

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)**

Third Quarter 2026



KIS VIETNAM SECURITIES CORPORATION

3rd – 11th floors, 180 – 192 Nguyen Cong Tru

Ben Thanh Ward, Ho Chi Minh City

Tel: (84-28) 3914-8585

TABLE OF CONTENTS

<u>CONTENTS</u>	<u>PAGE</u>
INTERIM STATEMENT OF FINANCIAL POSITION	01 - 06
OFF STATEMENT OF FINANCIAL POSITION ITEMS	07 - 09
INTERIM STATEMENT OF COMPREHENSIVE INCOME	10 - 14
INTERIM STATEMENT OF CASH FLOWS	15 - 18
CASH FLOWS OF BROKERAGE AND ENTRUSTMENT ACTIVITIES	19 - 20
INTERIM STATEMENT OF CHANGES IN EQUITY	21 - 22
NOTES TO THE INTERIM STATEMENT OF FINANCIAL POSITION	23 - 46

KIS VIETNAM SECURITIES CORPORATION

3rd-11th floors, 180-192 Nguyen Cong Tru
Ben Thanh Ward, Ho Chi Minh City
Tel: (84-28) 3914-8585

FORM B01a-CTCK

Issued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

				At at	
ITEMS		Code	Note	30/09/2026 VND	31/12/2025 VND
ASSETS					
A.	CURRENT ASSETS (100 = 110 + 130)	100		15,984,189,603,248	16,232,121,965,758
I.	Financial assets	110		15,902,961,623,173	16,177,929,104,280
1.	Cash and cash equivalents	111	5.1	528,006,881,761	580,763,174,630
1.1.	Cash	111.1		528,006,881,761	580,763,174,630
1.2.	Cash equivalents	111.2		-	-
2.	Financial assets at fair value through profit or loss (“FVTPL”)	112	5.3	1,838,985,822,119	2,083,463,432,947
3.	Held to maturity (“HTM”)	113	5.4	1,415,150,000,000	1,884,416,000,000
4.	Loans	114	5.5	12,070,441,620,709	11,567,191,499,988
5.	Financial assets available for sale (AFS)	115		-	-
6.	Provision for impairment of financial assets and mortgage assets	116		(41,464,314,221)	(41,464,314,221)
7.	Receivables	117	5.6	86,052,193,398	96,966,408,490
7.1.	Receivables from sales of financial assets	117.1		-	-
7.2.	Receivables and accruals from dividend and interest income	117.2		86,052,193,398	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		86,052,193,398	96,966,408,490
8.	Advances to suppliers (331)	118	5.6	2,986,488,505	1,669,148,560
9.	Receivables from services provided by the Company	119	5.6	2,753,517,550	4,074,085,901
10.	Internal receivables	120		-	-
11.	Receivables from stock exchange error	121		-	-
12.	Other receivables	122		49,413,352	849,667,985
13.	Provision for impairment of receivables	129		-	-

The accompanying notes form an integral part of the interim financial statement

KIS VIETNAM SECURITIES CORPORATION

3rd-11th floors, 180-192 Nguyen Cong Tru
Ben Thanh Ward, Ho Chi Minh City
Tel: (84-28) 3914-8585

FORM B01a-CTCK

Issued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	As at	
			30/09/2026 VND	31/12/2025 VND
II. Other current assets	130		81,227,980,075	54,192,861,478
1. Advances	131		458,815,384	119,554,800
2. Office supplies, tools and materials	132		-	-
3. Short-term prepaid expenses	133		10,358,924,034	7,564,464,598
4. Short-term deposits, collaterals and pledges	134		-	-
5. Value added tax deductibles	135		-	-
6. Taxes and State receivables	136		-	-
7. Other current assets	137	5.7	70,410,240,657	46,508,842,080
8. Transaction of repurchase and sale of government bonds	138		-	-
9. Provision for impairment of other current assets	139		-	-
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250-260)	200		181,727,287,299	205,702,486,638
I. Non-current financial assets	210		-	-
Long-term receivables	211		-	-
2. Long-term Investments	212		-	-
2.1. Held to maturity ("HTM")	212.1		-	-
2.2. Investments in subsidiaries	212.2		-	-
2.3. Investments in joint-ventures, associates	212.3		-	-
2.4. Other long-term investments	212.4		-	-
3. Provision for impairment of non-current financial assets	213		-	-

The accompanying notes form an integral part of the interim financial statement

KIS VIETNAM SECURITIES CORPORATION3rd-11th floors, 180-192 Nguyen Cong Tru

Ben Thanh Ward, Ho Chi Minh City

Tel: (84-28) 3914-8585

FORM B01a-CTCKIssued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance**INTERIM STATEMENT OF FINANCIAL POSITION (continued)***As at 30 September 2026*

Unit: VND

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
II. Fixed assets	220		128,281,017,425	163,630,053,831
1. Tangible fixed assets	221	5.8	15,344,505,000	20,807,428,234
<i>Historical cost</i>	222		86,733,432,620	85,988,397,340
<i>Accumulated depreciation</i>	223a		(71,388,927,620)	(65,180,969,106)
<i>Revalue tangible fixed asset under fair value</i>	223b		-	-
2. Finance lease assets	224		-	-
<i>Historical cost</i>	225		-	-
<i>Accumulated depreciation</i>	226a		-	-
<i>Revalue finance lease fixed asset under fair value</i>	226b		-	-
3. Intangible fixed assets	227	5.9	112,936,512,425	142,822,625,597
<i>Historical cost</i>	228		244,452,453,680	242,672,133,680
<i>Accumulated amortisation</i>	229a		(131,515,941,255)	(99,849,508,083)
<i>Revalue intangible fixed asset under fair value</i>	229b		-	-
III. Investment property	230		-	-
<i>Historical cost</i>	231		-	-
<i>Accumulated amortisation</i>	232a		-	-
<i>Revalue investment property under fair value</i>			-	-
IV. Construction in progress	240		1,592,136,000	-
V. Other non-current assets	250		51,854,133,874	42,072,432,807
1. Long-term security deposits	251		6,901,170,181	5,806,494,150
2. Long-term prepaid expenses	252		8,456,589,499	5,384,562,097
3. Deferred income tax assets	253		6,457,986,164	-
4. Deposits in the Settlement support fund	254	5.10	20,000,000,000	20,858,026,482
5. Other non-current assets	255		10,038,388,030	10,023,350,078
TOTAL ASSETS (270 = 100 + 200)	270		16,165,916,890,547	16,437,824,452,396

The accompanying notes form an integral part of the interim financial statement

KIS VIETNAM SECURITIES CORPORATION

3rd-11th floors, 180-192 Nguyen Cong Tru
Ben Thanh Ward, Ho Chi Minh City
Tel: (84-28) 3914-8585

FORM B01a-CTCK

Issued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION (continued)*As at 30 September 2026*

Unit: VND

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
C. LIABILITIES (300 = 310 + 340)	300		8,508,799,950,620	9,327,848,626,372
I. Current liabilities	310		8,508,799,950,620	9,317,607,310,994
1. Short-term borrowings and financial leases	311		7,556,100,000,000	7,434,172,000,000
1.1. Short-term borrowings	312	5.11	7,556,100,000,000	7,434,172,000,000
1.2. Short-term finance lease	313		-	-
2. Short-term borrowings of financial assets	314		-	-
3. Short-term convertible bonds - Liability component	315		-	-
4. Short-term issued bonds	316		-	-
5. Borrowings from the Settlement Support Fund	317		-	-
6. Trading obligations	318	5.12	677,809,706,317	1,499,248,696,870
7. Payables arising from financial asset trading errors	319		-	-
8. Short-term trade payables	320		44,371,160	17,694,002,215
9. Short-term advances from customers	321		-	-
10. Taxes and other payables to the State	322	5.13	66,666,381,980	112,079,187,709
11. Payables to employees	323		-	5,267,950,000
12. Accrued employees' welfares	324		628,502,559	586,998,184
13. Short-term accrued expenses	325	5.14	206,965,708,221	247,462,642,855
14. Short-term inter-company payables	326		-	-
15. Short-term unearned revenue	327		-	-
16. Short-term deposits and collateral received	328		-	-
17. Other short-term payables	329		585,280,383	1,095,833,161
18. Short-term provisions	330		-	-
19. Bonus and welfare funds	331		-	-
20. Government bond sale and repurchase transactions	332		-	-

The accompanying notes form an integral part of the interim financial statement

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
II. Non-current liabilities	340		-	10,241,315,378
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		-	-
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
15. Science and Technology Development Fund	357		-	-

