KIS VIETNAM SECURITIES CORPORATION

180-192 Nguyen Cong Tru, Ben Thanh Ward, HCM City

FINANCIAL STATEMENTS

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

Second Quarter 2026

Form No. B01a - CTCK

KIS VIET NAM SECURITIES CORPORATION

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

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

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Currency: VND)

Items	Code	Notes	Ending balance	Beginning balance
ASSET				
A. CURRENT ASSETS (100 = 110 + 130)	**100**		**15,794,865,221,445**	**16,232,121,965,758**
I. Financial assets	**110**		**15,725,752,400,391**	**16,177,929,104,280**
1. Cash and cash equivalents	111	5.1	521,879,088,399	580,763,174,630
1.1. Cash	111.1		505,479,088,399	580,763,174,630
1.2. Cash equivalents	111.2		16,400,000,000	
2. Financial assets at fair value through profit and loss ("FVTPL")	112	5.2	1,722,114,731,682	2,083,463,432,947
3. Held to maturity ("HTM")	113		1,211,600,000,000	1,884,416,000,000
4. Loans	114	5.4	12,216,607,707,507	11,567,191,499,988
5. Financial assets available for sale (AFS)	115			
6. Provision for impairment of financial assets and mortgage	116		(41,464,314,221)	(41,464,314,221)
7. Receivables	117		89,008,520,373	96,966,408,490
7.1. Receivables from sales of financial assets financial assets	117.1		577,966,600	
7.2. Receivables and accruals from dividend and interest income	117.2		88,430,553,773	96,966,408,490
7.2.1. Receivables for due dividend and interest income	117.3			
7.2.2. Accruals for undue dividend and interest income	117.4		88,430,553,773	96,966,408,490
8. Advances to suppliers (331)	118		3,063,201,712	1,669,148,560
9. Receivables from services provided by the Company	119		2,883,798,816	4,074,085,901
10. Internal receivables	120			
11. Receivables from stock exchange error	121			
12. Other Receivables	122		59,666,123	849,667,985
13. Provision for impairment of receivables (*)	129			
II. Other current assets	**130**		**69,112,821,054**	**54,192,861,478**
1. Advance	131		303,374,102	119,554,800
2. Office supplies, tools and materials	132			
3. Short-term prepaid expenses	133		6,273,510,112	7,564,464,598
4. Short-term deposits, collaterals and pledges	134			

Items	Code	Notes	Ending balance	Beginning balance
5. Value Added Tax deductible	135			
6. Taxes and State receivables	136			
7. Other current assets	137		62,535,936,840	46,508,842,080
8. Transaction of repurchase and sale of government bonds	138			
8. Provision for impairment of other current assets	139			
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250-260)	**200**		**318,471,657,590**	**205,702,486,638**
I. Non-current financial assets	**210**		**124,450,000,000**	
1. Long-term Receivables	211			
2. Long-term Investments	212		124,450,000,000	
2.1. Held to maturity ("HTM")	212.1		124,450,000,000	
2.2. Investments in subsidiaries	212.2			
2.3. Investment in joint ventures and associates	212.3			
2.4. Other long-term investments	212.4			
3. Provision for impairment of non-current financial assets	213			
II. Fixed assets	**220**		**140,571,289,435**	**163,630,053,831**
1. Tangible fixed assets	221	5.5	17,053,343,731	20,807,428,234
- Cost	222		86,671,448,540	85,988,397,340
- Accumulated depreciation (*)	223a		(69,618,104,809)	(65,180,969,106)
- Revalue tangible fixed assets under fair value	223b			
2. Finance lease Fixed assets	224			
- Cost	225			
- Accumulated depreciation (*)	226a			
- Revalue finance lease fixed assets under fair value	226b			
3. Intangible fixed assets	227	5.6	123,517,945,704	142,822,625,597
- Cost	228		244,452,453,680	242,672,133,680
- Accumulated amortization (*)	229a		(120,934,507,976)	(99,849,508,083)
- Revalue Intangible fixed assets under fair value	229b			
III. Real Estate Investments	**230**			
- Cost	231			
- Accumulated depreciation (*)	232a			
- Revalue real estate under fair value	232b			
IV. Construction in progress	**240**		**1,592,136,000**	
V. Other non-current assets	**250**		**51,858,232,155**	**42,072,432,807**
1. Long-term deposits, collaterals and pledges	251		6,605,679,144	5,806,494,150
2. Long-term prepaid expenses	252	5.7	8,761,237,616	5,384,562,097
3. Deferred income tax assets	253	5.9	6,457,986,164	

Items	Code	Notes	Ending balance	Beginning balance
4. Deposits to Settlement Assistance Fund	254	5.10	20,000,000,000	20,858,026,482
5. Other non-current assets	255		10,033,329,231	10,023,350,078
VI. Provision for impairment of non-current assets	**260**			
TOTAL ASSETS (270 = 100 + 200)	**270**		**16,113,336,879,035**	**16,437,824,452,396**

