CÔNG TY CỔ PHẦN
CHỨNG KHOÁN T-CAP
T-CAP SECURITIES
JOINT STOCK COMPANY

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

Số/*No*: 312/2026/CV-T-CAP

Hà Nội, ngày 14 tháng 08 năm 2026
Ha Noi, day 14 month 08 year 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP

Digitally signed by CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP
DN: C=VN, S=HÀ NỘI, L=Phường Ngọc Hà, CN=CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP, OID.0.9.2342.19200300.100.1.1=MST:0102124558
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CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi:
- **Ủy ban Chứng khoán Nhà nước;**
- **Sở Giao dịch Chứng khoán Việt Nam;**
- **Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh.**

To:
- ***The State Securities Commission;***
- ***Vietnam Stock Exchange;***
- ***Hochiminh City Stock Exchange.***

1. Tên tổ chức: Công ty Cổ phần Chứng khoán T-Cap.
   Name of organization: T-Cap Securities Joint Stock Company
- Mã chứng khoán/ *Stock code*: TVB
- Địa chỉ/ *Address:* Tầng 2, Số 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội/ *2nd Floor, No. 142 Doi Can, Ngoc Ha Ward, Hanoi.*
- Điện thoại liên hệ/ *Tel.*: 0242 242 5995 Fax: 04 38 398 974
- E-mail: tvsc@tcap.vn

2. Nội dung thông tin công bố:
   - Báo cáo tài chính đã được soát xét cho giai đoạn từ ngày 01/01/2026 đến ngày 30/06/2026.
   - Báo cáo tỷ lệ an toàn tài chính đã được soát xét tại thời điểm 30/06/2026.

   Contents of disclosure:
   - Reviewed Financial statements for the period from 01/01/2026 to 30/06/2026.
   - Reviewed Financial safety ratio report as at 30/06/2026.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 14/08/2026 tại đường dẫn: https://tcap.vn/bao-cao-tai-chinh/
   This information was published on the company's website on 14/08/2026, as in the link: https://tcap.vn/bao-cao-tai-chinh/

Chúng tôi xin 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 certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm
Attached documents

- BCTC đã được soát xét cho giai đoạn từ ngày 01/01/2026 đến ngày 30/06/2026
Reviewed Financial statements for the period from 01/01/2026 to 30/06/2026.
- Báo cáo tỷ lệ an toàn tài chính đã được soát xét tại thời điểm 30/06/2026
Reviewed Financial safety ratio report as at 30/06/2026

Đại diện tổ chức
Organization representative

S.G.P : 8 ... C.T.C.P
CÔNG TY
CỔ PHẦN
CHỨNG KHOÁN
T-CAP
P. NGỌC HÀ - T.P HÀ NỘI

TỔNG GIÁM ĐỐC

Nguyễn Thị Hằng

T-CAP SECURITIES JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS

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

(REVIEWED)

August 2026

TABLE OF CONTENTS

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of T-Cap Securities Joint Stock Company (hereinafter referred to as "the Company") hereby presents this Report together with the reviewed interim financial statements for the accounting period from 01 January 2026 to 30 June 2026, which have been approved by the Board of General Directors.

BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management and the Board of General Directors of the Company who held office for the first six-month period of 2026 and up to the date of this report are as follows:

Board of Management

Mr. Pham Van Khiem	Chairman	Appointed from 12 May 2026
	Independent Member	Dismissed from 12 May 2026
Ms. Nguyen Thi Hang	Chairwoman	Dismissed from 12 May 2026
	Member	From 12 May 2026
Mr. Le Hong Viet	Independent Member	Appointed from 18 April 2026
Mr. Le Van Cuong	Independent Member	Dismissed on 18 April 2026
Ms. Dang Thi Hai Ha	Independent Member	Appointed from 06 July 2026

Board of General Directors and Chief Accountant

Ms. Nguyen Thi Hang	General Director	Appointed from 12 May 2026
Mr. Ngo Long Giang	General Director	Dismissed from 04 March 2026
Mr. Nguyen Anh Duc	Chief Accountant	

Legal Representative

The legal representative of the Company as of the date of this report is Ms. Nguyen Thi Hang – General Director and Mr. Pham Van Khiem – Chairman.

EVENTS AFTER THE REPORTING DATE

The Board of General Directors confirms that no significant events have occurred after 30 June 2026 that would materially affect the interim financial statements, requiring adjustment or disclosure in the accompanying interim financial statements for the accounting period from 01 January 2026 to 30 June 2026 of the Company.

THE AUDITOR

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

STATEMENT OF THE 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 interim financial position as at 30 June 2026, as well as its results of interim operations and its interim cash flows for the first six-month period then ended. 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;
- 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; and
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business.

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 is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements of the Company comply with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to securities companies and other related prevaling accounting regulations in Vietnam. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of General Directors,

S.G.P: 84 - C.T.C.P
CÔNG TY
CỔ PHẦN
CHỨNG KHOÁN
T-CAP
P. NGỌC HÀ - T.P HÀ NỘI

Nguyen Thi Hang
General Director
Hanoi, 13 August 2026

UHY
Connect to possibility

UHY AUDITING AND CONSULTING COMPANY LIMITED
5th Floor, B2 Tower, Roman Plaza, To Huu Road,
Dai Mo Ward, Hanoi, Vietnam
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uhy.vn

No: 894/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

<u>*To:*</u> Shareholders, the Board of Management and the Board of General Directors of T-Cap Securities Joint Stock Company

We have reviewed the accompanying interim financial statements of T-Cap securities Joint Stock Company (hereinafter referred to as "the Company"), as prepared on 13 August 2026, and set out on pages 06 to 42 herein, which comprise the Interim Statement of Financial Position as at 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement and the Interim Statement of Changes in Equity for the first six-month period then ended, and the Notes to the Interim Financial Statements.

Responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System applicable to securities companies and related legal regulations on the preparation and presentation of the interim financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of Auditors

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Auditing. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 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 present fairly, in all material respects, the interim financial position of T-Cap Securities Joint Stock Company as at 30 June 2026, as well as the results of its interim operations, interim cash flows and interim changes in equity for the period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System applicable to securities companies and related legal regulations on the preparation and presentation of the interim financial statements.

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

Pham Gia Dat
Deputy General Director
Auditor's Practicing Certificate: No. 0798-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 13 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Notes	As at 30/06/2026 VND	As at 01/01/2026 VND
CURRENT ASSETS	**100**		**1,092,110,774,641**	**1,127,468,746,340**
FINANCIAL ASSETS	**110**		**850,453,176,124**	**950,077,411,284**
Cash and cash equivalents	111	5	22,157,351,251	25,059,803,654
Cash	*111.1*		*22,157,351,251*	*25,059,803,654*
Financial assets at fair value through profit or loss (FVTPL)	112	7	-	542,882,884,500
Loans	114	8	13,470,762,420	4,615,187,750
Available for sale financial assets (AFS)	115	7	693,898,944,450	253,096,830,000
Provision for impairment of financial assets and mortgaged assets	116		(4,615,187,750)	(4,615,187,750)
Receivables	117	10	610,539,124	2,398,039,124
Receivables from sale of financial assets	*117.1*	*10*	-	*1,787,500,000*
Receivables from accurals for dividends and interest income not yet due	*117.4*	*10*	*610,539,124*	*610,539,124*
Advance to suppliers	118	10	1,320,057,553	624,443,061
Receivables from services provided by the	119	10	491,417,827	448,769,696
Other receivables	122	10	465,376,876,880	467,824,226,880
Provision for impairment of receivables	129	12	(342,257,585,631)	(342,257,585,631)
OTHER SHORT-TERM ASSETS	**130**		**241,657,598,517**	**177,391,335,056**
Advances	131	10	30,172,094,200	59,522,869,087
Short-term prepaid expenses	133	9	862,509,173	745,470,825
Short-term mortgages	134	11	208,627,274,741	115,127,274,741
Tax and other receivables from State budget	136	17	1,995,720,403	1,995,720,403
NON-CURRENT ASSETS	**200**		**16,699,572,666**	**17,118,201,604**
Fixed assets	**220**		**1,341,513,110**	**1,504,403,110**
Tangible fixed assets	221	13	1,325,706,662	1,471,096,662
- Cost	*222*		*7,642,743,876*	*7,642,743,876*
- Accumulated depreciation	*223a*		*(6,317,037,214)*	*(6,171,647,214)*
Intangible fixed assets	227	14	15,806,448	33,306,448
- Cost	*228*		*8,983,800,575*	*8,983,800,575*
- Accumulated amortization	*229a*		*(8,967,994,127)*	*(8,950,494,127)*
Other long-term assets	**250**		**15,358,059,556**	**15,613,798,494**
Long-term prepayments	251	11	228,706,412	333,895,235
Long-term deposits	252	9	591,447,659	741,997,774
Deposits to payment assistance funds	254	15	14,537,905,485	14,537,905,485
TOTAL ASSETS	**270**		**1,108,810,347,307**	**1,144,586,947,944**

INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Code	Notes	As at 30/06/2026 VND	As at 01/01/2026 VND
LIABILITIES	**300**		**12,744,894,897**	**30,401,873,547**
CURRENT LIABILITIES	**310**		**12,744,894,897**	**30,401,873,547**
Payables for securities trading activities	318	16	68,614,057	164,251,718
Short-term trade payables	320		600	43,110,600
Short-term advances from customers	321		421,500,000	421,500,000
Tax and other payables to the State budget	322	17	1,164,246,734	586,148,047
Payables to employees	323		282,640,602	358,599,052
Employee benefits	324		620,709,687	631,649,687
Short-term accrued expenses	325	18	48,000,217	11,099,101,443
Short-term other payables	329	19	10,139,183,000	17,097,513,000
OWNER'S EQUITY	**400**		**1,096,065,452,410**	**1,114,185,074,397**
Original contributed capital	**410**	**20**	**1,096,065,452,410**	**1,114,185,074,397**
Owner's Equity Investment	411		1,107,908,158,929	1,107,908,158,929
Owner's contributed capital	411.1		1,120,970,190,000	1,120,970,190,000
Ordinary shares with voting rights	*411.1a*		*1,120,970,190,000*	*1,120,970,190,000*
Share premium	*411.2*		*16,692,968,929*	*16,692,968,929*
Treasury shares	*411.5*		*(29,755,000,000)*	*(29,755,000,000)*
Differences from revaluation of assets at fair value	412		(52,906,026,976)	(28,058,340,235)
Charter capital supplementary reserve	414		6,542,460,209	6,542,460,209
Undistributed profit	417		34,520,860,248	27,792,795,494
Realised profit	*417.1*		*34,520,860,248*	*29,758,883,287*
Unrealised profit	*417.2*		-	*(1,966,087,793)*
TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**1,108,810,347,307**	**1,144,586,947,944**

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Hoang Van Quan	Nguyen Anh Duc	Nguyen Thi Hang

S.G.P: 84 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP
P. NGỌC HÀ - T.P HÀ NỘI

INTERIM OFF-BALANCE SHEET ITEMS

As at 30 June 2026

ITEMS	Code	Notes	As at 30/06/2026 VND	As at 01/01/2026 VND
ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
Outstanding shares (number of shares)	006	20	109,121,519	109,121,519
Treasury shares (number of shares)	007	20	2,975,500	2,975,500
Financial assets listed/registered for trading at VSDC of securities company	008	21	288,607,610,000	323,130,600,000
Financial assets awaiting deposit of the Company	010		-	8,119,000,000
ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
Financial assets listed/registered for trading at VSDC of investors	**021**	**22**	**776,019,320,000**	**643,073,250,000**
Unrestricted financial assets	021.1		703,157,350,000	574,254,070,000
Blocked financial assets	021.4		68,055,970,000	68,790,180,000
Financial assetes awaiting settlement	021.5		4,806,000,000	29,000,000
Non-traded financial assets deposited at the VSDC of investors	**022**	**23**	**6,243,630,000**	**48,952,020,000**
Unrestricted and non-traded financial assets deposited at VSDC	022.1		6,243,630,000	48,952,020,000
Financial assets awaiting deposit of investors	**023**	**24**	**21,067,000,000**	**1,213,000,000**
Investor's deposits	**026**	**25**	**62,338,709,498**	**46,526,896,711**
Investor's deposits for securtities trading activities managed by the Company	027		62,338,709,498	46,526,896,711
Payables to investors - Investors' deposit for securities trading activities managed by the Company	**031**	**26**	**62,338,709,498**	**46,526,896,711**
Payables to domestic investors - Investors' deposit for securities trading activities managed by the Company	031.1		62,296,563,643	46,484,750,856
Payables to foreign investors for securities trading activities managed by the Company	031.2		42,145,855	42,145,855

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Hoang Van Quan	Nguyen Anh Duc	Nguyen Thi Hang

S.G.P: 84 - C.C.P CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP P. NGỌC HÀ - T. HÀ NỘI

INTERIM INCOME STATEMENT

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

ITEMS	Code	Notes	Cumulative for the first six months of Current period VND	Prior period VND
Revenue from securities trading				
Gain from fair value through profit or loss financial assets (FVTPL)	01		21,725,712,965	41,526,021,309
Gain from sale of FVTPL financial assets	*01.1*	*27*	*29,180,395,306*	*47,110,179,835*
Gain from revaluation of FVTPL financial assets	*01.2*	*28*	*(11,752,657,341)*	*(6,930,647,482)*
Dividends and interest arising from FVTPL financial assets	*01.3*	*29*	*4,297,975,000*	*1,346,488,956*
Interest from Held-to-maturity (HTM) investment	02	29	-	2,285,890,414
Interest from loans and receivables	03	29	29,195,821	100,955,456
Securities Brokerage Revenue	06	30	571,873,890	418,717,245
Revenue from securities depository activities	09	30	119,126,243	146,490,426
Other operating income	11	30	6,813,375,589	31,866,219
Total operating revenue	**20**		**29,259,284,508**	**44,509,941,069**
Operating expenses				
Loss from fair value through profit or loss financial assets (FVTPL)	21		19,391,846,274	20,521,693,353
Loss from sale of FVTPL financial assets	*21.1*	*27*	*33,110,591,408*	*29,825,478,353*
Loss from revaluation of FVTPL financial assets	*21.2*	*28*	*(13,718,745,134)*	*(9,303,785,000)*
Proprietary trading expenses	26	31	(8,507,616,750)	5,260,160,406
Securities brokerage expenses	27	31	1,769,186,161	2,022,333,789
Securities depository expenses	30	31	147,926,740	186,188,416
Other operating expenses	32	31	32,459,023	23,931,504
Total operating expenses	**40**		**12,833,801,448**	**28,014,307,468**
Financial revenue				
Revenue, accured dividend and interest on demand deposits	42	32	125,732,358	405,678,156
Total financial revenue	**50**		**125,732,358**	**405,678,156**
Adminstration expenses	**62**	**33**	**9,727,417,516**	**11,587,559,343**
Operating profit	**70**		**6,823,797,902**	**5,313,752,414**

INTERIM INCOME STATEMENT (CONT'D)

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

ITEMS	Code	Notes	Cumulative for the first six months of Current period VND	Prior period VND
Other income and other expenses				
Other income	71		1,127,492	-
Other expenses	72		96,860,640	61,390,000
Oher profit	**80**		**(95,733,148)**	**(61,390,000)**
Profit before tax	**90**		**6,728,064,754**	**5,252,362,414**
Realized profits	91		4,761,976,961	2,879,224,896
Unrealized profits	92		1,966,087,793	2,373,137,518
Corporate income tax expenses	**100**		**-**	**(903,627,697)**
Deferred corporate income tax expenses	100.2	34	-	(903,627,697)
Profit/(Loss) after tax	**200**		**6,728,064,754**	**6,155,990,111**
Other comprehensive income (loss) after corporate income tax	**300**			
Gains/(Losses) from revaluation of available-for-sale financial assets	301		(52,906,026,976)	(3,075,000)
Total other comprehensive income	**400**		**(52,906,026,976)**	**(3,075,000)**
Net Income per Common Share	**500**			
Basic earning per share (VND/share)	501	35	62	56

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Hoang Van Quan	Nguyen Anh Duc	Nguyen Thi Hang

S.G.P: 84 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP
P. NGỌC HÀ - T.P HÀ NỘI

INTERIM CASH FLOW STATEMENT

(Under the indirect method)