KIS VIETNAM SECURITIES CORPORATION3rd-11th floors, 180-192 Nguyen Cong Tru

Ben Thanh Ward, Ho Chi Minh City

Tel: (84-28) 3914-8585

FORM B01a-CTCK

Issued under Circular No. 334/2016/TT-BTC

dated 27 December 2016 of the Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION (continued)*As at 30 September 2026*

Unit: VND

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
D. OWNERS' EQUITY (400 = 410 + 420)	400		7,657,116,939,927	7,109,975,826,024
I. Owners' equity	410		7,657,116,939,927	7,109,975,826,024
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		3,013,245,294,337	2,466,104,180,434
7.1. Realized profit	417.1		2,952,734,630,252	2,331,682,104,424
7.2. Unrealized profit	417.2		60,510,664,085	134,422,076,010
II. Funding source and other funds	420		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		16,165,916,890,547	16,437,824,452,396

Preparer



Nguyen Thi Kim Thoa

Chief accountant



Nguyen Thi Thanh Ngoc

Ho Chi Minh City, 19 October 2026
Legal representative (Authorised)
Senior Director of Operation Division



Cho HunHee

The accompanying notes form an integral part of the interim financial statement

OFF STATEMENT OF FINANCIAL POSITION ITEMS

As at 30 September 2026

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
A. ASSETS OF THE COMPANY AND ASSETS UNDER ENTRUSTMENT				
1.	Leased fixed assets	001	-	-
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	1,185,778,007,200	1,115,255,730,000
9.	Non-traded financial assets deposited at VSD of the Company	009	3,020,220,000	520,000
10.	Financial assets awaiting for arrival of the Company	010	22,483,400,000	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	308,733,096,200	359,726,776,200
13.	Financial asset entitled to the rights of the securities company	013	1,478,310,000	1,645,660,000
14.	Cover warrants (quantity)	014	99,537,000	43,522,000
B. ASSETS OF AND LIABILITIES TO CUSTOMERS (VND)				
1.	Financial assets listed/registered at VSD of investors	021	19,277,103,018,000	17,081,661,355,600
a.	Unrestricted and traded financial assets	021.1	17,130,964,368,000	15,067,994,455,600
b.	Restricted and traded financial assets	021.2	300,670,470,000	299,274,710,000
c.	Mortgaged and traded financial assets	021.3	1,150,997,470,000	932,474,700,000
d.	Blocked financial assets	021.4	515,292,240,000	535,770,280,000
e.	Financial assets awaiting for settlement	021.5	179,178,470,000	246,147,210,000
f.	Financial assets waiting for lending	021.6	-	-
g.	Investor's margin assets	021.7	-	-

The accompanying notes form an integral part of the interim financial statement

OFF STATEMENT OF FINANCIAL POSITION ITEMS (continued)*As at 30 September 2026*

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
B. ASSETS OF AND LIABILITIES TO CUSTOMERS (VND) (continued)				
2. Non-traded financial assets deposited at VSD of investors	022		170,048,310,000	564,912,080,000
a. <i>Unrestricted and non-traded financial assets</i>	022.1		170,021,700,000	449,361,800,000
b. <i>Restricted and non-traded financial assets</i>	022.2		26,610,000	50,059,550,000
c. <i>Mortgaged and non-traded financial assets</i>	022.3		-	-
d. <i>Blocked and non-trade financial assets</i>	022.4		-	65,490,730,000
3. Financial assets awaiting for arrival of the Company	023		597,267,800,000	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		1,455,024,778,325	1,598,210,468,694
7.1. Investors' deposits for securities trading activities managed by the Company	027		734,207,137,019	694,824,647,472
7.1.1. <i>Investors' deposits at VSD</i>	027.1		605,090,359,336	616,213,154,352
7.2. Investor's synthesizing deposits for securities trading activities	028		114,056,298,970	247,008,018,870
7.3. Clearing and settlement deposits for securities transactions	029		-	-
a. <i>Clearing and settlement deposits for securities transactions of domestic investors</i>	029.1		-	-
b. <i>Clearing and settlement deposits for securities transactions of foreign investors</i>	029.2		-	-

OFF STATEMENT OF FINANCIAL POSITION ITEMS (continued)

As at 30 September 2026

ITEMS	Code	Note	As at	
			30/09/2026	31/12/2025
B. ASSETS OF AND LIABILITIES TO CUSTOMERS (VND) (continued)				
7.4. Deposits of securities issuers	030		1,670,983,000	40,164,648,000
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	031		848,263,435,989	941,832,666,342
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		365,995,313,678	523,934,466,295
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		482,268,122,311	417,898,200,047
9. Payables to securities issuers	032		344,820,000	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

Preparer



Nguyen Thi Kim Thoa

Chief accountant



Nguyen Thi Thanh Ngoc



Ho Chi Minh City, 19 October 2026
Legal representative (Authorised)
Senior Director of Operation Division



Cho HunHee

INTERIM STATEMENT OF COMPREHENSIVE INCOME
For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	This year's quarter	Previous year's quarter	For the nine-month period ended	
					30/09/2026	30/09/2025
I. OPERATING INCOME						
1.1. Income from FVTPL financial assets	01		203,148,026,829	303,137,090,256	1,036,542,444,671	747,541,976,692
a. Realised gains on disposal of FVTPL financial assets	01.1		139,239,111,790	143,996,633,827	607,836,878,097	453,404,017,557
b. Increase in revaluation gains of FVTPL financial assets	01.2		23,464,724,320	83,786,848,237	119,379,658,273	165,100,004,831
c. Dividends and interest income from FVTPL financial assets	01.3		24,018,506,441	20,353,802,215	64,416,948,116	43,107,588,755
d. Decrease in revalued amount of covered warrants liabilities	01.4		16,425,684,278	54,999,805,977	244,908,960,185	85,930,365,549
1.2. Income from HTM financial assets	02	5.15	27,982,532,598	26,681,263,828	73,753,742,275	94,782,928,647
1.3. Interest income from loans and receivables	03	5.16	272,437,105,798	248,422,623,238	815,796,219,115	651,527,439,735
1.4. Income from financial assets ready for sales (AFS)	04	-	-	-	-	-
1.5. Income from hedging derivatives	05	-	-	-	-	-
1.6. Brokerage fee income	06		112,674,744,430	208,773,517,203	386,131,209,182	419,177,274,551
1.7. Underwriting income and placing fee income	07		360,442	-	360,442	4,060,000,000
1.8. Investment consultancy service income	08	-	-	-	-	-
1.9. Custody service income	09		1,684,495,634	2,297,860,449	5,697,804,812	6,844,789,585
1.10. Financial consultancy service income	10	-	-	270,000,000	-	420,000,000
1.11. Other operating income	11		222,402,837	480,037,470	8,032,574,305	3,115,241,753
Total operating income (20 = 01--> 11)	20		618,149,668,568	790,062,392,444	2,325,954,354,802	1,927,469,650,963

INTERIM STATEMENT OF COMPREHENSIVE INCOME (continued)

For the third quarter of 2026

Unit: VND

		For the nine-month period ended		
		30/09/2026	30/09/2025	
ITEMS	Code	Previous year's quarter	This year's quarter	
II. OPERATING EXPENSES				
2.1. Losses from FVTPL financial assets	21	244,028,985,719	154,104,822,173	
a. Realised losses on disposal of FVTPL financial assets	21.1	92,737,572,739	105,554,890,938	
b. Increase in revaluation losses of FVTPL financial assets	21.2	77,540,890,761	36,169,526,228	
c. Purchasing transaction costs of FVTPL financial assets	21.3	55,097,168	174,336,284	
d. Increase in revalued amount of covered warrants liabilities	21.4	73,695,425,051	12,206,068,723	
2.2. Loss from HTM financial assets	22	-	-	
2.3. Impairment loss of AFS financial assets	23	-	-	
2.4. Provisions for financial assets, losses on bad debts, impairment losses of financial assets and interest expenses associated with loans				
	24	111,608,352,114	99,714,282,153	5.17
2.5. Loss from hedging derivatives	25	-	-	
2.6. Proprietary trading activities	26	2,046,996,890	1,195,967,119	
2.7. Brokerage expenses	27	135,546,700,162	81,955,253,343	5.18
2.8. Underwriting and issuance agency services expenses	28	-	-	
2.9. Investment consultancy service expense	29	-	-	
2.10. Custody service expenses	30	2,012,806,341	1,798,117,439	
2.11. Financial consultancy service expenses	31	1,053,485,063	1,192,130,375	
2.12. Other operating expenses	32	-	-	
Total operating expenses (40 = 21--> 32)	40	496,297,326,289	339,960,572,602	
		1,483,631,946,402	1,273,444,655,310	