ITEMS	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES (300 = 310 + 340)	**300**		**8,654,779,272,924**	**9,327,848,626,372**
I. Current liabilities	**310**		**8,654,779,272,924**	**9,317,607,310,994**
1. Short-term borrowings and financial leases	311		7,524,722,000,000	7,434,172,000,000
1.1. Short-term borrowings	312	5.13	7,524,722,000,000	7,434,172,000,000
1.2. Short-term financial leases	313			
2. Short-term financial asset loans	314			
3. Short-term convertible bonds - Debt component	315			
4. Short-term issued bonds	316			
5. Loans from the Settlement Assistance Fund	317			
6. Payables for securities trading activities	318	5.17	783,401,002,542	1,499,248,696,870
7. Payables from errors in financial asset transactions	319			
8. Short-term trade payables	320		998,210,300	17,694,002,215
9. Short-term advance from customers	321			
10. Tax and other payables to State Treasury	322	5.8	86,646,236,424	112,079,187,709
11. Payables to employees	323			5,267,950,000
12. Employee benefits contributions	324		638,635,684	586,998,184
13. Short-term accrued expenses	325		258,170,820,457	247,462,642,855
14. Short-term internal payables	326			
15. Short-term unearned revenue	327			
16. Short-term deposits received	328			
17. Other short-term payables	329		202,367,517	1,095,833,161
18. Provision of short-term payable	330			
19. Bonus and welfare fund	331			
20. Government bond repurchase transactions	332			
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			

Items	Code	Notes	Ending balance	Beginning balance
5. Long-term trade payables	347			
6. Long-term advance from customers	348			
7. Long-term accrued expenses	349			
8. Long-term internal payables	350			
9. Long-term unearned revenue	351			
10. Long-term deposits received	352			
11. Other long-term payables	353			
12. Provision of long-term payable	354			
13. Investor Protection Fund	355			
14. Deferred income tax payables	356			10,241,315,378
15. Science and Technology Development Fund	357			
D. OWNERS' EQUITY (400 = 410 + 420)	**400**		**7,458,557,606,111**	**7,109,975,826,024**
I. Owners' equity	**410**		**7,458,557,606,111**	**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		2,814,685,960,521	2,466,104,180,434
7.1. Realized profit	417.1		2,745,690,110,083	2,331,682,104,424
7.2. Unrealized profit	417.2		68,995,850,438	134,422,076,010
II. Funding sources and other funds	**420**			
TOTAL LIABILITIES AND OWNERS 'EQUITY	**440**		**16,113,336,879,035**	**16,437,824,452,396**

INTERIM OFF-BALANCE SHEET ITEMS

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

Items	Code	Notes	Ending balance	Beginning balance
2. Custodial certificates of value	002			
3. Collateral assets	003			
4. Bad debts written-off	004		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		1,077,965,635,200	1,115,255,730,000
9. Non-traded financial assets deposited at VSD of the Company	009		9,953,900,000	520,000
10. Financial assets awaiting for arrival of the Company	010		16,958,010,000	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		339,753,146,200	359,726,776,200
13. Financial asset entitled to the rights of the securities company	013		2,421,730,000	1,645,660,000
14. Cover warrants (quantity)	014		144,067,700	43,522,000
B. ASSETS AND PAYABLES UNDER AGREEMENTS WITH INVESTORS				
1. Financial assets listed/registered at VSD of investors	021		**18,213,670,626,600**	**17,081,661,355,600**
a. Unrestricted and traded financial assets	021.1		16,358,847,109,800	15,067,994,455,600
b. Restricted and traded financial assets	021.2		287,223,010,000	299,274,710,000
c.Mortgaged and traded financial assets	021.3		948,474,700,000	932,474,700,000
d.Blocked financial assets	021.4		535,770,220,000	535,770,280,000
e. Financial assets awaiting for settlement	021.5		83,355,586,800	246,147,210,000
f. Financial assets waiting for lending	021.6			
g. Investor's margin assets	021.7			
2. Non-traded financial assets deposited at VSD of investors	022		176,895,420,000	564,912,080,000
a. Unrestricted and non-traded financial assets	022.1		94,885,120,000	449,361,800,000
b. Restricted and non-traded financial assets	022.2		80,074,000,000	50,059,550,000
c. Mortgaged and non-traded financial assets	022.3			
d. Blocked and non-trade financial assets	022.4		1,936,300,000	65,490,730,000
3. Financial assets awaiting for arrival of the Company	023		455,420,870,000	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		1,512,550,403,046	1,598,210,468,694

Items	Code	Notes	Ending balance	Beginning balance
7.1. Investors' deposits for securities trading activities managed by the Company	027		610,062,086,464	694,824,647,472
7.1.1 Investors' deposits at VSD	027.1		600,581,375,534	616,213,154,352
7.2. Investor's synthesizing deposits for securities trading activities	028		299,847,878,048	247,008,018,870
7.3. Clearing and settlement deposits for securities transactions	029			
a. Clearing and settlement deposits for securities transactions of domestic investors	029.1			
b. Clearing and settlement deposits for securities transactions of foreign investors	029.2			
7.4. Deposits of securities issuers	030		2,059,063,000	40,164,648,000
8. Payables to investors - investors' deposits for securities trading activities managed by the Company	031		909,909,964,512	941,832,666,342
8.1. Payables to domestic investors' deposits for securities trading activities managed by the Company	031.1		539,222,052,351	523,934,466,295
8.2. Payables to foreign investors' deposits for securities trading activities managed by the Company	031.2		370,687,912,161	417,898,200,047
9. Payables to securities issuers	032		732,900,000	38,838,485,000
10. Receivables from customers for financial asset transaction errors	033			
11. Payables to customers for financial asset transaction errors	034			
12. Dividends payable, principal and interest on bonds	035		1,326,163,000	1,326,163,000

