxation

Corporate income tax expense includes current corporate income tax (CIT) and deferred corporate income tax.

Current income tax payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible.

Deferred income tax is calculated based on the differences between the carrying value and tax base of assets or liabilities in the interim financial statements, using the financial position method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are only recognized when there is reasonable certainty that sufficient taxable profit will be available to offset the temporary differences in the future.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.24 Taxation (cont'd)

Deferred tax is measured based on the tax rate expected to apply when the asset is recovered or the liability is settled. Deferred tax is recognized in the income statement unless it relates to items recognized directly in equity, in which case it is also recorded directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Corporate income tax is determined based on the prevailing tax regulations in Vietnam. However, these regulations may change from time to time, and the final determination of corporate income tax depends on the conclusions of the tax authorities.

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

4.25 Segment information

A segment is a separately identifiable component of the Company that engages in providing related products or services (a business segment), or in providing products or services within a particular economic environment (a geographical segment). Each segment is subject to risks and earns returns that are different from those of other segments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Company's financial statements, with the objective of helping users of the financial statements gain a comprehensive understanding and assessment of the Company's performance.

4.26 Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and the other party are subject to common control or common significant influence.

5. VALUE AND QUANTITY OF SECURITIES TRADED IN THE PERIOD

	Volume Of Transactions Executed During The Period	Value of Transactions Executed During The Period
	Share	VND
From Securities company	-	-
- Shares	-	-
From Investors	207,736,742	4,481,413,721,580
- Shares	207,736,742	4,481,413,721,580
Total	207,736,742	4,481,413,721,580

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

6. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
- Cash	11,390,958	23,110,958
- Bank Deposits	7,995,075,680	23,739,057,801
- Clearing Deposits for Securities Transactions	1,280,696	1,279,421
- Fixed-term Deposits Not Exceeding 3 months	85,000,000,000	58,000,000,000
Total	93,007,747,334	81,763,448,180

7. FINANCIAL ASSETS

7.1 Loans

	30/06/2026		01/01/2026	
	Book value	Fair value (*)	Book value	Fair value (*)
	VND	VND	VND	VND
Advance payment activities	19,023,773,920	19,023,773,920	11,585,686,594	11,585,686,594
Principal for margin lending activities	152,720,530,183	141,722,546,236	162,228,764,795	151,380,554,405
Total	171,744,304,103	160,746,320,156	173,814,451,389	

(*) The fair value of loans is determined by the book value of the loan minus the provision for impairment of loans.

7.2 Provision for impairment of financial assets and collateral

	30/06/2026	01/01/2026
	VND	VND
- Provision for impairment of loans	(10,997,983,947)	(10,848,210,390)
Total	(10,997,983,947)	(10,848,210,390)

7.3 Financial assets at fair value through profit or loss (FVTPL)

	30/06/2026		01/01/2026	
FVTPL Assets	Historical cost	Fair value	Historical cost	Fair value
	VND	VND	VND	VND
Commercial Securities	758,206,261,561	438,974,681,053	706,314,434,981	426,059,541,962
Listed Shares	484,001,915,140	224,392,254,930	484,001,915,140	261,864,416,930
Shares Registered for Trading (UPCOM)	481,074,982	53,857,900	481,088,402	60,045,100
Unlisted and Unregistered Shares for Trading	273,723,271,439	214,528,568,223	221,831,431,439	164,135,079,932
Total	758,206,261,561	438,974,681,053	706,314,434,981	426,059,541,962