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

ITEMS	Code	Notes	Cumulative for the first six months of Current period VND	 Prior period VND
Profit before tax	**01**		**6,728,064,754**	**5,252,362,414**
Adjustments for	**02**		**37,165,992**	**(1,730,173,042)**
- Depreciation and amortisation	03		162,890,000	267,003,144
- Gain/Loss from investing activities	07		(125,724,008)	(405,678,156)
- Accurals for interest income	08		-	(1,591,498,030)
Increase of non-monetary expenses	**10**		**13,718,745,134**	**9,303,785,000**
- Loss from revaluation of financial assets at fair value through profit or loss (FVTPL)	11		13,718,745,134	9,303,785,000
Decrease of non-monetary expenses	**18**		**11,752,657,341**	**6,930,647,482**
- Gain from revaluation of financial assets at fair value through profit or loss (FVTPL)	19		11,752,657,341	6,930,647,482
Operating profit before change in working capital	**30**		**32,236,633,221**	**19,756,621,854**
- Increase (Decrease) of financial assets at fair value through profit or loss (FVTPL)	31		517,411,482,025	146,995,391,518
- Increase (Decrease) of held- to-maturity investments (HTM)	32		-	20,000,000,000
- Increase (Decrease) of loans	33		(8,855,574,670)	(35,823,264,743)
- Increase (Decrease) of financial assets available for sale (AFS)	34		(465,649,801,191)	125,910,380,000
(-) Increase, (+) Decrease in receivables from sale of financial assets	35		1,787,500,000	-
(-) Increase, (+) Decrease in accured dividends, interest on financial assets	36		-	2,057,874,165
(-) Increase, (+) Decrease in receivables of services provided by the Company	37		(42,648,131)	(16,309,442)
(-) Increase, (+) Decrease in other receivables	39		(91,643,075,669)	568,914,823
- Increase (Decrease) other assets	40		29,350,774,887	(8,349,256,917)
- Increase (Decrease) accrual expenses (exclude interest expenses)	41		(11,051,101,226)	(544,804,162)
- Increase (Decrease) prepaid expenses	42		33,511,767	1,098,345,008
- Increase (Decrease) payables to suppliers	45		(138,747,661)	(18,503,960,753)
- Increase (Decrease) in welfare benefits	46		(10,940,000)	4,208,000
- Increase (Decrease) in taxes and other payables to the State budget (exclude corporate income tax)	47		578,098,687	(552,868,148)
- Increase (Decrease) payables to employee	48		(75,958,450)	(298,468,492)
- Increase (Decrease) other payables	50		(6,958,330,000)	-
- Other payments for operating activities	52		-	(29,079,176)
Net cash flows from operating activities	***60***		***(3,028,176,411)***	***252,273,723,535***

INTERIM CASH FLOW STATEMENT (CONT'D)

(Under the indirect method)

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

ITEMS	Code	Notes	Cumulative for the first six months of Current period VND	 Prior period VND
Cash flows from investing activities				
Purchase of fixed assets, investment properties, and other long-term assets	61		-	(1,744,680,000)
Dividends and profits distributed from long-term financial assets	65		125,724,008	405,678,156
Net cash flows from investing activities	***70***		***125,724,008***	***(1,339,001,844)***
Net increase/(decrease) in cash and cash equivalents	**90**		**(2,902,452,403)**	**250,934,721,691**
Cash and cash equivalents at the beginning of the period	**101**	**5**	**25,059,803,654**	**581,582,428,680**
- Cash	101.1		25,059,803,654	531,582,428,680
- Cash equivalents	101.2		-	50,000,000,000
Cash and cash equivalents at the end of the period	**103**	**5**	**22,157,351,251**	**832,517,150,371**
- Cash	103.1		22,157,351,251	107,517,150,371
- Cash equivalents	103.2		-	725,000,000,000

INTERIM CASH FLOW STATEMENT (CONT'D)

(Under the indirect method)

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

CASH FLOWS FROM BROKERAGE AND CLIENT ENTRUSTMENT ACTIVITIES

ITEMS	Code	Notes	Cumulative for the first six months of Current period VND	Prior period VND
Cash receipts from disposal of brokerage securities of customers	01		246,862,909,330	108,326,714,160
Cash payments for acquisition of brokerage securities of customers	02		(277,138,976,730)	(135,045,118,020)
Cash receipts for settlement of securities transactions of customers	07		652,843,051,840	255,637,111,262
Cash payment for securities transactions of customers	08		(607,993,367,507)	(210,027,020,751)
Cash payment for custodian fees of customers	11		(85,368,627)	(169,534,614)
Cash receipt from securities issuers	14		2,419,681,981	1,773,728,210
Cash payment to securities issuers	15		(1,096,117,500)	-
Net (decrease)/increase in cash during the period	***20***		***15,811,812,787***	***20,495,880,247***
Cash and cash equivalents of customers at the beginning of the period	**30**	**25**	**46,526,896,711**	**68,840,753,955**
Cash at banks at the beginning of the period	31		46,526,896,711	68,840,753,955
- Investors' deposits managed by the Company for securities trading activities	32		46,526,896,711	68,840,753,955
Cash and cash equivalents of the customers at the end of the period	**40**	**25**	**62,338,709,498**	**89,336,634,202**
Cash at banks at the end of the period:	41		62,338,709,498	89,336,634,202
- Investors' deposits managed by the Company for securities trading activities	42		62,338,709,498	89,336,634,202

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Hoang Van Quan	Nguyen Anh Duc	Nguyen Thi Hang

S.G.P: 84 - C.T.C.P CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP P. NGỌC HÀ - T.P HÀ NỘI

INTERIM STATEMENT OF CHANGES IN EQUITY
For the accounting period from 01 January 2026 to 30 June 2026

Items	Beginning balance		Increase/Decrease				Ending balance	
	As at 01/01/2025	As at 01/01/2026	Prior period		Current period		As at 30/06/2025	As at 30/06/2026
			Increase	Decrease	Increase	Decrease		
	VND	VND	VND	VND	VND	VND	VND	VND
Share captital	1,137,663,158,929	1,137,663,158,929	-	-	-	-	1,137,663,158,929	1,137,663,158,929
- Ordinary shares with Voting Rights	*1,120,970,190,000*	*1,120,970,190,000*	-	-	-	-	*1,120,970,190,000*	*1,120,970,190,000*
- Share premium	*16,692,968,929*	*16,692,968,929*	-	-	-	-	*16,692,968,929*	*16,692,968,929*
Treausury shares		(29,755,000,000)	-	-	-	-	(29,755,000,000)	(29,755,000,000)
Charter capital supplementary reserve	6,542,460,209	6,542,460,209	-	-	-	-	6,542,460,209	6,542,460,209
Difference from revaluation of financial assets at fair value	(2,431,155,000)	(28,058,340,235)	61,108,026,641	23,014,660,334	44,634,855,485	69,482,542,226	35,662,211,307	(52,906,026,976)
Undistributed profit	6,917,852,976	27,792,795,494	77,245,829,528	71,089,839,417	54,925,453,175	48,197,388,421	13,073,843,087	34,520,860,248
- Realized profit	*3,303,342,187*	*29,758,883,287*	*12,448,351,768*	*9,569,126,872*	*26,807,224,679*	*22,045,247,718*	*6,182,567,083*	*34,520,860,248*
- Unrealized profit	*3,614,510,789*	*(1,966,087,793)*	*64,797,477,760*	*61,520,712,545*	*28,118,228,496*	*26,152,140,703*	*6,891,276,004*	-
Total	**1,148,692,317,114**	**1,114,185,074,397**	**138,353,856,169**	**94,104,499,751**	**99,560,308,660**	**117,679,930,647**	**1,163,186,673,532**	**1,096,065,452,410**

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Hoang Van Quan	Nguyen Anh Duc	Nguyen Thi Hang

S.G.P : 84 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP
P. NGỌC HÀ - T.P HÀ NỘI

1. BUSINESS HIGHLIGHTS

1.1 STRUCTURE OF OWNERSHIP

T-Cap Securities Joint Stock Company (hereinafter referred to as "the Company"), which was formerly Tri Viet Securities Joint Stock Company (from 22 September 2025) and was established and operates under the Securities Company Establishment and Operation License No. 46/UBCK-GPHDKD dated 28 December 2006, and the Amended Securities Company Establishment and Operation License No. 89/GPDC-UBCK dated 13 July 2026, issued by the State Securities Commission.

The Company's shares are listed on the HOSE with the stock code TVB.

The Company's headquarter is located at: 2nd Floor, No. 142 Doi Can, Ngoc Ha ward, Hanoi city.

The number of employees as at 30 June 2026 was 24 (as at 01 January 2026, it was 29).

As at 30 June 2026, the Company's total charter capital is VND 1,120,970,190,000 (In words: One trillion, one hundred twenty billion, nine hundred seventy million, one hundred ninety thousand Vietnamese dong).

1.2 BUSINESS LINES

Principal activities

Securities brokerage; Securities trading; Securities underwriting; Financial advisory; Securities investment advisory; Depository services.