PREPARED BY

Nguyen Thi Kim Thoa

CHIEF ACCOUNTANT

Truong Thi Kim Dung

Legal representative (Authorized)
SENIOR DIRECTOR OF OPERATION DIVISION

G.P: 56 - C.T.C.P CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIS VIỆT NAM P. BẾN THÀNH - T.P HỒ CHÍ MINH

Cho HunHee

Ho Chi Minh City, Vietnam
July 16, 2026

KIS VIET NAM SECURITIES CORPORATION
the 3rd &11th floor , 180 - 192 Nguyen Cong Tru Street, Ben Thanh Ward, HCM City
Tel: (08)3 914 8585 Fax: (08)3 821 6898

Form No.B02a - CTCK

INTERIM INCOME STATEMENT

for the Second quarter of 2026

Currency: VND

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
I. OPERATING INCOME						
1.1. Gain from financial assets at fair value through profit and loss ("FVTPL")	01		413,575,506,811	245,300,706,563	833,394,417,842	444,404,886,436
a. Gain from sales of financial assets at FVTPL	01.1		261,627,760,508	148,745,647,440	468,597,766,307	309,407,383,730
b. Upward revaluation of financial assets at FVTPL	01.2		35,976,199,495	56,816,075,252	95,914,933,953	81,313,156,594
c. Dividend, interest income from financial assets at FVTPL	01.3		18,850,926,167	11,691,741,562	40,398,441,675	22,753,786,540
d. Downward revaluation of covered warrant liabilities	01.4		97,120,620,641	28,047,242,309	228,483,275,907	30,930,559,572
1.2. Gain from held to maturity (HTM)	02		22,049,789,461	35,153,700,427	45,771,209,677	68,101,664,819
1.3. Gain from loans and receivables	03		277,466,312,462	217,634,277,536	543,359,113,317	403,104,816,497
1.4. Gain from financial assets available for sale (AFS)	04					
1.5. Gain from hedging derivatives	05					
1.6. Revenue from brokerage services	06		111,509,659,932	125,054,312,715	273,456,464,752	210,403,757,348
1.7. Revenue from underwriting and issuance agency services	07			4,060,000,000		4,060,000,000
1.8. Revenue from securities investment advisory services	08					
1.9. Revenue from securities custodian services	09		2,278,330,646	2,887,449,227	4,013,309,178	4,546,929,136
1.10. Revenue from financial advisory services	10			150,000,000		150,000,000
1.11. Revenue from other operating activities	11		7,614,389,549	748,855,809	7,810,171,468	2,635,204,283
Total operating income (20 = 01--> 11)	**20**		**834,493,988,861**	**630,989,302,277**	**1,707,804,686,234**	**1,137,407,258,519**
II. OPERATING EXPENSES						
2.1. Loss from financial assets at FVTPL	21		373,303,665,764	260,731,193,336	727,807,489,378	432,305,591,876
a. Loss from sales of financial assets at FVTPL	21.1		168,178,082,489	196,244,254,430	337,742,420,640	317,420,323,533
b. Downward revaluation of financial assets at FVTPL	21.2		63,419,591,277	39,478,607,893	185,881,452,480	75,549,431,556
c. Transaction costs of acquisition of financial assets at FVTPL	21.3		122,259,077	236,102,126	240,633,306	552,016,518
d. Upward revaluation of covered warrant liabilities	21.4		141,583,732,921	24,772,228,887	203,942,982,952	38,783,820,269
2.2. Loss from held to maturity (HTM)	22					

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
2.3. Loss and differences from revaluation at fair value of available-for-sale financial assets (AFS) arising from reclassification	23					
2.4. Provision expenses for diminution in value and impairment of financial assets, doubtful debts and borrowing costs of loans	24		107,804,354,526	95,405,985,302	210,749,713,706	181,084,480,806
2.5. Loss from hedging derivatives	25					
2.6. Expenses for proprietary trading activities	26		612,864,908	1,482,722,356	1,651,507,778	2,897,073,934
2.7. Expenses for brokerage services	27		92,048,510,704	93,895,429,261	194,549,374,560	152,758,691,933
2.8. Expenses from underwriting and issuance agency services	28					
2.9. Expenses from securities investment advisory services	29					
2.10. Expenses for securities custodian services	30		1,859,050,324	2,069,373,430	3,691,414,124	3,943,977,852
2.11. Expenses for financial advisory services	31		4,257,832,552	3,464,815,578	5,221,874,254	4,157,512,620
2.12. Other operating expenses	32					
Total operating expenses (40 = 21--> 32)	**40**		**579,886,278,778**	**457,049,519,263**	**1,143,671,373,800**	**777,147,329,021**
III. FINANCE INCOME						
3.1. Realized and unrealized gain from changes in foreign exchange rates	41		3,300,061,713		3,483,116,904	135,284,675
3.2. Dividend and interest income from demand deposits	42		1,050,674,653	720,099,225	2,060,271,102	1,367,371,640
3.3. Gain from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	43					
3.4. Other income from investments	44		6,573,303	3,400,355	9,979,153	8,325,620
Total finance income (50 = 41--> 44)	**50**		**4,357,309,669**	**723,499,580**	**5,553,367,159**	**1,510,981,935**
IV. FINANCE EXPENSES						
4.1. Realized and unrealized loss from changes in foreign exchange rates	51		474,766,900	4,184,390,096	529,916,845	4,431,725,692
4.2. Interest expenses	52		317,369,408	240,993,244	638,401,399	480,754,185
4.3. Loss from the sale and liquidation of investments in subsidiaries, associates, and joint ventures	53					
4.4. Provision for impairment of long-term financial investments	54					
4.5. Other finance expenses	55					
Total finance expenses (60 = 51--> 55)	**60**		**792,136,308**	**4,425,383,340**	**1,168,318,244**	**4,912,479,877**
V. SELLING EXPENSES	**61**					
VI. GENERAL AND ADMINISTRATIVE EXPENSES	**62**		**77,169,261,357**	**69,417,868,924**	**133,691,041,040**	**127,721,566,276**
VII. OPERATING PROFIT (70 = 20 + 50-40-60-61-62)	**70**		**181,003,622,087**	**100,820,030,330**	**434,827,320,309**	**229,136,865,280**
VIII. OTHER INCOME AND EXPENSES						
8.1. Other income	71		9,036,237	19,955,804	15,107,511	47,374,801

