

CÔNG TY CỔ PHẦN
CHỨNG KHOÁN VIX
VIX SECURITIES JOINT
STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số/No 753/2026/VIX-CBTT

Hà Nội, ngày 19 tháng 10 năm 2026
Hanoi, October 19, 2026

**CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ
CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SỞ GIAO DỊCH CHỨNG KHOÁN
DISCLOSURE OF INFORMATION ON THE ELECTRONIC INFORMATION PORTAL
OF THE STATE SECURITIES COMMISSION AND THE STOCK EXCHANGE**

Kính gửi:

- Ủy Ban Chứng khoán Nhà nước
The State Securities Commission
- Sở Giao dịch Chứng khoán Việt Nam
Vietnam Stock Exchange
- Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
Ho Chi Minh Stock Exchange

Tên Công ty: CÔNG TY CỔ PHẦN CHỨNG KHOÁN VIX
Company Name: VIX SECURITIES JOINT STOCK COMPANY
Mã chứng khoán/Ticker: VIX

Địa chỉ trụ sở chính: Tầng 22, số 52 phố Lê Đại Hành, phường Hai Bà Trưng, TP. Hà Nội.
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Loại thông tin công bố/Type of information disclosure:

☐ 24 giờ/ ☐ 72 giờ/ ☐ 07 ngày ☐ bất thường/ ☐ theo yêu cầu/ ☒ định kỳ /
24 hours 72 hours / 07 days Irregular upon request periodic

Nội dung thông tin công bố/Information content disclosed::

Công ty cổ phần chứng khoán VIX ("VIX"), xin công bố thông tin định kỳ về: **Báo cáo tài chính Quý III năm 2026.**

*VIX Securities Joint Stock Company ("VIX") periodically discloses the following information:
The Third quarter of 2026 Financial Statements.*

Thông tin chi tiết đã được công bố trên trang thông tin điện tử của VIX vào ngày 19/10/2026 theo đường dẫn sau/*Detailed information has been published on VIX's website on October 19, 2026 at the following link:*

<https://vixs.vn/bao-cao>



Chúng tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.
We hereby declare to be responsible for the accuracy and completeness of the disclosed information.

Nơi nhận/Recipients:

- Như trên/As above;
- Lưu/Filed: VT/VIX.

**NGƯỜI ĐƯỢC ỦY QUYỀN
CÔNG BỐ THÔNG TIN
PERSON AUTHORIZED
TO DISCLOSE INFORMATION**



ĐU VĂN TOÀN



**VIX SECURITIES
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: ~~751~~/2026/VIX-KT

Hanoi, 19 October 2026

*Re: Explanation of the year-on-year change in
profit after tax for Q3 2026*

To: - **STATE SECURITIES COMMISSION**
 - **VIETNAM EXCHANGE**
 - **HO CHI MINH STOCK EXCHANGE**

VIX Securities Joint Stock Company (VIX, ticker symbol: VIX) extends its respectful greetings to your agencies.

In accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020 on information disclosure on the securities market, VIX provides the following explanation of the changes in its financial results for Q3 2026 (the reporting period) compared with Q3 2025 (the comparative period):

Profit after tax for Q3 2026: **VND 173,835,663,136**

Profit after tax for Q3 2025: **VND 2,449,423,347,569**

The year-on-year decrease in profit after corporate income tax for the reporting period was attributable to the following:

1. In Q3 2026, the Company's total operating revenue amounted to VND 2,047.6 billion, down VND 1,174.23 billion, or 36.4%, compared with Q3 2025.

The decrease was primarily due to lower revenue from trading financial assets at fair value through profit or loss (FVTPL), with gains on sales of financial assets falling by VND 1,285.7 billion year on year. Although revaluation gains on FVTPL financial assets rose by VND 66.3 billion and dividends and interest income from FVTPL assets increased by VND 98.5 billion, these increases were insufficient to offset the decline in gains on sales of financial assets.

In addition, securities brokerage revenue decreased by VND 54.7 billion. Revenue from held-to-maturity investments, securities custody, underwriting and issuance agency services increased, but made only a limited contribution to total revenue.

2. Total operating expenses in Q3 2026 amounted to VND 1,744.4 billion, up VND 1,693.9 billion year on year.

The increase arose primarily from trading FVTPL financial assets. Specifically, expenses from downward revaluation of FVTPL financial assets amounted to VND 1,362.8 billion, compared with a negative amount of VND 188.7 billion in the same period last year; losses on sales of FVTPL financial assets also increased by VND 175.83 billion.



These changes significantly increased operating expenses for the period, directly affecting the Company's financial results.

Yours sincerely,

Recipients:

- As above;
- BOD; BOS (for reporting);
- Filed: Admin.; Accounting

**GENERAL DIRECTOR**

NGUYEN TUAN DUNG

**GENERAL DIRECTOR**

NGUYEN TUAN DUNG

VIX Securities Joint Stock Company

3rd Quarter of 2026 Financial statements

30 September 2026



VIX Securities Joint Stock Company

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THE COMPANY

VIX Securities Joint Stock Company (“the Company”) is a joint stock company established under the Law on Enterprise in Vietnam, the License for establishment and operation No. 70/UBCK-GP dated 10 December 2007 issued by the State Securities Commission of Vietnam with the original name of Vincom Securities Joint Stock Company. The Company officially changed its name to VIX Securities Joint Stock Company under License No.67/GPDC-UBCK issued by the State Securities Commission of Vietnam on 20 October 2020. The latest adjustment license of the license for establishment and operation of a securities company No.103/GPDC-UBCK issued by the State Securities Commission of Vietnam on 10 September 2026.

The Company’s initial charter capital was VND 300,000,000,000 and has been supplemented from time to time in accordance with amended licenses. As at 30 September 2026, the Company’s total charter capital was VND 25,727,885,330,000.

The Company’s Head Office is located at 22nd floor, No. 52 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Vietnam.

The Company’s main activities include securities brokerage service, proprietary trading, securities underwriting and securities investment consulting service.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of these interim financial statements are as follows:

<i>Full name</i>	<i>Title</i>	<i>Appointment date/Reappointment date</i>
Mr. Ha Huy Hung	Chairman	Appointed on 29 June 2026
Mr Nguyen Tuan Dung	Member	Reappointed on 26 June 2026
Ms. Cao Thi Hong	Member	Reappointed on 26 June 2026
Mr. Do Ngoc Dinh	Member	Appointed on 23 May 2025
Mr. Phan Duc Linh	Member	Appointed on 28 November 2025

BOARD OF SUPERVISORS

Members of Board of Supervisors during the period and at the date of these interim financial statements are as follows:

<i>Full name</i>	<i>Title</i>	<i>Appointment date/Reappointment date</i>
Ms. Tran Hong Van	Head of the Board of Supervisors	Reappointed on 29 June 2026
Ms. Trinh Thi My Le	Member	Reappointed on 29 June 2026
Ms. Nguyen Thi Duyen	Member	Reappointed on 29 June 2026

STATEMENT OF FINANCIAL POSITION
3rd Quarter 2026**EXECUTIVE BOARD AND CHIEF ACCOUNTANT**

Members of the Executive Board and Chief accountant during the period and at the date of these interim financial statements are:

<i>Full name</i>	<i>Title</i>	<i>Appointment date</i>
Mr. Nguyen Tuan Dung	General Director	Appointed on 29 June 2026
Mr. Do Ngoc Dinh	Deputy General Director	Appointed on 17 July 2017
Ms. Nguyen Thi Thu Hang	Chief Accountant	Appointed on 23 May 2018

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of these interim financial statements is Mr. Nguyen Tuan Dung, General Director.