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

7. FINANCIAL ASSETS (CONT'D)

7.4 Movement schedule of market value or carrying amount of financial assets

No.	Financial assets	Closing balance					Opening balance				
		Cost	Market value or fair value at the end of the period	Foreign exchange difference of current period		Revaluation value	Cost	Market value or fair value at the beginning of the period	Foreign exchange difference of prior year		Revaluation value
				Increase	Decrease				Increase	Decrease	
A	B	1	2	3 = (2-1)	4 = (1-2)	5 = (1+3-4)	6	7	8 = (7-6)	9 = (6-7)	10 = (6+8-9)
I	FVTPL										
1	Listed shares	484,001,915,140	224,392,254,930	4,186,437,441	263,796,097,651	224,392,254,930	484,001,915,140	261,864,416,930	5,478,486,041	227,615,984,251	261,864,416,930
	API	188,805,999,564	68,303,664,000	-	120,502,335,564	68,303,664,000	188,805,999,564	77,117,040,000	-	111,688,959,564	77,117,040,000
	IDJ	169,750,661,000	72,306,084,400	-	97,444,576,600	72,306,084,400	169,750,661,000	82,166,005,000	-	87,584,656,000	82,166,005,000
	TNH	24,789,691,437	13,487,491,200	-	11,302,200,237	13,487,491,200	24,789,691,437	18,997,624,800	-	5,792,066,637	18,997,624,800
	CSC	30,964,380,000	16,051,378,400	-	14,913,001,600	16,051,378,400	30,964,380,000	22,782,601,600	-	8,181,778,400	22,782,601,600
	TLG	23,656,640,000	21,626,000,000	-	2,030,640,000	21,626,000,000	23,656,640,000	21,868,000,000	-	1,788,640,000	21,868,000,000
	FPT	19,400,850,000	10,494,900,000	-	8,905,950,000	10,494,900,000	19,400,850,000	14,322,100,000	-	5,078,750,000	14,322,100,000
	VFG	16,125,353,650	8,877,960,000	-	7,247,393,650	8,877,960,000	16,125,353,650	9,978,220,000	-	6,147,133,650	9,978,220,000
	MWG	8,507,747,811	11,715,000,000	3,207,252,189	-	11,715,000,000	8,507,747,811	13,260,000,000	4,752,252,189	-	13,260,000,000
	AAT	2,000,000,000	550,000,000	-	1,450,000,000	550,000,000	2,000,000,000	646,000,000	-	1,354,000,000	646,000,000
	Others	591,678	979,776,930	979,185,252	-	979,776,930	591,678	726,825,530	726,233,852	-	726,825,530
2	Unlisted shares but registered for trading (UPCOM)	481,074,982	53,857,900	-	427,217,082	53,857,900	481,088,402	60,045,100	-	421,043,302	60,045,100

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

7. FINANCIAL ASSETS (CONT'D)

7.4 Movement schedule of market value or carrying amount of financial assets (cont'd)

No.	Financial assets	Closing balance					Opening balance				
		Cost	Market value or fair value at the end of the period	Foreign exchange difference of current period		Revaluation value	Cost	Market value or fair value at the beginning of the period	Foreign exchange difference of prior year		Revaluation value
				Increase	Decrease				Increase	Decrease	
A	B	1	2	3 = (2-1)	4 = (1-2)	5 = (1+3-4)	6	7	8 = (7-6)	9 = (6-7)	10 = (6+8-9)
3	Unlisted shares but not yet registered for trading (OTC)	221,831,431,439	214,528,568,223	-	59,194,703,216	214,528,568,223	221,831,431,439	164,135,079,932	-	57,696,351,507	164,135,079,932
	Apec Group JSC.	150,150,000,000	124,046,419,975	-	26,103,580,025	124,046,419,975	150,150,000,000	124,046,419,975	-	26,103,580,025	124,046,419,975
	Apec Finance JSC.	30,030,000,000	28,889,015,014	-	1,140,984,986	28,889,015,014	30,030,000,000	28,889,015,014	-	1,140,984,986	28,889,015,014
	Techical Construction and Building Materials	14,671,098,481	-	-	14,671,098,481	-	14,671,098,481	-	-	14,671,098,481	-
	Ha Dong Wool JSC	1,733,700,000	1,733,700,000	-	-	1,733,700,000	1,733,700,000	1,733,700,000	-	-	1,733,700,000
	Minh Hai Seafood JSC	1,902,937,958	1,902,937,958	-	-	1,902,937,958	1,902,937,958	1,902,937,958	-	-	1,902,937,958
	Hanoi Real Estate Investment JSC	5,200,000,000	5,200,000,000	-	-	5,200,000,000	5,200,000,000	5,200,000,000	-	-	5,200,000,000
	Vietnam Petrol Construction Investment	4,800,000,000	2,363,006,985	-	2,436,993,015	2,363,006,985	4,800,000,000	2,363,006,985	-	2,436,993,015	2,363,006,985
	Southern Railway Transport	1,000,000,000	-	-	1,000,000,000	-	1,000,000,000	-	-	1,000,000,000	-
	Kim Boi Trading and Tourism Joint Stock	51,891,840,000	50,393,488,291	-	1,498,351,709	50,393,488,291					
	Others	12,343,695,000	-	-	12,343,695,000	-	12,343,695,000	-	-	12,343,695,000	-
	Total	758,206,261,561	438,974,681,053	4,186,437,441	323,418,017,949	438,974,681,053	706,314,434,981	426,059,541,962	5,478,486,041	285,733,379,060	426,059,541,962