ITEMS	Code	Notes	This year's quarter	Previous year's quarter	Accumulated from the beginning of the year to the end of this quarter	
					This year	Previous year
8.2. Other expenses	72		917,825	32,304	997,278	112,470
Total other operating profit (80 = 71-72)	**80**		**8,118,412**	**19,923,500**	**14,110,233**	**47,262,331**
IX. PROFIT BEFORE TAX (90 = 70 + 80)	**90**		**181,011,740,499**	**100,839,953,830**	**434,841,430,542**	**229,184,127,611**
9.1. Realized profit	91		252,918,244,561	80,227,473,049	500,267,656,114	231,273,663,270
9.2. Unrealized (loss)/profit	92		(71,906,504,062)	20,612,480,781	(65,426,225,572)	(2,089,535,659)
X. CORPORATE INCOME TAX (CIT) EXPENSE	**100**		**35,493,712,446**	**20,535,176,171**	**86,259,650,455**	**46,204,010,927**
10.1. Current CIT expense	100.1	5.18	52,193,013,988	20,234,816,145	102,958,951,997	45,903,650,901
10.2. Deferred CIT (income)/expense	100.2		(16,699,301,542)	300,360,026	(16,699,301,542)	300,360,026
XI. PROFIT AFTER TAX (200 = 90-100)	**200**		**145,518,028,053**	**80,304,777,659**	**348,581,780,087**	**182,980,116,684**
XII. OTHER COMPREHENSIVE GAIN/(LOSS) AFTER TAX	**300**					
12.1. Gain/(Loss) from revaluation of available-for-sale financial assets (AFS)	301					
12.2. Gain/(Loss) from differences in rates of activity in foreign countries	302					
12.3. Gain/(Loss) from revaluation of fixed assets according to fair value	303					
12.6. Other comprehensive gain/loss	304					
Total comprehensive income	**400**					
XIII. EARNINGS PER SHARE	**500**					
13.1. Basic earnings per share (VND/share)	501		320	213	766	486
13.2. Diluted earnings per shares (VND/share)	502		320	213	766	486

PREPARED BY	CHIEF ACCOUNTANT	Legal representative (Authorized) SENIOR DIRECTOR OF OPERATION DIVISION
Nguyen Thi Kim Thoa	Truong Thi Kim Dung	Cho HunHee

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIS VIỆT NAM

Ho Chi Minh City, Vietnam
July 16, 2026

KIS VIET NAM SECURITIES CORPORATION

Form B03b - CTCK

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

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

INTERIM CASH FLOW STATEMENT
(Indirect method)

for the Second quarter of 2026

(Currency: VND)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
A	B	C	1	2
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**434,841,430,542**	**229,184,127,611**
2. Adjustments for	**02**		**(417,693,633,881)**	**(308,394,727,428)**
- Depreciation and amortization expense	03		25,522,135,596	9,910,150,759
- Provisions	04			(400,000,000)
- Unrealized loss/(gain) from changes in foreign exchange rates	05		(3,243,385,723)	1,862,099,950
- Interest expense	06		189,556,380,915	174,193,289,719
- Gain/Loss from investment activities	07			
- Accrued interest income	08		(629,528,764,669)	(493,960,267,856)
- Other adjustments	09			
3. Increase in non-monetary expenses	**10**		**389,824,435,432**	**114,333,251,825**
- Loss on revaluation of financial assets recognized through profit/Loss of FVTPL & Loss on revaluation of warrant payables	11		389,824,435,432	114,333,251,825
- 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**		**(324,398,209,860)**	**(112,243,716,166)**
- Gains from revaluation of financial assets recognized through profit/loss (FVTPL) & Gains from revaluation of payable for warrants	19		(324,398,209,860)	(112,243,716,166)
- Gains from recognizing fair value revaluation differences of available-for-sale financial assets (AFS) upon reclassification	20			
- Other gains	21			
5. Operating gains from/(used in) before changes in working capital	**30**		**82,574,022,233**	**(77,121,064,158)**
- Increase in financial assets at FVTPL	31		271,382,182,738	293,263,570,048
- (Increase)/decrease in held-to-maturity investments	32		548,366,000,000	(66,100,000,000)
- Increase in loans	33		(649,416,207,519)	(2,461,383,269,915)
- (Increase)/decrease in available-for-sales financial assets	34			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
(-) Increase, (+) Decrease in receivables from sale of financial assets	35		19,934,866,572	99,066,520,000
(-) Increase, (+) Decrease in receivables of dividend and accrued interests of financial assets	36		638,064,619,386	471,129,492,879
(-) Increase, (+) Decrease in receivables from services provided by the Company	37		1,190,287,085	(2,185,881,653)
(-) Increase, (+) decrease in receivables from errors in financial asset transactions	38			
(-) Increase, (+) Decrease in other receivables	39		(604,051,290)	11,386,386,498
- Increase/(Decrease) in other assets	40		(15,362,866,733)	143,150,493,590
- Increase/(Decrease) in accrued expenses (excluding interest expenses)	41		11,570,767,757	13,110,824,465
- Increase/(Decrease) in prepaid expenses	42		(2,085,721,033)	5,695,072,674
(-) Corporate income tax paid	43		(138,744,894,970)	(49,649,725,479)
(-) Loan interest paid	44		(190,732,900,108)	(174,716,803,142)
- Increase/(Decrease) in payables to suppliers	45		9,055,815,525	(69,939,317,130)
- Increase/(Decrease) employee benefit contributions	46		51,637,500	21,996,000
- Increase/(Decrease) in taxes and statutory obligation payables (excluding CIT paid)	47		10,352,991,688	494,973,188
- 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		(735,707,177,862)	261,436,994,815
- Other receipts from business activities	51			
- Other payments for business activities	52			
Net cash flow from operating activities	**60**		**(145,378,579,031)**	**(1,606,980,037,320)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets, investment properties and other long-term assets	61		(4,055,507,200)	(8,709,168,038)
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**		**(4,055,507,200)**	**(8,709,168,038)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipt from issuance of shares, capital contributed by shareholders	71			
2. Repayments of capital contributions by shareholders, repurchase of treasury shares	72			
3. Drawdown of borrowing	73		8,290,995,000,000	8,973,810,000,000
3.1. Borrowing from the Settlement Assistance Fund	73.1			
3.2. Other borrowings	73.2		8,290,995,000,000	8,973,810,000,000
4. Repayment of borrowings	74		(8,200,445,000,000)	(7,771,210,000,000)

