CÔNG TY CỔ PHẦN **CHỨNG KHOÁN PINETREE** -------------------- **Số: 283 /2026/CV-PTSV**	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do - Hạnh phúc** -----o0o-----

Hà Nội, ngày 17 tháng 07 năm 2026

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

Kính gửi/ *To:*
- **Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission***
- **Sở Giao dịch Chứng khoán Việt Nam/ *Vietnam Exchange***
- **Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange***
- **Sở Giao dịch Chứng khoán Thành phố Hồ Chí Minh/ *Ho Chi Minh Stock Exchange***

Công ty : **Công ty Cổ phần Chứng khoán Pinetree**
Name of Company : ***Pinetree Securities Corporation***

Trụ sở chính : Tầng 20, tòa nhà ROX Tower, 54A Nguyễn Chí Thanh, P. Láng, Hà Nội
Headquarter : *20th Floor, ROX Tower, 54A Nguyen Chi Thanh, Lang Ward, Hanoi*

Điện thoại : 024.6276 1818 Fax: 024.6275 0077
Tel : *024.6276 1818* *Fax: 024.6275 0077*

Người được thực hiện công bố thông tin: Ông Shin Jae Yeol
Submitted by : *Mr. Shin Jae Yeol*

Chức vụ : Trưởng Khối Kế hoạch và Quản trị
Position : *Head of Planning & Management Division*

Địa chỉ : Tầng 20, tòa nhà ROX Tower, 54A Nguyễn Chí Thanh, P. Láng, Hà Nội
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Loại thông tin công bố: ☒ Định kỳ ☐ Bất thường ☐ 24h ☐ Theo yêu cầu
Disclosure information type: ☒ *Periodic* ☐ *Irregular* ☐ *24h* ☐ *On demand*

Thực hiện quy định tại 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 Pinetree thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý 2 năm 2026 với Ủy ban và các Sở Giao dịch như sau:
Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance on information disclosure in the securities market, Pinetree Securities Corporation hereby discloses the financial statements for Q2 2026 to the State Securities Commission and the Stock Exchanges as follows:

1. **Tên tổ chức: CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE**
Name of Organization: PINETREE SECURITIES CORPORATION
   - Mã chứng khoán/ *Ticker symbol*: Không có/ *None*
   - Địa chỉ/ *Address*: Tầng 20, tòa nhà ROX Tower, 54A Nguyễn Chí Thanh, P. Láng, Hà Nội/ *20th Floor, ROX Tower, 54A Nguyen Chi Thanh, Lang Ward, Hanoi*
   - Điện thoại liên hệ/*Tel*: 024.6276 1818 Fax: 024.6275 0077
   - Email: report@pinetree.vn Website: www.pinetree.vn

2. **Nội dung thông tin công bố/ *Information disclosure contents:***

- **BCTC Quý 2 năm 2026/ *Financial statements for Quarter 2 Year 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 entities without subsidiaries and where the parent accounting entity has no dependent accounting units)* ☒

BCTC hợp nhất (TCNY có công ty con)/ *Consolidated financial statements (for listed entities with subsidiaries)* ☐

BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *Combined financial statements (for listed entities having dependent accounting units organized with separate accounting systems)* ☐

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

1. 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 audit opinion is other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):*

   Có/*Yes* ☐ Không/*No* ☒

   Văn bản giải trình trong trường hợp tích có/ *Explanatory document provided (if tick Yes):*

   Có/*Yes* ☐ Không/*No* ☐

2. 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)/ *Profit after tax in the reporting period changes by 5% or more before and after audit, or changes from loss to profit or vice versa (for audited financial statements):*

   Có/*Yes* ☐ Không/*No* ☒

   Văn bản giải trình trong trường hợp tích có/ *Explanatory document provided (if tick Yes):*

   Có/*Yes* ☐ Không/*No* ☐

3. Lợi nhuận sau thế 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/ *Profit after corporate income tax in the income statement changes 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/ *Explanatory document provided (if tick Yes):*

   Có/*Yes* ☒ Không/*No* ☐

4. 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/ *Profit after tax in the reporting period is negative, or changes*

from profit in the same period of the previous year to loss in the current period, or vice versa:

Có/*Yes* ☐ Không/*No* ☒

Văn bản giải trình trong trường hợp tích có/ *Explanatory document provided (if tick Yes):*

Có/*Yes* ☐ Không/*No* ☐

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 17/07/2026 tại đường dẫn: https://pinetree.vn/post/category/quan-he-nha-dau-tu

This information was disclosured on the Company's webpage on 17/07/2026 and available at: https://pinetree.vn/en/post/category/investor-relations

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 declare that all information provided in this paper is true and accurate; and that we shall be held liable for any misrepresentation.