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

8. RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
Receivables and accruals from dividend and interest income of financial assets	13,966,530,416	12,295,751,068
- Accrued interest from margin lending	13,966,530,416	12,295,751,068
Advance payments to suppliers	3,541,843,347	3,291,472,659
- 3i Infotech Asia Pacific Pte Ltd (*)	2,430,258,000	2,430,258,000
- Other advance payments	1,111,585,347	861,214,659
Receivables from brokerage services	7,534,355,246	7,691,855,246
- Apec Group Joint Stock Company	3,439,688,000	3,597,188,000
- IDJ Vietnam Investment Joint Stock Company	2,827,945,000	2,827,945,000
- Receivables from other financial advisory services	1,266,722,246	1,266,722,246
Other receivables	8,106,849,785	7,870,754,012
- Securities trading error corrections (*)	4,548,366,937	4,548,366,937
- Other parties	3,558,482,848	3,322,387,075
Total	33,149,578,794	31,149,832,985

(*) These receivables have been provided for, as detailed in Note 15.

9. ADVANCES

	30/06/2026	01/01/2026
	VND	VND
- Dinh Thi Thu Hang (*)	65,791,185,466	82,791,185,466
- Nguyen Phuong Dung (*)	26,001,986,890	40,357,816,890
- Nguyen Duc Quan (*)	-	20,484,170,000
- Other employees	1,405,740,917	1,416,592,253
Total	93,198,913,273	145,049,764,609

(*) The outstanding balance of advances primarily comprises amounts advanced to employees for the purpose of executing transactions related to the acquisition of equity interests in target companies and carrying out the Company's business operations. The total balance of advances for which provision has been made amounts to VND 92.29 billion. In period, the Company has recovered more than VND 51.84 billion from the aforementioned advances through the receipt of equity interests in Kim Boi Trading and Tourism Joint Stock Company and the offsetting of receivables and payables in accordance with a tripartite offset agreement entered into among the Company, the employees who received the advances, and the shareholders transferring the equity interests in Kim Boi Trading and Tourism Joint Stock Company.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

10. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term prepaid expenses	574,740,648	178,225,766
- Tools and equipment issued for use, software support costs	574,740,648	178,225,766
Long-term prepaid expenses	146,762,963	55,677,590
- Tools and equipment issued for use	15,191,403	34,304,338
- Other costs	131,571,560	21,373,252
Total	721,503,611	233,903,356

11. PLEDGE, MORTGAGE, DEPOSIT, SURETY

	30/06/2026	01/01/2026
	VND	VND
Short-term	89,000,000	89,000,000
- Pledge, Mortgage	89,000,000	89,000,000
Long-term	341,631,000	-
- Office rental deposit	341,631,000	-
Total	430,631,000	89,000,000