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
4.1. Repayment of the Settlement Assistance Fund	74.1			
4.2. Repayment of the financial asset borrowings	74.2			
4.3. Other repayment of borrowings	74.3		(8,200,445,000,000)	(7,771,210,000,000)
5. Payments for principal finance lease liabilities	75			
6. Dividends and profits paid to owners	76			
Net cash flow from financing activities	**80**		**90,550,000,000**	**1,202,600,000,000**
IV. NET INCREASE/(DECREASE) CASH DURING THE PERIOD	**90**		**(58,884,086,231)**	**(413,089,205,358)**
V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE 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 THE END OF THE PERIOD	**103**		**521,879,088,399**	**687,295,470,499**
- Cash	103.1		505,479,088,399	412,355,470,499
- Cash equivalents	103.2		16,400,000,000	274,940,000,000
- Impact of exchange rate fluctuations on foreign currency conversion	104			

CASH FLOWS OF INVESTORS FROM BROKERAGE AND ENTRUSTMENT ACTIVITIES

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
I. Cash flows of investors from brokerage and entrustment activities				
1. Proceeds from sales of securities brokered by the Company	01		68,445,514,733,281	52,696,113,346,889
2. Payments for purchases of securities brokered by the Company	02		(77,201,613,270,790)	(62,571,125,098,410)
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		8,727,066,001,401	9,875,428,050,191
7.1 Deposits received of investors at VSD	07.1		(15,631,778,818)	(133,554,126,983)
8. Payments for customers' securities transactions	08			
9. Receiving investors' deposits for customers' entrusted investment activities	09			
10. Payments for customers' entrusted investment activities	10			

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
11. Payments for custody fee of investors' securities	11		(2,890,165,722)	(3,501,617,032)
12. Collection of securities transaction errors	12			
13. Payment of securities transaction errors	13			
14. Proceeds from securities issuers	14		986,509,398,770	836,828,212,744
15. Payments for securities issuers	15		(1,024,614,983,770)	(837,366,720,744)
Net (decrease)/increase in cash during the period	**20**		**(85,660,065,648)**	**(137,177,953,345)**
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
- Consolidated deposits for customers' securities transactions	33		247,008,018,870	24,308,088,380
- Deposits for clearing and settlement of securities transactions	34			
- Investors' margin deposits at VSD	34.1		616,213,154,352	502,437,715,245
- Issuers' deposits (including duration)	35		40,164,648,000	1,900,771,000
- Cash equivalents	36			
- Impact of exchange rate fluctuations on foreign currency conversion	37			
III. Cash and cash equivalents of investors at the end of the year	**40**		**1,512,550,403,046**	**807,669,693,654**
Cash in banks at the end of the year:	41		1,512,550,403,046	807,669,693,654
- Investors' deposits for securities transactions managed by securities companies (including duration)	42		610,062,086,464	437,423,842,392
- Consolidated deposits for customers' securities transactions	43		299,847,878,048	
- Deposits for clearing and settlement of securities transactions	44			
- Investors' margin deposits at VSD	44.1		600,581,375,534	368,883,588,262
- Issuers' deposits (including duration)	45		2,059,063,000	1,362,263,000
- Cash equivalents	46			
- Impact of exchange rate fluctuations on foreign currency conversion	47			

PREPARED BY	CHIEF ACCOUNTANT	Legal representative (Authorized) SENIOR DIRECTOR OF OPERATION DIVISION
Nguyen Thi Kim Thoa	Truong Thi Kim Dung	Cho HunHee

