CTCP CHỨNG KHOÁN KIRIN ***KIRIN SECURITES***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** ***SOCIALIST REPUBLIC OF VIETNAM*** **Độc lập – Tự do – Hạnh phúc** ***Independence – Freedom – Happiness***
Số: 62 /2026/CV-CSI	Hà Nội, ngày 14 tháng 8 năm 2026 *Ha Noi, August 14 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi:	**Uỷ ban Chứng khoán Nhà nước**	***/State Securities Commission of VietNam***
To:	**Sở Giao dịch Chứng khoán Việt Nam**	***/Vietnam Exchange***
	Sở Giao dịch Chứng khoán Hà Nội	***/Hanoi Stock Exchange***

Thực hiện quy định tại Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, CTCP Chứng khoán Kiến Thiết Việt Nam thực hiện công bố thông tin báo cáo tài chính (BCTC) bán niên năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Vietnam Construction Securities Joint Stock Company hereby discloses the financial statements of Semi-final, 2026 to the Hanoi Stock Exchange as follows:

1. Tên công ty/*Name of company:* **CTCP CHỨNG KHOÁN KIRIN/ *KIRIN SECURITIES***

- Mã chứng khoán/*Stock symbol:* **CSI**
- Địa chỉ trụ sở chính: Tầng 12A, Tòa nhà ROX Tower, 54A Nguyễn Chí Thanh, phường Láng, Hà Nội.

  Address of headoffice: *12A Floor, ROX Tower, 54A Nguyễn Chí Thanh Street, Láng Ward, Hanoi.*
- Điện thoại/*Telephone* (+84) 24 3926 0099
- Email: cbtt@vncsi.com.vn

2. Nội dung thông tin công bố/ *the Disclosed Information*:

- BCTC bán niên năm 2026 đã kiểm toán/ *Audited Financial Statement of semifinal. 2026*

  BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc); ☑

Separate financial statements (for listed companies without subsidiaries and superior accounting units with dependent units) ☐

BCTC hợp nhất (TCNY có công ty con); ☐

Consolidated financial statements (for public companies with subsidiaries); ☐

BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng). ☐

Consolidated Financial Statements (Applicable to public companies with accounting units that have an independent organizational accounting structure). ☐

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the causes*:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán ....):

The auditing organization provides an opinion that is not a fully unqualified opinion on the financial statements (applicable to reviewed/audited financial statements ......):

Có/*yes* ☐ Không/No ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation in case of selecting "Yes."*:

Có/*yes* ☐ Không/ *No* ☐

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm):

Profit after tax in the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (applicable to annual audited financial statements):

Có/*yes* ☐ Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation in case of selecting "Yes."*:

Có/*yes* ☐ Không/*No* ☐

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

Có/*yes* ☐ Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation in case of selecting "Yes."*:

Có/*yes* ☐ Không/*No* ☐

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

The post-tax profit in the income statement for the reporting period has changed by 10% or more compared to the same period of the previous year

Có/*yes* ☑ Không/*No* ☐

Văn bản giải trình trong trường hợp tích có/ *Explanation in case of selecting "Yes."*:

Có/*yes* ☑ Không/*No* ☐

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 14/8/2026 tại đường dẫn: https://kirins.vn/bao_cao_tai_chinh/

This information has been disclosed on the company's website on August 14, 2026 at the following link: https://kirins.vn/en/shareholder-relations/

Tài liệu đính kèm/ Attached documents:
- BCTC/*FS*
-Văn bản giải trình/ *Explaination*

Đại diện tổ chức/
Người UQCBTT/
Authorized person for information disclosure

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN

Hoàng Xuân Hùng

KIRIN SECURITIES JOINT STOCK COMPANY

FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF GENERAL DIRECTOR

The Board of General Directors of Kirin Securities Joint Stock Company (the "Company") presents its report and the Company's Financial statements for the period from 01/01/2026 to 30/06/2026.

Company
Kirin Securities Joint Stock Company operates under License No. 96/UBCK-GP dated August 21, 2008 and subsequent amended licenses issued by the State Securities Commission. The most recent amendment is the Amended License for the Establishment and Operation of Securities Business No. 66/GPDC-UBCK dated June 03, 2026, issued by the State Securities Commission.

Business registration certificate
No. 0102973463, first registered on 21/08/2006, registered for the 5th change on 01/07/2026 issued by the Department of Finance of Hanoi City.

Head office
12A Floor, ROX Tower Building, 54A Nguyen Chi Thanh, Lang Ward, Hanoi City.

Board of Management
The Board of Management in the period and to the reporting date are:

Mr.	Wang Wei Ya	Chairman
Mr.	Hoang Xuan Hung	Vice Chairman
Mr.	Li You Mu	Member
Mrs.	Le Thi Thanh Huyen	Independent member

Board of General Director
The Board of General Directors in the period and to the reporting date are:

Mr.	Hoang Xuan Hung	General Director
Mr.	Do Bao Ngoc	Vice General Director
Mr.	Nguyen Thanh Minh	Finance Director

Board of Supervisors
The members of the Board of Supervision in the period and to the reporting date are:

Mr.	Nguyen Huu Khoi	Head
Mrs.	Nguyen Thi Hanh	Member
Mrs.	Tran Thi Nhung	Member

Board of Internal Audit
The Board of Internal Audit during the period and to the reporting date are:

Mr.	Le Anh Tung	Member

Legal representation

Mr.	Wang Wei Ya	Chairman of Board of Management

Auditor
Vietnam Auditing and Valuation Company Limited (AVA).

Responsibilities of The Board of General Director for Financial statements

The Board of General Directors is responsible for the Financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the period. In preparing those Financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;

The Board of General Directors is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of General Directors, confirm that Financial statements at as 30/06/2026 prepared by us, give at true and fair view of the financial position, its operation result, its cash flows and changes in owner's equity for the acounting period ended at the same day accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

Other commitments

The Board of General Director commits that the Company does not violate disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market; and Circular No. 68/2024/TT-BTC dated September 18, 2024, issued by the Ministry of Finance, amending and supplementing certain provisions of the circulars regulating securities trading on the trading system, clearing and settlement of securities transactions, operations of securities companies, and information disclosure in the securities market.

Hanoi City, 10/08/2026
On behalf of the Board of General Directors
General Director

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN

Hoang Xuan Hung

Công ty TNHH Kiểm toán và Thẩm định giá Việt Nam
Tầng 14 tòa nhà SUDICO, đường Mễ Trì, phường Từ Liêm, TP. Hà Nội
T: (+84 24) 3868 9566 (+84 24) 3868 9588
F: (+84 24) 3868 6248 W: www.kiemtoanava.com.vn

No.: 601/BCKT-TC/AVA

AUDITOR'S REPORT
INTERIM FINANCIAL INFORMATION REVIEW

To: **Shareholders, the Board of Directors and Board of General Director**
Kirin Securities Joint Stock Company

We have reviewed the Financial statements of Kirin Securities Joint Stock Company, prepared on 10/08/2026, as set out on pages 06 to 36, including Financial position Statement as at 30/06/2026, Income Statement, Cash flows Statement, Changes in owner's equity Statement for the period from 01/01/2026 to 30/06/2026 and Notes to financial statements.

Board of General Director's Responsibility

The Board of General Director is responsible for the preparation of financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the accompanying interim Financial statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on the results of our review, we found no problems that we believe that the accompanying interim Financial statements does not give a true and fair view, in all material respects, of the financial position of Kirin Securities Joint Stock Company as at 30/06/2026, and the results of its operations, cash flows, and changes in equity of the entity for the 06 month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim financial statements.