Tài liệu đính kèm/ Attachments:

- BCTC/*Financial Statement*
- Văn bản giải trình/ *Explanatory document*

Người được ủy quyền công bố thông tin

For and behalf of Pinetree

Representative authorized to disclosure information

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE
S.G.P: 10 - C.T.C.P
Q. ĐỐNG ĐA - TP HÀ NỘI

Shin Jae Yeol

Trưởng khối Kế hoạch và Quản trị

Head of Planning & Management Division

PINETREE SECURITIES CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM
---o0o---	**Independence - Freedom - Happiness**
No: 282/PTSV-CV	---o0o---
Subject: Explanation for QII 2026 Financial Statement	*Hanoi, July 17th ,2026*

To: - **State Securities Commission**
- **Vietnam Stock Exchange**
- **Ho Chi Minh Stock Exchange**
- **Hanoi Stock Exchange**

In accordance with the provisions of Circular No. 96/2020/TT-BTC dated 16/11/2020 guiding the disclosure of information on the stock market, Securities company must clearly explain the causes when occurring in the case of "Profit after tax at the income statement of the announced period is changed from 10% or more compared to the same period previous year report", Pinetree Securities Corporation would like to explain about fluctuation of business results of the second quarter of 2026 (announced period) compared to the second quarter of 2025.

No	ITEMS	QII 2026	QII 2025	% CHANGE
(A)	(B)	(C)	(D)	(E)= [(C)-(D)]/(D)
1	Total Income	102,637,226,563	85,753,361,217	20%
2	Total Expenses	83,675,126,758	63,546,892,035	32%
3	Other operating profit	154,680	213,124,794	
4	Total profit before tax (4) = (1)-(2)+(3)	18,962,254,485	22,419,593,976	
5	Corporate income tax expenses	3,792,305,196	4,483,854,095	
6	**PROFIT AFTER TAX** (6) = (4)-(5)	**15,169,949,289**	**17,935,739,881**	**-15%**

Profit after tax of the second quarter of 2026 decreases by 15% compared to the same period in 2025 due to the following main reasons:

In the second quarter of this year, VNIndex was flat, the average liquidity level of the market decreased, leading to a decrease in disbursement loans, affecting the company's business results, specifically:

- ✓ In terms of revenue, the company's total revenue in the second quarter of 2026 increased by 20% over the same period previous year.
- ✓ In terms of expenses, the company's total expenses in the second quarter of 2026 increased by 32% compared to the second quarter of 2025, mainly due to the increase in financial costs under the impact of high lending interest rates of banks.
- ✓ Because in the second quarter of 2026, revenue increases by 20% while expenses increase by 32% compared to the same period previous year as analyzed above, profit after tax in the second quarter of 2026 decreases by 15% compared to the same period previous year.

CÔNG
CỔ PHẦ
CHỨNG KI
PINETR

The above are some main causes leading to the business results in the second quarter of 2026 changed more than 10% compared to the same period previous year of Pinetree Securities Corporation.

Sincerely./.

