# ASIA-PACIFIC SECURITIES JOINT STOCK COMPANY

## REVIEWED INTERIM FINANCIAL STATEMENTS

**For the period from 01 January 2026 to 30 June 2026**



*August 2026*

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# STATEMENT OF BOARD OF GENERAL DIRECTORS

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

## BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

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

**Board of Management**

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

**Board of Supervisors**

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

**Board of General Directors**

| | |
|---|---|
| Mr. Nguyen Duc Quan | General Director |

**Chief Accountant/ Person in charge of accounting**

| | |
|---|---|
| Ms. Dau Thi Thao | Chief Accountant |

**Legal representative**

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

## EVENTS AFTER THE REPORTING DATE

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

## THE AUDITOR

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

## STATEMENT OF BOARD OF GENERAL DIRECTORS (CONT'D)

### RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

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

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

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

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

**For and on behalf of the Board of General Directors,**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

**Nguyen Duc Quan**
**General Director**
*Hanoi, 12 August 2026*

UHY
Connect to possibility

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*No.: 883/2026/UHY-BCSX*

# REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

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

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

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

## Board of General Directors' responsibility

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

## Auditors' responsibility

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

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

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

**Auditors' Conclusion**

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

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

**Le Quang Nghia**
**Deputy General Director**
Auditor's Practicing Certificate
No. 3660-2026-112-1
***For and on behalf of***
**UHY AUDITING AND CONSULTING COMPANY LIMITED**
*Hanoi, 12 August 2026*

## INTERIM STATEMENT OF FINANCIAL POSITION

*As at 30 June 2026*

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

## INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

*As at 30 June 2026*

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

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG
S.Đ.K.K.D:0103015146-C.T.C.P
Q. HAI BÀ TRƯNG - TP. HÀ NỘI

| Nguyen Thu Phuong | Dau Thi Thao | Nguyen Duc Quan |
|---|---|---|
| Preparer | Chief Accountant | General Director |

*Hanoi, 12 August 2026*

## INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

*As at 30 June 2026*

### OFF-STATEMENT OF FINANCIAL POSITION ITEMS

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

## INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

*As at 30 June 2026*

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

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

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

| | | |
|---|---|---|
| **Nguyen Thu Phuong** | **Dau Thi Thao** | **Nguyen Duc Quan** |
| **Preparer** | **Chief Accountant** | **General Director** |
| | | *Hanoi, 12 August 2026* |

# INTERIM INCOME STATEMENT

*For the period from 01 January 2026 to 30 June 2026*

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

## INTERIM INCOME STATEMENT (CONT'D)

*For the period from 01 January 2026 to 30 June 2026*

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

S.Đ.K.K.D: 0103015146 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG
Q. HAI BÀ TRƯNG - TP HÀ NỘI

**Nguyen Thu Phuong**
**Preparer**

**Dau Thi Thao**
**Chief Accountant**

**Nguyen Duc Quan**
**General Director**
*Hanoi, 12 August 2026*

# INTERIM CASH FLOW STATEMENT

*(Applying the indirect method)*
*For period from 01 January 2026 to 30 June 2026*

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

## INTERIM CASH FLOW STATEMENT (CONT'D)

*(Applying the indirect method)*
*For period from 01 January 2026 to 30 June 2026*

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

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

| | | |
|---|---|---|
| **Nguyen Thu Phuong** | **Dau Thi Thao** | **Nguyen Duc Quan** |
| **Preparer** | **Chief Accountant** | **General Director** |
| | | *Hanoi, 12 August 2026* |

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

*For period from 01 January 2026 to 30 June 2026*

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

S.Đ.K.K.D: 0103015146-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG
Q. HAI BÀ TRƯNG - TP. HÀ NỘI

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **Nguyen Thu Phuong** | **Dau Thi Thao** | **Nguyen Duc Quan** |
| **Preparer** | **Chief Accountant** | **General Director** |