VIETNAM AUDITING AND VALUATION COMPANY LIMITED

CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM

Ngo Quang Tien
Vice General Director
Registration certificate
0448-2023-126-1
Ha Noi, 12/08/2026

Form B01 - CTCK

FINANCIAL POSITION STATEMENT

As at 30/06/2026

Unit: VND

Item		Code	Description	30/06/2026	01/01/2026
A	**SHORT-TERM ASSETS (100=110+130)**	**100**		**158.536.410.716**	**172.141.341.595**
I	**Financial assets**	**110**		**156.976.802.800**	**171.218.245.890**
1	Cash and cash equivalents	111	V.1.1	48.867.948.981	51.712.920.256
1.1	Cash	111.1		48.867.948.981	28.212.920.256
1.2	Cash equivalents	111.2		-	23.500.000.000
2	Fair value through profit or loss financial assets (FVTPL).	112	V.1.3.(1)	96.600.813.600	101.351.571.400
3	Loans	114	V.1.3.(2)	10.440.295.106	12.612.424.679
4	Receivables	117	V.1.4	159.327.932	624.149.681
4.1	Receivables from sale of financial assets	117.1	V.1.4	-	439.060.000
4.2	Receivables and accruals of dividends, interest from financial assets	117.2	V.1.4	159.327.932	185.089.681
-	Accrued dividends and interest not due to be received yet	117.4		159.327.932	185.089.681
5	Repayments to suppliers	118	V.1.4	95.607.540	143.800.000
6	Receivables from services provided by securities companies	119	V.1.4	802.809.641	4.773.379.874
7	Other receivables	122	V.1.4.	10.000.000	-
II	**Other current assets**	**130**		**1.559.607.916**	**923.095.705**
1	Short-term prepaid expenses	133	V.1.5	1.559.607.916	923.095.705
B	**LONG-TERM ASSETS (200=210+220+230+240+250-260)**	**200**		**8.003.018.958**	**7.383.798.629**
I	**Fixed assets**	**220**		**1.413.952.673**	**1.820.776.535**
1	Tangible fixed assets	221	V.1.7	810.574.703	1.038.683.561
-	Original cost	222		6.784.495.757	6.784.495.757
-	Accumulated depreciation (*)	223a		(5.973.921.054)	(5.745.812.196)
2	Intangible fixed assets	227	V.1.8	603.377.970	782.092.974
-	Original cost	228		3.888.273.000	3.888.273.000
-	Accumulated depreciation (*)	229a		(3.284.895.030)	(3.106.180.026)
II	**Other long-term assets**	**250**		**6.589.066.285**	**5.563.022.094**
1	Long-term pledges, mortgages or deposits	251	V.1.6	2.387.379.500	2.344.579.500
2	Long-term prepaid expenses	252	V.1.5	856.748.340	863.011.960
3	Deferred income tax assets	253	V.1.15	519.207.603	-
4	Payments to the Payment Support Fund	254	V.1.9	2.825.730.842	2.355.430.634
TOTAL ASSETS (270=100+200)		**270**		**166.539.429.674**	**179.525.140.224**

FINANCIAL POSITION STATEMENT

As at 30/06/2026
(Continuous)

Unit: VND

Item		Code	Code	30/06/2026	01/01/2026
C	**LIABILITIES (300=310+340)**	**300**		**4.796.658.291**	**6.024.206.273**
I	**Short-term liabilities**	**310**		**4.796.658.291**	**5.035.890.557**
1	Securities trading payables	318	V.1.10	74.380.554	107.457.450
2	Short-term trade payables	320	V.1.11	3.169.559.925	3.279.104.658
3	Short-term repayments from customers	321	V.1.12	70.000.000	70.000.000
4	Taxes and other payables to government budget	322	V.1.13	423.273.270	1.189.401.425
5	Payables to employees	323		719.182.518	-
6	Other short-term payments	329	V.1.14	334.200.000	383.865.000
7	Bonus and welfare fund	331		6.062.024	6.062.024
II	**Long-term liabilities**	**340**		**-**	**988.315.716**
1	Deferred income tax payables	356	V.1.15	-	988.315.716
D	**OWNER'S EQUITY (400=410+420)**	**400**		**161.742.771.383**	**173.500.933.951**
I	**Owner's equity**	**410**		**161.742.771.383**	**173.500.933.951**
1	Owner's investment capital	411		168.000.000.000	168.000.000.000
1.1	Contributed capital	411.1		168.000.000.000	168.000.000.000
	Ordinary shares with voting rights	411.1a		168.000.000.000	168.000.000.000
2	Undistributed profit	417	V.1.16	(6.257.228.617)	5.500.933.951
2.1	Realized profit after tax	417.1		(8.881.036.245)	1.788.611.627
2.2	Unrealized profit	417.2		2.623.807.628	3.712.322.324
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)		**440**		**166.539.429.674**	**179.525.140.224**

FINANCIAL POSITION STATEMENT

As at 30/06/2026

(Continuous)

INDICATORS OUTSIDE THE FINANCIAL STATEMENT

Item		Code	Description	30/06/2026	01/01/2026
A	**ASSETS OF SECURITIES COMPANIES AND ASSETS MANAGED BY COMMITMENT**				
1	Outstanding shares	006	V.1.17.(1)	16.800.000	16.800.000
2	Financial assets listed/registered for trading at VSD of securities companies	008	V.1.17.(2)	33.700.540.000	32.033.000.000
3	Financial assets deposited at VSD and not yet traded by securities companies	009	V.1.17.(3)	175.500.000	23.510.000
4	Financial assets awaiting return of securities companies	010	V.1.17.(4)	1.442.000.000	1.004.000.000
5	Financial assets entitled to rights of securities companies	013	V.1.17.(5)	229.240.000	669.260.000
B	**ASSETS AND PAYABLES ON ASSETS MANAGED BY COMMITMENTS TO CUSTOMERS**				
1	Financial assets listed/registered for trading at VSD of Investors	021	V.1.17.(6)	474.361.400.000	462.472.750.000
1.1	Freely transferable financial assets	021.1		474.056.570.000	461.113.800.000
1.2	Financial assets awaiting payment	021.5		304.830.000	1.358.950.000
2	Financial assets deposited at VSD and not yet traded of Investors	022	V.1.17.(7)	71.532.430.000	67.882.600.000
2.1	Financial assets deposited at VSD and not yet traded, freely transferable	022.1		71.532.430.000	67.882.600.000
3	Financial assets awaiting return of Investors	023	V.1.17.(8)	10.950.170.000	-
4	Financial assets entitled to rights of Investors	025	V.1.17.(9)	1.617.300.000	114.820.000

FINANCIAL POSITION STATEMENT

As at 30/06/2026

(Continuous)

INDICATORS OUTSIDE THE FINANCIAL STATEMENT

Item		Code	Description	30/06/2026	01/01/2026
5	Customer deposits	026	V.1.17.(10)	43.178.064.844	33.634.038.265
5.1	Investors' deposits for securities trading under the method managed by securities companies	027		43.178.064.844	33.634.038.265
6	Payables to investors for securities trading deposits under the method managed by securities companies	031	V.1.17.(11)	43.178.064.844	33.634.038.265
6.1	Payables to domestic investors for securities trading deposits under the method managed by securities companies	031.1		15.125.390.250	27.281.396.817
6.2	Payables to foreign investors for securities trading deposits under the method managed by securities companies	031.2		28.052.674.594	6.352.641.448

Hanoi City, 10/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Thai Ha	Nguyen Thanh Minh	Hoang Xuan Hung