INTERIM STATEMENT OF COMPREHENSIVE INCOME (continued)
For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	This year's quarter	Previous year's quarter	For the nine-month period ended	
					30/09/2026	30/09/2025
III. FINANCIAL INCOME						
3.1. Foreign exchange gains	41		22,984,116,013	-	26,467,232,917	135,284,675
3.2. Dividend income and interest income from demand deposits	42		1,258,425,608	896,455,621	3,318,696,710	2,263,827,261
3.3. Realised gains on disposals of investments in subsidiaries, associates and joint ventures	43		-	-	-	-
3.4. Other financial income	44		5,058,799	4,992,945	15,037,952	13,318,565
Total financial income (50 = 41--> 44)	50		24,247,600,420	901,448,566	29,800,967,579	2,412,430,501
IV. FINANCIAL EXPENSES						
4.1. Foreign exchange losses	51		144,055,001	727,799,787	673,971,846	5,159,525,479
4.2. Interest expense	52		332,206,279	332,097,989	970,607,678	812,852,174
4.3. Realised loss on disposals of investments in subsidiaries, associates and joint ventures	53		-	-	-	-
4.4. Impairment loss on long-term financial investments	54		-	-	-	-
4.5. Other financial expense	55		-	-	-	-
Total financial expenses (60 = 51--> 55)	60		476,261,280	1,059,897,776	1,644,579,524	5,972,377,653

INTERIM STATEMENT OF COMPREHENSIVE INCOME (continued)
For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	This year's quarter	Previous year's quarter	For the nine-month period ended	
					30/09/2026	30/09/2025
V. SELLING EXPENSES	61		-	-	-	-
VI. GENERAL AND ADMINISTRATIVE EXPENSES	62		53,776,655,424	50,718,460,368	187,467,696,464	178,440,026,644
VII. OPERATING PROFIT (70 = 20 + 50-40-60-61-62)	70		248,183,779,682	242,888,156,577	683,011,099,991	472,025,021,857
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		15,425,515	7,824,906	30,533,026	55,199,707
8.2. Other expenses	72		37,928	38,268	1,035,206	150,738
Total other operating profit (80 = 71-72)	80		15,387,587	7,786,638	29,497,820	55,048,969
IX. PROFIT BEFORE TAX (90 = 70 + 80)	90		248,199,167,269	242,895,943,215	683,040,597,811	472,080,070,826
9.1. Realised profit	91		256,684,353,622	255,345,604,813	756,952,009,736	486,619,268,083
9.2. Unrealised loss	92		(8,485,186,353)	(12,449,661,598)	(73,911,411,925)	(14,539,197,257)
X. CORPORATE INCOME TAX (CIT) EXPENSE	100		49,639,833,453	48,579,188,642	135,899,483,908	94,783,199,569
10.1. CIT – current	100.1		49,639,833,453	48,579,188,642	152,598,785,450	94,482,839,543
10.2. Corporate income tax – deferred	100.2		-	-	(16,699,301,542)	300,360,026
XI. PROFIT AFTER TAX (200 = 90-100)	200		198,559,333,816	194,316,754,573	547,141,113,903	377,296,871,257

INTERIM STATEMENT OF COMPREHENSIVE INCOME (continued)

For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	This year's quarter	Previous year's quarter	For the nine-month period ended	
					30/09/2026	30/09/2025
XII. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	300		-	-	-	-
12.1. Gain/(Loss) from revaluation of available-for-sale financial assets	301		-	-	-	-
12.2. Gain/(Loss) on foreign exchange differences arising from foreign operations	302		-	-	-	-
12.3. Gain/(Loss) from revaluation of fixed assets under the fair value model	303		-	-	-	-
12.4. Other comprehensive gains/(losses)	304		-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME	400		-	-	-	-
XIII. EARNINGS PER SHARE	500					
13.1. Basic earnings per share (VND/share)	501		436	517	1,203	1,003
13.2. Diluted earnings per share (VND/share)	502		436	517	1,203	1,003

Preparer

Preparer's signature

Nguyen Thi Kim Thoa

Chief accountant

Chief accountant's signature

Nguyen Thi Thanh Ngoc

Ho Chi Minh City, 19 October 2026
Legal representative (Authorised)
Senior Director of Operation Division


INTERIM STATEMENT OF CASH FLOWS
(Indirect method)

For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	For the nine-month period ended	
			30/09/2026	30/09/2025
I. Cash flows from operating activities				
1. Net profit before tax	01		683,040,597,811	472,080,070,826
2. Adjustments for:	02		(656,038,647,647)	(495,844,033,535)
- Depreciation and amortization expense	03		37,874,391,686	15,134,538,464
- Provisions	04		-	(400,000,000)
- Unrealized loss/(gain) from changes in foreign exchange rates	05		(26,136,385,723)	1,862,099,950
- Interest expense	06		286,190,255,896	276,977,285,188
- Gain/Loss from investment activities	07		-	-
- Accrued interest income	08		(953,966,909,506)	(789,417,957,137)
- Other adjustments	09		-	-
3. Increase in non-monetary expenses	10		438,200,030,383	265,569,567,637
- Loss on revaluation of financial assets recognized through profit/Loss of FVTPL & Loss on revaluation of warrant payables	11		438,200,030,383	265,569,567,637
- Impairment Loss on held-to-maturity (HTM)	12		-	-
- Impairment Loss on loans	13		-	-
- Loss on recognition of fair value revaluation differences of available-for-sale (AFS) financial assets upon reclassification	14		-	-
- Impairment of fixed assets and investment properties	15		-	-
- Provision expense for Impairment of long-term financial investments	16		-	-
- Other losses	17		-	-
4. Decrease in non-monetary income	18		(364,288,618,458)	(251,030,370,380)
- Gains from revaluation of financial assets recognized through profit/loss (FVTPL) & Gains from revaluation of payable for warrants	19		(364,288,618,458)	(251,030,370,380)
- Gains from recognizing fair value revaluation differences of available-for-sale financial assets (AFS) upon reclassification	20		-	-
- Other gains	21		-	-

The accompanying notes form an integral part of the interim financial statement

INTERIM STATEMENT OF CASH FLOWS (continued)

(Indirect method)

For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	For the nine-month period ended	
			30/09/2026	30/09/2025
5. Operating gains from/(used in) before changes in working capital	30		100,913,362,089	(9,224,765,452)
- Increase in financial assets at FVTPL	31		141,806,290,393	(299,968,919,669)
- (Increase)/decrease in held-to-maturity investments	32		469,266,000,000	(78,491,000,000)
- Increase in loans	33		(503,250,120,721)	(3,509,473,141,960)
- (Increase)/decrease in available-for-sales financial assets	34		-	-
(-) Increase, (+) Decrease in receivables from sale of financial assets	35		(27,468,941,283)	65,332,372,900
(-) Increase, (+) Decrease in receivables of dividend and accrued interests of financial assets	36		964,881,124,598	745,496,487,986
(-) Increase, (+) Decrease in receivables from services provided by the Company	37		1,320,568,351	(3,687,862,575)
(-) Increase, (+) decrease in receivables from errors in financial asset transactions	38		-	-
(-) Increase, (+) Decrease in other receivables	39		800,254,633	(1,041,898,015)
- Increase/(Decrease) in other assets	40		(24,492,346,662)	145,109,677,444
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41		(21,348,377,338)	29,217,358,508
- Increase/(Decrease) in prepaid expenses	42		(5,866,486,838)	1,720,315,099
(-) Corporate income tax paid	43		(190,937,908,958)	(69,444,407,699)
(-) Loan interest paid	44		(305,380,427,469)	(299,085,000,591)
- Increase/(Decrease) in payables to suppliers	45		12,076,153,070	(26,973,815,341)
- Increase/(Decrease) employee benefit contributions	46		41,504,375	56,117,000
- Increase/(Decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		(7,073,682,221)	16,204,901,765
- Increase/(Decrease) in payables to employees	48		(5,267,950,000)	(4,640,300,000)
- Increase (decrease) in payables from errors in financial asset transactions.	49		-	-
- Increase/(Decrease) in other payables	50		(796,763,817,608)	1,036,296,019,848
- Other receipts from business activities	51		-	-
- Other payments for business activities	52		-	-
Net cash flow from operating activities	60		(196,744,801,589)	(2,262,597,860,752)