Investment restrictions

The Company's investment portfolio and investment restrictions are consistent with the investment objectives and policies clearly stated in the Company's Charter of Operations and current securities laws:

1. Securities companies must not purchase or contribute capital to purchase real estate except for purposes of use such as headquarters, branches, and transaction offices to directly serve the professional activities of the securities company.
2. Securities companies purchase and invest in real estate according to the provisions of Clause 1 of this Article and fixed assets according to the principle that the remaining value of fixed assets and real estate must not exceed 50% of total assets value of the securities company.
3. The total investment value in corporate bonds of a securities company must not exceed 70% of its owners' equity. Securities companies licensed to conduct securities self-trading operations are allowed to conduct repurchase agreements according to relevant regulations on bond repurchase transactions.
4. Securities companies must not directly or entrust other organizations or individuals to:
   a. Invest in stocks or capital contributions of companies that own more than 50% of the charter capital of the securities company, except in the case of buying odd-lot shares at the request of the customer;
   b. With related persons, invest 5% or more of the charter capital of another securities company;
   c. Invest more than 20% of the total outstanding shares and fund certificates of a listed organization;
   d. Invest more than 15% of the total number of outstanding shares and fund certificates of an unlisted organization. This regulation does not apply to member fund certificates, exchange-traded funds and open funds;
   e. Invest or contribute more than 10% of the total capital contribution of a limited liability company or business project;
   f. Invest or contribute more than 15% of equity to an organization or business project;
   g. Invest more than 70% of its owners' equity in stocks, capital contributions and business projects, of which no more than 20% of equity is invested in unlisted stocks, capital contributions and business projects.

1. BUSINESS HIGHLIGHTS (CONT'D)

1.3 NORMAL OPERATING CYCLE

Normal operating cycle: The Company's normal operating cycle is carried out within a period not exceeding 12 months.

2. BASIS OF INTERIM FINANCIAL STATEMENTS PREPARATION AND ACCOUNTING PERIOD

2.1 Basis of interim financial statements preparation

The accompanying interim financial statements are presented in Vietnamese Dong (VND) based on historical cost principles, except for financial assets recognized through profit/loss (FVTPL) which are initially recognized at market value or fair value (in the absence of market value) in accordance with Vietnamese Accounting Standards, the Accounting System for Securities Companies, and other accounting guidelines applicable to securities companies.

The accompanying interim financial statements are not intended to present the financial position, results of operations, cash flows, and changes in owners' equity in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Accounting period

The financial year of the Company begins on 1 January and ends on 31 December of the calendar year.

These interim financial statements are prepared for the accounting period from 01 January 2026 to 30 June 2026.

2.3 Accounting currency

The accounting currency is the Vietnamese Dong "VND" and the interim financial statements are presented in Vietnamese Dong.

3. APPLIED ACCOUNTING STANDARDS AND SYSTEM

3.1 Statement of compliance with the accounting system

The accompanying interim financial statements are presented in Vietnamese Dong (VND), in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System applicable to securities companies, as promulgated under Circular No. 210/2014/TT-BTC dated 30 December 2014, and Circular No. 334/2016/TT-BTC dated 27 December 2016, which amended, supplemented, and replaced Appendices 02 and 04 of Circular No. 210/2014/TT-BTC dated 30 December 2014, issued by the Ministry of Finance providing accounting guidelines for securities companies, as well as relevant legal regulations on the preparation and presentation of the interim financial statements. The accounting policies applied by the Company in the preparation of these interim financial statements are consistent with those applied in the Company's 2025 financial statements.

The Board of General Directors has certified the compliance sufficiently on requirements of Vietnamese Accounting Standard No. 27 – Interim Financial Statements, the Vietnamese Accounting System applicable to securities companies, and other Vietnamese Accounting Standards and Regulations relating to preparing and presenting Interim Financial Statements in Vietnam.

3.2 Applied accounting method

The Company applies the accounting method of the computerized General Journal.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been applied by the Company in the preparation of these interim financial statements for the accounting period from 01 January 2026 to 30 June 2026, are as follows:

4.1 Accounting estimates

The preparation of interim financial statements complies with Accounting Standards, the Accounting System applicable to securities companies, other accounting guidelines applicable to securities companies, and relevant legal regulations on the preparation and presentation of interim financial statements. This process requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as at the reporting date, as well as the reported amounts of revenue and expenses during the operating period. The actual business results may differ from the estimates and assumptions made.

4.2 Recognition of cash and cash equivalents

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less which are highly liquid, readily convertible to cash, and subject to an insignificant risk of changes in value.

Investors' deposits for securities transactions

Investors' deposits for securities transactions represent funds entrusted by securities investors at designated banks to execute securities transactions. These amounts are disclosed under off-balance-sheet items in the Statement of Financial Position.

Investors' margin deposits at the VSDC

Investors' margin deposits at the Vietnam Securities Depository (VSDC) represent funds deposited by investors to facilitate derivatives trading. These amounts are also disclosed under off-balance sheet items in the Statement of Financial Position.

Deposits for clearing and settlement of securities transactions

Deposits for clearing and settlement of securities transactions represent margin funds required for clearing and settlement of transactions at the Stock Exchange and the Vietnam Securities Depository.

Contributions for settlement assistance fund

This represents the amounts contributed by the Company to the Vietnam Securities Depository, consisting of the initial fixed contribution of VND 120 million and an annual contribution determined at 0.01% of the total transaction value of listed and registered for trading at the Stock Exchanges settled through depository members in the preceding year, subject to a cap at VND 2.5 billion per year.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.3 Recognition of financial asset

a. Initial recognition

Financial assets

The Company's financial assets include cash and cash equivalents, financial assets at fair value through profit or loss (FVTPL), held-to-maturity (HTM) investments, loans, available-for-sale (AFS) financial assets, and receivables. At initial recognition, financial assets are measured at purchase price/issuance cost plus any directly attributable transaction costs, except for financial assets at fair value through profit or loss (FVTPL), which are measured solely at purchase price/issuance cost.

Financial liabilities

The Company's financial liabilities include borrowings, trade payables, other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issuance price plus any directly attributable transaction costs related to the issuance of such financial liabilities.

b. Classification principles

Fair value through profit/loss (FVTPL)

Financial assets classified as FVTPL must meet one of the following conditions:

(i) Financial assets are classified as held for trading. Financial assets are classified as held for trading if they meet any of the following criteria:

- Purchased or created primarily for the purpose of resale or repurchase in the short term;
- Evidence exists that the instrument is being traded for short-term profit-taking; or
- Financial derivatives (except for financial derivatives designated as a financial guarantee contract or an effective hedging instrument).

(ii) At initial recognition, financial assets may be more appropriately presented if classified as FVTPL for one of the following reasons:

- Classifying financial assets as FVTPL eliminates or significantly reduces inconsistency in the recognition or measurement of financial assets based on different bases.

- The financial asset is part of a group of financial assets which is managed and its performance is evaluated based on fair value, in line with the Company's risk management policy or investment strategy.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.3 Recognition of financial asset (cont'd)

For financial assets recognized through profit/loss (FVTPL) under the securities company's proprietary investment portfolio: The basis for recognizing increases/decreases in quantity and value of FVTPL securities purchased in the securities company's proprietary investment portfolio is determined at date T+0.

At the end of the accounting period, the value of FVTPL financial assets under the securities company's proprietary investment portfolio must be revalued based on market value or fair value (in the absence of market value).

For listed/registered-for-trading FVTPL financial assets, the market value is determined as the closing price on the most recent trading day at the end of the financial reporting period.

For unlisted/unregistered-for-trading FVTPL financial assets, if the Company cannot obtain the market value, it will record these assets at their cost.

The cost upon disposal of the financial assets at profit/loss is determined using the weighted average method.

The transaction costs for purchasing financial assets at FVTPL are recognized as transaction costs in the Income Statement when incurred.

Held-to-maturity financial assets (HTM)

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

- Financial assets that, upon initial recognition, are designated as at fair value through profit or loss;
- Financial assets that are designated 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 amortized cost, less any impairment allowances for HTM financial assets.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.3 Recognition of financial asset (cont'd)

Loans

Loans are non-derivative financial assets with fixed or identifiable payments and not listed on the market, except for:

- Those that the Company intends to sell immediately or will sell in the near future are classified as held for trading, as well as those that, at the time of initial recognition, were classified by the Company as measured at fair value through the Income Statement;
- Those that the Company classified as available-for-sale at the time of initial recognition; or
- Those for which the holder may not recover most of the initial investment value, not due to credit deterioration, and are classified as available-for-sale.

The loans provided include margin trading contracts and advance payment contracts for securities sales. The loans are initially recognized at cost and continue to be recognized thereafter at cost less any provision for impairment of the loans.

Available-for-sale financial assets (AFS): are the non-derivative financial assets that are determined as available-for-sale or are not classified as:

- Loans or receivables;
- Held-to-maturity investments;
- Financial assets at fair value through profit/loss (FVTPL).

These financial assets are invested in by the Company without a defined short-term investment objective, and even the long-term investment objective remains undetermined. Therefore, this is a restricted financial asset classified in the Company's operations.

Provision for impairment of financial assets and collateral assets

At the end of the accounting period, the Company must assess the provision for impairment of financial assets and collateral assets securing loans granted by the securities company, in accordance with securities regulations.