12. PAYMENT TO THE SETTLEMENT SUPPORT FUND

	30/06/2026	01/01/2026
	VND	VND
- Initial deposit	494,938,176	494,938,176
- Annual additional deposit	10,406,901,230	10,116,332,275
- Annual allocated deposit	8,312,746,784	8,312,746,784
Total	19,214,586,190	18,924,017,235

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

13. INTANGIBLE FIXED ASSETS

ITEMS	Software	Other intangible fixed assets	Total
	VND	VND	VND
HISTORICAL COST			
01/01/2026	10,273,067,488	353,210,000	10,626,277,488
30/06/2026	10,273,067,488	353,210,000	10,626,277,488
ACCUMULATED AMORTISATION			
01/01/2026	(7,800,559,263)	(353,210,000)	(8,153,769,263)
Amortisation in the period	(594,591,660)	-	(594,591,660)
30/06/2026	(8,395,150,923)	(353,210,000)	(8,748,360,923)
CARRYING AMOUNT			
01/01/2025	2,472,508,225	-	2,472,508,225
30/06/2026	1,877,916,565	-	1,877,916,565

Cost of fully amortised intangible assets still in use as at 30 June 2026 was VND 4,759,527,488 (as at 01 January 2026: VND 4,759,527,488).

14. TANGIBLE FIXED ASSETS

ITEMS	Office machineries	Transportation	Office equipment	Total
	VND	VND	VND	VND
COST				
01/01/2026	7,709,396,652	1,439,889,000	7,208,802,172	16,358,087,824
- New acquisitions	194,032,800	-	-	194,032,800
30/06/2026	7,903,429,452	1,439,889,000	7,208,802,172	16,552,120,624
ACCUMULATED DEPRECIATION				
01/01/2026	(3,128,575,322)	(1,439,889,000)	(7,208,802,172)	(11,777,266,494)
Charge for the period	(383,196,375)	-	-	(383,196,375)
30/06/2026	(3,511,771,697)	(1,439,889,000)	(7,208,802,172)	(12,160,462,869)
CARRYING AMOUNT				
01/01/2026	4,580,821,330	-	-	4,580,821,330
30/06/2026	4,391,657,755	-	-	4,391,657,755

Cost of fully depreciated tangible fixed assets still in use as at 30 June 2026 was VND 9,010,103,824 (as at 01 January 2026: VND 9,010,103,824).

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)*(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)***15. PROVISION FOR IMPAIRMENT OF RECEIVABLES**

	Value of doubtful receivables on 30 June 2026	Year 2026			
		01/01/2026	Provision made	Reversal of provision	30/06/2026
	VND	VND	VND	VND	VND
Provision for other doubtful receivables	100,807,612,707	152,647,612,707	-	51,840,000,000	100,807,612,707
1. Advance to suppliers	2,851,886,235	2,851,886,235	-	-	2,851,886,235
- 3i Infotech Asia Pacific Pte Ltd	2,430,258,000	2,430,258,000	-	-	2,430,258,000
- Bao Thach Software Company Limited	195,000,000	195,000,000	-	-	195,000,000
- Sao Viet Technical - Trading Joint Stock Company	111,067,476	111,067,476	-	-	111,067,476
- Other company	115,560,759	115,560,759	-	-	115,560,759
2. Receivables from brokerage services provided	264,722,246	264,722,246	-	-	264,722,246
- Others	264,722,246	264,722,246	-	-	264,722,246
3. Provision for doubtful receivables	5,397,831,870	5,397,831,870	-	-	5,397,831,870
- Transaction error correction	4,548,366,937	4,548,366,937	-	-	4,548,366,937
- Others	849,464,933	849,464,933	-	-	849,464,933
4. Advance (*)	92,293,172,356	144,133,172,356	-	51,840,000,000	92,293,172,356
Ms. Dinh Thi Thu Hang	65,791,185,466	82,791,185,466	-	17,000,000,000	65,791,185,466
Ms. Nguyen Phuong Dung	26,001,986,890	40,357,816,890	-	14,355,830,000	26,001,986,890
Mr. Nguyen Duc Quan	-	20,484,170,000	-	20,484,170,000	-
Mr. Pham Ngoc Tuan	500,000,000	500,000,000	-	-	500,000,000
Total	100,807,612,707	152,647,612,707	-	51,840,000,000	100,807,612,707