The accompanying notes form an integral part of the interim financial statement

INTERIM STATEMENT OF CASH FLOWS (continued)

(Indirect method)

For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	For the nine-month period ended	
			30/09/2026	30/09/2025
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets, investment properties and other long-term assets	61		(4,117,491,280)	(11,104,218,574)
2. Cash received from disposal of fixed assets, investment properties, and other assets	62		-	-
3. Capital investment expenditures in subsidiaries, joint ventures, associates, and other investments	63		-	-
4. Cash received from the recovery of investments in subsidiaries, joint ventures, associates, and other investments	64		-	-
5. Cash received from dividends and profits received from long-term financial investments	65		-	-
Net cash flow from investing activities	70		(4,117,491,280)	(11,104,218,574)
III. Cash flows from financing activities				
1. Cash receipt from issuance of shares, capital contributed by shareholders	71		-	-
2. Repayments of capital contributions by shareholders, repurchase of treasury shares	72		-	-
3. Drawdown of borrowing	73		13,000,178,000,000	16,487,922,000,000
3.1. Borrowing from the Settlement Assistance Fund	73.1		-	-
3.2. Other borrowings	73.2		13,000,178,000,000	16,487,922,000,000
4. Repayment of borrowings	74		(12,852,072,000,000)	(15,025,989,980,000)
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		(12,852,072,000,000)	(15,025,989,980,000)
5. Payments for principal finance lease liabilities	75		-	-
6. Dividends and profits paid to owners	76		-	-
Net cash flow from financing activities	80		148,106,000,000	1,461,932,020,000

The accompanying notes form an integral part of the interim financial statement

INTERIM STATEMENT OF CASH FLOWS (continued)

(Indirect method)

For the third quarter of 2026

Unit: VND

ITEMS	Code	Note	For the nine-month period ended	
			30/09/2026	30/09/2025
IV. Net decrease in cash and cash equivalents	90		(52,756,292,869)	(811,770,059,326)
V. Cash and cash equivalents at beginning of period	101		580,763,174,630	1,100,384,675,857
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		-	-
VI. Cash and cash equivalents at end of period	103		528,006,881,761	288,614,616,531
Cash	103.1		528,006,881,761	262,844,616,531
Cash equivalents	103.2		-	25,770,000,000
Impact of exchange rate fluctuations on foreign currency conversion	104		-	-

Preparer



Nguyen Thi Kim Thoa

Chief accountant



Nguyen Thi Thanh Ngoc

Ho Chi Minh City, 19 October 2026
Legal representative (Authorised)
Senior Director of Operation Division



Cho HunHee

KIS VIETNAM SECURITIES CORPORATION3rd-11th floors, 180-192 Nguyen Cong Tru

Ben Thanh Ward, Ho Chi Minh City

Tel: (84-28) 3914-8585

FORM B03b-CTCKIssued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance**CASH FLOWS OF BROKERAGE AND ENTRUSTMENT ACTIVITIES***For the third quarter of 2026*

Unit: VND

ITEMS	Code	Note	For the nine-month period ended	
			30/09/2026	30/09/2025
I. Cash flows of investors from brokerage and entrustment activities				
1. Proceeds from sales of securities brokered by the Company	01		92,012,744,383,403	108,453,268,469,166
2. Payments for purchases of securities brokered by the Company	02		(115,530,917,698,238)	(124,124,234,487,283)
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		23,428,726,306,572	16,104,302,254,244
7.1. Deposits received of investors at VSD	07.1		(11,122,795,016)	61,150,651,090
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		-	-
11. Payments for custody fee of investors' securities	11		(4,122,222,090)	(4,965,588,377)
12. Collection of securities transaction errors	12		-	-
13. Payment of securities transaction errors	13		-	-
14. Proceeds from securities issuers	14		1,353,404,012,556	1,046,883,324,240
15. Payments for securities issuers	15		(1,391,897,677,556)	(1,046,611,322,240)
Net (decrease)/increase in cash during the period	20		(143,185,690,369)	489,793,300,840

The accompanying notes form an integral part of the interim financial statement

CASH FLOWS OF BROKERAGE AND ENTRUSTMENT ACTIVITIES (continued)*For the third quarter of 2026*

Unit: VND

ITEMS	Code	Note	For the nine-month period ended	
			30/09/2026	30/09/2025
II. Cash and cash equivalents of investors at the beginning of the year	30		1,598,210,468,694	944,847,646,999
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
- Investors' deposits at VSDC	32.1		616,213,154,352	502,437,715,245
- Consolidated deposits for customers' securities transactions	33		247,008,018,870	24,308,088,380
- Deposits for clearing and settlement of securities transactions	34		-	-
- 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		-	-
III. Cash and cash equivalents of investors at the end of the year	40		1,455,024,778,325	1,434,640,947,839
Cash in banks at the end of the year:	41		1,455,024,778,325	1,434,640,947,839
- Investors' deposits for securities transactions managed by securities companies (including duration)	42		734,207,137,019	801,423,958,104
- Investors' deposits at VSDC	42.1		605,090,359,336	563,588,366,335
- Consolidated deposits for customers' securities transactions	43		114,056,298,970	67,455,850,400
- Deposits for clearing and settlement of securities transactions	44		-	-
- Issuers' deposits (including duration)	45		1,670,983,000	2,172,773,000
Cash equivalents	46		-	-
Impact of exchange rate fluctuations on foreign currency conversion	47		-	-

Preparer



Nguyen Thi Kim Thoa

Chief accountant



Nguyen Thi Thanh Ngoc

Ho Chi Minh City, 19 October 2026
Legal representative (Authorised)
Senior Director of Operation Division



Cho HunHee

KIS VIETNAM SECURITIES CORPORATION3rd, 11th floors, ROX Tower, 180-192 Nguyen Cong Tru

Ben Thanh Ward, Ho Chi Minh City

Tel: (84-28) 3914-8585

FORM B04a-CTCK

Issued under Circular No. 334/2016/TT-BTC

dated 27 December 2016 of the Ministry of Finance

INTERIM STATEMENT OF CHANGES IN EQUITY

For the period ended 30 September 2026

Unit: VND

Items	Beginning balance		Increase/ Decrease		Ending balance	
	01/01/2025	01/01/2026	Cumulative same period last year		Cumulative same period this year	
			Increase	Decrease	Increase	Decrease
I. CHANGES IN OWNERS' EQUITY						
1. Share capital	3,761,579,550,000	4,549,693,040,000	-	-	-	-
1.1. Ordinary share	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	-	-	-	-
4. Operational risk and financial reserve fund	47,089,302,795	47,089,302,795	-	-	-	-
					47,089,302,795	47,089,302,795
					47,089,302,795	47,089,302,795

The accompanying notes form an integral part of the interim financial statement

INTERIM STATEMENT OF CHANGES IN EQUITY (continued)
For the period ended 30 September 2026

Unit: VND

Items	Beginning balance		Increase/ Decrease		Ending balance	
	01/01/2025	01/01/2026	Cumulative same period last year		Cumulative same period this year	
			Increase	Decrease	Increase	Decrease
5. Differences from revaluation of financial assets at fair value	-	-	-	-	-	-
6. Differences from foreign exchange rate	-	-	-	-	-	-
7. Other Equity's fund	-	-	-	-	-	-
8. Undistributed profit	1,894,369,847,525	2,466,104,180,434	391,836,068,514	(14,539,197,257)	621,052,525,828	(73,911,411,925)
8.1. Realized profit	1,820,251,882,839	2,331,682,104,424	391,836,068,514	-	621,052,525,828	-
8.2. Unrealized profit	74,117,964,686	134,422,076,010	-	(14,539,197,257)	-	(73,911,411,925)
TOTAL	5,750,128,003,115	7,109,975,826,024	391,836,068,514	(14,539,197,257)	621,052,525,828	(73,911,411,925)
					59,578,767,429	60,510,664,085
					6,127,424,874,372	7,657,116,939,927

Preparer



Nguyen Thi Kim Thoa

Chief accountant



Nguyen Thi Thanh Ngoc



Cho HunHee

KIS VIETNAM SECURITIES CORPORATION

3rd-11th floors, 180-192 Nguyen Cong Tru St
Ben Thanh Ward, Ho Chi Minh City
Tel: (84-28) 3914-8585

FORM B09a-CTCK

Issued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS**For period from 1 January 2026 to 30 September 2026****1. MAIN FEATURES OF OPERATION OF THE SECURITIES COMPANY**

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. 97/GPĐC-UBCK dated 20 August 2026).