When there is any objective evidence of impairment of held-to-maturity investments or available-for-sale financial assets, the Company must determine the impairment loss for these financial asset groups and recognize a provision for impairment of financial assets.

The provision for impairment of collateral assets is determined as the difference between the net asset value measured at market price or fair value and the loan value measured at market price or fair value, as agreed or committed in the secured loan contract recorded in the accounting books as of the provision recognition date.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.4 Short-term and long-term deposits and margins received

Short-term and long-term deposits and margins received represent amounts received by the Company as deposits or margin payments from counterparties in its operations, in accordance with applicable legal regulations. These deposits and margins received do not constitute the Company's assets, the Company is responsible for managing them separately from its own monetary assets.

4.5 Short-term and long-term receivables

Receivables from the sale of financial assets: These represent the total receivables value arising from the sale of financial assets within the Company's proprietary investment portfolio (excluding transactions conducted via Stock Exchanges), including the maturity value of financial assets or proceeds from the liquidation of such assets.

Receivables and accrued dividends and interest from financial assets: These represent all receivables and accrued amounts from dividends and interest related to financial assets within the Company's proprietary investment portfolio.

Receivables from services provided by the Company: These represent receivables due from Stock Exchanges, the Vietnam Securities Depository and Clearing Corporation (VSDC), investors who are customers of the Company, securities issuers or underwriters, and receivables arising from securities trading activities.

4.6 Fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets includes all expenses incurred by the Company to acquire the asset up to the point it is ready for use. Subsequent expenditures are capitalised as an increase in the asset's cost only if it is certain that these expenses will generate additional future economic benefits from the use of that asset. Expenditures that do not meet this criterion are recognised as operating expenses in the period incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives (in years), as follows:

Categories of fixed assets	Useful lives (Years)
Machine, equipment	03 - 07
Office equipment	03 - 05
Motor vehicles, transmission	06
Other fixed asset	03 - 05
Software	02 - 05

4.7 Prepaid expenses

Expenses incurred that relate to the business activities of multiple accounting periods are recorded as prepaid expenses and gradually allocated to the business results of subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period are based on the nature and magnitude of each type of expense to determine an appropriate allocation method and basis. Prepaid expenses are allocated to business expenses using the straight-line method.

4.8 Payables

Payables for securities trading activities

These represent payments related to business operation fees and securities services payable to the Stock Exchange, the Vietnam Securities Depository (VSDC), and issuance agents of the Company.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.9 Owners' equity

Contributed capital is recognized based on the actual capital contributed by shareholders. Undistributed post-tax profits, after appropriations to reserves as required by law and the Company's Charter, are allocated in accordance with the resolutions of the General Meeting of Shareholders.

Share premium is recognized as the difference between the issuance price and the par value of shares at the initial issuance or additional issuance, the difference between the reissuance price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and the reissuance of treasury shares are deducted from share premium.

Other owners' equity is constituted from additions derived from the results of business activities, assets revaluation, and the residual value between the fair value of donated, gifted, or sponsored assets after deducting applicable taxes (if any) related to these assets.

Treasury shares are shares that the Company repurchases from its own issued shares. The payment amount, including any transaction-related costs, is recognised as treasury shares and presented as a deduction from equity. The difference between the par value of the repurchased shares and the total payment amount, including directly related costs, is recorded in share premium.

Assets revaluation differences are reflected in the Balance Sheet and arises from assets revaluation.

Profit distribution

Undistributed post-tax profits refer to the net profit (or loss) from business activities after deducting corporate income tax expense for the current year and adjustments due to retrospective application of changes in accounting policies and corrections of material errors from previous years.

Post-tax profits are distributed to owners/shareholders/members after making appropriations to reserves in accordance with the Company's Charter and legal regulations, subject to approval by the General Meeting of Shareholders.

The distribution of profits to shareholders considers non-monetary items within undistributed post-tax profits that may impact cash flows and the ability to pay dividends/profit distributions, such as gains from assets revaluation for capital contributions, gains from the revaluation of monetary items, and financial instruments classified as non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and when the list of shareholders entitled to receive dividends is finalised.

4.10 Revenue, income

- ***Revenue from securities brokerage activities:***

This represents transaction fees earned by the Company from securities brokerage services for investors that are recognized when the brokerage service is completed.

- ***Gains from financial assets at fair value through profit or loss (FVTPL):***

These include the difference between selling prices and carrying values of FVTPL financial assets sold; Dividend income, Profit distributions from shares, Bond interest, Interest from fixed deposits classified under the FVTPL financial asset portfolio; Gains from the revaluation of FVTPL financial assets.

- ***Interest income from held-to-maturity (HTM) investments:***

Interest income from the HTM financial asset refers to interest that the Company receives from its HTM financial asset portfolio, including bond interest and interest from term deposits.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.10 Revenue, income (cont'd)

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

Interest income from loans granted in accordance with legal regulations.

- ***Interest income from available-for-sale (AFS) financial assets:***

Interest arising from the AFS financial assets portfolio that the Company receives (dividend interest, bond interest, monetary instruments).

- ***Revenue from financial advisory services:***

Revenue arising from the provision of financial advisory services to customers in compliance with legal regulations. Revenue from financial advisory services is recognized in the Income Statement when the service is completed and accepted for payment by the customer.

- ***Revenue from securities custody services:***

Revenue from securities depository services provided by the Company to investors is recognized in the Income Statement as depository fees collected from investors who have securities deposited. These fees are determined at the end of each month and include shareholder registry management fees.

4.11 Other operating income

This reflects other operating income, including: income from the lease or use of assets, revenue from other financial services, revenue from bond principal and interest repayments, dividends from issuing organizations, and other revenue.

4.12 Financial income, financial expenses

Financial income

Interest income from long-term investments is estimated and recognized as a receivable when the Company's right to receive such interest from the investees is established.

Interest income from bank deposits is recognized based on periodic bank statements, while loan interest income is recognized on an accrual basis using the effective interest rate for each period.

Financial expenses

Financial expenses, recognized in the Income Statement, represent the total financial costs incurred during the period and are not offset against financial income, including interest expenses, foreign exchange differences etc.

4.13 Operating expenses and general and administrative expenses

Securities company's general and administrative expenses

These include salaries, office supplies, taxes, fees and charges, outsourced service expenses, and other monetary expenses incurred for the Company's management activities.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.13 Operating expenses and general and administrative expenses (cont'd)

Operating expenses

Operating expenses reflect losses and transaction costs related to the purchase of financial assets, proprietary trading activities, and costs incurred when rendering services.

Losses and transaction costs related to the purchase of financial assets and proprietary trading activities include losses from the sale of FVTPL financial assets, transaction costs for purchasing FVTPL financial assets, decreases in the revaluation of FVTPL financial assets, and other losses or impairments related to financial assets within the investment portfolio, including FVTPL, held-to-maturity (HTM) investments, loans, available-for-sale (AFS) financial assets, and proprietary trading expenses.

Expenses related to service provision reflect costs directly associated with the Company's service activities, including:

- *Securities brokerage service expenses;*
- *Securities advisory service expenses;*
- *Securities depository service expenses;*
- *Underwriting and securities issuance agency expenses;*
- *Other financial service expenses;*
- *Provision expenses for doubtful receivables and the write-off of uncollectible receivables related to securities service provision;*
- *Other service-related expenses.*

4.14 Taxes

<u>*Current corporate income tax expense*</u>

Corporate income tax represents the total value of current tax payable and deferred tax.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from net profit presented in the Income Statement as it excludes income and expenses that are taxable or deductible in different periods (including tax loss carryforward, if any), and it does not include items that are tax-exempt or non-deductible.

Deferred income tax is calculated on the differences between the carrying amount and the taxable base of assets or liabilities in the interim financial statements and is recognized in the Income Statement. Deferred tax liabilities are recognized for all temporary differences, whereas deferred tax assets are only recognised when it is certain that there will be sufficient future taxable profit to utilise these temporary differences.

Deferred income tax is determined at the tax rate expected to apply when the asset is recovered or the liability is settled. Deferred tax is recorded in the Income Statement unless it relates to items recognized directly in owners' equity. In such cases, deferred income tax is also recognised directly in owners' equity.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.14 Taxes (cont'd)

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle current income tax on a net basis.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations change periodically, and the final determination of corporate income tax depends on the results of audits conducted by the relevant tax authorities.

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

Current corporate income tax rate

The Company is currently applying a corporate income tax rate of 20% for the accounting period from 01 January 2026 to 30 June 2026.

4.15 Basic earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjustments for the appropriation to the Bonus and welfare fund and the Bonus fund for the Executive Board) by the weighted average number of ordinary shares outstanding during the year.