(*) Of which, the balance mainly comprises advances to employees for business operations amounting to VND 92.29 billion (as at 01 January 2026: VND 144.60 billion) detail at Notes 9.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

16. TAXES AND OTHER PAYABLES TO/RECEIVABLES FROM THE STATE BUDGET

	01/01/2026	Payable	Paid/Offset	30/06/2026
	VND	VND	VND	VND
Taxes and other payables to the State budget				
- Output VAT	80,036,770	16,137,690	96,174,460	-
- Personal Income Tax from Salaries	233,174,549	375,653,520	374,952,496	233,875,573
- Personal Income Tax of Investors	471,711,117	3,642,651,296	3,702,381,188	411,981,225
- Other taxes	-	51,840,000	-	51,840,000
Total	784,922,436	4,086,282,506	4,173,508,144	697,696,798

	01/01/2026	Receivable	Received/ Offset	30/06/2026
	VND	VND	VND	VND
Taxes and other receivables from the State budget				
- Corporate Income Tax	794,564,358	213,176,875	-	581,387,483
- VAT deductible	-	-	9,966,911	9,966,911
Total	794,564,358	213,176,875	9,966,911	591,354,394

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

17. TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
- ICON Media LLC	46,788,359	46,788,359
- Apec Group Joint Stock Company	277,418,268	277,418,268
- Others	91,151,613	91,151,613
Total	415,358,240	415,358,240

18. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
- Advance payment to investors for securities sales	9,171,082,651	-
- Personal Customers	712,168,282	714,160,688
- Securities transaction clearing and settlement.	-	-
- Phu Tho Cement Joint Stock Company	455,867,000	455,867,000
- Other Payables	133,938,481	73,583,415
Total	10,473,056,414	1,243,611,103

19. OWNER'S EQUITY

19.1 DETAIL OF OWNER'S EQUITY

	30/06/2026		01/01/2026	
Shareholders	VND	Equity %	VND	Equity %
- Mr Nguyen Do Lang	118,724,400,000	14,3%	118,724,400,000	14,3%
- Other shareholders	711,275,600,000	85,7%	711,275,600,000	85,7%
Total	830,000,000,000	100,0%	830,000,000,000	100,0%

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)*(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)***19.2 STATEMENT OF CHANGES IN OWNER'S EQUITY**

	Share capital	Share premium	Financial and Business Risk Reserves	Undistributed After- Tax Profit	Total
	VND	VND	VND	VND	VND
As at 01/01/2025	830,000,000,000	13,759,450,000	2,868,000,000	(43,580,909,563)	803,046,540,437
Increase in the previous year	-	-	-	(31,659,465,163)	(31,659,465,163)
As at 31/12/2025	830,000,000,000	13,759,450,000	2,868,000,000	(75,240,374,726)	771,387,075,274
As at 01/01/2026	830,000,000,000	13,759,450,000	2,868,000,000	(75,240,374,726)	771,387,075,274
Increase in the period	-	-	-	23,320,814,015	23,320,814,015
As at 30/06/2026	830,000,000,000	13,759,450,000	2,868,000,000	(51,919,560,711)	794,707,889,289

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

19. OWNER'S EQUITY(CONT'D)

19.3 CAPITAL TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF DIVIDENDS AND PROFITS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
- Owners' Equity		
+ Capital contribution opening balnace	830,000,000,000	830,000,000,000
+ Capital contribution ending balnace	830,000,000,000	830,000,000,000
- Dividends and Distributed Profits	-	-