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIS VIỆT NAM

Ho Chi Minh City, Vietnam
July 16, 2026

KIS VIET NAM SECURITIES CORPORATION

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

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

INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

for the period ended June 30, 2026

Currency: VND

ITEMS	Notes	Beginning balance		Increase/ Decrease				Ending balance	
		January 1, 2025	January 1, 2026	Cumulative same period last		Cumulative same period this year		June 30, 2025	June 30, 2026
				Increase	Decrease	Increase	Decrease		
A	B	1		3	4	5	6	7	
I. CHANGES IN OWNERS' EQUITY									
1. Share capital		3,761,579,550,000	4,549,693,040,000	-	-	-	-	3,761,579,550,000	4,549,693,040,000
1.1. Ordinary share		3,761,579,550,000	4,549,693,040,000	-	-	-	-	3,761,579,550,000	4,549,693,040,000
1.2. Preferred share		-	-	-	-	-	-	-	-
1.3. Share premium		-	-	-	-	-	-	-	-
1.4. Convertible Bond Option - Equity Component		-	-	-	-	-	-	-	-
1.5. Others		-	-	-	-	-	-	-	-
2. Treasury share (*)		-	-	-	-	-	-	-	-
3. Charter capital supplementary reserve fund		47,089,302,795	47,089,302,795	-	-	-	-	47,089,302,795	47,089,302,795
4. Operational risk and financial reserve fund		47,089,302,795	47,089,302,795	-	-	-	-	47,089,302,795	47,089,302,795
5. Differences from revaluation of financial assets at fair value		-	-	-	-	-	-	-	-
6. Differences from forreige exchange rate		-	-	-	-	-	-	-	-
7. Other Equity's fund		-	-	-	-	-	-	-	-
8. Undistributed profit		1,894,369,847,525	2,466,104,180,434	182,980,116,684	-	348,581,780,087	-	2,077,349,964,209	2,814,685,960,521
8.1. Realized profit		1,820,251,882,839	2,331,682,104,424	185,069,652,343	-	414,008,005,659	-	2,005,321,535,182	2,745,690,110,083
8.2. Unrealized profit		74,117,964,686	134,422,076,010	(2,089,535,659)	-	(65,426,225,572)	-	72,028,429,027	68,995,850,438
TOTAL		**5,750,128,003,115**	**7,109,975,826,024**	**182,980,116,684**	**-**	**348,581,780,087**	**-**	**5,933,108,119,799**	**7,458,557,606,111**

PREPARED BY	CHIEF ACCOUNTANT	Legal representative (Authorized) SENIOR DIRECTOR OF OPERATION DIVISION
Nguyen Thi Kim Thoa	Truong Thi Kim Dung	Cho HunHee

Ho Chi Minh City, Vietnam
July 16, 2026

Form no B09a-CTCK
Issued according to Circular No. 334/2016/TT-BTC
dated December 27, 2016, by the Ministry of Finance)

1. MAIN FEATURES OF OPERATION OF THE SECURITIES COMPANY

Corporate information

KIS Vietnam Securities Corporation ("the Company") is a joint stock company established under the Corporate Law of Vietnam according to Business Registration No. 0305066125 issued by Ho Chi Minh Department of Planning and Investment dated 05 July 2007. The Company operates under Securities Establishment and Trading License No. 56/UBCK-GPHĐKD issued by the State Securities Commission on 05 July 2007 and other subsequent amendments (The latest Amended License No. 06/GPĐC-UBCK dated 13 January 2026).

Capital scale

According to the financial status report, the accounting period ends June 30, 2026

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

Company's equity: 7,458,557,606,111 VND

Total assets: 16,113,336,879,035 VND

Operational regulations

The Company's latest operating charter was approved by the General Meeting of Shareholders and takes effect from the date of the last update on January 16, 2026.

Number of employees

Accounting period ending June 30, 2026: 319

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Business name and head office

The English business name is KIS VIET NAM SECURITIES CORPORATION.

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

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

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

Other transaction offices at Ho Chi Minh and Ha Noi.

Main business activities

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

2. Accounting period, currency used in accounting

2.1. Accounting period

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

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

2.2. Accounting currency

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

3. Standards and Accounting System

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

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

3.3. Registered accounting documentation system: General Journal.

4. Accounting policies

4.1 Cash and cash equivalents

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

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

4.2 Principles for Recognizing Receivables and Loans

4.2.1 Receivables

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

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

4.2.2 Loans

Loans and advances to customers for the proceeds from selling securities are stated at cost less allowance for doubtful debts. Allowance for doubtful debts and advances to customers for the proceeds from selling securities are determined by the difference between the market price or fair value of collateral assets and the carrying value of the respective loans and advances.

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

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

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

- It is considered by management as held for trading. A financial asset is considered as held for trading if:

- it is acquired principally for the purpose of selling it in the near term;
- there is evidence of a recent pattern of short-term profit-taking; or
- a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).

▪ Upon initial recognition, it is designated by Company as financial asset at FVTPL.