STATEMENT OF FINANCIAL POSITION
3rd Quarter 2026

Currency: VND

ITEMS	Code	Notes	30-Sep-26	31-Dec-25
A. CURRENT ASSETS	100		39,661,827,742,356	33,962,186,395,621
I. Financial assets	110		39,658,813,856,336	33,959,710,475,495
1. Cash and cash equivalents	111	5	2,263,801,259,952	2,049,092,199,336
1.1. Cash	111		2,263,801,259,952	1,179,092,199,336
1.2. Cash equivalent	111.2		-	870,000,000,000
2. Financial assets at fair value through profit or loss (FVTPL)	112	7.1	23,099,132,771,226	14,540,566,904,606
3. Held-to-maturity (HTM) investments	113	7.2	1,196,000,000,000	516,000,000,000
4. Loans	114	7.3	12,442,224,000,356	15,380,287,110,297
5. Provision for impairment of financial assets and mortgaged assets	116	7.4	-	(2,734,405,440)
6. Receivables	117	8	655,135,683,177	1,462,242,468,298
6.1. Receivables from disposal of financial assets	117		431,351,110,000	1,267,265,167,000
6.2. Receivables from dividend and interest income of financial assets	117		223,784,573,177	194,977,301,298
6.2.2. Dividend and interest receivables not past due	117		223,784,573,177	194,977,301,298
7. Advances to suppliers	118	8	150,000,000	63,334,000
8. Receivables from services provided by the Company	119	8	1,844,112,857	15,706,345,853
9. Other receivables	122	8	526,028,768	11,616,811,588
10. Provision for impairment of receivables	129	8	-	(13,130,293,043)
II. Other current assets	130		3,013,886,020	2,475,920,126
1. Advances	131		158,000,000	265,000,000
2. Tools and supplies	132		77,556,812	109,893,812
3. Short-term prepaid expenses	133	12	2,778,329,208	2,101,026,314
B. NON-CURRENT ASSETS	200		198,320,697,287	204,860,841,229
I. Long-term financial assets	210	9	151,500,000,000	151,500,000,000
1. Long-term investments	212		151,500,000,000	151,500,000,000
1.1. Other long-term investments	212		151,500,000,000	151,500,000,000
II. Fixed assets	220		25,036,976,990	31,723,177,305
1. Tangibles fixed assets	221	10	13,775,638,361	19,246,792,153
1.1. Cost	222		41,167,175,816	40,385,581,816
1.2. Accumulated depreciation	223a		(27,391,537,455)	(21,138,789,663)
2. Intangible fixed assets	227	11	11,261,338,629	12,476,385,152
2.1. Cost	228		34,319,663,675	32,025,101,371
2.2. Accumulated amortization	229a		(23,058,325,046)	(19,548,716,219)
IV. Other long-term assets	250		21,783,720,297	21,637,663,924
1. Long-term deposits, collaterals and pledges	251		1,170,646,164	1,170,646,164
2. Long-term prepaid expenses	252	12	613,074,133	467,017,760
3. Payment for Settlement Assistance Fund	254	13	20,000,000,000	20,000,000,000
TOTAL ASSETS	270		39,860,148,439,643	34,167,047,236,850

STATEMENT OF FINANCIAL POSITION
3rd Quarter 2026

ITEMS	Code	Notes	30-Sep-26	31-Dec-25
C. LIABILITIES	300		6,994,480,868,406	12,712,284,159,210
I. Current liabilities	310		6,261,261,837,834	11,875,431,410,548
1. Short-term borrowings and financial leases	311	14	5,650,000,000,000	11,332,000,000,000
1.1. Short-term borrowings	312		5,650,000,000,000	11,332,000,000,000
2. Payables for securities trading activities	318	15	4,383,603,666	5,609,710,157
3. Short-term trade payables	320		567,200,618,686	-
4. Short-term advances from customers	321		380,000,000	1,130,000,000
5. Statutory obligations	322	16	18,471,206,861	476,694,827,688
6. Payables to employees	323		-	6,068,390,034
7. Short-term accrued expenses	325	17	11,891,721,965	31,419,642,759
8. Other short-term payables	329	18	8,934,686,656	22,508,839,910
II. Non-current liabilities	340		733,219,030,572	836,852,748,662
1. Long-term trade payables	347		-	147,503,337
2. Deferred income tax payables	356		733,219,030,572	836,705,245,325
D. OWNERS' EQUITY	400		32,865,667,571,237	21,454,763,077,640
I. Owners' equity	410		32,865,667,571,237	21,454,763,077,640
1. Share capital	411		27,687,124,883,000	15,435,823,405,000
1.1. Capital contribution	411		25,727,885,330,000	15,314,298,580,000
a. Ordinary shares	411.1a		25,727,885,330,000	15,314,298,580,000
1.2. Shares premium	411		1,959,239,553,000	121,524,825,000
2. Charter capital supplementary reserve	414		84,018,478,276	84,018,478,276
3. Operational risk and financial reserve	415		86,480,740,231	86,480,740,231
4. Other reserves	416		2,462,261,955	2,462,261,955
5. Undistributed profit	417		5,005,581,207,775	5,845,978,192,178
5.1 Realized profit	417		2,072,705,085,486	2,499,157,210,879
5.2 Unrealized profit	417		2,932,876,122,289	3,346,820,981,299
TOTAL LIABILITIES AND OWNERS' EQUITY	440		39,860,148,439,643	34,167,047,236,850

STATEMENT OF FINANCIAL POSITION
3rd Quarter 2026

OFF-BALANCE SHEET ITEMS

ITEMS	Code	Notes	30-Sep-26	31-Dec-25
A. ASSETS OF THE COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
Outstanding shares (number of shares)	6		2,572,788,533	1,531,429,858
Financial assets listed/registered for trading at Vietnam Securities Depository and Clearing Corporation ("VSDC") of the Company (VND)	8		6,898,456,930,000	3,406,553,740,000
Non-traded financial assets deposited at VSDC of the Company (VND)	9		160,000,000,000	-
Financial assets which have not been deposited at VSDC of the Company (VND)	12		2,321,495,420,000	1,293,040,420,000
Entitled financial assets of the Company	13		130,245,300,000	-

B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS	Code	Notes	30-Sep-26	31-Dec-25
Financial assets listed/registered for trading at VSDC of investors (VND)	21		22,668,786,890,000	35,176,135,380,000
<i>Unrestricted financial assets</i>	21		14,642,091,080,000	33,395,431,130,000
<i>Restricted financial assets</i>	21		6,309,040,150,000	79,870,150,000
<i>Mortgaged financial assets</i>	21		1,618,744,470,000	1,550,182,800,000
<i>Blocked financial assets</i>	21		-	30,580,070,000
<i>Financial assets awaiting settlement</i>	22		98,911,190,000	120,071,230,000
Non-traded financial assets deposited at VSDC of investors (VND)	22		40,133,970,000	691,970,000
<i>Unrestricted and non-traded financial assets deposited at VSDC</i>	22		40,133,970,000	691,970,000
Entitled financial assets of investors	25		252,689,960,000	31,394,290,000
Investors' deposits (VND)	26		793,011,707,807	3,020,481,537,835
Investors' deposits for securities trading activities managed by the Company (VND)	27		702,713,141,570	2,178,043,140,744
Investor's synthesizing deposits for securities trading activities (VND)	28		1,257,462	1,475,312
Clearing deposits and payment of securities trading activities	29		90,297,308,775	842,436,921,779
<i>a. Clearing deposits and payment of securities transactions by domestic investors</i>	29		90,295,349,779	842,383,401,342
<i>a. Clearing deposits and payment of securities transactions by foreign investors</i>	29		1,958,996	53,520,437
Payables to investors - investors' deposits for securities trading activities managed by the Company (VND)	31		793,011,707,807	3,020,481,537,835
<i>Payables to domestic investors for securities trading activities managed by the Company</i>	31		792,669,388,061	2,945,830,602,541
<i>Payables to foreign investors for securities trading activities managed by the Company</i>	31		342,319,746	74,650,935,294

STATEMENT OF FINANCIAL POSITION
3rd Quarter 2026

Prepared by:



Ms. Bui Tuyet Mai
Accountant

Supervised by:



Ms. Nguyen Thi Thu Hang
Chief Accountant

Approved by:



Mr. Nguyen Tuan Dung
General Director

Hanoi, Vietnam

19 October 2026

VIX Securities Joint Stock Company

B02a-CTCK

INCOME STATEMENT
3rd Quarter 2026

Currency: VND

ITEMS	Code	Notes	3 rd Quarter		Accumulated	
			Current year	Previous year	2026	2025
			VND	VND	VND	VND
I. OPERATING INCOME						
1. Gain from financial assets at fair value through profit or loss ("FVTPL")	1		1,630,219,395,412	2,751,202,607,528	3,789,714,687,054	5,233,939,644,931
<i>Gain from disposal of financial assets at FVTPL</i>	<i>1.1</i>	<i>19.1</i>	<i>89,019,933,986</i>	<i>1,374,793,622,014</i>	<i>339,949,680,325</i>	<i>1,907,315,803,803</i>
<i>Gain from revaluation of financial assets at FVTPL</i>	<i>1.2</i>	<i>19.2</i>	<i>1,413,421,583,983</i>	<i>1,347,091,589,375</i>	<i>3,139,873,833,469</i>	<i>3,156,111,172,078</i>
<i>Dividend, interest income from financial assets at FVTPL</i>	<i>1.3</i>	<i>19.3</i>	<i>127,777,877,443</i>	<i>29,317,396,139</i>	<i>309,891,173,260</i>	<i>170,512,669,050</i>
2. Gain from held-to-maturity ("HTM") investments	2	19.4	27,955,778,641	23,472,174,330	77,407,469,042	52,322,974,333
3. Gain from loans and receivables	3	19.4	337,355,185,124	341,442,653,158	1,034,673,896,919	716,618,758,852
4. Revenue from brokerage services	6	20	37,271,368,555	91,984,918,744	128,098,946,288	155,371,257,885
5. Revenue from underwriting and issuance agency services	7	20	11,681,818,182	11,155,636,364	11,681,818,182	13,155,636,364
6. Revenue from securities custodian services	9	20	2,015,017,851	1,397,120,904	5,518,373,821	3,711,325,240
7. Revenue from financial advisory services	10	20	1,100,000,000	1,170,000,000	3,210,000,000	2,540,000,000
Total operating revenue	20		2,047,598,563,765	3,221,825,111,028	5,050,305,191,306	6,177,659,597,605
II. OPERATING EXPENSES						
1. Loss from financial assets at FVTPL	21		1,717,765,007,321	(11,207,793,585)	4,155,168,135,018	699,897,178,086
<i>1.1 Loss from disposal of financial assets at FVTPL</i>	<i>21.1</i>	<i>19.1</i>	<i>352,271,772,427</i>	<i>176,438,455,046</i>	<i>492,497,722,051</i>	<i>253,856,035,446</i>
<i>1.2 Loss from revaluation of financial assets at FVTPL</i>	<i>21.2</i>	<i>19.2</i>	<i>1,362,785,379,159</i>	<i>(188,695,233,631)</i>	<i>3,657,304,907,232</i>	<i>444,348,810,857</i>
<i>1.3 Transaction costs of acquisition of financial assets</i>	<i>21.3</i>		<i>2,707,855,735</i>	<i>1,048,985,000</i>	<i>5,365,505,735</i>	<i>1,692,331,783</i>
2. Expenses for proprietary trading activities	26	22	7,047,690,829	18,963,147,796	15,688,762,135	30,840,103,324
3. Expenses for brokerage services	27	23	16,069,676,702	39,494,404,912	59,139,164,197	67,819,679,753
4. Expenses for securities custodian services	30	23	2,802,931,605	2,235,206,368	7,407,649,075	5,795,628,136

VIX Securities Joint Stock Company

B02a-CTCK

INCOME STATEMENT
3rd Quarter 2026

ITEMS	Code	Notes	3 rd Quarter		Accumulated	
			Current year	Previous year	2026	2025
			VND	VND	VND	VND
5. Expenses for financial advisory services	31	23	499,876,481	482,938,701	1,282,054,972	1,475,246,516
6. Other operating expenses	32	23	233,001,249	493,402,321	617,852,448	1,087,596,971
Total operating expenses	40		1,744,418,184,187	50,461,306,513	4,239,303,617,845	806,915,432,786
III. FINANCE INCOME						
Income, accrued income from dividends and demand deposits interest income	42		2,423,050,490	1,365,420,668	12,869,152,201	7,071,862,720
Total finance income	50	21	2,423,050,490	1,365,420,668	12,869,152,201	7,071,862,720
IV. FINANCE EXPENSES						
1. Borrowing costs	52		81,154,473,972	111,687,889,727	346,599,711,783	223,380,827,812
Total finance expenses	60	24	81,154,473,972	111,687,889,727	346,599,711,783	223,380,827,812
V. GENERAL AND ADMINISTRATIVE EXPENSES	62	25	31,379,158,618	12,719,102,626	52,166,316,844	38,502,579,008
VI. OPERATING PROFIT	70		193,069,797,478	3,048,322,232,830	425,104,697,035	5,115,932,620,719
VII. OTHER INCOME AND EXPENSES						
1. Other income	71		448,836,749	-	470,437,816	101,802,359
2. Other expenses	72		1,431,158,176	390,136,986	1,880,694,637	390,136,986
Total other operating profit	80	26	(982,321,427)	(390,136,986)	(1,410,256,821)	(288,334,627)
VIII. PROFIT BEFORE TAX	90		192,087,476,051	3,047,932,095,844	423,694,440,214	5,115,644,286,092
1. Realized profit	91		141,451,271,227	1,512,145,272,838	941,125,513,977	2,403,881,924,871
2. Unrealized (loss)/profit	92		50,636,204,824	1,535,786,823,006	(517,431,073,763)	2,711,762,361,221
IX. CORPORATE INCOME TAX ("CIT") EXPENSES	100	27	18,251,812,915	598,508,748,275	35,606,482,896	992,333,031,110
1. Current CIT expense	100.1	27.1	8,124,571,951	291,351,383,674	139,092,697,649	449,980,558,866
2. Deferred CIT (income)/expense	100.2	27.2	10,127,240,964	307,157,364,601	(103,486,214,753)	542,352,472,244
X. PROFIT AFTER TAX	200		173,835,663,136	2,449,423,347,569	388,087,957,318	4,123,311,254,982

VIX Securities Joint Stock Company

B02a-CTCK

INCOME STATEMENT 3rd Quarter 2026

ITEMS	Code	Notes	3 rd Quarter		Accumulated	
			Current year	Previous year	2026	2025
			VND	VND	VND	VND
TOTAL OTHER COMPREHENSIVE INCOME	400		173,835,663,136	2,449,423,347,569	388,087,957,318	4,123,311,254,982
EARNING PER SHARE	501				177	2,493

Prepared by:



Ms. Bui Tuyet Mai
Accountant

Supervised by:



Ms. Nguyen Thi Thu Hang
Chief Accountant



Mr. Nguyen Tuan Dung
General Director

Hanoi, Vietnam

19 October 2026



CASH FLOW STATEMENT
3rd Quarter 2026

Currency: VND

ITEMS	Code	Notes	Accumulated	
			Current year	Previous year
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	1		423,694,440,214	5,115,644,286,092
2. Adjustments for:	2		(736,652,012,332)	(493,910,223,176)
Depreciation and amortization expense	3		9,762,356,619	6,013,109,047
Provisions	4		(15,864,698,483)	(31,802,359)
Borrowings costs, bond issuance interest expenses	6		346,599,711,783	223,380,827,812
Gain from investment activities	7		(3,600,000,000)	(2,250,000,000)
Accrued interest income	8		(1,073,549,382,251)	(721,022,357,676)
3. Increase in non-monetary expenses	10		3,657,304,907,232	444,348,810,857
Loss from revaluation of financial assets at FVTPL	11		3,657,304,907,232	444,348,810,857
4. Decrease in non-monetary income	18		(3,139,873,833,469)	(3,156,111,172,078)
Gain from revaluation of financial assets at FVTPL	19		(3,139,873,833,469)	(3,156,111,172,078)
5. Operating profit before changes in working capital	30		204,473,501,645	1,909,971,701,695
Increase/decrease in financial assets at FVTPL	31		(9,075,996,940,383)	2,818,654,135,070
Increase/decrease in HTM investments	33		(680,000,000,000)	(502,000,000,000)
Increase/decrease in loans			2,938,063,109,941	(10,368,691,233,077)
Increase/decrease in receivables from sale of financial assets	35		835,914,057,000	(887,734,475,000)
Increase/decrease in receivables and accruals from dividend and interest income of financial assets	36		1,044,742,110,372	668,145,879,643
Increase/Decrease in receivables from services provided by the Company	37		13,862,232,996	(1,411,315,310)
Increase/Decrease in other receivables	39		11,004,116,820	(8,801,272,460)
Increase/Decrease in other assets	40		139,337,000	(243,468,923)