19.4 SHARES

	30/06/2026	01/01/2026
	Shares	Shares
Shares Registered for Issuance	83,000,000	83,000,000
Issued shares	83,000,000	83,000,000
+ Ordinary shares	83,000,000	83,000,000
Outstanding shares	83,000,000	83,000,000
+ Ordinary shares	83,000,000	83,000,000
<i>Value of Shares (VND/Share)</i>	<i>10,000</i>	<i>10,000</i>

20. OUTSTANDING SHARES

	30/06/2026	01/01/2026
	Shares	Shares
Outstanding shares	83,000,000	83,000,000
Total	83,000,000	83,000,000

21. LISTED/REGISTERED FINANCIAL ASSETS FOR TRADING AT VSD BY THE SECURITIES COMPANY

	30/06/2026	01/01/2026
	VND	VND
- Financial assets freely transferable	257,200,030,000	257,200,040,000
Total	257,200,030,000	257,200,040,000

22. FINANCIAL ASSETS DEPOSITED AT VSD AND NOT YET TRADED BY THE SECURITIES COMPANY

	30/06/2026	01/01/2026
	VND	VND
- Financial assets deposited at VSD that have not been traded and are subject to transfer restrictions	30,430,000	30,430,000
Total	30,430,000	30,430,000

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

23. FINANCIAL ASSETS NOT DEPOSITED AT VSD OF THE SECURITIES COMPANY

	30/06/2026	01/01/2026
	VND	VND
- Financial assets not yet deposited at VSD	246,158,190,000	217,358,190,000
Total	246,158,190,000	217,358,190,000

24. FINANCIAL ASSETS DEPOSITED AT VSD BUT NOT YET TRADED BY INVESTORS

	30/06/2026	01/01/2026
	VND	VND
- Freely transferable financial assets	2,408,941,480,000	2,985,866,480,000
- Financial assets with transfer restrictions	29,500,060,000	88,369,830,000
- Pledged financial assets	10,540,000,000	10,540,000,000
- Blocked or temporarily restricted financial assets	92,794,510,000	7,975,210,000
- Financial assets pending settlement	17,402,560,000	2,972,250,000
Total	2,559,178,610,000	3,095,723,770,000

25. FINANCIAL ASSETS DEPOSITED AT VSDC AND NON-TRADED OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
- Financial assets deposited at VSD, not yet traded, and freely transferable	82,326,380,000	79,778,800,000
Total	82,326,380,000	79,778,800,000

26. INVESTORS' DEPOSITS

	30/06/2026	01/01/2026
	VND	VND
Deposits from investors for securities trading under brokerage management	75,638,294,240	113,628,316,809
- Deposits from domestic investors	75,367,016,404	113,357,170,122
- Deposits from foreign investors	271,277,836	271,146,687
Deposits for clearing and settling securities transactions of investors	154,302,408	151,398,795
- Deposits from domestic investors	89,865,903	87,026,513
- Deposits from foreign investors	64,436,505	64,372,282
Deposits from securities issuers	324,327,979	234,499,014
	-	-
Total	76,116,924,627	114,014,214,618

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

27. PAYABLES TO INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Payables to Investors - Deposits from investors for securities trading under brokerage management	75,792,596,648	113,779,715,604
- Domestic investors	75,470,084,213	113,457,537,865
- Foreign investors	322,512,435	322,177,739
Payables for dividends, principal and bonds interest	324,327,979	234,499,014
Total	76,116,924,627	114,014,214,618

28. OPERATING REVENUE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
- Profit from financial assets at fair value through profit or loss (FVTPL)	33,573,654,180	57,324,579,945
- Profit from held-to-maturity (HTM) investments	1,606,753,425	1,860,810,954
- Interest income from loans and receivables	7,209,408,456	5,568,423,483
- Revenue from securities brokerage activities	4,264,034,897	2,886,673,480
- Revenue from securities custody services	426,046,248	346,016,625
- Revenue from financial advisory services	160,000,000	160,000,000
Total	47,239,897,206	68,146,504,487