*Hanoi, 12 August 2026*

## INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

*For period from 01 January 2026 to 30 June 2026*

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

**Nguyen Thu Phuong**
**Preparer**

**Dau Thi Thao**
**Chief Accountant**

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

**Nguyen Duc Quan**
**General Director**
*Hanoi, 12 August 2026*

**NOTES TO THE INTERIM FINANCIAL STATEMENT**
*(These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements)*

## 1. COMPANY OVERVIEW

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

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

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

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

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

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

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

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

### Principal business activities

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

### Normal business cycle

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

### Company structure

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

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

## 1. COMPANY OVERVIEW (CONT'D)

### Investment restriction

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

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

## 2. ACCOUNTING PERIOD AND CURRENCY

### 2.1 BASIS OF INTERIM FINANCIAL STATEMENT PREPARATION

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

### 2.2 ACCOUNTING PERIOD

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

### 2.3 ACCOUNTING CURRENCY

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

## 3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

### 3.1 APPLIED ACCOUNTING STANDARDS

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

### 3.2 STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

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

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

## 4. SIGNIFICANT ACCOUNTING POLICIES

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

### 4.1 Accounting estimates:

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

### 4.2 Cash and cash equivalents:

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

### 4.3 Investor's margin deposit:

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 4.4 Clearing and settlement deposits for securities transactions:

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

### 4.5 Contributions to the payment support fund:

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

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

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

(i) Financial assets classified as held for trading: A financial asset is classified as held for trading if:

- It is acquired or incurred principally for the purpose of selling or repurchasing it in the near term;
- There is evidence of short-term profit-taking from trading the instrument; or
- It is a derivative financial instrument (excluding derivative financial instruments designated as financial guarantee contracts or effective hedging instruments).

(ii) Upon initial recognition, financial assets are designated as FVTPL if any of the following apply:

- Classification as FVTPL eliminates or significantly reduces inconsistencies in financial reporting or valuation of financial assets under different measurement bases.
- The financial asset belongs to a group of financial assets managed together, and the management results are evaluated based on fair value in accordance with the Company's risk management policy or investment strategy.

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

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

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

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

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 4.7 Held-to-maturity financial assets (HTM)

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

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

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

### 4.8 Loans

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

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

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

### 4.9 Fair value/market value of financial assets

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

- The market value of listed securities on the Hanoi Stock Exchange, Ho Chi Minh City Stock Exchange, and unlisted securities registered for trading on the Unlisted Public Company Market (UPCOM) is determined as the closing price on the nearest trading day to the valuation date;

- The market value of securities that are delisted, suspended from trading, or halted from the sixth day onward is the book value as of the valuation date;

- For unlisted securities that are not registered for trading on the Unlisted Public Company Market (UPCoM), the actual market price used as the basis for provisioning is the average of actual transaction prices obtained from quotations of three securities companies trading at the date nearest to the provisioning date, provided that such date does not exceed one month prior to the securities valuation date.

### 4.10 Provision for Impairment of financial assets and mortgage assets

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

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

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

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

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

### 4.11 Offsetting financial instruments

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

### 4.12 Receivables and provision for doubtful debts

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

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

### 4.13 Tangible fixed assets and depreciation

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

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

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 4.13 Tangible fixed assets and depreciation (cont'd)

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

### 4.14 Intangible fixed assets and amortization

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

### 4.15 Payables from securities trading activities

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

### 4.16 Owner's equity

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

### 4.17 Retained earnings

Retained earnings include both realized and unrealized profits.