CASH FLOW STATEMENT
3rd Quarter 2026

ITEMS	Code	Notes	Accumulated	
			Current year	Previous year
			VND	VND
Increase/Decrease in payable expenses (excluding interest expenses)	41		194,695,096	130,411,986
Increase/Decrease in prepaid expenses	42		(823,359,267)	(1,095,949,390)
Current income tax paid	43		(603,144,720,434)	(147,443,137,495)
Interest expenses paid	44		(366,322,327,673)	(200,692,778,495)
Increase/Decrease in trade payables	45		566,303,115,349	(500,702,812,000)
Increase/Decrease in statutory obligation	47		2,351,070,237	1,449,221,924
Increase/Decrease in payables to employees	48		(6,068,390,034)	(5,635,500,000)
Increase/Decrease in other payables	50		(14,800,259,745)	4,217,120,434
Other payments for operating activities	52		-	(28,000,000)
6. Net cash flows used in operating activities	60		(5,130,108,651,080)	(7,221,911,471,398)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase and construction of fixed assets, investment properties and other assets	61		(3,076,156,304)	(1,963,750,000)
Proceeds from disposal and sale of fixed assets, investment properties and other assets	62		-	-
Dividends and interest from long-term financial investments received	65		3,600,000,000	2,250,000,000
Net cash flow used in investing activities	70		523,843,696	286,250,000
III. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds issuance of shares and capital contribution from owners	71		11,026,293,868,000	-
Drawdown of borrowings	73		23,865,000,000,000	26,878,000,000,000
Repayment of borrowings	74		(29,547,000,000,000)	(19,440,000,000,000)
Dividends, profit distributed to shareholders	76		-	-
Net cash flow from financing activities	80		5,344,293,868,000	7,438,000,000,000

CASH FLOW STATEMENT
3rd Quarter 2026

ITEMS	Code	Notes	Accumulated	
			Current year	Previous year
			VND	VND
IV. NET DECREASE IN CASH DURING THE YEAR	90		214,709,060,616	216,374,778,602
V. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	101		2,049,092,199,336	693,527,828,012
<i>Cash</i>	<i>101.1</i>		1,179,092,199,336	683,527,828,012
<i>Cash equivalent</i>	<i>101.2</i>		870,000,000,000	10,000,000,000
VI. CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	103		2,263,801,259,952	909,902,606,614
<i>Cash</i>	<i>103.1</i>		2,263,801,259,952	183,902,606,614
<i>Cash equivalent</i>	<i>103.2</i>		-	726,000,000,000

CASH FLOW STATEMENT
2nd Quarter 2026

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF CUSTOMERS

ITEMS	Code	Notes	Accumulated	
			Current year	Previous year
			VND	VND
I. Cash flows from brokerage and trust activities of customers				
- Cash receipts from disposal of brokerage securities of customers	1		56,905,061,891,817	63,790,502,984,500
- Cash payments for acquisition of brokerage securities of customers	2		(57,657,201,722,671)	(63,495,103,118,074)
- Cash receipts for settlement of securities transactions of customers	7		80,854,689,093,092	76,711,174,154,024
- Cash payment for securities transactions of customers	8		(82,330,019,092,266)	(74,677,743,201,393)
Net decrease in cash during the year	20		(2,227,469,830,028)	2,328,830,819,057
II. Cash and cash equivalents of customers at the beginning of the year	30		3,020,481,537,835	572,207,011,668
Cash at banks at the beginning of the year:	31		3,020,481,537,835	572,207,011,668
- Investors' deposits managed by the Company for securities trading activities	32		2,178,043,140,744	572,070,932,709
In which:				
- Investors' synthesizing deposits for securities trading activities	33		1,475,312	2,131,280
- Deposits of clearing and payment of securities transactions	34		842,436,921,779	133,947,679
III. Cash and cash equivalents of customers at the end of the year	40		793,011,707,807	2,901,037,830,725
Cash at banks at the end of the year:	41		793,011,707,807	2,901,037,830,725
- Investors' deposits managed by the Company for securities trading activities	42		702,713,141,570	2,605,501,885,340
In which term-deposits:				

CASH FLOW STATEMENT
2nd Quarter 2026

ITEMS	Code	Notes	Accumulated	
			Current year	Previous year
			VND	VND
- Investors' synthesizing deposits for securities trading activities	43		1,257,462	1,804,415
- Deposits of clearing and payment of securities transactions	44		90,297,308,775	295,534,140,970

Prepared by:


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Supervised by:


Ms. Nguyen Thi Thu Hang
Chief Accountant

Approved by:

Mr. Nguyen Tuan Dung
General Director

Hanoi, Vietnam

19 October 2026

VIX Securities Joint Stock Company

B04a-CTCK

STATEMENT OF CHANGES IN OWNERS' EQUITY
3rd Quarter 2026

Currency: VND

ITEMS	Notes	Opening balance		Increase/(decrease)				Ending balance	
		01-Jan-25	01-Jan-26	2025		2026		30-Sep-25	30-Sep-26
				Increase	Decrease	Increase	Decrease		
A	B	1	2	3	4	5	6	7	8
I. CHANGES IN OWNERS' EQUITY									
1. Share capital		14,706,656,555,000	15,435,823,405,000	729,166,850,000	-	12,251,302,578,000	(1,100,000)	15,435,823,405,000	27,687,124,883,000
1.1. Ordinary share		14,585,131,730,000	15,314,298,580,000	729,166,850,000	-	10,413,586,750,000	-	15,314,298,580,000	25,727,885,330,000
1.2. Share premium		121,524,825,000	121,524,825,000	-	-	1,837,715,828,000	(1,100,000)	121,524,825,000	1,959,239,553,000
2. Charter capital supplementary reserve		84,018,478,276	84,018,478,276	-	-	-	-	84,018,478,276	84,018,478,276
3. Operational risk and financial reserve		86,480,740,231	86,480,740,231	-	-	-	-	86,480,740,231	86,480,740,231
4. Other funds of owners' equity		2,462,261,955	2,462,261,955	-	-	-	-	2,462,261,955	2,462,261,955
5. Undistributed profit		1,165,122,863,976	5,845,978,192,178	4,123,311,254,982	(729,166,850,000)	1,030,242,852,819	(1,870,639,837,222)	4,559,267,268,958	5,005,581,207,775
5.1. Realized profit		809,483,065,847	2,499,157,210,879	1,953,901,366,005	(729,166,850,000)	989,733,888,959	(1,416,186,014,352)	2,034,217,581,852	2,072,705,085,486
5.2. Unrealized profit		355,639,798,129	3,346,820,981,299	2,169,409,888,977	-	40,508,963,860	(454,453,822,870)	2,525,049,687,106	2,932,876,122,289
TOTAL		16,044,740,899,438	21,454,763,077,640	4,852,478,104,982	(729,166,850,000)	13,281,545,430,819	(1,870,640,937,222)	20,168,052,154,420	32,865,667,571,237

VIX Securities Joint Stock Company

STATEMENT OF CHANGES IN OWNERS' EQUITY 3rd Quarter 2026

B04a-CTCK

Prepared by:



Ms. Bui Tuyet Mai
Accountant
Hanoi, Vietnam
19 October 2026

Supervised by:



Ms. Nguyen Thi Thu Hang
Chief Accountant

Approved by:



Mr. Nguyen Tuan Dung
General Director

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026**1. COMPANY INFORMATION**

VIX Securities Joint Stock Company (“the Company”) is a joint stock company established under the Law on Enterprise in Vietnam, the License for establishment and operation No. 70/UBCK-GP dated 10 December 2007 issued by the State Securities Commission of Vietnam with the original name of Vincom Securities Joint Stock Company. The company officially changed its name to VIX Securities Joint Stock Company under License No.67/GPDC-UBCK issued by the State Securities Commission of Vietnam on 20 October 2020.

The Company’s initial charter capital was VND 300,000,000,000 and has been supplemented from time to time in accordance with amended licenses. As at 30 September 2026, the Company’s total charter capital was VND 25,727,885,330,000.

The Company’s main activities include securities brokerage service, proprietary trading, securities underwriting and securities investment consulting service.

The Company’s Head Office is located at 22nd floor, No. 52 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Vietnam.

The number of the Company’s employees as at 30 September 2026 was: 81 persons.

*Company’s operation**Capital*

As at 30 September 2026, total charter capital of the Company is VND 25,727,885,330,000.

Investment objectives

The Company’s goal is to become a securities company with the best service quality in the Vietnamese market. The Company always strives to build sustainable trust, in order to bring the highest values and benefits to clients, partners, the community, stakeholders and each employee of the Company.