4.16 Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operational policy decisions. Entities are also considered related parties if they are subject to common control or significant common influence. In assessing related party relationships, the substance of the relationship is given greater emphasis than the legal form.

All information concerning related parties is disclosed by the Company in the Notes below.

4.17 Segment reporting

The Company's principal business activities during the year include securities brokerage and financial advisory services, which are conducted within Vietnam. As a result, the Company does not prepare segment reports by business sector or geographical region.

5. CASH AND CASH EQUIVALENTS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Cash	459,770,457	459,770,457
Cash at bank	21,687,293,147	22,747,312,227
Clearing Settlement Deposit for Securities	10,287,647	1,852,720,970
Total	**22,157,351,251**	**25,059,803,654**

6. THE VALUE OF STOCK TRADING VOLUME EXECUTED DURING THE PERIOD

Current period	Volume of trading during the period	Transaction volume value during in the period
	Shares	VND
The Company Securities	**4,397,300**	**191,561,636,000**
- Shares	4,397,300	191,561,636,000
Investors	**15,659,548**	**167,874,938,550**
- Shares	15,659,548	167,874,938,550
Total	**20,056,848**	**359,436,574,550**

7. FINANCIAL ASSETS

Financial assets at fair value through profit/ loss (FVTPL)

Items	As at 30/06/2026		As at 01/01/2026	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Listed Shares	-	-	**544,848,972,293**	**542,882,884,500**
- CTG	-	-	170,802,267,400	177,009,904,500
- HPG	-	-	162,756,569,759	165,792,000,000
- MSN	-	-	59,699,060,000	62,192,900,000
- MBB	-	-	54,495,000,000	50,600,000,000
- Others	-	-	97,096,075,134	87,288,080,000
Total	-	-	**544,848,972,293**	**542,882,884,500**

7. FINANCIAL ASSETS (CONT'D)

Available-for-sale financial assets (AFS)

Items	As at 30/06/2026		As at 01/01/2026	
	Cost	Fair value	Cost	Fair value
	VND	VND	VND	VND
Listed Shares	**746,801,896,426**	**693,898,944,450**	**281,152,095,235**	**253,096,830,000**
- CTG	159,763,461,000	157,233,517,700	-	-
- MSN	57,139,906,408	53,815,440,000	-	-
- SSI	159,744,393,100	144,992,490,000	27,200,386,900	25,115,970,000
- VPB	158,489,719,700	153,913,500,000	-	-
- Others	211,664,416,218	183,943,996,750	253,951,708,335	227,980,860,000
Delisted Shares	**3,075,000**	-	**3,075,000**	-
Total	**746,804,971,426**	**693,898,944,450**	**281,155,170,235**	**253,096,830,000**

7. FINANCIAL ASSETS (CONT'D)

Table of market price fluctuations of financial assets

Items	As at 30/06/2026					As at 01/01/2026				
	Original cost	Market value	Current period Valuation Difference		Revaluation Value	Original cost	Market value	Previous period Valuation Difference		Revaluation Value
			Increase in	Decrease in				Increase in	Decrease in	
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Asset FVTPL	-	-	-	-	-	**544,848,972,293**	**542,882,884,500**	**11,752,657,341**	**(13,718,745,134)**	**542,882,884,500**
+ Share	-	-	-	-	-	544,848,972,293	542,882,884,500	11,752,657,341	(13,718,745,134)	542,882,884,500
+ Listed Bonds	-	-	-	-	-	-	-	-	-	-
Asset AFS	**746,804,971,426**	**693,898,944,450**	-	**(52,906,026,976)**	**693,898,944,450**	**281,155,170,235**	**253,096,830,000**	**787,938,000**	**(28,846,278,235)**	**253,096,830,000**
+ Listed Shares	746,801,896,426	693,898,944,450	-	(52,902,951,976)	693,898,944,450	281,152,095,235	253,096,830,000	787,938,000	(28,843,203,235)	253,096,830,000
+ Delisted Shares	3,075,000	-	-	(3,075,000)	-	3,075,000	-	-	(3,075,000)	-
Total	**746,804,971,426**	**693,898,944,450**	-	**(52,906,026,976)**	**693,898,944,450**	**826,004,142,528**	**795,979,714,500**	**12,540,595,341**	**(42,565,023,369)**	**795,979,714,500**

8. LOANS

Items	As at 30/06/2026		As at 01/01/2026	
	The carrying amount	Fair value (*)	The carrying amount	Fair value (*)
	VND	VND	VND	VND
Loans and receivables				
+ Margin loans for investors	4,515,187,750	-	4,615,187,750	-
+ Advance loans for securities sale proceeds	8,355,574,670	8,855,574,670	-	-
Total	**13,470,762,420**	**8,855,574,670**	**4,615,187,750**	-

Provision for impairment of margin lending as of 30 June 2026 is VND 4,615,187,750 (as at 01 January 2026, it was VND 4,515,187,750). This amount corresponds to the devaluation of FTM shares. The Company has made a 100% provision for this devaluation.

9. PREPAID EXPENSES

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Short- term	**862,509,173**	**745,470,825**
Tools and equipment issued for use	110,234,624	46,751,874
Other short-term prepaid expenses	752,274,549	698,718,951
Long- term	**591,447,659**	**741,997,774**
Other long-term prepaid expenses	591,447,659	741,997,774
Total	**1,453,956,832**	**1,487,468,599**

10. RECEIVABLES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Advances to employees	**30,172,094,200**	**59,522,869,087**
Receivables and accrued dividends, interest from investments	**610,539,124**	**610,539,124**
Accrued dividends - common shares	610,539,124	610,539,124
Including, provision for doubtful receivables	*(610,532,001)*	*(610,532,001)*
Receivables from sale of financial assets (shares)	-	**1,787,500,000**
Advance payments to suppliers	**1,320,057,553**	**624,443,061**
Advance payments to suppliers	1,320,057,553	624,443,061
Including, provision for doubtful receivables	*(199,176,750)*	*(199,176,750)*
Receivables for brokerage services provided	**491,417,827**	**448,769,696**
Including, provision for doubtful receivables	*(63,000,000)*	*(63,000,000)*
Other receivables	**465,376,876,880**	**467,824,226,880**
Receivables from securities purchase and sale contracts	465,376,876,880	465,376,876,880
- Manh Cuong construction investment jsc	*131,960,000,000*	*131,960,000,000*
- Viet Bac development investment jsc	*156,320,000,000*	*156,320,000,000*
- Vinh Thanh investment consulting jsc	*172,195,000,000*	*172,195,000,000*
- Ms. Nguyen Thi Phuong Van	*700,442,612*	*700,442,612*
- Mr. Pham Thanh Thai Linh	*4,201,434,268*	*4,201,434,268*
Others	-	2,447,350,000
Including, provision for doubtful receivables	*(341,384,876,880)*	*(341,384,876,880)*
Total	**497,970,985,584**	**530,818,347,848**

11. PLEDGES, MORTGAGES, DEPOSITS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Short-term pledges, mortgages, deposits	**208,627,274,741**	**115,127,274,741**
T-Corp asset management corporation Joint Stock Company (*)	208,500,000,000	115,000,000,000
Others	127,274,741	127,274,741
Long-term pledges, mortgages, deposits	**228,706,412**	**333,895,235**
Others	228,706,412	333,895,235
Total	**208,855,981,153**	**115,461,169,976**

(*): The deposit made under Agreement No. 2808/2025/TTDC-BDS dated 28 August 2025 and its amending and supplementing appendices regarding the deposit for the joint purchase of real estate to be used as the Company's head office, entered into between the Company and T-Corp Asset Management Group Joint Stock Company. The maximum deposit amount is VND 350 billion, in which the amount as at 30 June 2026 is VND 208.5 billion, and with a term of one year and will be automatically terminated prior to its expiry if the parties enter into an official sale and purchase agreement with the transferor or if the transaction is terminated in accordance with the agreement.