Quy mô vốn

According to the statement of financial position as at 30 September 2026

Total charter capital of the Company: 4,549,693,040,000 VND

Company's equity: 7,657,116,939,927 VND

Total assets: 16,165,916,890,547 VND

Company charter

The Company's latest charter was approved in Annual General Meeting of Shareholders and came into effect since 31 March 2026.

Number of employees

Accounting period ended 30 September 2026: 323

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.

Principal activities

The principal activities of the Company include provision of securities brokerage services, margin lending, proprietary securities trading, securities investment consultancy services, securities underwriting services and securities custodian services.

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

Accounting period:

The annual accounting period of the Company is from 1 January to 31 December.

The first accounting period started from 05/07/2007 – issued date of Securities Establishment and Trading License.

Accounting currency

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

3. BASIS OF PREPARATION OF INTERIM FINANCIAL STATEMENTS

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, Circular 210/2014/TT-BTC dated 30 December 2014 (“Circular 210/2014/TT-BTC”), Circular 334/2016/TT-BTC dated 27 December 2016 (“Circular 334/2016/TT-BTC”), Official Letter No. 6190/BTC-CDKT dated 12 May 2017 (“Official Letter 6190/BTC-CDKT”) and Circular 23/2018/TT-BTC dated 12 March 2018 (“Circular 23/2018/TT-BTC”), all issued by the Ministry of Finance, and prevailing regulations on preparation and presentation of interim financial statements applicable to securities companies operating in Vietnam.

The accompanying interim financial statements are not intended to present financial position and results of operations, cash flows and changes in equity in accordance with accounting principles generally accepted in jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

The interim financial statements have been prepared under the historical cost convention as modified by the revaluation of financial assets at fair value through profit or loss (“FVTPL”) based on market value or fair value (in case where market value is not available).

The interim financial statements have been prepared in accordance with the same accounting policies applied to the latest annual financial statements.

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. FINANCIAL ASSETS

a. Classification and measurement

Financial assets measured at fair value through profit or loss (“FVTPL”)

Financial assets at fair value through profit or loss are financial assets held for trading or designated by the General Director at initial recognition at fair value through profit or loss.

A financial asset is classified as held for trading if meeting one of the following conditions:

- It is purchased or originated for resale/repurchase in the short term; or
- At initial recognition, it constitutes a part of an identified portfolio of financial instruments which are traded for short-term profits; or
- It is a derivative (except those defined as financial guarantees or effective hedges).

At initial recognition, a financial asset is designated at fair value through profit or loss if such designation promotes the fairness of its presentation due to one of the following reasons:

- Such designation eliminates or significantly reduces a measurement or recognition inconsistency (also called as “accounting mismatch”) that would otherwise arise due to different bases; or
- It gives rise to a group of financial assets whose performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy and internally disseminated to the Company’s key management (as defined in Vietnamese Accounting Standard 26 on Related party disclosure) such as Board of Directors, Board of Management and major shareholders.

Financial assets at fair value through profit or loss are initially recorded at cost exclusive of transaction costs. Transaction costs related to purchases of FVTPL financial assets are expensed off immediately.

Financial assets at fair value through profit or loss are subsequently measured at market value or fair value (in case market value is not available). Shares not traded on active market and those whose fair value is not reliably determined are accounted at cost.

All gains or losses arising from change in fair value of FVTPL financial assets are recognised in profit or loss of the interim statement of comprehensive income.

Held-to-maturity financial assets (“HTM”)

HTM financial assets are non-derivative financial assets with the following characteristics:

- Payments are fixed or determinable;
- Maturity is fixed; and
- The Company has positive intention and ability to hold to maturity.

The following assets are excluded from HTM financial assets:

- Non-derivatives classified as FVTPL financial assets at initial recognition;
- Non-derivatives classified as available-for-sale (“AFS”) financial assets; and
- Non-derivatives qualifying conditions to be classified as loans and receivables.

A financial asset shall not be classified as held-to-maturity if the Company has, during the current financial year or during the two preceding financial years, sold or reclassified more than an insignificant amount of HTM financial assets before maturity (more than insignificant in relation to the total amount of HTM financial assets) other than sales or reclassifications that:

- are so close to maturity or the financial asset's call date (less than three months before maturity) that changes in the market rate of interest would not have a significant effect on the financial asset's fair value;
- occur after the Company has collected substantially all of the financial asset's original principal through scheduled payments or prepayments; or
- are attributable to an isolated event that is beyond the Company's control, is non-recurring and could not have been reasonably anticipated by the Company.

HTM financial assets are initially recorded at cost inclusive of directly attributable purchase costs, subsequently measured at amortised cost using effective interest rate method ("EIR").

Effective interest method is a method used in calculating the amortised cost of an HTM financial asset or a group of HTM financial assets and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period.

The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the financial instrument's expected life, or a shorter period where appropriate, to the net present value of a financial asset or a financial liability.

Amortised cost of HTM financial assets is determined at historical cost less principal received plus (or less) accumulated amortisation using effective interest rate method between historical cost and maturity value, less impairment loss (if any).

At the reporting date, HTM investments are provided for impairment loss when there is any objective evidence of impairment or recoverability as a result of one or more events that occurred subsequent to initial recognition and affected estimated future cash flows of HTM investments. Objective evidence of impairment may include:

- Significant financial difficulty of the issuer or the obligor;
- A breach of contract, such as default or delinquency in interest or principal payments;
- The lender, for economic or legal reasons relating to the borrower's financial difficulty, granting to the borrower a concession that the lender would not otherwise consider;
- It is becoming probable that the borrower will enter bankruptcy or another financial reorganisation;
- Observable data indicating that there is a measurable decrease in the estimated future cash flows from a group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial assets in the group, including:
 - i. Adverse changes in the payment status of borrowers in the group; or
 - ii. National or local economic conditions that correlate with defaults on the assets in the group.

Provision for impairment of HTM financial assets is determined at the difference of the estimated recoverable amount and the carrying value of HTM financial assets at the reporting date. Provision/(reversal of provision) for such impairment is debited/credited to expenses in profit or loss of the interim statement of comprehensive income.

HTM financial assets are classified as current and non-current assets in the interim statement of financial position based on their remaining maturity as at the reporting date.

Loans

Loans are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

In the reporting period, the Company had the following types of loans:

- Margin loans: the amounts lent to customers for their purchases of listed securities in accordance with Decision 87/QĐ-UBCK issued by the State Securities Commission on 25 January 2017. According to this regulation, the initial margin (ratio of net equity to market value of security to be purchased on margin as at trading date) is set by the Company but shall be not lower than 50%. The margin loans are collateralised by securities eligible for margin lending; and
- Trading advances: the amounts advanced to customers for their sales of securities awaiting settlement, which will be recovered on the clearing settlement date of that sale transaction. According to Decision 109/QĐ-VSD and Decision 110/QĐ-VSD of VSDC, from 29 August 2022, the clearing settlement time is before 12 PM on the second business day following the trading date.

Loans are initially recorded at cost and subsequently measured at amortised cost using the effective interest rate method ("EIR").

Amortised cost of loans is determined at historical cost less principal received plus (or less) accumulated amortisation using the EIR between historical cost and maturity value, less impairment loss (if any).

As at reporting date, loans are provided for impairment loss when there is any objective evidence of impairment. Provision for impairment of loans is determined at the difference of market value of collateral and the carrying value of loans at the reporting date. Provision/(reversal of provision) for such impairment is debited/(credited) to expenses in profit or loss of the interim statement of comprehensive income.

b. Reclassification

Reclassification of non-FVTPL financial assets upon disposal

Non-FVTPL financial assets are reclassified to FVTPL financial assets before disposal. Accumulated revaluation of AFS financial assets in equity will be recorded in the interim statement of comprehensive income as a reclassification.

Reclassification due to change in intention/ability to hold the financial assets

Reclassification of financial assets due to change in intention/ability to hold the assets is permitted, provided that:

- Non-derivative FVTPL financial assets that are not required to be classified as FVTPL at initial recognition may be reclassified as loans and receivables in limited circumstances or cash and cash equivalents if meeting certain conditions for reclassification. Gains and losses from revaluation of FVTPL financial assets arising before the reclassification are not reversed.

- If the change in intention/ability to hold a financial asset result in it being inappropriately reclassified as an HTM asset, that asset must be reclassified as AFS and re-measured at fair value. Difference between its carrying value and fair value is recognised in other comprehensive income/(loss) in the interim statement of comprehensive income as a reclassification.

c. Recognition/de-recognition

Purchases and sales of financial assets are recognised on trade date – the date on which the Company becomes a party to the contractual provisions of the instruments.