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

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

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

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

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

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

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

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

4.4 Held to maturity (HTM)

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

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

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

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

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

4.5 Long-term Securities Investments

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

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

4.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

4.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

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

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

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

4.8 Depreciation and amortization

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

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

4.9 Prepaid expenses

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

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

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

4.10 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of receipts or receivables less trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Revenue from brokerage services

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

Revenue from trading of securities

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

Interest income

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

Dividends

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

Other income

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

Other revenues from rendering services

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

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

4.11 Borrowing costs

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

4.12 Cost of proprietary trading securities sold

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

4.13 Tax

Current income tax

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

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

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

Deferred income tax

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

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

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

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

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

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

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

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

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

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5. Additional Information for Financial Statements

5.1 Cash and cash equivalents

	As at	
	June 30, 2026	**Dec 31, 2025**
	VND	**VND**
Cash in fund	48,789,384	45,435,708
Deposit	505,427,783,115	580,715,225,529
Deposits for clearing and settlement and securities transactions	2,515,900	2,513,393
Cash equivalents	16,400,000,000	-
Total	**521,879,088,399**	**580,763,174,630**

5.2 Volume and value of transactions performed during the year

	Transaction volume performed during the year (unit)	Value of transactions performed during the year (VND)
a) Of the Company		
Share	295,580,201	12,998,035,473,860
Bonds	83,334,201	9,109,921,835,113
Fund certificates	55,503,508	1,707,355,761,330
Warrants	285,174,600	283,396,459,000
Futures contract	54,595	10,723,283,730,000
b) Investor's		
Share	8,114,848,280	203,620,156,388,930
Bonds	11,248,189	1,842,803,826,328
Fund certificates	14,552,166	401,624,976,830
Warrants	50,324,185	64,198,345,950
Futures contract	243,029	48,189,609,991,000
Total	**8,910,862,954**	**288,940,386,788,341**

5.3 Financial assets recognized through profit/loss (FVTPL)

	As at June 30, 2026		As at Dec 31, 2025	
	Cost VND	Market value/ fair value VND	Cost VND	Market value/ fair value VND
Listed stocks and stocks traded on Upcom	195,421,208,141	197,080,601,124	153,424,092,802	161,156,933,984
Underlying assets for warrant risk hedging activities	133,372,037,741	136,126,874,400	517,853,680,999	593,913,522,600
Shares are unlisted and unregistered for trading	25,136,329,297	14,478,692,020	25,118,408,838	14,478,692,020
Listed bonds	327,021,230,342	335,801,216,873	251,307,698,384	263,845,780,804
Unlisted bonds	794,206,015,184	794,206,015,184	781,377,235,378	781,377,235,378
Warrants	1,608,481,083	1,388,696,000	14,161,890,197	11,210,489,000
Fund certificates	216,374,459,446	243,032,636,081	221,278,937,374	257,480,779,161
Total	**1,693,139,761,234**	**1,722,114,731,682**	**1,964,521,943,972**	**2,083,463,432,947**

5.4 Investments held to maturity

	As at	
	June 30, 2026	Dec 31, 2025
	VND	VND
Term bank deposits	1,000,000,000,000	1,520,900,000,000
Margin deposits for warrants issued by the company	111,600,000,000	263,516,000,000
Corporate bonds	100,000,000,000	100,000,000,000
Total	**1,211,600,000,000**	**1,884,416,000,000**

5.5 Loans

	As at June 30, 2026		As at Dec 31, 2025	
	Cost	Revaluation value	Cost	Revaluation value
	VND	VND	VND	VND
Lending for margin trading	12,072,300,901,323	12,030,836,587,102	11,104,600,990,120	11,063,136,675,899
Advance loan for securities sales	144,306,806,184	144,306,806,184	462,590,509,868	462,590,509,868
Total	**12,216,607,707,507**	**12,175,143,393,286**	**11,567,191,499,988**	**11,525,727,185,767**

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5.6 Short-term receivables

	As at	
	June 30, 2026	**Dec 31, 2025**
	VND	**VND**
Receivables from sale of financial assets	577,966,600	-
Anticipation of dividends and interest on financial assets	88,430,553,773	96,966,408,490
Estimated interest collection on term deposits	34,527,553,428	43,831,730,230
Estimated interest collection from margin loans	36,879,115,034	36,197,954,850
Projected bond interest and dividends	17,023,885,311	16,936,723,410
Pay in advance to the seller	3,063,201,712	1,669,148,560
Receivables for services provided by the Company	2,883,798,816	4,074,085,901
Total	**94,955,520,901**	**102,709,642,951**

5.7 Other short-term assets

	As at	
	June 30, 2026	**Dec 31, 2025**
	VND	**VND**
Margin deposits for proprietary trading of derivative securities (*)	62,535,936,840	46,508,842,080

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

5.8 Long-term investments

	As at	
	June 30, 2026	**Dec 31, 2025**
	VND	**VND**
Margin deposits for warrants issued by the company	124,450,000,000	-
Total	**124,450,000,000**	**-**

5.9 Tangible fixed assets

	Office equipment	**Others**	**Total**
	VND	VND	VND
Original price			
As of January 1, 2026	85,893,795,686	94,601,654	85,988,397,340
Buy during the period	683,051,200	-	683,051,200
As at June 30, 2026	**86,576,846,886**	**94,601,654**	**86,671,448,540**
Accumulated depreciation value			
As of January 1, 2026	65,086,367,452	94,601,654	65,180,969,106
Depreciation during the period	4,437,135,703	-	4,437,135,703
As at June 30, 2026	**69,523,503,155**	**94,601,654**	**69,618,104,809**
Remaining value			
As of January 1, 2026	20,807,428,234	-	20,807,428,234
As at June 30, 2026	**17,053,343,731**	-	**17,053,343,731**

5.10 Intangible fixed assets

	Software programs
	VND
Original price	
As of January 1, 2026	242,672,133,680
Buy during the period	1,780,320,000
As at June 30, 2026	**244,452,453,680**
Accumulated depreciation value	
As of January 1, 2026	99,849,508,083
Depreciation during the period	21,084,999,893
As at June 30, 2026	**120,934,507,976**
Remaining value	
As of January 1, 2026	142,822,625,597
As at June 30, 2026	**123,517,945,704**