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN

Form B02 - CTCK

INCOME STATEMENT

The period from 01/01/2026 to 30/06/2026

Unit: VND

Item		Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I	**OPERATING INCOME**				
1.1	Gains from Fair value through profit or loss financial assets (FVTPL)	01		29.291.137.030	23.147.507.668
-	Gains from sale of FVTPL financial assets	01.1	V.2.1.(1)	8.346.281.976	9.933.975.000
-	Differences from revaluation of FVTPL financial assets	01.2	V.2.1.(2)	19.571.005.954	12.982.252.562
-	Dividends and interest arising from FVTPLfinancial assets	01.3	V.2.1.(3)	1.373.849.100	231.280.106
1.2	Gains from held to maturity investments (HTM)	02	V.2.1.(3)	195.206.274	271.792.959
1.3	Gains from loans and receivables	03	V.2.1.(3)	684.420.746	178.790.354
1.4	Revenue from securities brokerage	06		1.845.049.711	4.222.582.362
1.5	Revenue from securities investment consultancy	08		802.809.641	8.443.515.080
1.6	Revenue from securities custody	09		105.674.875	69.076.460
1.7	Other operating income	11	V.2.1.(4)	20.321.908	12.684.456
	Total operating revenue (20=01→11)	**20**		**32.944.620.185**	**36.345.949.339**
II	**OPERATING EXPENSES**				
2.1	Losses on Fair value through profit or loss financial assets (FVTPL)	21		31.174.220.684	18.898.299.257
-	Losses on sale of FVTPL financial assets	21.1	V.2.1.(1)	9.007.176.715	6.604.413.559
-	Decrease differences from revaluation of FVTPL financial assets	21.2	V.2.1.(2)	22.167.043.969	12.293.885.698
2.2	Provisions for financial assets, handling of losses from bad receivables and impairment of financial assets and borrowing costs of loans	24	V.2.2	-	(168.367.616)
2.3	Proprietary trading expenses	26		265.006.980	534.019.322
2.4	Securities brokerage expenses	27	V.2.3	3.194.282.834	3.763.476.172
2.5	Securities investment consulting expenses	29	V.2.3	55.380.627	131.070.000
2.6	Securities custody expenses	30	V.2.3	105.347.824	100.626.385
	Total operating expenses (40=21→32)	**40**		**34.794.238.949**	**23.259.123.520**
III	**REVENUE FROM FINANCIAL ACTIVITIES**				
3.1	Revenue, accurals of dividend, interest on non-fixed deposits arising during the period	42		31.495.214	18.402.504
	Total revenue from financial operation (50=41→44)	**50**	V.2.4	**31.495.214**	**18.402.504**

INCOME STATEMENT

The period from 01/01/2026 to 30/06/2026
(Continuous)

Unit: VND

Item		Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
IV	**SECURITIES COMPANY MANAGEMENT EXPENSES**	62	V.2.5	**10.083.495.061**	**8.565.759.796**
V	**OPERATING RESULT (70=20+50-40-60-61-62)**	70		**(11.901.618.611)**	**4.539.468.527**
VI	**OTHER INCOME AND OTHER EXPENSES**				
6.1	Other expenses	72	V.2.6	1.364.067.276	549.162.539
	Total other operating results (80=71-72)	80		**(1.364.067.276)**	**(549.162.539)**
VII	**TOTAL ACCOUNTING PROFIT BEFORE TAX (90=70+80)**	90		**(13.265.685.887)**	**3.990.305.988**
7.1	Realized profit	91		(10.669.647.872)	3.133.571.508
7.2	Unrealized profit	92		(2.596.038.015)	856.734.480
VIII	**CORPORATE INCOME TAX EXPENSE**	100	V.2.7	**(1.507.523.319)**	**171.346.896**
8.1	Current corporate income tax expenses	100.1		-	-
8.2	Deferred corporate income tax expenses	100.2		(1.507.523.319)	171.346.896
IX	**ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX (200=90-100)**	200		**(11.758.162.568)**	**3.818.959.092**
X	**NET INCOME PER COMMON SHARE**	500			
10.1	Basic earnings per share (VND/ 1 share)	501	V.2.8	(700)	227

Hanoi City, 10/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Thai Ha	Nguyen Thanh Minh	Hoang Xuan Hung

S.G.P: 68 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN
P. LÁNG - T.P HÀ NỘI

Form B03b - CTCK

CASH FLOW STATEMENT

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

Item		Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I	**Cash flows from operating activities**				
1	**Profit before Corporate Income Tax**	**01**		**(13.265.685.887)**	**3.990.305.988**
2	**Adjustments for**	**02**		**375.328.648**	**183.206.114**
-	Depreciation of fixed assets	03		406.823.862	369.976.234
-	Provisions	04		-	(168.367.616)
-	Gains, losses on investing activities	07		(31.495.214)	(18.402.504)
3	**Increase in non-cash expenses**	**10**		**22.167.043.969**	**12.293.885.698**
-	Losses from revaluation of Fair value through profit or loss financial assets (FVTPL)	11		22.167.043.969	12.293.885.698
4	**Decrease in non-cash revenues**	**18**		**(19.571.005.954)**	**(12.982.252.562)**
-	Gains from revaluation of Fair value through profit or loss financial assets (FVTPL)	19		(19.571.005.954)	(12.982.252.562)
5	**Operating profit before changes in working capital**	**30**		**7.417.852.735**	**88.516.314.551**
-	(Increase), decrease in Fair value through profit or loss financial assets (FVTPL)	31		2.154.719.785	67.731.652.506
-	(Increase), decrease in Loans	33		2.172.129.573	(2.629.172.233)
-	(Increase), decrease in available for sale financial assets AFS	34		-	32.400.000.000
-	(Increase), decrease in receivables from sale of financial assets	35		439.060.000	(935.050.000)
-	(Increase), decrease in receivables and accrued dividends, interest on financial assets	36		25.761.749	9.995.673
-	(Increase), decrease in receivables from services provided by securities companies	37		3.970.570.233	(8.143.515.080)
-	(Increase), decrease other receivables	39		38.192.460	(129.446.900)
-	(Increase), decrease decrease other assets	40		518.015.508	(226.147.296)
-	Increase (decrease) in payable expenses (excluding interest expenses)	41		-	(9.822.475)
-	(Increase), decrease prepaid expenses	42		(630.248.591)	(513.113.060)
-	Increase (decrease) in payables to suppliers	45		(142.621.629)	50.351.713
-	Increase (decrease) in Taxes and other payables to government budget (excluding already paid corporate income tax)	47		(766.128.155)	354.900.303
-	Increase (decrease) in payables to employees	48		719.182.518	416.334.504
-	Increase (decrease) in other payables	50		(1.037.980.716)	171.346.896
-	Other payments on operating activities	52		(42.800.000)	(32.000.000)
	Net cash flows from operating activities	**60**		**(2.876.466.489)**	**92.001.459.789**

CASH FLOW STATEMENT

(Indirect method)

The period from 01/01/2026 to 30/06/2026

(Continuous)

Unit: VND

Item		Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
II	**Cash flows from investing activities**				
1	Purchase or construction of fixed assets, investment properties and other assets	61		-	(223.616.000)
2	Proceeds from dividends and profits distributed from long-term financial investments	65		31.495.214	18.402.504
	Net cash flows from investing activities	**70**		**31.495.214**	**(205.213.496)**
III	**Net increase/decrease in cash during the pe**	**90**		**(2.844.971.275)**	**91.796.246.293**
IV	**Cash and cash equivalents at the beginning of the period**	**101**		**51.712.920.256**	**42.776.641.615**
-	Cash	101.1		28.212.920.256	26.776.641.615
-	Cash equivalents	101.2		23.500.000.000	16.000.000.000
V	**Cash and cash equivalents at the end of the period**	**103**	V.1.1	**48.867.948.981**	**134.572.887.908**
-	Cash	103.1		48.867.948.981	110.572.887.908
-	Cash equivalents	103.2		-	24.000.000.000

CASH FLOW STATEMENT

(Indirect method)
The period from 01/01/2026 to 30/06/2026
(Continuous)