12. PROVISION FOR IMPAIRMENT OF RECEIVABLES

Doubtful receivables must have a provision for doubtful debts	The value of doubtful receivables	Current period			
		Provision for the period	Reversal amount during the period	As at 30/06/2026	As at 01/01/2026
	VND	VND	VND	VND	VND
1. Provision for advances to suppliers	**199,176,750**	-	-	**199,176,750**	**199,176,750**
Legatek Software Solutions Joint Stock Company	45,000,000	-	-	45,000,000	45,000,000
Tran Anh Digital World Joint Stock Company	154,176,750	-	-	154,176,750	154,176,750
2. Provision for services provided by securities companies	**63,000,000**	-	-	**63,000,000**	**63,000,000**
Cau Xay Construction Joint Stock Company	63,000,000	-	-	63,000,000	63,000,000
3. Provision for other receivables	**465,376,876,880**	-	-	**341,384,876,880**	**341,384,876,880**
Pham Thanh Thai Linh	4,201,434,268	-	-	4,201,434,268	4,201,434,268
Nguyen Thi Phuong Van	700,442,612	-	-	700,442,612	700,442,612
Vinh Thanh Investment Consulting Joint Stock Company (*)	172,195,000,000	-	-	126,637,000,000	126,637,000,000
Viet Bac Investment Development Joint Stock Company (*)	156,320,000,000	-	-	113,624,000,000	113,624,000,000
Manh Cuong Construction and Investment Joint Stock Company (*)	131,960,000,000	-	-	96,222,000,000	96,222,000,000
4. Provision for margin interest receivables	**610,532,001**	-	-	**610,532,001**	**610,532,001**
Mr. Lam Van Dinh	291,766,312	-	-	291,766,312	291,766,312
Mr. Pham Dinh Gia	104,591,440	-	-	104,591,440	104,591,440
Mr. Le Quoc Quan	214,174,249	-	-	214,174,249	214,174,249
Total	**465,639,053,630**	-	-	**342,257,585,631**	**342,257,585,631**

12. PROVISION FOR IMPAIRMENT OF RECEIVABLES (CONT'D)

(*) The receivables arise from contracts entered into between the Company and its partners, for the purpose of transferring funds to seek investment opportunities with the potential to generate high returns through identifying clients with a demand to sell various types of securities, with a contract term of 01 year from the signing date. These receivables are overdue for payment in accordance with the contractual terms. The negotiation and execution of contracts with these partners were carried out directly by individuals from the Company's former Board of General Directors. The current Board of General Directors has prudently assessed the recoverability of these receivables based on the available information and decided to recognize a provision in the amount of VND 336,483,000,000. As at 30 June 2026, the amount not yet provisioned is secured by listed shares owned by Tung Tri Viet One Member Limited Liability Company.

13. TANGIBLE FIXED ASSETS

	Machinery equipment	Motor vehicles transmission	Office equipment	Other Fixed Assets	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	2,976,350,001	4,080,572,727	94,347,000	491,474,148	7,642,743,876
As at 30/06/2026	2,976,350,001	4,080,572,727	94,347,000	491,474,148	7,642,743,876
ACCUMULATED DEPRECIATION					
As at 01/01/2026	(2,976,350,001)	(2,609,476,065)	(94,347,000)	(491,474,148)	(6,171,647,214)
Depreciation during the period	-	(145,390,000)	-	-	(145,390,000)
As at 30/06/2026	(2,976,350,001)	(2,754,866,065)	(94,347,000)	(491,474,148)	(6,317,037,214)
CARRYING AMOUNT					
As at 01/01/2026	-	1,471,096,662	-	-	1,471,096,662
As at 30/06/2026	-	1,325,706,662	-	-	1,325,706,662

As at 30 June 2026, the total cost of tangible fixed assets that have been fully depreciated but are still in use was VND 4,586,617,785 (as at 01 January 2026, it was VND 4,586,617,785).

14. INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
COST		
As at 01/01/2026	**8,983,800,575**	**8,983,800,575**
As at 30/06/2026	**8,983,800,575**	**8,983,800,575**
ACCUMULATED AMORTIZATION		
As at 01/01/2026	**(8,950,494,127)**	**(8,950,494,127)**
Amortization during the period	(17,500,000)	(17,500,000)
As at 30/06/2026	**(8,967,994,127)**	**(8,967,994,127)**
CARRYING AMOUNT		
As at 01/01/2026	**33,306,448**	**33,306,448**
As at 30/06/2026	**15,806,448**	**15,806,448**

As at 30 June 2026, the total cost of fully depreciated intangible fixed assets still in use was VND 8,808,800,576 (as at 01 January 2026, it was VND 8,808,800,576).

15. SETTLEMENT ASSISTANCE FUNDS

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Initial payment	120,000,000	120,000,000
Addition	11,028,302,210	11,028,302,210
Accrued interest annual	3,389,603,275	3,389,603,275
Total	**14,537,905,485**	**14,537,905,485**

16. PAYABLES FOR SECURITIES TRADING ACTIVITIES

	As at 30/06/2026	As at 01/01/2026
	VND	VND
Payables to the securities exchange	40,078,125	129,566,043
Payables to the Vietnam Securities Depository (VSDC)	28,535,932	34,685,675
Total	**68,614,057**	**164,251,718**

17. TAXES AND RECEIVABLES FROM/ PAYABLES TO THE STATE BUDGET

	As at 01/01/2026 VND	Amount payable for the period VND	Amount paid for the period VND	As at 30/06/2026 VND
Taxes and payables				
- Payable value-added tax	45,455	163,638	172,729	36,364
- Personal income tax	586,102,592	1,536,856,730	958,748,952	1,164,210,370
Total	**586,148,047**	**1,537,020,368**	**958,921,681**	**1,164,246,734**

	As at 01/01/2026 VND	Amount payable for the period VND	Amount paid for the period VND	As at 30/06/2026 VND
Taxes and receivables				
- Corporate income tax	1,995,720,403	-	-	1,995,720,403
Total	**1,995,720,403**	**-**	**-**	**1,995,720,403**

18. SHORT-TERM ACCRUED EXPENSES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Accrued expenses for proprietary trading activities	-	10,876,577,009
Other accrued expenses	48,000,217	222,524,434
Total	**48,000,217**	**11,099,101,443**

19. OTHER SHORT-TERM PAYABLES AND LIABILITIES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Payable for ESOP share repurchase	9,382,370,000	14,265,000,000
Payable for the purchase of SSI subscription rights	-	2,075,700,000
Cash dividends of unregistered shareholders	756,813,000	756,813,000
Total	**10,139,183,000**	**17,097,513,000**

20. OWNERS' EQUITY

Table of Changes in Owners' equity

	Share capital	Share premium	Difference from revaluation of financial assets at fair value	Treasury shares	Charter capital supplementary reserve	Undistributed profit	Total
	VND	VND	VND	VND	VND	VND	VND
01/01/2025	**1,120,970,190,000**	**16,692,968,929**	**(2,431,155,000)**	**-**	**6,542,460,209**	**6,917,852,976**	**1,148,692,317,114**
- Profit for the year	-	-	(25,627,185,235)	-	-	20,874,942,518	(4,752,242,717)
- Treasury shares repurchased	-	-	-	(29,755,000,000)	-	-	(29.755.000.000)
31/12/2025	**1,120,970,190,000**	**16,692,968,929**	**(28,058,340,235)**	**(29,755,000,000)**	**6,542,460,209**	**27,792,795,494**	**1,114,185,074,397**
01/01/2026	**1,120,970,190,000**	**16,692,968,929**	**(28,058,340,235)**	**(29,755,000,000)**	**6,542,460,209**	**27,792,795,494**	**1,114,185,074,397**
- Loss for the period	-	-	(24,847,686,741)	-	-	6,728,064,754	(18,119,621,987)
30/06/2026	**1,120,970,190,000**	**16,692,968,929**	**(52,906,026,976)**	**(29,755,000,000)**	**6,542,460,209**	**34,520,860,248**	**1,096,065,452,410**

20. OWNERS' EQUITY (CONT'D)

Details of owners' equity

Shareholder	As at 30/06/2026 Contributed capital VND	As at 30/06/2026 Proportion %	As at 01/01/2026 Contributed capital VND	As at 01/01/2026 Proportion %
T-Corp asset management corporation joint stock company	799,109,560,000	71.29%	717,853,560,000	64.04%
Other shareholders	321,860,630,000	28.71%	403,116,630,000	35.96%
Total	**1,120,970,190,000**	**100.00%**	**1,120,970,190,000**	**100.00%**

The Company's share issuance status is as follows:

	As at 30/06/2026 Shares	As at 01/01/2026 Shares
Number of shares registered for issuance	112,097,019	112,097,019
Number of shares sold to the public	**112,097,019**	**112,097,019**
+ Common shares	112,097,019	112,097,019
+ Preferred shares	-	-
Number of shares repurchased	2,975,500	2,975,500
Number of shares outstanding	**109,121,519**	**112,097,019**
+ Common stock	109,121,519	109,121,519
+ Preferred stock	-	-
Par value of shares (VND per share)	*10,000*	*10,000*

21. FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING AT VSDC OF SECURITIES COMPANIES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Freely transferable financial assets	288,607,610,000	323,130,600,000
Total	**288,607,610,000**	**323,130,600,000**