29. OPERATING EXPENSES FOR SERVICE PROVISION

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
- Loss from financial assets at fair value through profit or loss (FVTPL)	70,731,731,669	95,883,988,248
- Provision expenses for financial assets, bad debt write-offs, financial asset impairment losses, and loan interest expenses	149,773,557	176,818,815
- Expenses for securities brokerage activities	2,899,978,654	2,923,175,917
- Expenses for securities custody services	522,161,276	541,272,878
- Expenses for other services	-	330,000
Total	74,303,645,156	99,525,585,858

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

30. SECURITIES COMPANY MANAGEMENT EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
- Salaries and employee benefits expenses	5,949,807,967	5,792,183,751
- Office supplies and equipment expenses	50,042,001	41,644,603
- Depreciation expenses for fixed assets	91,563,183	45,399,996
- Taxes, fees, and charges expenses	-	5,100,000
- (Reversal)/Provisioning expenses	(51,840,000,000)	(987,219,000)
- Outsourced service expenses	1,077,567,002	2,160,159,775
- Other expenses	1,879,790,407	1,160,651,657
Total	(42,791,229,440)	8,217,920,782

31. CORPORATE INCOME TAX EXPENSES

The Company's tax reports are subject to examination by the tax authorities. Due to varying interpretations of tax laws and regulations for different types of transactions, the amount of tax presented in the interim financial statements may be subject to change based on the final decision of the tax authorities. The Company's current corporate income tax calculation is presented below:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Profit before tax	15,738,653,392	(39,593,195,733)
Adjusted taxable income	(14,672,769,016)	36,414,754,315
- Loss: Unrealized Gain/Loss	38,976,687,489	39,140,824,665
- Loss: Tax-Exempt Income	1,818,610,000	2,726,070,350
- Gain: Non-Deductible Expenses	(51,830,846,505)	-
Non-Deductible Expenses	9,153,495	-
Reversal of provisions previously excluded from non-deductible expenses	(51,840,000,000)	-
Total Taxable Income	1,065,884,376	(3,178,441,418)
Corporate Income Tax Rate	20%	20%
Current Corporate Income Tax Expense	213,176,875	-

32. DEFERRED CORPORATE INCOME TAX

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Deferred Corporate Income Tax Arising from the Revaluation of Financial Assets at FVTPL	(7,795,337,498)	(7,828,164,933)
	(7,795,337,498)	(7,828,164,933)

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

33. BASIC/DILUTED EARNINGS/(LOSS) PER SHARE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
- Profit or loss attributable to common shareholders (VND)	23,320,814,015	(31,765,030,800)
- Weighted average number of shares outstanding during the period (shares)	83,000,000	83,000,000
- Basic/Diluted earnings per share (VND/share)	281	(383)

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The Company's related parties include:

Related parties	Relationship
IDJ Vietnam Investment Joint Stock Company	Mr. Nguyen Duc Quan – Member of the Board of Management and General Director of the Company is also the Chairman of the BOD of IDJ Vietnam Investment JSC.
Ms. Dau Thi Thao	Chief Accountant of the Company is also the Head of the Board of Supervisors of IDJ Vietnam Investment JSC
Asia-Pacific Investment Joint Stock Company	Mr. Nguyen Duc Quan – Member of the Board of Management and General Director of the Company is also Member of the BOD of Asia-Pacific Investment JSC
Ms. Nguyen Do Hoang Lan	Member of the BOD of the Company is also a Member of the BOD of Asia-Pacific Investment JSC
Ms. Nguyen Phuong Dung	Head of the Board of Supervisors of the Company is also the General Director of Asia-Pacific Investment JSC
Apec Group Joint Stock Company	Mr. Nguyen Duc Quan – Member of the Board of Management and General Director of the Company is also the Chairman of the BOD of Apec Group JSC
Mandala Hotel and Service Management Joint Stock Company	Ms. Hoang Thi Huyen – Member of the Board of Supervisors of the Company is also the Chief Accountant of Mandala Hotel & Services Management JSC
Cotana Group Joint Stock Company	Mr. Nguyen Duc Quan – Member of the Board of Management and General Director of the Company is also a Member of the BOD of Cotana Group JSC