Financial assets are de-recognised when the right to receive cash flows from the financial assets has expired or the Company has transferred substantially all risks and rewards of ownership of those financial assets.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement but has neither transferred substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognised to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

d. Initial recognition

FVTPL financial assets are initially recognised at purchase cost exclusive of transaction costs. Other financial assets are initially recorded at historical cost including directly attributable purchase cost.

Bonus issues and stock dividends are initially recognised as financial assets at nil cost.

e. Determination of market value/fair value

The Company applies valuation bases for financial assets in accordance with Circular 91/2020/TT-BTC dated 13 November 2020 regarding capital adequacy ratio of securities trading entities ("Circular 91/2020/TT-BTC"), amended and by Circular 102/2025/TT-BTC date 29 October 2025 ("Circular 102/2025/TT-BTC") in determining the market value/fair value of financial assets, in particular:

- Shares listed on stock exchanges, shares of public companies registered for trading on the Unlisted Public Company Market ("UPCoM")
Listed shares are revalued at the closing price of the latest trading date prior to the reporting date. Shares traded on UPCoM are revalued based on the reference price of the latest trading day prior to the reporting date.
- Unlisted securities registered/not registered for trading at the Vietnam Securities Depository Vietnam Securities Depository and Clearing Corporation ("VSDC")
These shares are revalued based on the average of transacted prices announced by three (3) independent quoting entities at the latest trading date within one (1) month up to the valuation date. Management and executives of the Company must not be related to management and executives of the quoting entities in accordance with Law on Securities.

- Bonds listed on stock exchanges
These bonds are revalued based on quoted price on stock exchanges at the latest trading date prior to the valuation date plus accrued interests. Those bonds not traded for more than two (2) weeks prior to valuation date are carried at their purchase prices plus accrued interests.
- Unlisted bonds
Unlisted bonds are measured at their purchase prices plus accrued interests.
- Listed certificates of funds
Listed certificates of funds are revalued at the closing price of the latest trading date prior to the reporting date.
- Delisted shares/shares suspended from six days or longer
These shares are revalued based on its book value at the latest reporting date.

Unless otherwise stated above, securities are measured at fair value based on review of financial position and book value of the issuers at valuation date.

f. Recognition of gains/(losses)

Purchase transaction costs

Transaction costs related to purchases of FVTPL financial assets are expensed off in the interim statement of comprehensive income, while transaction costs related to purchases of other financial assets are included in the cost of these assets.

Selling transaction costs

Selling transaction costs are expensed off.

Gain/(loss) on disposal

Gain/(loss) on disposal of financial assets are accounted for as income/(expenses) in profit or loss of the interim statement of comprehensive income. Costs of disposed financial assets are determined using the weighted average method up to the end of trading dates.

Provision/(reversal of provision) for impairment of financial assets

Provision/(reversal of provision) for impairment of financial assets is debited/(credited) to expenses in profit or loss of the interim statement of comprehensive income.

4.3. RECEIVABLES

Receivables represent receivables from disposal of financial assets, dividend and interest receivable, service-related receivables, receivables from trading errors and other receivables. Receivables are recorded on an accrual basis and presented at cost less provision for impairment (if any).

Receivables are classified into current and non-current assets in the interim statement of financial position based on their remaining period from the interim statement of financial position date to maturity date.

Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to initial payment commitment (exclusive of the payment rescheduling between parties) or based on the estimated loss that may arise. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of expenses in profit or loss of the interim statement of comprehensive income. Bad debts are written off when identified.

4.4. FUTURES

Futures are listed derivatives in which the parties commit to:

- Buy or sell a volume of underlying asset at a pre-determined price on a pre-determined future date; or
- Settle the difference between the pre-determined transaction price and the price of the underlying asset on the pre-determined future date.

The Company accounts for futures in accordance with guidance of the Official Letter 6190/BTC-CĐKT, in particular:

Proprietary trading activities

Deposit for derivative trading activities is accounted for as “Other current assets” in the interim statement of financial position.

Securities deposited for derivative trading activities are not de-recognised but rather monitored under sub-accounts of the same type of financial assets and separately disclosed in the interim financial statements.

Gain (or loss) on futures position is determined and settled on a daily basis at the difference between the closing settlement price on accounting date and that on the latest trading date. Gain (or loss) on futures position is accounted for as realised income (or expense) in the interim statement of comprehensive income under item “Gain (or loss) on disposal of FVTPL financial assets”.

Interest arising on deposit for derivative trading activities is accounted for as a financial income in the interim statement of comprehensive income under item “Dividend income and interest income from demand deposits”.

Brokerage activities

Deposit in the Derivative Clearing Fund is accounted for as “Other non-current assets” in the interim statement of financial position.

Revenue from futures brokerage is accounted for in the interim statement of comprehensive income under item “Brokerage fee income”.

Cash and securities deposited for derivative trading activities of customers is accounted for off interim statement of financial position under item “Customers’ deposits for derivative trading” and “Customers’ deposits at VSDC”.

4.5. FIXED ASSETS

Tangible and intangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the interim statement of comprehensive income when incurred in the period.

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line method to write off the depreciable amount of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the interim financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

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

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the interim statement of comprehensive income.

Construction in progress

Construction in progress represents the cost of assets in the course of installation or completion for operation or administrative purposes, or for other purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

4.6. PREPAID EXPENSES

Prepaid expenses include short-term and long-term prepayments on the interim statement of financial position. Short-term prepaid expenses represent prepayments for services; or tools that do not meet the recognition criteria for fixed assets for a period not exceeding 12 months or a business cycle from the date of prepayment. Long-term prepaid expenses represent prepayments for services; or tools, which do not meet the recognition criteria for fixed assets for a period exceeding 12 months or more than one business cycle from the date of prepayment. Prepaid expenses are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

The following items are classified as prepaid expenses and amortised to expenses over one (1) to three (3) years in profit or loss of the interim statement of comprehensive income include office renovations and office supplies.

4.7. LIABILITIES

a. Recognition/de-recognition

Liabilities are recognised when the Company has an obligation as a result of receipts of assets, commits or becomes a party to the contractual provisions. Liabilities are de-recognised when such obligations are fully discharged. Liabilities are recognised on an accrual basis and under prudence concept.

b. Phân loại

Classifications of liabilities are based on the type of transactions on which they arise as follows:

- Borrowings;
- Trading obligations;
- Covered warrant liabilities;
- Trade payables arising from purchases of financial assets, goods or services; and
- Other payables including non-trade payables and those not arising from purchases of financial assets, goods and services.

Liabilities are classified as current and non-current liabilities in the interim statement of financial position based on their remaining year from the reporting date to their maturity dates.

4.8. OFFSETTING FINANCIAL INSTRUMENTS

Financial liabilities are contractual obligations to deliver cash or another financial asset to another entity, or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company, or contracts that may be settled in the Company's own equity instruments.

Financial assets and liabilities are offset, and the net amount is presented in the interim statement of financial position when there is a legally enforceable right to offset the recognised amounts and the Company has an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

4.9. VAY

Borrowings and finance lease liabilities include borrowings and finance lease liabilities from banks and a related party. Borrowings are stated at cost as at reporting date.

Borrowings are classified as current and non-current liabilities on the interim statement of financial position based on their remaining period from the reporting date to their maturity dates.

Borrowing costs are recognised in the interim statement of comprehensive income when incurred.

4.10. COVERED WARRANTS

Covered warrant is a collateralised security issued by securities companies that gives the holders the right to buy from (call warrant) or sell to (put warrant) the warrant issuer an underlying asset at a pre-determined price, at or by a pre-determined point of time, or receive an amount of cash at the difference between exercise price and price of the underlying asset on exercise date. The securities companies issuing covered warrants are required to deposit cash and financial assets, or obtain bank guarantees to secure their obligations to the warrant holders.

The Company accounts for covered warrants in accordance with the guidance of Circular 23/2018/TT-BTC, in particular:

Covered warrants issued by the Company

Proceeds from issuance of warrants are accounted as covered warrant liabilities.

When the Company buys back covered warrants it issued for market-making purpose, or when the covered warrants are delisted and buybacks are mandatory, positive (or negative) differences between buyback price and carrying value of covered warrants are recognised as loss (or gain) in the interim statement of comprehensive income.