22. FINANCIAL ASSETS LISTED/REGISTERED FOR TRADING AT VSDC OF INVESTORS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Freely transferable financial assets	703,157,350,000	574,254,070,000
Blocked financial assets	68,055,970,000	68,790,180,000
Financial assetes awaiting for settlement	4,806,000,000	29,000,000
Total	**776,019,320,000**	**643,073,250,000**

23. FINANCIAL ASSETS DEPOSITED AT VSDC AND NOT YET TRADED BY INVESTORS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Unrestricted and non-traded financial assets deposited at the VSDC	6,243,630,000	48,952,020,000
Total	**6,243,630,000**	**48,952,020,000**

24. PENDING FINANCIAL ASSETS OF INVESTORS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Pending financial assets of investors	21,067,000,000	1,213,000,000
Total	**21,067,000,000**	**1,213,000,000**

25. CUSTOMERS' DEPOSITS

	As at 30/06/2026 VND	As at 01/01/2026 VND
Investor's deposits for securtities trading activities managed by the Company	62,338,709,498	46,526,896,711
Total	**62,338,709,498**	**46,526,896,711**

26. PAYABLES TO INVESTORS FOR SECURITIES TRADING DEPOSITS MANAGED BY SECURITIES COMPANIES

	As at 30/06/2026 VND	As at 01/01/2026 VND
Payables to investors - Investors' deposit for securities trading activities managed by the Company	**62,338,709,498**	**46,526,896,711**
Domestic investors	62,296,563,643	46,484,750,856
Deposits of foreign investors	42,145,855	42,145,855
Total	**62,338,709,498**	**46,526,896,711**

27. PROFIT (LOSS) FROM THE SALE OF FINANCIAL ASSETS

	Quantity sold	Total sales value	Weighted average cost up to the end of the trading day	Gains/(losses) from the sale of securities for the current period	Gains/(losses) from the sale of securities for the previous period
	Stock	VND	VND	VND	VND
Gains on disposal					
Listed shares	10,978,400	431,958,725,000	402,778,329,694	29,180,395,306	45,672,482,035
Listed bonds	-	-	-	-	1,437,697,800
Total	**10,978,400**	**431,958,725,000**	**402,778,329,694**	**29,180,395,306**	**47,110,179,835**
Losses on disposal					
Listed shares	16,578,700	293,034,901,000	326,145,492,408	(33,110,591,408)	(29,825,478,353)
Listed bonds	-	-	-	-	-
Total	**16,578,700**	**293,034,901,000**	**326,145,492,408**	**(33,110,591,408)**	**(29,825,478,353)**
Profit/Loss from disposal of financial assets	**27,557,100**	**724,993,626,000**	**728,923,822,102**	**(3,930,196,102)**	**17,284,701,482**

28. REVALUATION DIFFERENCES OF FINANCIAL ASSETS

Currency: VND

List of types of financial assets	Current period		Year 2025		Carrying value on the Statement of Comprehensive Income	
	Increase in revaluation difference during the period	Decrease in revaluation difference during the period	Increase in revaluation difference during the year	Decrease in revaluation difference during the year	Increase/Decrease in revaluation increase difference	Increase/Decrease in revaluation decrease difference
FVTPL assets	-	-	**11,752,657,341**	**(13,718,745,134)**	**(11,752,657,341)**	**(13,718,745,134)**
Listed shares	-	-	11,752,657,341	(13,718,745,134)	(11,752,657,341)	(13,718,745,134)
Total	-	-	**11,752,657,341**	**(13,718,745,134)**	**(11,752,657,341)**	**(13,718,745,134)**

29. DIVIDENDS, INTEREST INCOME INCURRED FROM FVTPL, LOANS, HTM, AFS

	Current period VND	Prior period VND
From financial assets at FVTPL (cash dividends)	4,297,975,000	1,346,488,956
From HTM financial assets (interest on term deposits)	-	2,285,890,414
From loans and receivables	29,195,821	100,955,456
Total	**4,327,170,821**	**3,733,334,826**

30. REVENUE FROM BROKERAGE, UNDERWRITING, ADVISORY, AND OTHER ACTIVITIES

	Current period VND	Prior period VND
Revenue from securities brokerage activities	571,873,890	418,717,245
Revenue from securities custody services	119,126,243	146,490,426
Other operating income	6,813,375,589	31,866,219
Total	**7,504,375,722**	**597,073,890**

31. OPERATING COSTS OF PROVIDING SERVICES

	Current period VND	Prior period VND
Proprietary trading operating expenses	(8,507,616,750)	5,260,160,406
Expenses for securities brokerage activities	1,769,186,161	2,022,333,789
Expenses for securities custodian activities	147,926,740	186,188,416
Other operating expenses	32,459,023	23,931,504
Total	**(6,558,044,826)**	**7,492,614,115**

32. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest from non-fixed bank deposits	125,732,358	405,678,156
Total	**125,732,358**	**405,678,156**

33. GENERAL AND ADMINISTRATIVE COSTS OF THE SECURITIES COMPANY

	Current period VND	Prior period VND
Administrative staff expenses	4,581,298,431	6,875,832,483
Expense for office supplies	68,505,383	46,559,583
Depreciation expenses	166,886,000	267,003,145
Taxes, fees, and charges expenses	-	3,000,000
Expense for external services	3,573,478,148	3,656,261,762
Other cash expenses	1,337,249,554	738,902,370
Total	**9,727,417,516**	**11,587,559,343**

34. DEFERRED CORPORATE INCOME TAX EXPENSES

	Current period VND	Prior period VND
Deferred corporate income tax expenses during the period	-	(903,627,697)
Total	**-**	**(903,627,697)**

35. BASIC EARNINGS PER SHARE

	Current period	Prior period
Profit or loss attributable to common shareholders (VND)	**6,728,064,754**	**6,155,990,111**
Weighted average number of shares outstanding during the period (shares)	109,121,519	109,121,519
Basic earning per share (VND/share)	**62**	**56**

36. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The company has the following related parties:

Related parties	**Relationship**
T-Corp Asset Management Corporation Joint Stock Company	Parent Company
Tung Tri Viet One member Limited Company	Related party with Key management personnel up to 09 June 2026
Mr. Le Hong Viet	Independent Member

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

Balances with related parties

	As at 30/06/2026 VND	As at 01/01/2026 VND
Securities trading deposits	**2,197,467,413**	**2,763,080,416**
T-Corp asset management corporation Joint Stock Company	2,197,467,413	2,763,080,416
Real estate investment deposit	**208,500,000,000**	**115,000,000,000**
T-Corp asset management corporation Joint Stock Company	208,500,000,000	115,000,000,000

Transactions with related parties	Current period VND	Prior period VND
T-Corp asset management corporation Joint Stock		
Custody fees	4,048,753	9,384,712
Real estate co-investment	93,500,000,000	-
Real estate deposit fees	6,811,830,136	-
Securities purchase, sale, and transfer fees	27,761,929	626,974,652
Interest on investor deposits	941,292	16,579,753
Tung Tri Viet One member Limited Company		
Custody fees	610	469
Interest on investor deposits	12,833	12,705
Mr. Le Hong Viet		
Operational advisory fees	16,666,667	-

Use of assets as collaterals for related parties

Tung Tri Viet One-Member Limited Company has used collateral assets, being listed shares owned by the Company, as a security for receivables arising from investment cooperation arrangements. (See Note 10).

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

Remuneration of the Board of Management and the Board of General Directors

No	Full name	Position	Current period VND	Prior period VND
1	Ms. Nguyen Thi Hang	- Chairwoman (dissmissed from 12 May 2026) - General Director (appointed from 12 May 2026)	931,666,667	818,685,185
2	Mr. Nguyen Duc Thanh	- Member (dissmissed from 07/06/2025)	-	25,000,000
3	Mr. Tran Vu Hoang Son	- Independent Member (dissmissed from 18 April 2026) - Chairman of the Audit Committee (dissmissed from 18 April 2026)	-	130,000,000
4	Mr. Le Hong Viet	- Independent Member (appointed from 18 April 2026) - Chairman of the Audit Committee (appointed from 18 April 2026)	23,585,857	-
5	Mr. Pham Van Khiem	- Chairman (appointed from 12 May 2026) - Independent Member (dissmissed from 12 May 2026)	72,222,220	51,666,663
6	Mr Ngo Long Giang	- General Director (appointed from 16/01/2025, dimisssed from 04/03/2026)	-	1,112,347,826
7	Mr. Nguyen Anh Duc	- Chief Accountant	236,150,000	234,576,027

38. COMPARATIVE FIGURES

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

Approved, 13 August 2026

Preparer	Chief Accountant	General Director
Hoang Van Quan	Nguyen Anh Duc	Nguyen Thi Hang

S.G.P: 84 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN T-CAP
P. NGỌC HÀ - T.P HÀ NỘI