CASH FLOWS FROM CUSTOMERS' BROKERAGE AND TRUST ACTIVITIES

Item		Code	Description	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I	**Cash flows from brokerage and trust activities of customers**				
1	Proceeds from selling brokered securities to customers	01		720.469.329.347	941.881.431.257
2	Purchase brokerage securities for customers	02		(756.398.718.363)	(993.693.002.144)
3	Deposit receipt for payment of customers' securities trading	07		478.715.678.187	878.958.025.802
4	Expenditures for payment of customers' securities trading	08		(433.360.583.844)	(813.793.062.230)
5	Expenditures for securities custody fees of customers	11		(62.724.258)	-
6	Proceeds from securities issuers	14		545.381.010	404.458.952
7	Payments to securities issuers	15		(364.335.500)	(404.458.952)
	Net increase/decrease in cash during the pe	**20**		**9.544.026.579**	**13.353.392.685**
II	**Cash and cash equivalents of customers at the beginning of the period**	**30**		**28.149.561.460**	**14.796.168.775**
	Bank deposits at the beginning of the period	31		28.149.561.460	14.796.168.775
-	Investors' deposits for securities trading under the method managed by securities companies	32		28.149.561.460	14.796.168.775
III	**Cash and cash equivalents of customers at the end of the period**	**40**	V.1.17.(10)	**37.693.588.039**	**28.149.561.460**
	Bank deposits at the end of the period	41		43.178.064.844	28.149.561.460
-	Investors' deposits for securities trading under the method managed by securities companies	42		43.178.064.844	28.149.561.460

Hanoi City, 10/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Thai Ha	Nguyen Thanh Minh	Hoang Xuan Hung

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN

Form B04 - CTCK

CHANGES IN OWNER'S EQUITY STATEMENT

The period from 01/01/2026 to 30/06/2026

Unit: VND

Item		Description	01/01/2025	01/01/2026	01/01/2025 to 30/06/2025		01/01/2026 to 30/06/2026		30/06/2025	30/06/2026
					Increase	Decrease	Increase	Decrease		
I	Changes in owner's equity									
1	Owner's investment capital		168.000.000.000	168.000.000.000	-	-	-	-	168.000.000.000	168.000.000.000
1.1	Ordinary shares with voting rights		168.000.000.000	168.000.000.000	-	-	-	-	168.000.000.000	168.000.000.000
2	Undistributed profit	V.1.16	12.530.128.555	5.500.933.951	3.818.959.092	-	-	11.758.162.568	16.349.087.647	(6.257.228.617)
2.1	Realized profit after tax		12.530.128.555	1.788.611.627	3.133.571.508	-	-	10.669.647.872	15.663.700.063	(8.881.036.245)
2.2	Unrealized profit		-	3.712.322.324	685.387.584	-	-	1.088.514.696	685.387.584	2.623.807.628
Total			180.530.128.555	173.500.933.951	3.818.959.092	-	-	11.758.162.568	184.349.087.647	161.742.771.383

Hanoi City, 10/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Thai Ha	Nguyen Thanh Minh	Hoang Xuan Hung

CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN
P. LÁNG - T.P HÀ NỘI

Form B09 - CTCK

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. License to establish and operate the Company

Kirin Securities Joint Stock Company operates under License No. 96/UBCK-GP dated August 21, 2008 and subsequent amended licenses issued by the State Securities Commission. The most recent amendment is the Amended License for the Establishment and Operation of Securities Business No. 66/GPDC-UBCK dated June 03, 2026, issued by the State Securities Commission.

Business registration certificate No. 0102973463, first registered on 21/08/2006, registered for the 5th change on 01/07/2026 issued by the Department of Finance of Hanoi City.

Business activities

- Stock brokerage;
- Securities trading;
- Securities investment consulting;
- Securities depository.

2. Company contact address

12A Floor, ROX Tower Building, 54A Nguyen Chi Thanh, Lang Ward, Hanoi City.

3. Company Charter

The Company's Charter was issued in 2008 and amended and supplemented for the 16th time on 15/07/2026.

4. Main characteristics of the Company's operations

- Capital scale: The Company's charter capital is 168,000,000,000 VND.
- Investment restrictions of securities companies: Applicable according to Circular 121/2020/TT-BTC dated December 31, 2020 of the Ministry of Finance regulating the activities of securities companies.
- Securities Company structure:

\+ List of affiliated units with dependent accounting:
Kirin Securities Joint Stock Company - Ho Chi Minh City Branch, located at Floor 20, ROX Tower Building, 180 - 192 Nguyen Cong Tru, Ben Thanh Ward, Ho Chi Minh City, was established under Decision No. 1064/QD-UBCK dated November 27, 2018 of the State Securities Commission.

\+ Total number of employees: As of 30/06/2026, the Company has 28 people (as of 01/01/2026, there are 35 people).

II. Accounting period and accounting monetary unit

1. Accounting period

Annual accounting period commences from 1st January and ends on 31st December.

2. Accounting monetary unit

Monetary unit used in accounting is Viet Nam Dong (National symbol is "đ"; International symbol is "VND").

III. Accounting standards and Accounting system

1. Accounting System

The Company applies the Accounting Regime issued according to Circular No. 210/2014/TT-BTC dated December 30, 2014 of the Minister of Finance on Accounting Instructions applicable to Securities Companies, Circular No. 334/2016/TT-BTC dated December 27, 2006 of the Minister of Finance on Amending, Supplementing and Replacing Appendices 02 and 04 of the Circular. 210/2014/TT-BTC dated December 30, 2014.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies

1. Recognition of cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.
Deposits of the Company for investment in securities trading (presented in expenses other than the statement of financial position (off-balance sheet).

2. Principles and methods of accounting for financial assets recorded through profit and loss, held to maturity investments, loans and receivables, available for sale financial assets, financial liabilities

(a) Principles of financial asset classification

Fair value through profit or loss financial assets (FVTPL)
Financial assets are classified according to FVTPL when those financial assets are held for the purpose of buying and selling in the financial market through research and analysis activities with the expectation of profit.
Fair value through profit or loss financial assets (FVTPL) is a financial asset that meets one of the following conditions:

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

- Purchased or created primarily for the purpose of resale/repurchase in the short term;
- There is evidence of trading for the purpose of short-term profit; or
- It is a derivative instrument (except for derivatives designated as a financial guarantee contract or an effective hedging instrument).

(ii) At the initial recognition, it is determined that this financial asset is classified in the group measured through profit or loss. This classification can only be made when the conditions in section (i) are met, or when this classification will present the financial asset information more appropriately for one of the following reasons:

- It eliminates or significantly reduces inconsistencies in recognition or measurement that may arise from valuing assets or recognizing profits or losses on different bases; or
- A group of financial assets is managed, and its performance is evaluated on a fair value basis in accordance with the Company's risk management policy or investment strategy.

Fair value through profit or loss financial assets (FVTPL) are recorded at actual purchase price (excluding purchase costs such as brokerage fees, transaction fees, and bank fees).
Purchase costs of Fair value through profit or loss financial assets (FVTPL) are recorded as transaction expenses for financial asset purchases in the Income Statement as soon as they are incurred.
At the end of the accounting period, Fair value through profit or loss financial assets (FVTPL) in the financial asset portfolio must be revalued at market price or fair value (in cases where no market price is available).

Decreases in value due to the revaluation of Fair value through profit or loss financial assets (FVTPL) are reflected in the line item "Decrease in revaluation of FVTPL financial assets." Increases in value due to the revaluation of FVTPL financial assets are reflected in the line item "Increase in revaluation of FVTPL financial assets." The increase or decrease in value from revaluation of FVTPL financial assets determines the unrealized profit or loss for the accounting period.

When selling Fair value through profit or loss financial assets, the "Purchase price" of FVTPL financial assets in the sold financial asset portfolio is determined using either the weighted average method at the time of sale or the weighted average at the end of the trading day.

When selling financial assets that are not classified as FVTPL financial assets, the Company reclassifies these financial assets as financial assets recognized through profit or loss. The treatment of revaluation differences currently tracked in the Statement of Financial Position under the item "Revaluation differences of assets at fair value" will be recorded in the Income Statement on the reclassification date of the sold financial assets.

For Fair value through profit or loss financial assets (FVTPL) upon maturity (if any), they must be reclassified as receivables and provisioned as doubtful debts (if applicable).