5.11 Money paid to the Payment Support Fund

	As at	
	June 30, 2026	**Dec 31, 2025**
	VND	**VND**
Initial deposit	48,688,241	48,688,241
Additional payment	14,824,754,402	14,824,754,402
Interest distributed annually	5,126,557,357	5,984,583,839
Total	**20,000,000,000**	**20,858,026,482**

5.12 Short-term loans

		Opening balance as of January 1, 2026 VND	Loan amount during the period	Amount paid during the period	Closing balance as of June 30, 2026 VND
Domestic bank loan	4.40% - 7.20%	2,739,000,000,000	5,947,900,000,000	5,882,900,000,000	2,804,000,000,000
Foreign bank loan (*)	TERM SOFR +	3,102,510,000,000	1,553,415,000,000	1,534,615,000,000	3,121,310,000,000
Borrowing from other subjects (**)	0.046	1,592,662,000,000	789,680,000,000	782,930,000,000	1,599,412,000,000
Total		**7,434,172,000,000**	**8,290,995,000,000**	**8,200,445,000,000**	**7,524,722,000,000**

(*) 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 foreign currency USD

5.13 Payable for securities trading activities

	As at	
	June 30, 2026 VND	Dec 31, 2025 VND
Payable to Vietnam Securities Depository and Clearing Corporation	753,027,028,542	1,291,822,855,870
Must pay investors money to buy secured warrants	30,373,974,000	207,425,841,000
Total	**783,401,002,542**	**1,499,248,696,870**

5.14 Taxes and other amounts payable to the state

	As at	
	June 30, 2026 VND	Dec 31, 2025 VND
Corporate income tax - current	52,193,013,988	87,978,956,961
Personal income tax - investors	14,893,474,460	17,133,460,571
Personal income tax - employees	14,270,109,184	2,567,548,154
Contractor tax	5,287,847,415	4,278,422,447
Value added tax	1,791,377	120,799,576
Total	**86,646,236,424**	**112,079,187,709**

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5.15 Short-term payable expenses

	As at	
	June 30, 2026	Dec 31, 2025
	VND	VND
Software development costs	140,478,340,000	140,478,340,000
Loan interest expenses	60,882,718,350	61,745,308,505
Commission costs	12,582,031,341	18,434,199,695
Risk prevention costs for loans	24,366,988,282	19,570,820,226
Other	19,860,742,484	7,233,974,429
Total	**258,170,820,457**	**247,462,642,855**

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6.1 Interest arising from HTM investments and loans

Gains from HTM Investments:

	Accumulated from the beginning of the year to the end of Quarter 2	
	2026	2025
	VND	VND
Term deposit	40,564,360,361	52,139,883,994
Bonds	5,206,849,316	15,675,479,455
Certificate of deposit	-	286,301,370
Total	**45,771,209,677**	**68,101,664,819**

6.2 Interest from loans and receivables:

	Accumulated from the beginning of the year to the end of Quarter 2	
	2026	2025
	VND	VND
Margin lending activities	520,483,956,804	389,407,383,292
Advance payment service	22,875,156,513	13,697,433,205
Total	**543,359,113,317**	**403,104,816,497**

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6.3 Provision costs for loans, borrowing costs for loans

	Accumulated from the beginning of the year to the end of Quarter 2	
	2026 **VND**	**2025** **VND**
Loan interest expenses	188,917,979,516	174,193,289,719
Risk prevention costs and loan guarantee fees	21,831,734,190	7,291,191,087
Reversal of margin lending provisions	-	(400,000,000)
Total	**210,749,713,706**	**181,084,480,806**

6.4 Securities brokerage fees

	Accumulated from the beginning of the year to the end of Quarter 2	
	2026 **VND**	**2025** **VND**
Commission costs	82,205,046,289	59,118,626,060
Stock brokerage fees	60,416,432,046	46,795,317,610
Employee costs	51,927,896,225	46,844,748,263
Total	**194,549,374,560**	**152,758,691,933**

7. Main transactions with related parties

	Accumulated from the beginning of the year to the end of Quarter 2	
	2026	2025
	VND	VND
Parent company		
Korea Investment & Securities Co.Ltd		
Loan disbursement	789,680,000,000	781,950,000,000
Payment of loan principal	781,950,000,000	756,000,000,000
Loan interest expenses	36,561,359,483	35,166,976,959
Guarantee costs	2,769,456,134	2,747,724,459
Revenue from securities brokerage fees	681,339,578	1,148,709,798
Derivative brokerage fee revenue	567,562,000	1,531,085,200

Expenses for key management personnel

	Accumulated from the beginning of the year to the end of Quarter 2	
	2026	2025
	VND	VND
Salary and other gross benefits	17,605,090,612	29,105,850,057

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8. Owner's capital contribution

	June 30, 2026	December 31, 2025
	VND	VND
Number of shares issued and outstanding	454,969,304	454,969,304
Total	**454,969,304**	**454,969,304**

PREPARED BY	CHIEF ACCOUNTANT	Legal representative (Authorized) SENIOR DIRECTOR OF OPERATION DIVISION
Nguyen Thi Kim Thoa	Truong Thi Kim Dung	Cho HunHee

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIS VIỆT NAM

Ho Chi Minh City, Vietnam

July 16, 2026