Investment restrictions

The Company is required to comply with Article 28 under Circular No. 121/2020/TT-BTC dated 31 December 2020 providing guidance on establishment and operation of securities companies and other applicable regulations on investment restrictions. The current applicable practices on investment restrictions are as follows:

- Securities company is not allowed to invest, contribute capital to invest in real-estate assets except for the purpose of use for head office, branches, and transaction offices directly serving professional business activities of the securities company;
- Securities company may invest in real-estate investment and fixed assets on the principle that the carrying value of the fixed assets and real-estate investment should not exceed fifty percent (50%) of the total value of assets of the securities company;
- Securities company is not allowed to use more than seventy percent (70%) of its owners’ equity to invest in corporate bonds. Securities company, licensed to engage in self-trading activity, is allowed to trade listed bonds in accordance with relevant regulation on trading bonds repurchases;

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

1. CORPORATE INFORMATION (continued)

Company's operation (continued)

Investment restrictions (continued)

- Securities company must not by itself, or authorize another organization or individuals to:
 - Invest in shares or contribute capital to companies that owned more than fifty percent (50%) of the charter capital of the securities company, except for purchasing of odd lots of shares as the request of customers;
 - Make joint investment with an affiliated person of five percent (5%) or more in the charter capital of another securities company;
 - Invest more than twenty percent (20%) in the total currently circulating shares or fund certificates of a listing organization;
 - Invest more than fifteen percent (15%) in the total currently circulating shares or fund certificates of an unlisted organization, this provision shall not apply to member fund, ETF fund or open-end fund certificates;
 - Invest or contribute capital of more than ten percent (10%) in the total paid-up capital of a limited liability company or of a business project;
 - Invest more than fifteen percent (15%) of its owners' equity in a single organization or of a business project;
 - Invest more than seventy percent (70%) of its total owners' equity in shares, capital contribution and a business project, specifically invest more than twenty percent (20%) of its total owners' equity in unlisted shares, capital contribution and a business project.

2. BASIS OF PRESENTATION

2.1 Applied accounting standards and system

The interim financial statements of the Company are prepared in Vietnam Dong ("VND") and accordance with Vietnamese Enterprise Accounting System, the accounting regulation and guidance applicable to securities companies as set out in Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular No. 210"), Circular No. 334/2016/TT-BTC dated 27 December 2016 amending, supplementing and replacing Appendices No. 02 and No. 04 of Circular No. 210, Vietnamese Accounting Standard No. 27 – Interim Financial Reporting and other Vietnamese Accounting Standards promulgated by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Standards on Accounting (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Standards on Accounting (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Standards on Accounting (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Standards on Accounting (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Standards on Accounting (Series 5).

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

1.2 Registered accounting documentation system

The Company's registered accounting documentation system is the General Journal system.

2.3 Fiscal year

The Company's fiscal year starts on 1 January and ends on 31 December.

The Company also prepares its interim financial statements for the six-month period from 1 January to 30 June and its quarterly financial statements for the three-month periods ended on 31 March, 30 June, 30 September and 31 December each year.

2.4 Accounting currency

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

3. STATEMENT ON COMPLIANCE WITH VIETNAMESE ACCOUNTING STANDARDS AND SYSTEMS

Executive Board confirms that the Company has complied with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and statutory requirements relevant to preparation and presentation of the interim financial statements.

Accordingly, the accompanying interim statement of financial position, interim income statement, interim statement of cash flows, interim statement of changes in owners' equity and notes to the interim financial statements, including their utilization are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position, results of operations and cash flows and changes in owners' equity in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks, trust deposits at fund management companies, selling underwriting for securities issues deposits and clearing deposits and payment of securities transactions and short-term, highly liquid investments with an original maturity of three 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 off-balance sheet.

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

Financial assets recognized at fair value through profit or loss are financial assets that satisfy either of the following conditions:

- a) It is 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;

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

- there is evidence of a recent actual pattern of short-term profit-taking; or
 - it is a derivative (except derivative that is a financial guarantee contract or effective hedging instrument).
- b) Upon initial recognition, a financial asset is designated by the entity as at fair value through profit or loss as it meets one of the following criteria:
- the designation eliminates or significantly reduces the inconsistent treatment that would otherwise arise from measuring the asset or recognizing gains or losses on a different basis; or
 - the assets are part of a group of financial assets which are managed, and their performance is evaluated on a fair value basis, in accordance with the Company's risk management policy or investment strategy.

Financial assets at FVTPL are initially recognized at cost (acquisition cost of the assets excluding transaction cost arising from the purchase) and subsequently recognized at fair value.

Increase in the difference arising from revaluation of financial assets at FVTPL in comparison with the previous period is recognized into the interim income statement under "*Gain from revaluation of financial assets at FVTPL*". Decrease in the difference arising from revaluation of financial assets at FVTPL in comparison with the previous period is recognized into the income statement under "*Loss from revaluation of financial assets at FVTPL*".

Transaction costs relating to the purchase of the financial assets at FVTPL are recognized when incurred as expenses in the income statement.

4.3 Loans

Loans include:

- Margin trading loan: is the amount loaned to investors to buy listed securities on the basis of margin trading according to Decision 87/QĐ-UBCK issued by the State Securities Commission on 25 January 2017. According to this regulation, the initial margin ratio (the ratio of the actual asset value to the value of securities expected to be purchased with a margin trading order calculated at the market price at the time of transaction) regulated by the securities company but must not be lower than 50%. Margin loan balances are secured by margin-tradable securities.
- Advance loan for selling securities: is the advance amount to investors who have transactions to sell securities at the transaction date. These advances have a repayment period within two (02) trading days.

Loans are recognized initially at cost (disbursement amount of the loans). After initial recognition, loans are subsequently measured at amortized cost using the effective interest rate ("EIR").

Amortized cost of loans is the amount at which the loans is measured at initial recognition minus (-) principal repayments, plus (+) or minus (-) the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, and minus (-) any reduction for impairment or being irrecoverable (if any).

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****4.4 Fair value/market value of financial assets**

Fair value/market value of the securities is determined as follows:

- For securities listed on Hanoi Stock Exchange and Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the revaluation.
- For unlisted securities registered for trading on the Unlisted Public Company Market ("UPCoM"), their market prices are their closing prices on the trading day preceding the date of setting up the revaluation.
- For listed securities which are cancelled or suspended from trading or stopped from trading from the sixth trading day on, the actual securities price is the largest of the following values: Book value; Denominations; Price according to the Company's internal method;
- The market price for unlisted securities and securities unregistered for trading on the Unlisted Public Company Market ("UPCoM") is the average price of the quotations from at least three (03) securities companies that are not related to the Company on the latest trading day prior to the date of calculation but not more than one month to the revaluation date of securities. In case there are not enough quotations for at least 03 securities companies, the maximum value of the following values will be: Price from the quotations; Price of the most recent reporting period; Book value; Purchase price; Price according to internal regulations of the Company.

For the purpose of determining CIT taxable profit, the tax bases for financial assets are determined by cost minus (-) provision for diminution in value. Accordingly, market value of securities for provision purpose is determined in accordance with the Circular No.48/2019/TT-BTC dated 8 August 2019 ("Circular 48") and Circular No.24/2022/TT-BTC ("Circular 24") dated 7 April 2022 amending and supplementing a number of articles of Circular 48 of the Ministry of Finance.

4.5 Long-term investment in financial assets*Other long-term investments*

The Company's other long-term investments are recorded at cost in the interim financial statements. Distributed profit from the subsidiary's after-tax profit is accounted for as an income in the interim income statement.

Provision for loss of other long-term investments is made for individual investments, if incurred, and reviewed at the end of the reporting period. The provision is made upon loss in financial result of the subsidiary. Increases or decreases to the provision balance are charged to the financial expense during the period.

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.6 Receivables

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

Receivables are subjected to review for impairment based on their overdue status or estimated loss arising from undue debts of corporate debtors who have bankruptcy, have opened bankruptcy proceedings, have fled their business locations; the debtors are being prosecuted, detained, tried or executed by law enforcement agencies or are suffering from a serious illness (certified by the hospital) or are dead or the debts have been ordered to be executed but cannot be done due to the debtors have fled their residence; or the debts have been sued for debt collection but has been suspended.

Provisions incurred are charged to the interim income statement under the item "*Operating expenses*" for the period.

The Company has made provision for doubtful receivables and handling irrecoverable receivables in accordance with Circular No.48 as follows:

<i>Overdue period</i>	<i>Provision rate</i>
From above six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years and above	100%

For undue receivables, the Executive Board also further evaluate the expected coverability of these debts to determine the corresponding provision.

4.7 Fixed assets

Fixed assets are stated at cost less accumulated depreciation/amortization.

The cost of a fixed asset comprises of its purchase price and any directly attributable costs of bringing the 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 income statement as incurred.

When 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 income statement.

4.8 Depreciation and amortization

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

Office machineries	4 - 5 years
Means of transportation	10 years
Office equipment	4 - 5 years
Other tangible fixed assets	3 - 5 years
Software	4 - 5 years

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued).****4.9 Prepaid expenses**

Prepaid expenses, including short-term prepaid expenses or 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.

4.10 Borrowings and bonds issued

Borrowings and bonds issued by the Company are recorded and stated at cost of the balance at the end of the accounting period.