Held to maturity financial assets (HTM)

Are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the positive intention and ability to hold to maturity, except:

- Non-derivative financial assets that at the time of initial recognition were classified by the Company as being recognized at value through profit/loss (FVTPL);
- Non-derivative financial assets have been classified by the Company as available for sale (AFS);
- Non-derivative financial assets meet the definition of loans and receivables.

Held to maturity financial assets (HTM) are initially measured at cost, including transaction costs directly incurred from purchasing these financial assets.

After initial recognition, held to maturity (HTM) financial assets are determined at amortized cost using the effective interest rate method.

The amortized cost of HTM financial assets is determined by the initial recognized value of the financial asset, minus principal repayments, plus or minus the cumulative amortization of the difference between the initial recognized value and the maturity value using the effective interest method, and minus any impairment allowances or uncollectible amounts (if applicable).

The effective interest method is a method of calculating the amortized cost of interest income or interest expense for the relevant period of a financial asset or a group of held to maturity financial assets (HTM).

The effective interest rate is the rate that exactly discounts the estimated future cash flows to be paid or received over the expected life of the financial instrument, or a shorter period if applicable, to the net present carrying amount of the financial asset or financial liability.

At the end of the accounting period, held to maturity (HTM) investments are evaluated and recognized for potential impairment at the time of preparing the Statement of Financial Position. Provisions for impairment of HTM investments are recorded in the Income Statement.

Loans

Are non-derivative financial assets with fixed or determinable payments and not listed on a stock exchange.

Types of loan commitments made:

- Margin trading contract;
- Contract for advance payment of securities.

After initial recognition, loans are determined at amortized cost using the effective interest rate method, except for: loans for financial assets recorded at fair value through profit/loss; financial liabilities arising from the transfer of a financial asset that does not qualify for derecognition or where appropriate under the relevant continuing provisions; financial guarantee contracts.

As of the financial statement date, if there is any evidence of impairment in the loan financial asset group, the Company will recognize an impairment provision in the Income Statement.

Available for sale financial assets (AFS)

Are non-collateral financial assets that are determined to be available for sale or are not classified as:

- Loans and accounts receivable;
- Held to maturity investments;
- Fair value through profit or loss financial assets.

Financial assets are invested by the Company but have no short-term investment goals and even long-term goals have not been determined. Therefore, this is a limited type of financial asset classified in the Company's operations.

When selling available for sale financial assets AFS must reclassify them to the FVTPL financial asset group.

Available for sale financial assets AFS are initially recorded at cost (purchase price plus transaction costs directly arising from the purchase of the financial assets). After initial recognition, Available for sale financial assets AFS are recorded at fair value.

At the end of the accounting period, the Company re-evaluates the value of Available for sale financial assets AFS in the Securities Company's Financial asset list at market price or fair value (in case there is no market price).

The difference due to the revaluation of available for sale financial assets (AFS) at fair value compared to the previous year is reflected in the item "Gains/(Losses) from the revaluation of available for sale financial assets" under Other Comprehensive Income in the Income Statement.

All gains or losses arising from an available for sale financial asset (AFS) when measured at fair value shall be recognized directly in equity (Other Comprehensive Income) through recognition in the Statement of Changes in Equity, except for impairment losses on available for sale financial assets. Such recognition shall continue until the financial asset is derecognized. At the time of derecognition, any previously accumulated gains or losses reflected in equity shall be recognized in the Income Statement as reclassification adjustments. However, interest income calculated using the effective interest method shall be recognized in profit or loss (in accordance with the Revenue Standard). Dividends received from "available for sale" equity instruments shall be recognized in profit or loss when the entity's right to receive the dividend is established (in accordance with the Revenue Standard).

At the date of the statement of financial position, the Company also evaluates whether there is objective evidence that available for sale financial assets AFS are impaired. Increases or decreases in the reserve account balance are recorded in the Income Statement under the item "Provision expenses for financial assets, handling of losses on doubtful receivables and impairment losses on financial assets and borrowing costs of loans".

(b) Principles for revaluation of financial assets

The fair value/market value of financial assets is determined as follows:

- The market value of securities listed on the Hanoi Stock Exchange (HNX) and Ho Chi Minh City Stock Exchange (HOSE) is the closing price on the most recent trading day up to the valuation date.

  For securities of companies that are not yet listed on the stock market but have registered for trading on the Unlisted Public Company Market (UPCoM), the market value is determined as the average reference price over the 30 most recent consecutive trading days before the annual financial statement reporting date, as announced by the Stock Exchange.
- For listed securities that are delisted, suspended, or have ceased trading from the sixth trading day onward, the actual value of the securities is their book value as of the most recent financial statement date.
- For unlisted securities and securities not registered for trading on the Unlisted Public Company Market (UPCoM), the securities' value used as a basis for revaluation is the price obtained from reference information sources that the Company considers to reflect the market value of these securities.

Securities without reference prices from the above sources will be assessed for potential and extent of impairment based on a review of the issuer's financial condition and book value as of the valuation date.

The Company makes provisions for devaluation of investments made at the end of the year specifically as follows:

- Provisions are made for held to maturity (HTM) investments when there is objective evidence indicating a potential inability to recover or uncertainty in recovering the investment, arising from one or more loss events that negatively affect the expected future cash flows. When there is evidence of impairment, the provision amount is determined based on the difference between the amortized cost and the fair value at the valuation date.

- Provisions for loans are made based on estimated losses, calculated as the difference between the market value of the securities used as collateral for the loan and the outstanding loan balance.

- Provision for other long-term investments: If the investment is in listed shares or if the fair value of the investment can be reliably determined, the provision is made based on the market value of the shares. If the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements at the time the provision is made by the investee.

3. Principles for recording tangible fixed assets and intangible fixed assets

Tangible fixed assets and intangible fixed assets are recorded at their initial value. During use, tangible fixed assets and intangible fixed assets are recorded at cost, accumulated depreciation and residual value.
Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

- Machine, equipment	02 - 10 year
- Accounting software	05 year
- Management software, stock trading software	08 year

4. Principles for recording and presenting short-term and long-term deposits and deposits

Short-term and long-term deposits and deposits reflect the Company's deposits and deposits in cash with subjects in the Company's operations in accordance with current relevant legal regulations. Deposits and deposits are not part of the Company's assets. The Company must have separate management responsibilities from the Company's cash assets.

5. Principles and methods of accounting for short-term and long-term receivables

5.1. Principles and methods of accounting for financial assets receivables

Receivable are monitored in detail by maturity receivable, objects to be recovered and the type of original currency receivables, and other factors under the management of the Company.

(a) Receivables from sale of financial assets
Reflects the entire value receivable when selling financial assets in the Company's financial asset portfolio (not through the Stock Exchange), including the maturity value of financial assets or liquidation of these financial assets.

(b) Receivable and accrual of dividends and interest on financial assets
Reflects all receivables and accrual of dividends and interest from financial assets in the Company's financial asset portfolio.

5.2. Principles and methods of accounting for other receivables

Other receivables include non-commercial receivables, not related to purchase and sale transactions of goods and services.

6. Principles and methods of accounting for short-term and long-term liabilities

Liabilities are tracked by payment term, payable object, payable currency and other factors according to the Company's management needs.

6.1. Principles and methods of accounting for securities trading activities

Reflects the payment status of fees for business activities and securities services to the Stock Exchange and Vietnam Securities Depository Center (VSD), payable to the Company's securities issuance agent.

6.2. Principles and methods of accounting for taxes and amounts payable to the State

Current and prior year tax assets and liabilities are determined by the expected amounts payable to (or recoverable from) the tax authorities, based on the tax rates and tax laws effective as of the end of the accounting period.

6.3. Principles and methods of accounting for short-term and long-term payable expenses

The Company's payable expenses include prepayments for securities transaction costs, custody services, transmission lines and other payable expenses.