All costs incurred for buybacks and issuance of covered warrants are expensed off immediately. Indemnifications and penalties from late payments for customers are accounted as other expenses.

As at reporting date, covered warrants are fair valued. Increase (or decrease) in fair value of covered warrants is recognised in loss (or gain) in the interim statement of comprehensive income.

Gain (or loss) on expiry of covered warrant is recognised as gain (or loss) on disposal of FVTPL financial assets in the interim statement of comprehensive income.

Authorised quantity of covered warrants, issued quantity of covered warrants and buyback quantity of covered warrants are monitored off interim statement of financial position. Such quantities as at reporting date are disclosed in the off interim statement of financial position items.

Securities used as hedges against covered warrants

Securities used as hedges against position of covered warrants are monitored under separate accounts and revalued at reporting date. Revaluation result is accounted similarly to FVTPL.

Proprietary trading of covered warrants

When the Company purchases covered warrants issued by other issuers for investing purpose, such covered warrants are accounted similarly to FVTPL financial assets.

4.11. INCOME TAX PAID ON BEHALF OF INVESTORS

According to the prevailing taxation regulations in Vietnam, the Company is required to withhold foreign contractor tax of 0.1% on trading proceeds of foreign institutional investors and pay on their behalf. For individual investors (both residents and non-residents), the Company is required to withhold personal income tax of 0.1% on their trading proceeds. The Company will declare and make tax payment on behalf of these investors. For local institutional investors, the Company is not responsible for withholding tax as these entities are responsible for their own tax payments and declarations.

4.12. ACCRUED EXPENSES

Accrued expenses include liabilities for goods and services received in the period but not yet paid for, due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses of the reporting period.

4.13. EQUITY

a. Owners' capital

Owners' capital is recorded according to the actual amounts contributed at the par value of the shares.

Share premium is the difference between the par value and the issue price of shares and the difference between the repurchase price and re-issuing price of treasury shares.

b. Financial and operational risk reserve and supplementary capital reserve

From 1 February 2022, Circular 114/2021/TT-BTC issued by the Ministry of Finance on 17 December 2021 became effective. Accordingly:

- The financial regimes applicable to securities companies stipulated in Circular 146/2014/TT-BTC issued by the Ministry of Finance on 6 October 2014 are revoked in full.
- The balance of supplementary capital reserve made in accordance with Circular 146/2014/TT-BTC shall be added to the Company's charter capital in line with Securities Law 2019, the related guidelines and the Company's charter.
- The balance of financial risk and operation reserve made in accordance with Circular 146/2014/TT-BTC shall be added to the Company's charter capital or utilised in line with resolution of Annual General Meeting of shareholders, Securities Law 2019 and related guidelines, the Company's charter, while ensuring financial safety ratio pursuant to securities regulations.

c. Undistributed earnings

Undistributed earnings represent the Company's results (profit or loss) after CIT at the reporting date including cumulative realised profits and cumulative unrealised profits.

Unrealised profit/(loss) for the period is the total difference between gain and loss arising from revaluation of financial assets at FVTPL or other financial assets charged into the interim statement of comprehensive income.

Realised profit for the period is the difference between total revenue, income and total expenses in the interim statement of comprehensive income, except for gain or loss arising from revaluation of financial assets recognised in unrealised profit/(loss).

4.14. ASSETS OF CUSTOMERS AND LIABILITIES TO CUSTOMERS

Assets of customers and liabilities to customers are presented as off interim statement of financial position including:

- Customers' deposits for securities trading, cash of securities issuers and related liabilities; and
- Financial assets of customers.

4.15. REVENUE AND INCOME RECOGNITION

a. Revenue from provision of services to investors

Revenue from provision of services to investors comprises securities brokerage fees, securities underwriting fees, financial consultancy fees, securities custody service and entrustment service fees.

Revenue from the provision of services is recognised in the interim statement of comprehensive income when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue from the provision of services is only recognised when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of a service delivery transaction cannot be ascertained, revenue is recognised in proportion to the recognised and recoverable cost.

Revenue deductions include price discounts. Revenue deductions incurred in the same period of the related revenue are recorded as a deduction from the revenue of that period.

Revenue deductions incurred after the reporting date but before the issuance of the interim financial statements are recorded as a deduction from the revenue of the reporting period.

b. Income from proprietary trading of financial assets

Income from proprietary trading of financial assets comprises gain/(loss) from revaluation of FVTPL financial assets, gain/(loss) from sales or disposal of financial assets and dividend income.

The Company revaluates the fair value of FVTPL financial assets monthly. The increases in revaluation of FVTPL financial assets are recognised in income and the decreases in revaluation of FVTPL financial assets are recognised in expenses on the interim income statement on the basis of cumulative and non-compensatory.

Gain/(loss) from sales or disposal of financial assets is measured as difference between selling price before selling costs and costs of securities disposed. Costs of securities disposed are determined using the weighted average method up to the time at the end of trading dates.

Dividend income is recognised in the interim statement of comprehensive income when the Company's right to receive dividend is established, except for scrip dividends whose quantity is added to the Company's securities portfolio and is not recognised as income.

c. Income from working capital management

Income from working capital management comprises interest income from deposits at bank, income from HTM investments, income from margin loans and trading advances. Income from working capital management is recognised on the basis of the actual time and interest rates for each period when both (2) of the following conditions are simultaneously satisfied:

- it is probable that economic benefits associated with the transaction will flow to the Company;
- income can be measured reliably.
-

d. Other income

Other income includes non-recurring income generated from activities other than those generating the revenue and income described above.

4.16. 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.

4.17. 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. NOTES TO THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. CASH AND CASH EQUIVALENTS

	As at	
	30/09/2026	31/12/2025
	VND	VND
Cash in fund	14,946,384	45,435,708
Bank deposit	527,889,418,208	580,715,225,529
Deposits for clearing and settlement and securities transactions	102,517,169	2,513,393
Total	528,006,881,761	580,763,174,630

5.2. VOLUME AND VALUE OF TRANSACTIONS PERFORMED DURING THE YEAR

	Transaction volume performed during the year	Value of transactions performed during the year
	Unit	VND
a) Of the Company		
<i>Share</i>	477,193,918	20,462,978,695,610
<i>Bonds</i>	139,280,137	15,588,161,071,806
<i>Fund certificates</i>	82,665,756	2,536,026,069,120
<i>Warrants</i>	481,005,700	389,741,081,000
<i>Futures contract</i>	101,860	19,832,695,610,000
b) Investor's		
<i>Share</i>	11,408,244,161	283,537,587,368,470
<i>Bonds</i>	22,616,243	3,832,347,205,795
<i>Fund certificates</i>	18,092,253	508,156,002,450
<i>Warrants</i>	67,373,943	74,625,784,960
<i>Futures contract</i>	338,637	66,536,289,221,000
Total	12,696,912,608	413,298,608,110,211

5.3. FINANCIAL ASSETS RECOGNIZED THROUGH PROFIT/LOSS (FVTPL)

	As at 30/09/2026		As at 31/12/2025	
	Cost VND	Market value/ Fair value VND	Cost VND	Market value/ Fair value VND
Listed stocks and stocks traded on Upcom	225,373,618,268	223,654,166,865	153,424,092,802	161,156,933,984
Underlying assets for warrant risk hedging activities	74,461,665,272	70,807,597,200	517,853,680,999	593,913,522,600
Shares are unlisted and unregistered for trading	25,143,409,084	14,481,779,630	25,118,408,838	14,478,692,020
Listed bonds	497,725,515,200	504,754,740,812	251,307,698,384	263,845,780,804
Unlisted bonds	768,899,128,417	768,899,128,417	781,377,235,378	781,377,235,378
Warrants	571,031,902	276,970,000	14,161,890,197	11,210,489,000
Fund certificates	230,541,285,436	256,111,439,195	221,278,937,374	257,480,779,161
Total	1,822,715,653,579	1,838,985,822,119	1,964,521,943,972	2,083,463,432,947

5.4. INVESTMENTS HELD TO MATURITY

	As at	
	30/09/2026	31/12/2025
	VND	VND
Term bank deposits	1,200,000,000,000	1,520,900,000,000
Margin deposits for warrants issued by the company	215,150,000,000	263,516,000,000
Corporate bonds	-	100,000,000,000
Total	1,415,150,000,000	1,884,416,000,000