4.11 Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future for bonds interest payables, goods and services received, whether or not billed to the Company.

4.12 Employee benefits**4.12.1 Post-employment benefits**

Post-employment benefits are paid to retired employees of the Company by the Social Insurance Agency, which belongs to the Ministry of Labor and Social Affairs. The Company is required to contribute to these post-employment benefits by paying social insurance premium to the Social Insurance Agency at the rate of 17.5% of an employee's basic salary, salary-related allowances and other supplements. Other than that, the Company has no further obligation relating to post-employment benefits.

4.12.2 Unemployment insurance

According to Article 57 of the Law on Employment No. 28/2013/QH13 effective from 01 January 2015 and Decree No. 28/2015/ND-CP dated 12 March 2015 detailing the implementation of a number of articles of the Employment Law about unemployment assurance, the Company is required to contribute to the unemployment insurance at the rate of 1% of salary and wage fund of unemployment insurance joiners and deduct 1% of monthly salary and wage of each employee to contribute to the unemployment insurance fund.

4.13 Revenue recognition

Revenue is recognized 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, concessions and sales return. The following specific recognition criteria must also be met before revenue is recognized:

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

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)*Other income*

Other incomes are income from irregular activities other than operating activities, including: income from disposals and sales of fixed assets; fines paid by customers for contract breaches; collection of insurance compensation; recoveries from bad debts previously written off; liabilities recognized as an increase in income as their owners no longer exist; collection of reduced and reimbursed tax; and other receipts recognizable as other income as stipulated by VAS 14 - Revenue and other incomes.

Interest income

Interest income is recognized on an accrual basis (including the effective yield on the asset) unless there is an uncertainty in the collectability.

Dividends

Dividends are recognized when the Company's right to receive payment is established. Stock dividends are not recognized as an increase in income of the Company, only the number of shares is updated.

Other revenues from rendering services

When there is a certainty in determining contract performance, income would be recognized based on percentage of contract completion. When a certainty in determining contract performance is unavailable, income would be recognized to the extent of recoverable amount of expenses incurred.

4.14 Interest expenses

Interest expenses include accrued interests from borrowings and interests directly related to borrowings of the Company. Interest expenses are recognized on an accrual basis.

4.15 Method of calculation for costs of securities in proprietary trading

Costs of securities in proprietary trading are determined using weighted average cost at the end of the transaction date method.

4.16 Corporate income tax*Current income tax*

Current tax assets and liabilities for the current and prior period are measured at the amount expected to be paid to (or recovered from) the tax authorities using the tax rates and tax laws effective at the balance sheet date.

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

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

Current tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset 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 amounts for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except for deferred tax liability arising from the initial recognition of an asset or liability in a transaction which at the time of the transaction affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are levied on deductible temporary differences, deductible amounts carried over to subsequent years of taxable losses, and unutilized tax advantages when it is likely that earnings are generated in foreseeable future to use deductible temporary differences, taxable losses and tax advantages, except for deferred tax asset arising from the initial recognition of an asset or liability in a transaction which at the time of the transaction affects neither the accounting profit nor taxable profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****4.16 Corporate income tax (continued)***Deferred income tax (continued)*

The carrying amount of deferred tax assets is reviewed at the balance sheet date and reduced to the extent that sufficient taxable profits will be available to allow all or part of the asset to be used. Unrecognized deferred tax assets are reassessed at the balance sheet 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 expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws effective at the balance sheet date. Deferred income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in this case, the deferred income tax is also directly recorded in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and the deferred tax assets and liabilities relating to income tax levied by the same tax authority on either the same taxable entity or when the Company intends to settle its deferred tax assets and liabilities on a net basis or to realize the assets and settle the liabilities simultaneously, in each future year in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

4.17 Owners' equity*Contributed capital*

Contributed capital from stock issuance is recorded in the charter capital at par value.

Undistributed profit

Undistributed profit comprises of realized and unrealized profit.

Unrealized profit of the year is the difference between gain and loss arising from revaluation of financial assets at FVTPL or other financial assets in the interim income statement under the Company's financial assets and deferred tax income/expenses in the year.

Realized profit during the year is the net difference between total revenue and income, and total expenses in the interim income statement of the Company, except for gain or loss arising from revaluation of financial assets recognized in unrealized profit.

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.17 *Owners' equity* (continued)

Reserves

In 2021 and earlier, the Company appropriates reserves from its profit after tax in accordance with Circular No. 146/2014/TT-BTC issued by the Ministry of Finance on 6 October 2014 as follows:

	<i>Percentage of profit after tax</i>	<i>Maximum level</i>
Capital supplementary reserve	5%	10% of charter capital
Financial and operational risk reserve	5%	10% of charter capital

Other reserves and funds are appropriated in accordance with Resolutions of Board of Director at the Annual Meeting.

According to Circular No. 114/2021/TT-BTC dated 17 December 2021 on the annulment of Circular No. 146/2014/TT-BTC of the Minister of Finance from 2022. The Company uses annual profit after tax to set up funds according to the Resolution of the General Meeting of Shareholders at the Annual Meeting.

4.18 *Profit distribution*

Net profit after tax is available for distribution to shareholders after being approved in the General Meeting of Shareholders and after making appropriation to reserves in accordance with the Company's Charter and Vietnamese regulatory requirements.

4.19 *Related parties*

Parties are considered to be related parties of the Company if a party has the ability, either 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 other parties are under common control or under common significant influence. Related parties can be enterprises or individuals, including close family members of individuals who are related parties.

4.20 *Nil balances*

Items or balances required by Circular No. 210/2014/TT-BTC dated 30 December 2014, Circular No. 334/2016/TT-BTC dated 27 December 2016 issued by the Ministry of Finance that are not included in these financial statements indicate nil balance.

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

5. CASH AND CASH EQUIVALENTS

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
Cash		
Cash at bank for operations of the Company	2,213,875,101,608	2,049,071,224,462
Clearing deposits and payment for securities transaction	49,926,158,344	20,974,874
Total	2,263,801,259,952	2,049,092,199,336

6. TRADING VALUE AND VOLUME DURING THE PERIOD

	<i>Volume of trading during the period (Unit)</i>	<i>Value of trading during the period (VND)</i>
The Company	439,995,924	22,199,033,590,119
- Shares	324,514,760	9,416,725,175,000
- Bonds	115,481,164	12,782,308,415,119
Investors	1,102,716,734	28,405,683,864,900
- Shares	1,100,073,617	27,323,553,812,010
- Bonds	2,515,994	1,081,950,284,080
- Other securities	127,123	179,768,810
Total	1,542,712,658	50,604,717,455,019

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

7. FINANCIAL ASSETS

Some concepts of financial assets

Cost

The cost of a financial asset is the amount or cash equivalents paid, disbursed or payable for that financial asset at the time the financial asset is initially recognized. Depending on the type of financial asset, transaction costs incurred directly from the purchase of the financial asset may or may not be included in the cost of the financial asset.

Fair value/market value

Fair value or market value of a financial asset is the value of a financial asset that can be freely exchanged between knowledgeable parties in an equal exchange.

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

	30-Sep-26		31-Dec-25	
	Cost	Fair Value	Cost	Fair Value
	VND	VND	VND	VND
Listed shares	11,741,271,257,252	12,310,619,935,600	6,840,095,809,897	10,030,927,296,400
Unlisted shares	1,567,879,588,577	2,048,909,002,637	1,104,727,840,477	1,323,719,390,597
Entrusted investments	4,987,765,419,548	7,603,482,480,000	1,713,698,200,000	2,487,401,390,000
Unlisted bonds	1,136,121,352,989	1,136,121,352,989	698,518,827,609	698,518,827,609
Total	19,433,037,618,366	23,099,132,771,226	10,357,040,677,983	14,540,566,904,606

7.2 Held-to-maturity investments (HTM)

	30-Sep-26	31-Dec-25
	VND	VND
Term deposits with remaining maturity of less than 1 year	1,196,000,000,000	516,000,000,000
Total	1,196,000,000,000	516,000,000,000

7.3 Loans

	30-Sep-26		31-Dec-25	
	Cost	Fair value	Cost	Fair value
	VND	VND	VND	VND
Margin lending	12,415,461,105,213	12,415,461,105,213	15,359,417,367,697	15,356,682,962,257
Advance lending	26,762,895,143	26,762,895,143	20,869,742,600	20,869,742,600
Total	12,442,224,000,356	12,442,224,000,356	15,380,287,110,297	15,377,552,704,857