Accrued expenses are expenses that have not yet occurred but are recorded in the production and business expenses for the period to ensure that when these expenses are incurred, they do not cause sudden fluctuations in production and business costs. This approach aligns with the matching principle between revenue and expenses. When these expenses actually occur, if there is a discrepancy with the accrued amount, accounting will adjust by recording an additional expense or reducing the expense corresponding to the difference.

The accrual of expenses into production and business costs during the period is calculated rigorously, with reasonable and reliable evidence for the expenses to be accrued. This ensures that the accrued expenses recorded in this account align with the actual expenses incurred.

6.4. Accounting principles and methods for recording payables and other payables

Other payables include amounts payable that are non-commercial in nature and not related to transactions involving the purchase, sale, or provision of goods and services.

7. Accounting principles and methods for recording equity of securities companies

7.1. Principles for recording owner's investment capital

Owner's equity is recognized based on the actual capital contributed by the owner.

7.2. Principles for recording securities company profits

Undistributed profits include realized and unrealized profits.

(a) Principles for recording realized profits

Realized profit of the accounting period is the difference between total revenue and income and total expenses included in the Company's performance report, in addition to profits and losses due to revaluation of financial assets that have been recorded in unrealized profits.

(b) Principles for recording unrealized profits

Unrealized profit of the accounting period is the difference between the total value of reassessed profits and losses of Fair value through profit or loss financial assets or other financial assets included in the profit and loss report of the Income Statement under the Company's financial asset portfolio.

7.3. Principles of profit distribution of securities companies

The Company's undistributed realized profits accumulated as of the end of the previous year are the basis for distributing profits to owners. Unrealized profits as of the end of the previous year do not form the basis of distribution to owners.

The amount of profit used for distribution to owners must be minus the amount of accumulated realized losses from the beginning of this period and the amount of unrealized losses accumulated up to the time of distributing profits to owners. The distribution of the Company's profits to owners must be clear, transparent and in accordance with the provisions of the Law on Enterprises, Securities and other current laws relevant to securities companies, Charter of securities companies, and Resolutions of the General Meeting of Shareholders. Realized profits are distributed to capital contributing members or shareholders after deducting tax obligations calculated on the income received.

8. Accounting principles and methods for recording securities company revenues and income

Revenue from service provision

When the outcome of a transaction involving the rendering of services can be estimated reliable, revenue associate with the transaction shall be recognised by reference to the stage of completion of the transaction at the end of reporting period. The outcome of a transaction can be estimated reliable when all the following conditions are satisfied:

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

The stage of the completion of the transaction may be determined by surveys of work completed methods.

Income from securities trading

Income from selling FVTPL proprietary financial assets is determined as the difference between the selling price and cost price according to the number of FVTPL financial assets sold. Income from the sale of financial assets is realized income.

Income arising from self-trading financial assets FVTPL, HTM, and loans includes: loan interest arising from loans in accordance with the provisions of the Securities Law; Dividends and profits arising from stocks and bond interests; Interest arising from fixed deposits.

Dividends and distributed profits arising from financial assets in the Company's investment portfolio: FVTPL, HTM, AFS are recorded when the company is entitled to receive dividends from established stock ownership.

9. Principles for recording financial revenue and financial operating expenses

Financial revenue includes:

- Revenue from bank deposit interest is not fixed

Financial operating costs include:

- Interest expense

10. Principles for recording securities company management costs

Expenses are recognized when they have the potential to reduce economic benefits at the time they arise or can be determined with certainty, regardless of whether they have been paid or not.

11. Current principles and methods for recording corporate income tax expenses

Current corporate income tax expense

Current corporate income tax expense is the amount of corporate income tax payable counted on taxable income in the period and prevailing tax rate.

Deferred income tax expense

Deferred corporate income tax expense is the amount of corporate income tax that will have to be paid in the future arising from:

- Record deferred income tax payable during the year;
- Reversal of deferred tax assets recognized from previous years.

12. Other accounting principles and policies

Related parties

Enterprises and individuals that directly or indirectly through one or more intermediaries, have control on or are under control of the Company, or are under common control with the Company, including parent companies, subsidiaries and associates are related parties. Associates and individuals that directly or indirectly hold voting right of the Company and have a significant impact on the Company, key management personnel including Board of Directors and employees of the Company, closed family members of these individuals or these associates or companies associated with these individuals are also considered as related parties.

In considering each relationship of related parties, it is necessary to pay attention to the nature of the relationship, not only its legal form.

VI. Additional information for financial reports

1. Notes to financial position statement

Unit: VND

1.1. Cash and cash equivalents

	30/06/2026	01/01/2026
Bank deposits	48.783.974.981	27.044.647.256
Cash equivalents	-	23.500.000.000
	48.867.948.981	**51.712.920.256**

1.2. Value of transaction volume performed during the period

	Quantity	Value
(a) Of Securities Company		
Stocks	14.118.423	407.637.338.550
(b) Of Investors		
Stocks	51.495.587	1.214.823.704.070
Other securities	1.173.420	8.838.860.460
	66.787.430	**1.631.299.903.080**

1.3. Types of financial assets

(1) Fair value through profit or loss financial assets (FVTPL)

	30/06/2026		01/01/2026	
	Original price	**Fair value**	**Original price**	**Fair value**
Listed stocks	94.474.513.575	96.579.113.600	96.629.233.360	101.329.871.400
Listed bonds	21.700.000	21.700.000	-	-
Unlisted bonds	-	-	21.700.000	21.700.000
	94.496.213.575	**96.600.813.600**	**96.650.933.360**	**101.351.571.400**

(2) Loans and receivables

	30/06/2026		01/01/2026	
	Original price	**Fair value**	**Original price**	**Fair value**
Loans for margin trading	10.285.139.696	10.285.139.696	11.989.276.088	11.989.276.088
Loans to advance customers	155.155.410	155.155.410	623.148.591	623.148.591
	10.440.295.106	**10.440.295.106**	**12.612.424.679**	**12.612.424.679**

(3) Fluctuations in group investments due to revaluation at market price or book value (for investments without market value) at the end of the period

Appendix No. 01

1.4. Receivables

	30/06/2026	01/01/2026
Receivables from sale of financial assets		
Stock sale receivable	-	439.060.000
Receivable and accrual of dividends and interest on investments		
Term deposit interest income	-	85.630.137
Interest receivable - Margin operations	159.327.932	99.459.544
	159.327.932	**624.149.681**
Repayments to suppliers		
Other sellers	95.607.540	143.800.000
	103.032.540	**143.800.000**
Receivables from services provided by securities companies		
Mr. Wang Qi	802.809.641	4.773.379.874
	802.809.641	**4.773.379.874**

1.5. Prepaid expenses

	30/06/2026	01/01/2026
Short-term		
Office rental costs	466.269.701	466.269.701
Other	1.093.338.215	456.826.004
	1.559.607.916	**923.095.705**
Long-term		
Office design and repair costs	138.858.484	348.822.950
Other	717.889.856	514.189.010
	856.748.340	**863.011.960**

1.6. Mortgaged assets

	30/06/2026	01/01/2026
Long-term		
Office Rental Deposit	2.278.720.500	2.278.720.500
Other Deposits	108.659.000	65.859.000
	2.387.379.500	**2.344.579.500**

1.7. Increase or decrease in tangible fixed assets

Items	Office equipment and furniture
Original cost	
As at 01/01/2026	6.784.495.757
As at 30/06/2026	**6.784.495.757**
Accumulated	
As at 01/01/2026	5.745.812.196
Depreciation in period	228.108.858
As at 30/06/2026	**5.973.921.054**
Net carrying amount	
As at 01/01/2026	1.038.683.561
As at 30/06/2026	**810.574.703**
Original cost of fully depreciated fixed assets still in use at the end of the period.	2.609.129.813