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

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

### 4.18 Basic earnings per share

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

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 4.19 Borrowing Costs

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

### 4.20 Revenue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- ***Other operating income:***

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 4.21 Financial income

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

### 4.22 Securities Company administrative expenses

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

### 4.23 Operating costs

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

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

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

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

### 4.24 Taxation

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

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

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

## 4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 4.24 Taxation (cont'd)

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

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

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

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

### 4.25 Segment information

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

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

### 4.26 Related parties

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

## 5. VALUE AND QUANTITY OF SECURITIES TRADED IN THE PERIOD

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

## 6. CASH AND CASH EQUIVALENTS

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

## 7. FINANCIAL ASSETS

### 7.1 Loans

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

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

### 7.2 Provision for impairment of financial assets and collateral

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

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

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

## 7. FINANCIAL ASSETS (CONT'D)

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

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

## 7. FINANCIAL ASSETS (CONT'D)

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

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

## 8. RECEIVABLES

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

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

## 9. ADVANCES

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

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

**NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)**

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

## 10. PREPAID EXPENSES

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

## 11. PLEDGE, MORTGAGE, DEPOSIT, SURETY

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

## 12. PAYMENT TO THE SETTLEMENT SUPPORT FUND

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

## 13. INTANGIBLE FIXED ASSETS

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

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

## 14. TANGIBLE FIXED ASSETS

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

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

## 15. PROVISION FOR IMPAIRMENT OF RECEIVABLES

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

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

**NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)**

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

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

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

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

## 17. TRADE PAYABLES

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

## 18. OTHER PAYABLES

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

## 19. OWNER'S EQUITY

## 19.1 DETAIL OF OWNER'S EQUITY

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

## 19.2 STATEMENT OF CHANGES IN OWNER'S EQUITY

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

**NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)**

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

## 19. OWNER'S EQUITY(CONT'D)

### 19.3 CAPITAL TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF DIVIDENDS AND PROFITS

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

### 19.4 SHARES

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

## 20. OUTSTANDING SHARES

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

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

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

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

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

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

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

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

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

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

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

## 26. INVESTORS' DEPOSITS

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

**NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)**

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

## 27. PAYABLES TO INVESTORS

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

## 28. OPERATING REVENUE

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

## 29. OPERATING EXPENSES FOR SERVICE PROVISION

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

**NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)**

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

## 30. SECURITIES COMPANY MANAGEMENT EXPENSES

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

## 31. CORPORATE INCOME TAX EXPENSES

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

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

## 32. DEFERRED CORPORATE INCOME TAX

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

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

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

## 34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The Company's related parties include:

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

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

**NOTES TO THE INTERIM FINANCIAL STATEMENT (CONT'D)**

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

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

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

| | From 01/01/2026 to 30/06/2026 | From 01/01/2025 to 30/06/2025 |
|---|---|---|
| | VND | VND |
| **IDJ Vietnam Investment Joint Stock Company** | **843,351,264** | **549,364,264** |
| Office rental | 843,351,264 | 549,364,264 |
| **Asia-Pacific Investment Joint Stock Company** | **300,773** | **255,407** |
| Transaction fees, custody fees, and TTBT fees | 300,773 | 255,407 |
| **Apec Group Joint Stock Company** | - | **197,649,416** |
| Office rental | - | 197,649,416 |
| **Mandala Hotel Management & Services Joint Stock Company** | - | **47,706,802** |
| Hotel voucher payment | - | 6,742,000 |
| Conference costs | - | 40,964,802 |

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Asia-Pacific Investment Joint Stock Company** | | |
| Financial assets at fair value through profit or loss | 68,303,664,000 | 77,117,040,000 |
| Receivables from brokerage services provided | 660,000,000 | 660,000,000 |
| **Apec Group Joint Stock Company** | | |
| Financial assets recognized through profit or loss | 124,046,419,975 | 124,046,419,975 |
| Receivables from brokerage services provided | 3,439,688,000 | 3,597,188,000 |
| Trade payables | 277,418,268 | 277,418,268 |
| **IDJ Vietnam Investment Joint Stock Company** | | |
| Financial assets recognized through profit or loss | 72,306,084,400 | 82,166,005,000 |
| Receivables from brokerage services provided | 2,827,945,000 | 2,827,945,000 |
| Other short-term payables | 281,117,088 | - |
| **Mr. Nguyen Duc Quan - General Director** | | |
| Advances | - | 20,484,170,000 |
| **Ms. Nguyen Phuong Dung - Head of the Board of Supervisors** | | |
| Advances | 26,001,986,890 | 40,357,816,890 |

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

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

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

## 35 OTHER INFORMATION

### 35.1 EVENTS AFTER THE REPORTING PERIOD

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

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

### 35.2 COMPARATIVE FIGURES

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

CÔNG TY CỔ PHẦN CHỨNG KHOÁN CHÂU Á THÁI BÌNH DƯƠNG

| | | |
|---|---|---|
| **Nguyen Thu Phuong** | **Dau Thi Thao** | **Nguyen Duc Quan** |
| **Preparer** | **Chief Accountant** | **General Director** |
| | | *Hanoi, 12 August 2026* |