7.4 Provision for impairment of financial assets and mortgage assets

	30-Sep-26	31-Dec-25
	VND	VND
Opening balance	(2,734,405,440)	(2,734,405,440)
Reversal/write off in the period	2,734,405,440	-
Closing balance	-	(2,734,405,440)

NOTES TO THE FINANCIAL STATEMENTS

3rd Quarter 2026

7. FINANCIAL ASSETS (continued)

7.5 Change in fair values of financial assets

Changes in fair values of financial assets are as follows:

Financial assets	30-Sep-26				31-Dec-25			
	Cost	Revaluation difference		Revaluation value	Cost	Revaluation difference		Revaluation value
	VND	Increase VND	Decrease VND	VND	VND	Increase VND	Decrease VND	VND
FVTPL								
Listed shares	11,741,271,257,252	1,149,058,427,030	(579,709,748,682)	12,310,619,935,600	6,840,095,809,897	3,444,806,655,037	(253,975,168,534)	10,030,927,296,400
Unlisted shares	1,567,879,588,577	525,527,451,926	(44,498,037,866)	2,048,909,002,637	1,104,727,840,477	218,993,240,026	(1,689,906)	1,323,719,390,597
Entrusted investments	4,987,765,419,548	3,050,862,715,452	(435,145,655,000)	7,603,482,480,000	1,713,698,200,000	773,703,190,000	-	2,487,401,390,000
Unlisted bonds	1,136,121,352,989	-	-	1,136,121,352,989	698,518,827,609	-	-	698,518,827,609
Total	19,433,037,618,366	4,725,448,594,408	(1,059,353,441,548)	23,099,132,771,226	10,357,040,677,983	4,437,503,085,063	(253,976,858,440)	14,540,566,904,606

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

8. RECEIVABLES**Details of provision for impairment of receivables:**

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
Receivables from disposal of financial assets	431,351,110,000	1,267,265,167,000
Receivables and accruals from dividends and interest income from financial assets	223,784,573,177	194,977,301,298
Advances to suppliers	150,000,000	63,334,000
Receivables from services provided by the Company	1,844,112,857	15,706,345,853
Other receivables	526,028,768	11,616,811,588
Provision for impairment of receivables	-	(13,130,293,043)
Total	657,655,824,802	1,476,498,666,696

9. LONG-TERM INVESTMENTS

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
VIX Crypto Assets Exchange Joint Stock Company	150,000,000,000	150,000,000,000
Air Cargo Services of Vietnam Joint Stock Company (i)	1,500,000,000	1,500,000,000
Total	151,500,000,000	151,500,000,000

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

10. TANGIBLE FIXED ASSETS

	<i>Office machineries</i>	<i>Means of transportation</i>	<i>Office equipment</i>	<i>Other tangible fixed assets</i>	<i>Total</i>
	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>	<i>VND</i>
Cost					
31-Dec-25	29,738,292,477	6,348,811,518	616,305,107	3,682,172,714	40,385,581,816
Purchases	781,594,000	-	-	-	781,594,000
30-Sep-26	30,519,886,477	6,348,811,518	616,305,107	3,682,172,714	41,167,175,816
Accumulated depreciation					
31-Dec-25	16,734,442,339	2,569,628,889	616,305,107	1,218,413,328	21,138,789,663
Depreciation	5,137,324,940	444,139,662	-	671,283,190	6,252,747,792
30-Sep-26	21,871,767,279	3,013,768,551	616,305,107	1,889,696,518	27,391,537,455
Net book value					
31-Dec-25	13,003,850,138	3,779,182,629	-	2,463,759,386	19,246,792,153
30-Sep-26	8,648,119,198	3,335,042,967	-	1,792,476,196	13,775,638,361

11. INTANGIBLE FIXED ASSETS

	<i>Software</i>	<i>Total</i>
	<i>VND</i>	<i>VND</i>
Cost		
31-Dec-25	32,025,101,371	32,025,101,371
Purchases	2,294,562,304	2,294,562,304
30-Sep-26	34,319,663,675	34,319,663,675
Accumulated amortisation		
31-Dec-25	19,548,716,219	19,548,716,219
Amortisation	3,509,608,827	3,509,608,827
30-Sep-26	23,058,325,046	23,058,325,046
Net book value		
31-Dec-25	12,476,385,152	12,476,385,152
30-Sep-26	11,261,338,629	11,261,338,629

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

12. PREPAID EXPENSES

	30-Sep-26 VND	31-Dec-25 VND
Short-term prepaid expenses	2,778,329,208	2,101,026,314
Short-term prepaid expenses for tools and supplies	27,594,063	25,818,208
Other short-term prepaid expenses	2,750,735,145	2,075,208,106
Long-term prepaid expenses	613,074,133	467,017,760
Long-term prepaid expenses for tools and supplies	170,249,877	359,319,695
Other long-term prepaid expenses	442,824,256	107,698,065
Total	3,391,403,341	2,568,044,074

13. PAYMENT TO SETTLEMENT ASSISTANCE FUND

Payments to settlement assistance fund represent the amount deposited at Vietnam Securities Depository and Clearing Corporation ("VSDC").

According to prevailing regulation of Ministry of Finance and VSDC, the Company must deposit an initial amount of VND 120 million at VSDC and each year pay an addition of 0.01% of the total amount of brokered securities in the previous year, but not over VND 2.5 billion per annum. The maximum contribution of each custody to the Settlement Assistance Fund is VND 20 billion for custody members who are the Company with trading securities and brokerage activities.

Details of the payment to settlement assistance fund are as follows:

	30-Sep-26 VND	31-Dec-25 VND
Initial payment	120,000,000	120,000,000
Addition	14,338,142,881	14,338,142,881
Accrued interest	5,541,857,119	5,541,857,119
Total	20,000,000,000	20,000,000,000

14. SHORT-TERM BORROWINGS

	30-Sep-26 VND	31-Dec-25 VND
Short - term borrowings	5,650,000,000,000	11,332,000,000,000
Total	5,650,000,000,000	11,332,000,000,000

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

15. PAYABLES FOR SECURITIES TRADING ACTIVITIES

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
Payables to the Stock Exchange	3,624,561,251	5,072,306,044
Payables to VSDC	759,042,415	537,404,113
Total	4,383,603,666	5,609,710,157

16. TAXATION AND STATUTORY OBLIGATIONS

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
Payables		
Corporate income tax ("CIT")	8,124,571,951	470,565,677,607
Personal income tax	10,119,181,387	5,958,851,007
Value-added tax ("VAT")	227,453,523	170,299,074
Total	18,471,206,861	476,694,827,688

17. SHORT-TERM ACCRUED EXPENSES

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
Interest payable to credit institutions	10,692,369,863	30,414,985,753
Other accrued expenses	1,199,352,102	1,004,657,006
Total	11,891,721,965	31,419,642,759

18. OTHER SHORT-TERM PAYABLES

	<i>30-Sep-26</i> <i>VND</i>	<i>31-Dec-25</i> <i>VND</i>
Remuneration payables to Board of Directors and Board of Supervisors	-	12,916,817
Other payables	8,934,686,656	22,495,923,093
Total	8,934,686,656	22,508,839,910

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

19. GAIN/(LOSS) FROM FINANCIAL ASSETS

19.1 Gain/(loss) from disposal of financial assets at FVTPL

No.	Financial assets	Quantity <i>Unit</i>	Proceeds <i>VND</i>	Weighted average cost at the end of transaction date <i>VND</i>	Gain/(loss) from disposal in the current period <i>VND</i>	Gain/(loss) from disposal in the previous period <i>VND</i>
I	GAIN					
1	Listed shares	48,410,400	1,434,001,845,000	1,350,556,845,874	83,444,999,126	1,312,729,129,594
2	Unlisted shares	-	-	-	-	18,347,702,195
3	Listed bonds	18,400,000	1,818,188,200,000	1,814,677,540,909	3,510,659,091	414,475,000
4	Unlisted bonds	470	395,623,178,015	394,890,278,144	732,899,871	43,302,315,225
5	Certificates of deposit	801	943,723,559,662	942,392,183,764	1,331,375,898	-
	Total	66,811,671	4,591,536,782,677	4,502,516,848,691	89,019,933,986	1,374,793,622,014
II	LOSS					
1	Listed shares	57,394,400	1,394,323,970,000	1,745,370,110,000	(351,046,140,000)	(128,943,017,445)
2	Unlisted shares	-	-	-	-	(46,743,600,000)
3	Listed bonds	41,540,000	4,419,971,930,000	4,421,162,769,091	(1,190,839,091)	(726,620,000)
4	Unlisted bonds	127	12,700,000,000	12,734,793,336	(34,793,336)	(25,217,601)
	Total	98,934,527	5,826,995,900,000	6,179,267,672,427	(352,271,772,427)	(176,438,455,046)