1.8. Increase or decrease in Intangible fixed assets

Items	Software	Other assets	Total
Original cost			
As at 01/01/2026	3.855.273.000	33.000.000	3.888.273.000
As at 30/06/2026	**3.855.273.000**	**33.000.000**	**3.888.273.000**
Accumulated depreciation			
As at 01/01/2026	3.098.590.026	7.590.000	3.106.180.026
Depreciation in period	175.415.004	3.300.000	178.715.004
As at 30/06/2026	**3.274.005.030**	**10.890.000**	**3.284.895.030**
Net carrying amount			
As at 01/01/2026	756.682.974	25.410.000	782.092.974
As at 30/06/2026	**581.267.970**	**22.110.000**	**603.377.970**
Original cost of fully depreciated fixed assets still in use at the end of the period.			1.213.633.000

1.9. Payments to the Payment Support Fund	30/06/2026	01/01/2026
Initial deposit	120.000.000	120.000.000
Additional payment	1.636.845.323	1.166.545.115
Profit distributed during the year	1.068.885.519	1.068.885.519
	2.825.730.842	**2.355.430.634**

1.10. Securities trading payables

	30/06/2026	01/01/2026
Payable to the Stock Exchange	59.179.164	91.452.912
Payable to the Vietnam Securities Depository and Clearing Corporation	15.201.390	16.004.538
	74.380.554	**107.457.450**

1.11. Trade payables

	30/06/2026	01/01/2026
Short-term		
TN Property Investment and Real Estate Management JSC	64.639.131	58.121.306
ALTISSS High Technology JSC	-	58.500.000
Payables for purchases of financial assets	3.075.730.000	3.120.995.000
Other	29.190.794	41.488.352
	3.169.559.925	**3.279.104.658**

1.12. Repayments from customers

	30/06/2026	01/01/2026
Short-term		
Tin Thanh Group JSC	70.000.000	70.000.000
	70.000.000	**70.000.000**

1.13. Taxes and other payables to government budget

	30/06/2026	01/01/2026
Value-added tax	10.000	40.000
Personal income tax	423.263.270	1.189.361.425
	423.273.270	**1.189.401.425**

1.14. Other payments

	30/06/2026	01/01/2026
Short-term		
Other payments	334.200.000	383.865.000
	334.200.000	**383.865.000**

1.15. Deferred income tax assets and Deferred income tax payables

	30/06/2026	01/01/2026
Deferred income tax assets	519.207.603	-
	519.207.603	**-**
Deferred income tax payables		
Corporate income tax payable arises from the increase in valuation of FVTPL financial assets and decrease in provision for AFS financial assets	-	988.315.716
	519.207.603	**988.315.716**

1.16. Undistributed profit

Undistributed realized profits	(8.881.036.245)	1.788.611.627
Unrealized profits	2.623.807.628	3.712.322.324
	(6.257.228.617)	**5.500.933.951**

1.17. Notes to indicators outside the Financial position Statement

(1) Outstanding stocks

	30/06/2026	01/01/2026
Types circulated for 1 year or more (quantity)	16.800.000	16.800.000
	16.800.000	**16.800.000**

(2) Financial assets listed/registered for trading of securities companies

	30/06/2026	01/01/2026
Financial assets are freely transferable	33.700.540.000	32.007.000.000
Financial assets awaiting payment	-	26.000.000
	33.700.540.000	**32.033.000.000**

(3) Financial assets deposited at VSD and not yet traded by securities

	30/06/2026	01/01/2026
Financial assets have been deposited at VSD and have not yet been	175.500.000	23.510.000
	175.500.000	**23.510.000**

(4) Financial assets awaiting return of securities companies

	30/06/2026	01/01/2026
Financial assets awaiting return of securities companies	1.442.000.000	1.004.000.000
	1.442.000.000	**1.004.000.000**

(5) Financial assets entitled to rights of securities companies

	30/06/2026	01/01/2026
Financial assets entitled to rights of securities companies	229.240.000	669.260.000
	229.240.000	**669.260.000**

(6) Financial assets listed/registered for trading at VSD of Investors

	30/06/2026	01/01/2026
Financial assets are freely transferable	474.056.570.000	461.113.800.000
Financial assets awaiting payment	304.830.000	1.358.950.000
	474.361.400.000	**462.472.750.000**

(7) Financial assets deposited at VSD and not yet traded of Investors

	30/06/2026	01/01/2026
Financial assets have been deposited at VSD and have not yet been traded and are freely transferable	71.532.430.000	67.882.600.000
	71.532.430.000	**67.882.600.000**

(8) Financial assets awaiting return of Investors

	30/06/2026	01/01/2026
Pending financial assets of domestic and foreign investors.	10.950.170.000	-
	10.950.170.000	**-**

(9) Financial assets entitled to rights of Investors

	30/06/2026	01/01/2026
Financial assets entitled to rights of Investors	1.617.300.000	114.820.000
	1.617.300.000	**114.820.000**

(10) Investors' deposits

	30/06/2026	01/01/2026
Investors' deposits for securities trading under the method managed by securities companies	43.178.064.844	33.634.038.265
	43.178.064.844	**33.634.038.265**

(11) Payables to investors

	30/06/2026	01/01/2026
Investor deposits for securities trading deposits are managed by the securities company		
Of domestic investors	15.125.390.250	27.281.396.817
Of foreign investors	28.052.674.594	6.352.641.448
	43.178.064.844	**33.634.038.265**

2. Notes to Income Statement

Unit: VND

2.1. Income

(1) Gains and losses from sales of financial assets

Appendix No. 02

(2) Differences in revaluation of financial assets

Appendix No. 03

(3) Dividends and interest arising from financial assets (FVTPL, Loans, HTM, AFS)	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
From FVTPL financial assets	1.373.849.100	231.280.106
From HTM financial assets	195.206.274	271.792.959
From loans	684.420.746	178.790.354
	2.253.476.120	**681.863.419**

(4) Revenue other than income from financial assets	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
Other operating income	20.321.908	12.684.456
	20.321.908	**12.684.456**

2.2. Provisions for financial assets, handling of losses from bad receivables and impairment of financial assets and borrowing costs of loans

	01/01/2026 to 30/06/2026	**01/01/2025 to 30/06/2025**
Provision (reversal) for impairment of AFS assets	-	(168.367.616)
	-	**(168.367.616)**

2.3. Operational expenses of providing services

	01/01/2026 to 30/06/2026	**01/01/2025 to 30/06/2025**
Securities brokerage expenses	3.194.282.834	3.763.476.172
Securities investment consulting expenses	55.380.627	131.070.000
Securities custody expenses	105.347.824	100.626.385
	3.355.011.285	**3.995.172.557**

2.4. Financial incomes

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interest from demand deposits	31.495.214	18.402.504
	31.495.214	**18.402.504**

2.5. Securities company management expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Salary expenses and other expenses based on salary	5.003.463.707	4.361.761.667
Office supplies expenses	82.661.000	5.482.000
Expenses of tools and equipment	62.383.124	18.020.299
Depreciation expenses of fixed assets	248.008.860	214.817.482
Taxes, fees and charges	-	4.000.000
Expenses from external services	4.343.963.346	3.407.005.151
Other expenses	343.015.024	554.673.197
	10.083.495.061	**8.565.759.796**

2.6. Other expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Other expenses	1.364.067.276	549.162.539
	1.364.067.276	**549.162.539**

2.7. Corporate income tax expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
(1) Corporate income tax expenses		
Total accounting profit before corporate income tax	(13.265.685.887)	3.990.305.988
Increase adjustments	3.960.105.291	549.162.539
Invalid expenses	1.364.067.276	549.162.539
Unrealized loss	2.596.038.015	-
Reduce adjustment ( )	(1.373.849.100)	(2.861.152.947)
Dividends and profits are distributed	(1.373.849.100)	(231.280.106)
Transfer losses	-	(1.773.138.361)
Unrealized profits	-	(856.734.480)
Taxable income	(10.679.429.696)	1.678.315.580
Corporate income tax expenses	-	-
(2) Deferred corporate income tax expenses		
Total unrealized accounting profit before corporate income tax	(2.596.038.015)	856.734.480
Deferred tax income	(519.207.603)	-
Deferred income tax expense	-	171.346.896
Reversal of deferred income tax liabilities	(988.315.716)	-
Deferred corporate income tax expenses	**(1.507.523.319)**	**171.346.896**
(3) Total corporate income tax expenses	**(1.507.523.319)**	**171.346.896**

2.8. Earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Profit after tax	(11.758.162.568)	3.818.959.092
Distributed profit for shareholders	(11.758.162.568)	3.818.959.092
Average quantity of authorized issuing stocks	16.800.000	16.800.000
Earnings per Share	**(700)**	**227**

3. Other information

Unit: VND

3.1. Events after the reporting period

There have been no material events occurring after the reporting date that require adjustment to or disclosure in these Financial Statements.