5.5. LOANS

	As at 30/09/2026		As at 31/12/2025	
	Cost	Revaluation value	Cost	Revaluation value
	VND	VND	VND	VND
Lending for margin trading	11,743,301,104,270	11,701,836,790,049	11,104,600,990,120	11,063,136,675,899
Advance loan for securities sales	327,140,516,439	327,140,516,439	462,590,509,868	462,590,509,868
Total	12,070,441,620,709	12,028,977,306,488	11,567,191,499,988	11,525,727,185,767

5.6. SHORT-TERM RECEIVABLES

	As at	
	30/09/2026	31/12/2025
	VND	VND
Anticipation of dividends and interest on financial assets	86,052,193,398	96,966,408,490
<i>Estimated interest collection on term deposits</i>	<i>23,565,145,205</i>	<i>43,831,730,230</i>
<i>Estimated interest collection from margin loans</i>	<i>36,857,453,240</i>	<i>36,197,954,850</i>
<i>Projected bond interest and dividends</i>	<i>25,629,594,953</i>	<i>16,936,723,410</i>
Pay in advance to the seller	2,986,488,505	1,669,148,560
Receivables for services provided by the Company	2,753,517,550	4,074,085,901
Total	91,792,199,453	102,709,642,951

5.7. OTHER SHORT-TERM ASSETS

	As at	
	30/09/2026	31/12/2025
	VND	VND
Margin deposits for proprietary trading of derivative securities (*)	70,401,152,080	46,508,842,080
Other short-term assets	9,088,577	-
Total	70,410,240,657	46,508,842,080

(*) This is the Company's deposit for proprietary trading of derivative securities according to Decision 96/QĐ-VSD dated March 23, 2017 of VSDC.

5.8. TANGIBLE FIXED ASSETS

	Office equipment	Others	Total
	VND	VND	VND
COST			
Opening balance	85,893,795,686	94,601,654	85,988,397,340
Additions	745,035,280	-	745,035,280
Closing balance	86,638,830,966	94,601,654	86,733,432,620
ACCUMULATED DEPRECIATION			
Opening balance	65,086,367,452	94,601,654	65,180,969,106
Charge for the year	6,207,958,514	-	6,207,958,514
Closing balance	71,294,325,966	94,601,654	71,388,927,620
NET BOOK VALUE			
Opening balance	20,807,428,234	-	20,807,428,234
Closing balance	15,344,505,000	-	15,344,505,000

5.9. INTANGIBLE FIXED ASSETS

	<u>Software programs</u>
	VND
COST	
Opening balance	242,672,133,680
Additions	<u>1,780,320,000</u>
Closing balance	<u><u>244,452,453,680</u></u>
ACCUMULATED DEPRECIATION	
Opening balance	99,849,508,083
Charge for the year	<u>31,666,433,172</u>
Closing balance	<u><u>131,515,941,255</u></u>
NET BOOK VALUE	
Opening balance	<u><u>142,822,625,597</u></u>
Closing balance	<u><u>112,936,512,425</u></u>

5.10. MONEY PAID TO THE PAYMENT SUPPORT FUND

	<u>As at</u>	
	<u>30/09/2026</u>	<u>31/12/2025</u>
	VND	VND
Initial deposit	48,688,241	48,688,241
Additional payment	14,824,754,402	14,824,754,402
Interest distributed annually	<u>5,126,557,357</u>	<u>5,984,583,839</u>
Total	<u><u>20,000,000,000</u></u>	<u><u>20,858,026,482</u></u>

KIS VIETNAM SECURITIES CORPORATION
NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

FORM B09a-CTCK

5.11. SHORT-TERM BORROWINGS

	Interest rate per annum	Opening balance VND	Loan amount during the period VND	Amount paid during the period VND	Revaluation VND	Closing balance VND
Domestic bank loan	4.40% - 7.360%	2,739,000,000,000	8,267,900,000,000	(8,156,900,000,000)	-	2,850,000,000,000
Foreign bank loan (*)	03 months	3,102,510,000,000	3,128,755,000,000	(3,102,510,000,000)	(17,500,000,000)	3,111,255,000,000
	TERM SOFR + 1.0%					
Borrowing from other subjects (**)	4.6%	1,592,662,000,000	1,603,523,000,000	(1,592,662,000,000)	(8,678,000,000)	1,594,845,000,000
Total		7,434,172,000,000	13,000,178,000,000	(12,852,072,000,000)	(26,178,000,000)	7,556,100,000,000

(*) The floating loan interest rate is equal to the reference interest rate (03m TERM SOFR) plus an interest margin of 1.0%/year applied to the US Dollar (USD).

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

For the unhedged balance of the borrowings, the Company recognised foreign exchange differences arising from the revaluation of outstanding balances at period end date.

5.12. PAYABLE FOR SECURITIES TRADING ACTIVITIES

	As at	
	30/09/2026	31/12/2025
	VND	VND
Payable to Vietnam Securities Depository and Clearing Corporation	664,656,351,817	1,291,822,855,870
Must pay investors money to buy secured warrants	13,153,354,500	207,425,841,000
Total	677,809,706,317	1,499,248,696,870

5.13. TAXES AND OTHER AMOUNTS PAYABLE TO THE STATE

	As at	
	30/09/2026	31/12/2025
	VND	VND
Corporate income tax - current	49,639,833,453	87,978,956,961
Personal income tax - investors	10,171,325,985	17,133,460,571
Personal income tax - employees	4,981,170,816	2,567,548,154
Contractor tax	1,827,919,624	4,278,422,447
Value added tax	46,132,102	120,799,576
Total	66,666,381,980	112,079,187,709

5.14. SHORT-TERM ACCRUED EXPENSES

	As at	
	30/09/2026	31/12/2025
	VND	VND
Software development costs	140,478,340,000	140,478,340,000
Loan interest expenses	42,596,751,209	61,745,308,505
Commission costs	10,563,600,631	18,434,199,695
Risk prevention costs for loans	-	19,570,820,226
Other	13,327,016,381	7,233,974,429
Total	206,965,708,221	247,462,642,855

5.15. GAINS FROM HTM INVESTMENTS

	Accumulated from the beginning of the year to the end of Quarter 3	
	2026	2025
	VND	VND
Term deposit	66,878,399,808	74,102,654,670
Bonds	6,875,342,467	20,393,972,607
Certificate of deposit	-	286,301,370
Total	73,753,742,275	94,782,928,647

5.16. INTEREST FROM LOANS AND RECEIVABLES

	Accumulated from the beginning of the year to the end of Quarter 3	
	2026	2025
	VND	VND
Margin lending activities	788,339,619,692	617,081,871,900
Advance payment service	27,456,599,423	34,445,567,835
Total	815,796,219,115	651,527,439,735

5.17. PROVISION COSTS FOR LOANS, BORROWING COSTS FOR LOANS

	Accumulated from the beginning of the year to the end of Quarter 3	
	2026	2025
	VND	VND
Loan interest expenses	285,219,648,218	276,164,433,014
Risk prevention costs, loan guarantee fees	25,244,347,641	16,928,399,906
Reversal of margin lending provisions	-	(400,000,000)
Total	310,463,995,859	292,692,832,920

5.18. SECURITIES BROKERAGE FEES

	Accumulated from the beginning of the year to the end of Quarter 3	
	2026	2025
	VND	VND
Commission costs	118,398,942,638	120,261,754,079
Stock brokerage fees	85,074,318,711	90,168,556,284
Employee costs	73,031,366,554	77,875,081,732
Total	276,504,627,903	288,305,392,095

6. MAIN TRANSACTIONS WITH RELATED PARTIES

	Accumulated from the beginning of the year to the end of Quarter 3	
	2026	2025
	VND	VND
Parent company		
Korea Investment & Securities Co.Ltd		
Loan disbursement	1,603,523,000,000	1,592,662,000,000
Payment of loan principal	1,592,662,000,000	1,538,657,000,000
Loan interest expenses	55,157,788,180	53,683,234,890
Guarantee costs	3,922,857,867	4,280,614,912
Revenue from securities brokerage fees	797,576,510	1,377,188,192
Derivative brokerage fee revenue	770,880,250	1,921,351,070

Expenses for key management personnel

	Accumulated from the beginning of the year to the end of Quarter 3	
	2026	2025
	VND	VND
Salary and other gross benefits	20,334,553,660	32,707,853,752

7. OWNER'S CAPITAL CONTRIBUTION

	As at	
	30/09/2026	31/12/2025
Number of shares issued and outstanding	454,969,304	454,969,304

Preparer



Nguyen Thi Kim Thoa

Chief accountant



Nguyen Thi Thanh Ngoc

Ho Chi Minh City, 19 October 2026
Legal representative (Authorised)
Senior Director of Operation Division



Cho HunHee