VIX Securities Joint Stock Company

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NOTES TO THE FINANCIAL STATEMENTS 3rd Quarter 2026

19.2 Change from revaluation of financial assets

No.	Financial assets	Cost VND	Fair value VND	Revaluation difference as at 31 March 2026 VND	Revaluation difference as at 31 December 2025 VND	Net difference adjustment in the period VND	Increase VND	Decrease VND
I	FVTPL							
1	Listed shares	11,741,271,257,252	12,310,619,935,600	569,348,678,348	3,407,269,734,603	(2,837,921,056,255)	188,423,698,017	(3,026,344,754,272)
2	Unlisted shares	1,567,879,588,577	2,048,909,002,637	481,029,414,060	2,553,302,020	478,476,112,040	523,582,500,000	(45,106,387,960)
3	Entrusted investments	4,987,765,419,548	7,603,482,480,000	2,615,717,060,452	773,703,190,000	1,842,013,870,452	2,427,867,635,452	(585,853,765,000)
4	Unlisted bonds	1,136,121,352,989	1,136,121,352,989	-	-	-	-	-
	Total	19,433,037,618,366	23,099,132,771,226	3,666,095,152,860	4,183,526,226,623	(517,431,073,763)	3,139,873,833,469	(3,657,304,907,232)

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

19. GAIN/(LOSS) FROM FINANCIAL ASSETS (continued)

19.3 Dividend, interest income from financial assets at FVTPL

	3 rd Quarter	
	2026	2025
	VND	VND
Share dividend	103,193,943,441	55,919,621,000
Bond dividend	24,583,934,002	(26,602,224,861)
Total	127,777,877,443	29,317,396,139

19.4 Interest income from HTM investments, loans and receivables

	3 rd Quarter	
	2026	2025
	VND	VND
Interest income from HTM investments	27,955,778,641	23,472,174,330
Interest income from margin lending	335,637,767,352	338,057,837,805
Interest income from advance lending for selling securities	1,717,417,772	3,384,815,353
Total	365,310,963,765	364,914,827,488

20. OTHER OPERATING REVENUE

	3 rd Quarter	
	2026	2025
	VND	VND
Revenue from securities brokerage services	37,271,368,555	91,984,918,744
Revenue from securities underwriting activities and securities issuance agency services	11,681,818,182	11,155,636,364
Revenue from securities custodian activities	2,015,017,851	1,397,120,904
Revenue from financial advisory services	1,100,000,000	1,170,000,000
Total	52,068,204,588	105,707,676,012

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026**21. FINANCE INCOME**

	<i>3rd Quarter</i>	
	<i>2026</i>	<i>2025</i>
	<i>VND</i>	<i>VND</i>
Demand deposit interest income	2,423,050,490	1,365,420,668
Total	2,423,050,490	1,365,420,668

22. EXPENSES FOR PROPRIETARY TRADING ACTIVITIES

	<i>3rd Quarter</i>	
	<i>2026</i>	<i>2025</i>
	<i>VND</i>	<i>VND</i>
Proprietary trading transaction fee	3,329,477,019	8,732,011,612
Salary expenses	228,725,000	251,575,000
Proprietary trading custodian fee	902,098,091	499,417,028
Portfolio management fee	2,418,321,970	1,964,360,377
Statutory social insurance, health insurance, unemployment insurance and union fee	21,150,000	22,560,000
Other expenses	147,918,749	7,493,223,779
Total	7,047,690,829	18,963,147,796

23. EXPENSES FOR OPERATING ACTIVITIES

	<i>3rd Quarter</i>	
	<i>2026</i>	<i>2025</i>
	<i>VND</i>	<i>VND</i>
Expenses for securities brokerage activities	16,069,676,702	39,494,404,912
Expenses for financial advisory activities	2,802,931,605	2,235,206,368
Expenses for securities custodian activities	499,876,481	482,938,701
Other operating expenses	233,001,249	493,402,321
Total	19,605,486,037	42,705,952,302

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

24. FINANCE EXPENSES

	<i>3rd Quarter</i>	
	<i>2026</i>	<i>2025</i>
	<i>VND</i>	<i>VND</i>
Interest expense for short-term borrowings	81,154,473,972	111,687,889,727
Total	81,154,473,972	111,687,889,727

25. GENERAL AND ADMINISTRATIVE EXPENSES

	<i>3rd Quarter</i>	
	<i>2026</i>	<i>2025</i>
	<i>VND</i>	<i>VND</i>
Payroll and other employees' benefits	3,200,761,078	4,006,418,028
Insurance fee	224,895,000	249,470,000
Office supplies	22,079,261	28,562,968
Tools and equipment	69,615,304	104,150,873
Depreciation and amortization expenses	3,263,110,392	1,866,440,201
Expenses on taxes, fees and charges	1,819,660,766	1,076,696,190
Outsourcing expenses	5,016,080,129	3,854,209,082
Other expenses	17,762,956,688	1,533,155,284
Total	31,379,158,618	12,719,102,626

26. OTHER INCOME AND EXPENSES

	<i>3rd Quarter</i>	
	<i>2026</i>	<i>2025</i>
	<i>VND</i>	<i>VND</i>
Other income	448,836,749	-
Other income	448,836,749	-
Other expenses	1,431,158,176	390,136,986
Other expenses	1,431,158,176	390,136,986
Total	(982,321,427)	(390,136,986)

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

27. CORPORATE INCOME TAX

27.1 Corporate income tax ("CIT")

The Company's tax reports are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, amount reported in the interim financial statements could be changed at a later date upon final determination by the tax authorities.

Current CIT payables are determined based on taxable income of the year. Taxable income differs from the one reported in the interim income statement since taxable income excludes incomes which are taxable or expenses which are deducted in prior years due to the differences between the Company's accounting policies and the tax regulations. It also excludes non-taxable income and non-deductible expenses. The current CIT payable of the Company is calculated based on the statutory tax rates applicable at the end of the year. The Company is obliged to pay CIT at the rate of 20% of the total taxable profit under Circular No. 78/2014/TT-BTC effective from 02 August 2014.

27.1 Corporate income tax ("CIT")

The estimated current corporate income tax is represented in the table below:

	3 rd Quarter	
	2026	2025
	VND	VND
Profit before tax	192,087,476,051	3,047,932,095,844
Adjustments to increase/(decrease) accounting profit		
Adjustments to increase accounting profit:	1,365,303,228,267	(188,163,967,099)
- Undeductible expenses	2,517,849,108	531,266,532
- Loss from revaluation of FVTPL financial assets	1,362,785,379,159	(188,695,233,631)
Adjustments to decrease accounting profit:	1,516,767,844,563	1,403,011,210,375
- Income from tax exempted activities	103,346,260,580	55,919,621,000
- Gain from revaluation of FVTPL financial assets	1,413,421,583,983	1,347,091,589,375
Estimated current taxable income	40,622,859,755	1,456,756,918,370
Corporate income tax rate	20%	20%
Estimated CIT expenses	8,124,571,951	291,351,383,674
CIT	8,124,571,951	291,351,383,674

NOTES TO THE FINANCIAL STATEMENTS
3rd Quarter 2026

27.2 *Deferred corporate income tax*

	<i>3rd Quarter</i>	
	2026	2025
	VND	VND
- Increase from revaluation of FVTPL financial assets	1,413,421,583,983	1,347,091,589,375
- Decrease from revaluation of FVTPL financial assets	(1,362,785,379,159)	188,695,233,631
Temporary taxable differences	50,636,204,824	1,535,786,823,006
Deferred tax rate	20%	20%
Deferred tax expense/(income)	<u>10,127,240,964</u>	<u>307,157,364,601</u>

28. TRANSACTIONS WITH RELATED PARTIES

Total salary and remuneration of members of Board of Directors and Executive Board:

	<i>3rd Quarter</i>	
	2026	2025
	VND	VND
Board of Directors	420,000,000	660,000,000
Board of Management	978,181,818	923,737,445

29. EVENTS AFTER THE REPORTING DATE

There is no matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the financial statements of the Company.

Prepared by:



Ms. Bui Tuyet Mai
Accountant

Supervised by:



Ms. Nguyen Thi Thu Hang
Chief Accountant

Approved by:



Mr. Nguyen Tuan Dung
General Director

Hanoi, Vietnam

19 October 2026