3.2. Information on related parties

(a) Information on related parties

Related parties	Relationship
Wang Wei Ya	Chairman of Board of Management
Hoang Xuan Hung	Vice Chairman, General Director
Li You Mu	Member of Board of Management
Le Thi Thanh Huyen	Independent member of Board of Management
Đo Bao Ngoc	Vice General Director
Nguyen Thanh Minh	Finance Director
Nguyen Huu Khoi	Head of Supervisory Board
Nguyen Thi Hanh	Member of Supervisory Board
Tran Thi Nhung	Member of Supervisory Board

(b) Transact mainly with related parties

Transactions with other related parties	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Salary and remuneration of members of the Board of Directors, Board of General Directors and Board of Supervisors	1.250.392.886	1.026.473.792
Wang Wei Ya	71.000.000	70.500.000
Hoang Xuan Hung	507.750.000	396.625.207
Do Bao Ngoc	300.000.000	300.000.000
Nguyen Thanh Minh	371.642.886	259.348.585

3.3. Present assets, revenue, and business results by segment

The Company does not prepare segment statements because of not satisfying 1 in 3 conditions about preparing segment statements upon business field or geographical area required in Circular No. 20/2006/TT-BTC dated on 26 March 2006 of Ministry of Finance guiding performance of accounting standards promulgated under Decision No. 12/2005/QD-BTC dated on 15 February 2005 of Ministry of Finance.

3.4. Comparative information (changes in information in the Financial Statements of previous accounting years)

Comparative figures are figures on the Financial Statements for the accounting period from 01/01/2025 to 30/06/2025 that have been reviewed and the Financial Statements as at 31/12/2025 audited.

Hanoi City, 10/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Thai Ha	Nguyen Thanh Minh	Hoang Xuan Hung

S.G.P... C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN KIRIN
P. LÁNG - T.P HÀ NỘI

Appendix No. 01

1.3. Types of financial assets

(3) Fluctuations in group investments due to revaluation at market price or book value (for investments without market value) at the end of the period

	30/06/2026				01/01/2026			
Types of financial assets	Original price	Increase difference	Decrease difference	Revaluation Value	Original price	Increase difference	Decrease difference	Revaluation Value
FVTPL	**94.496.213.575**	**4.533.840.856**	**2.429.240.831**	**96.600.813.600**	**96.650.933.360**	**5.881.230.315**	**1.180.592.275**	**101.351.571.400**
Listed stocks	94.474.513.575	4.533.840.856	2.429.240.831	96.579.113.600	96.629.233.360	5.881.230.315	1.180.592.275	101.329.871.400
MBB	2.418.351.617	30.181.183	-	2.448.532.800	5.067.498.992	495.060.208	-	5.562.559.200
MWG	6.994.436.433	-	184.116.433	6.810.320.000	4.629.678.547	665.481.453	-	5.295.160.000
ACB	-	-	-	-	2.250.383.939	149.616.061	-	2.400.000.000
LPB	5.596.724.409	1.251.275.591	-	6.848.000.000	1.935.137.048	342.962.952	-	2.278.100.000
REE	5.285.090.861	-	660.938.111	4.624.152.750	5.330.995.104	-	450.995.104	4.880.000.000
Other listed stocks	74.179.910.255	3.252.384.082	1.584.186.287	75.848.108.050	77.415.539.730	4.228.109.641	729.597.171	80.914.052.200
Listed bonds	21.700.000	-	-	21.700.000	-	-	-	-
Unlisted bonds	-	-	-	-	21.700.000	-	-	21.700.000
Loans	**10.440.295.106**	-	-	**10.440.295.106**	**12.612.424.679**	-	-	**12.612.424.679**
Margin trading	10.285.139.696	-	-	10.285.139.696	11.989.276.088	-	-	11.989.276.088
Advance customers	155.155.410	-	-	155.155.410	623.148.591	-	-	623.148.591
	104.936.508.681	**4.533.840.856**	**2.429.240.831**	**107.041.108.706**	**109.263.358.039**	**5.881.230.315**	**1.180.592.275**	**113.963.996.079**

Appendix No. 02

2.1. Income

(1) Gains and losses from sales of financial assets

List of investments	Sales quantity	Average selling price	Total sale value	Weighted average cost at the end of the trading day	01/01/2026 to 30/06/2026 Gain and Loss on securities sales this period	01/01/2025 to 30/06/2025 Gain, loss on securities sales in the previous period
Listed stocks	**7.047.268**	**4.508.735**	**204.786.695.550**	**205.447.590.289**	**(660.894.739)**	**(1.355.043.942)**
BID	157.400	49.289	7.758.105.000	7.503.664.999	254.440.001	-
MWG	71.300	91.123	6.497.100.000	5.739.002.113	758.097.887	(72.229.687)
HPG	531.200	25.859	13.736.225.000	14.536.735.000	(800.510.000)	-
GMD	101.100	73.479	7.428.750.000	8.040.400.000	(611.650.000)	(68.265.000)
Other listed stocks	6.186.268	4.268.985	169.366.515.550	169.627.788.177	(261.272.627)	(1.214.549.255)
Unlisted stocks	-	-	-	-	-	**9.520.000.000**
- Viet Nam Galaxy International Investment., JSC	-	-	-	-	-	4.550.000.000
- Noah Technology .,JSC	-	-	-	-	-	4.970.000.000
GFMVIF Fund Certificate	-	-	-	-	-	(1.631.419.469)
GFM Fund Investment Trust	-	-	-	-	-	(3.203.975.148)
	7.047.268		**204.786.695.550**	**205.447.590.289**	**(660.894.739)**	**3.329.561.441**

Appendix No. 03

2.1. Income

(2) Differences in revaluation of financial assets

List of financial assets	Purchase value according to accounting books	Market Price or Fair Value	30/06/2026 Differences revaluated this period	01/01/2026 Differences revaluated previous period	Difference in accounting adjustment this period
FVTPL	**94.496.213.575**	**96.600.813.600**	**2.104.600.025**	**4.700.638.040**	**(2.596.038.015)**
Listed stocks	94.474.513.575	96.579.113.600	2.104.600.025	4.700.638.040	(2.596.038.015)
MBB	2.418.351.617	2.448.532.800	30.181.183	495.060.208	(464.879.025)
MWG	6.994.436.433	6.810.320.000	(184.116.433)	665.481.453	(849.597.886)
ACB	-	-	-	149.616.061	(149.616.061)
LPB	5.596.724.409	6.848.000.000	1.251.275.591	342.962.952	908.312.639
REE	5.285.090.861	4.624.152.750	(660.938.111)	(450.995.104)	(209.943.007)
Other listed stocks	74.179.910.255	75.848.108.050	1.668.197.795	3.498.512.470	(1.830.314.675)
Listed bonds	21.700.000	21.700.000	-	-	-
Loans and receivables	**12.530.035.713**	**12.530.035.713**	-	-	-
Loans and receivables	12.530.035.713	12.530.035.713	-	-	-
	107.026.249.288	**109.130.849.313**	**2.104.600.025**	**4.700.638.040**	**(2.596.038.015)**