And other stakeholders are disclosed in the Corporate Governance report 02/2026/BCQT-APEC dated 29 July 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONT'D)

In the period, the Company had significant transactions and balances with related parties as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
IDJ Vietnam Investment Joint Stock Company	843,351,264	549,364,264
Office rental	843,351,264	549,364,264
Asia-Pacific Investment Joint Stock Company	300,773	255,407
Transaction fees, custody fees, and TTBT fees	300,773	255,407
Apec Group Joint Stock Company	-	197,649,416
Office rental	-	197,649,416
Mandala Hotel Management & Services Joint Stock Company	-	47,706,802
Hotel voucher payment	-	6,742,000
Conference costs	-	40,964,802
	30/06/2026	01/01/2026
	VND	VND
Asia-Pacific Investment Joint Stock Company		
Financial assets at fair value through profit or loss	68,303,664,000	77,117,040,000
Receivables from brokerage services provided	660,000,000	660,000,000
Apec Group Joint Stock Company		
Financial assets recognized through profit or loss	124,046,419,975	124,046,419,975
Receivables from brokerage services provided	3,439,688,000	3,597,188,000
Trade payables	277,418,268	277,418,268
IDJ Vietnam Investment Joint Stock Company		
Financial assets recognized through profit or loss	72,306,084,400	82,166,005,000
Receivables from brokerage services provided	2,827,945,000	2,827,945,000
Other short-term payables	281,117,088	-
Mr. Nguyen Duc Quan - General Director		
Advances	-	20,484,170,000
Ms. Nguyen Phuong Dung - Head of the Board of Supervisors		
Advances	26,001,986,890	40,357,816,890

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONT'D)

Details of salaries, bonuses for the Board of General Directors, and remuneration for the Board of Management in the period are as follows:

Name	Position	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND
Income of the Board of Management		181,524,499	223,714,577
Nguyen Doan Tung	Chairman of the Board	76,524,499	106,133,932
Ho Xuan Vinh	Member of the Board	-	27,580,645
Nguyen Do Hoang Lan	Member of the Board	35,000,000	30,000,000
Vanfleteren Zamiel	Member of the Board	35,000,000	30,000,000
Nguyen Duc Quan	Member of the Board	35,000,000	30,000,000
Income of the Supervisor Board		49,000,000	42,000,000
Nguyen Phuong Dung	Head of the Board	21,000,000	18,000,000
Nguyen Quang Hoc	Member of the Board	14,000,000	12,000,000
Hoang Thi Huyen	Member of the Board	14,000,000	12,000,000
Income of the Board of General Directors		577,867,768	417,828,230
Nguyen Duc Quan	General Director - Member of BODs	577,867,768	417,828,230
Total		808,392,267	683,542,807

35. OTHER INFORMATION

35.1. EVENTS AFTER THE REPORTING PERIOD

On 31 July 2026, Asia Pacific Securities Joint Stock Company announced Resolution No. 19/2026/APS/NQ-HĐQT of the Board of Management regarding the withdrawal of the "securities underwriting" business activity. However, as of the date of these financial statements, the Company has not yet completed the procedures to withdraw the aforementioned business activity.

Apart from the events mentioned above, the Company's Board of General Directors confirms that there have been no other events occurring after the reporting period that have a material impact requiring adjustment or disclosure in the accompanying financial statements for the period from 1 January 2026 to 30 June 2026.

35.2. COMPARATIVE FIGURES

The comparative figures are those from the Company's audited financial statements for the financial year ended 31 December 2025 and the reviewed interim financial statements for the period from 01 January 2025 to 30 June 2025.


Nguyen Thu Phuong
Preparer


Dau Thi Thao
Chief Accountant



Nguyen Duc Quan
General Director
Hanoi, 12 August 2026