<u>Recipients:</u>

- *As above;*
- *Admin.*

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE

LEE JUN HYUCK

PINETREE SECURITIES CORPORATION

THE FINANCIAL STATEMENTS

QUARTER II 2026

July 2026

CATEGORY

CONTENT	**PAGES**

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Units: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
	ASSETS				
A	**. CURRENT ASSETS (100=110+130)**	**100**		**4,345,696,608,036**	**4,714,243,656,489**
I	**. Financial assets**	**110**		**4,339,876,085,021**	**4,708,759,346,163**
1	. Cash and cash equivalents	111	5	282,809,417,737	251,057,174,841
1.1	*. Cash*	*111.1*		*282,809,417,737*	*251,057,174,841*
1.2	*. Cash equivalents*	*111.2*		-	-
2	. Financial assets at fair value through profit or loss (FVTPL)	112	6	302,916,773,531	481,627,896,168
3	. Held-to-maturity investments (HTM)	113	6	940,842,569,863	984,554,246,575
4	. Loans	114	6	2,748,433,032,113	2,918,330,246,164
5	. Available for sale financial assets (AFS)	115		10,296,396,627	10,127,621,735
6	. Provision for impairment of financial assets and mortgage assets	116		-	-
7	. Receivables	117	8	54,461,744,730	58,994,600,339
7.1	*. Receivables from disposal of financial assets*	*117.1*		*1,073,000,800*	*1,807,918,950*
7.2	*. Receivables and accruals from dividend and interest income*	*117.2*		*53,388,743,930*	*57,186,681,389*
7.2.1	*. Dividends, interest receivable*	*117.3*		-	-
7.2.2	*. Accrued dividend and interest*	*117.4*		*53,388,743,930*	*57,186,681,389*
8	. Advances to suppliers	118		-	51,354,000
9	. Receivables from services provided by the company	119	8	71,947,687	196,737,400
10	. Inter-company receivables	120		-	-
11	. Receivables from transaction errors	121		-	-
12	. Other receivables	122	8	89,941,899	3,865,208,107
13	. Provision for impairment of receivables	129		(45,739,166)	(45,739,166)
II	**. Short-term receivable**	**130**		**5,820,523,015**	**5,484,310,326**
1	. Advances	131		-	-
2	. Tools, supplies	132		-	-
3	. Short-term prepaid expenses	133	14	5,782,135,765	5,425,948,086
4	. Short-term deposits, collaterals and pledges	134		38,387,250	38,387,250
5	. Deductible VAT	135		-	19,974,990
6	. Taxes and other receivables from State budget	136		-	-
7	. Other short-term assets	137		-	-
8	. Purchase and resale of Government bonds	138		-	-
9	. Provisions for short-term assets	139		-	-
B	**. NON- CURRENT ASSETS (200=210+220+230+240+250+260)**	**200**		**68,425,904,289**	**74,627,537,805**
I	**. Long-term financial assets**	**210**		-	-
1	. Long-term receivables	211		-	-

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Units: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
2	. Investments	212		-	-
2.1	*. Held-to-maturity investments (HTM)*	*212.1*		-	-
2.2	*. Investments in subsidiaries*	*212.2*		-	-
2.3	*. Investments in joint ventures and associates*	*212.3*		-	-
2.4	*. Equity investments in other entities*	*212.4*		-	-
3	. Provision for devaluation of long-term investments	213		-	-
II	**. Fixed assets**	**220**		**37,294,616,686**	**45,275,412,993**
1	. Tangible fixed assets	221	9	11,274,942,889	13,477,012,766
	- Cost	*222*		*35,892,187,193*	*35,807,443,913*
	- Accumulated depreciation.	*223.a*		*(24,617,244,304)*	*(22,330,431,147)*
	- Asset revaluation differences	*223.b*		-	-
2	. Financial lease assets	224		-	-
	- Cost	*225*		-	-
	- Accumulated depreciation.	*226.a*		-	-
	- Asset revaluation differences	*226.b*		-	-
3	. Intangible fixed assets	227	10	26,019,673,797	31,798,400,227
	- Cost	*228*		*82,307,439,980*	*82,307,439,980*
	- Accumulated amortization	*229.a*		*(56,287,766,183)*	*(50,509,039,753)*
	- Asset revaluation differences	*229.b*		-	-
III	**. Real estate investment**	**230**		**-**	**-**
	- Cost	231		-	-
	- Accumulated depreciation (*)	232.a		-	-
	- Asset revaluation differences	232.b		-	-
IV	**. Construction in progress**	**240**		**-**	**-**
V	**. Other long-term assets**	**250**		**31,131,287,603**	**29,352,124,812**
1	. Long-term deposits, collaterals and pledges	251		1,334,757,390	1,324,357,390
2	. Long-term prepaid expenses	252	14	877,656,151	926,817,142
3	. Deferred income tax assets	253		-	-
4	. Deposits to Settlement Assistance Fund	254	11	18,878,848,419	17,070,910,450
5	. Other long-term assets	255	12	10,040,025,643	10,030,039,830
VI	**. Provisions for long-term assets**	**260**		**-**	**-**
	TOTAL ASSETS (270=100+200)	**270**		**4,414,122,512,325**	**4,788,871,194,294**
C	**. LIABILITIES (300=310+340)**	**300**		**2,777,738,036,545**	**3,174,560,446,308**
I	**. Current liabilities**	**310**		**2,777,678,477,166**	**3,174,497,264,060**
1	. Short-term borrowings and financial lease liabilities	311		2,759,500,000,000	3,056,500,000,000
1.1	*. Short-term borrowings*	*312*		*2,759,500,000,000*	*3,056,500,000,000*

STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Units: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
1.2	*. Short-term financial lease liabilities*	*313*		-	-
2	. Short-term loans from Financial assets	314		-	-
3	. Convertible bonds	315		-	-
4	. Issued bonds	316		-	-
5	. Loans from Settlement Assistance Fund	317		-	-
6	. Payables for securities transaction activities	318	13	1,989,360,876	4,304,676,872
7	. Payables for errors from Financial assets transaction	319		-	-
8	. Short-term trade payables	320		451,098,177	94,238,612,389
9	. Short-term advances from customers	321		-	-
10	. Tax and other payables to the State budget	322		9,758,404,599	11,817,448,842
11	. Payables to employees	323		1,097,347,156	1,000,676,185
12	. Employee benefits	324		-	-
13	. Short-term accrued expenses	325		4,825,224,132	6,502,026,772
14	. Inter-company payables	326		-	-
15	. Short-term unearned revenue	327		-	-
16	. Short-term deposits, collateral received	328		-	-
17	. Other short-term payables	329		57,042,226	133,823,000
18	. Provision for short-term payables	330		-	-
19	. Bonus and welfare fund	331		-	-
20	. Purchase and resale of Government bonds	332		-	-
II	**. Long-term liabilities**	**340**		**59,559,379**	**63,182,248**
1	. Long-term borrowings and financial lease liabilities	341		-	-
1.1	*. Long-term borrowings*	*342*		-	-
1.2	*. Long-term financial lease liabilities*	*343*		-	-
2	. Long-term borrowings from Financial assets	344		-	-
3	. Long-term convertible bonds	345		-	-
4	. Long-term Issued bonds	346		-	-
5	. Long-term trade payables	347		-	-
6	. Long-term advances from customers	348		-	-
7	. Long-term prepaid expenses	349		-	-
8	. Long-term Inter-company payables	350		-	-
9	. Long-term unearned revenue	351		-	-
10	. Long-term deposits, collateral received	352		-	-
11	. Other long-term payables	353		-	-
12	. Long-term provision for payables	354		-	-
13	. Investor protection fund	355		-	-

STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

Units:VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
14	. Deferred tax payables	356		59,559,379	63,182,248
15	. Science and Technology Development Fund	357		-	-
D	**. OWNER'S EQUITY (400=410+420)**	**400**		**1,636,384,475,780**	**1,614,310,747,986**
I	**. Equity**	**410**		**1,636,384,475,780**	**1,614,310,747,986**
1	. Share capital	411		1,480,000,000,000	1,480,000,000,000
1.1	. Owners' capital contribution	411.1		1,008,800,000,000	1,008,800,000,000
a	*. Ordinary shares with voting rights*	*411.1a*		*1,008,800,000,000*	*1,008,800,000,000*
b	*. Preference shares*	*411.1b*		-	-
1.2	. Share Premium	411.2		471,200,000,000	471,200,000,000
1.3	. Conversion options on convertible bonds	411.3		-	-
1.4	. Other equity's resources	411.4		-	-
1.5	. Treasury shares	411.5		-	-
2	. Asset revaluation differences	412		237,117,302	102,097,388
3	. Foreign exchange differences	413		-	-
4	. Charter capital supplementary reserve fund	414		-	-
5	. Operational risk and financial reserve fund	415		1,321,976,000	1,321,976,000
6	. Other funds belonging to owners' equity	416		-	-
7	. Undistributed profit	417		154,825,382,478	132,886,674,598
7.1	*. Realized profit*	*417.1*		*154,824,262,259*	*132,736,042,994*
7.2	*. Unrealized profit*	*417.2*		*1,120,219*	*150,631,604*
II	**. Non-business funds and other funds**	**420**		-	-
	TOTAL OWNER'S EQUITY			**1,636,384,475,780**	**1,614,310,747,986**
	TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	**440**		**4,414,122,512,325**	**4,788,871,194,294**

OFF STATEMENT OF FINANCIAL POSITION ITEMS (continued)

As at 30 June 2026

Units: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
A	**. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS**				
1	. Operating leased assets	001		-	-
2	. Goods held under trust	002		-	-
3	. Receipt of collateral assets.	003		-	-
4	. Bad debts written off	004		-	-
5	. Foreign currencies	005		-	-
6	. Quantity of outstanding shares in circulation	006		100,880,000	100,880,000
7	. Treasury shares	007		-	-
8	. Financial assets listed/registered at the VSDC of the Company	008		230,556,890,000	455,179,900,000
9	. The Company's non-traded financial assets deposited at the VSDC	009		-	-
10	. The Company's awaiting financial assets	010		-	-
11	. The Company's financial assets correct trading errors	011		-	-
12	. The Company's financial assets which are not deposited at the VSDC	012		-	-
13	. The Company's financial assets are entitled	013		-	-
14	. Covered warrants (number of covered warrants)	014		-	3,366,000
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
1	. Financial assets listed/registered at the VSDC of investors	021		6,326,233,594,500	7,066,971,937,080
a	*. Unrestricted financial assets*	*021.1*		*6,027,264,467,000*	*6,805,387,329,580*
b	*. Restricted financial assets*	*021.2*		*1,289,680,000*	*1,270,370,000*
c	*. Mortgage financial assets*	*021.3*		*-*	*-*
d	*. Blocked financial assets*	*021.4*		*369,500,000*	*254,000,000*
e	*. Financial assets awaiting settlement*	*021.5*		*297,309,947,500*	*260,060,237,500*
f	*. Financial assets awaiting for loans*	*021.6*		-	-
2	. Non-traded financial assets deposited at the VSDC of investors	022		-	-
a	*. Unrestricted and non-traded financial assets deposited at the VSDC*	022.1		-	-
b	*. Restricted and non-traded financial assets deposited at the VSDC*	022.2		-	-
c	*. Non-traded and mortgage financial assets deposited at the VSDC*	022.3		-	-
d	*. Non-traded and blocked financial assets deposited at the VSDC*	022.4		-	-

OFF STATEMENT OF FINANCIAL POSITION ITEMS (continued)
As at 30 June 2026

Units: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
3	. Awaiting financial assets of investors	023		-	-
4	. Financial assets correct trading errors of investors	024.a		-	-
5	. Financial assets which are not deposited at the VSDC of investors	024.b		-	-
6	. Entitled financial assets of investors	025		-	-
7	. Investors' deposits	026		570,656,535,494	926,331,638,917
7.1	. Investors' deposits for securities trading activities managed by the Company	027		570,656,535,494	926,331,638,917
7.2	. Investors' synthesizing deposits for securities trading activities	028		-	-
7.3	. Investors' deposits for securities transaction clearing and settlement	029		-	-
a	*. Domestic investors' deposits for securities transaction clearing and settlement*	*029.1*		-	-
b	*. Foreign investors' deposits for securities transaction clearing and settlement*	*029.2*		-	-
7.4	. Deposits of securities issuers	030		-	-
8	. Payables to investors for deposits for securities trading activities managed by the Company	031		570,656,535,494	926,331,638,917
8.1	*. Payables to domestic investors for securities trading activities managed by the Company*	*031.1*		*556,560,687,329*	*910,835,986,097*
8.2	*. Payables to foreign investors for securities trading activities managed by the Company*	*031.2*		*14,095,848,165*	*15,495,652,820*
9	. Payables to securities issuers	032		-	-
10	. Receivable to investors on errors of the financial assets	033		-	-
11	. Payables to investors on errors of the financial assets	034		-	-
12	. Dividend, bond principal and interest payables	035		-	-

S.G.P: 10 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE
Q. ĐỐNG ĐA - TP HÀ NỘI

Prepared by	Chief Accountant	General Director
TRAN THI MINH HIEN	**DINH THI LAN PHUONG**	**LEE JUN HYUCK**

17 July 2026

INCOME STATEMENT

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	QII / 2026	QII / 2025	ACCUMULATED THIS YEAR	ACCUMULATED LAST YEAR
I	**. OPERATING INCOME**						
1.1	. Gain from financial assets at fair value through profit or loss (FVTPL)	01	15	7,075,224,195	11,312,260,091	14,789,457,756	14,575,501,140
a	*. Gain from disposal of financial assets at FVTPL*	*01.1*		*4,518,617,777*	*9,277,354,724*	*7,662,003,690*	*12,262,650,231*
b	*. Gain from revaluation of financial assets at FVTPL*	*01.2*		*62,727,233*	*323,500*	*83,554,197*	*3,376,000*
c	*. Dividend, interest income from financial assets at FVTPL*	*01.3*		*2,493,879,185*	*2,034,581,867*	*6,097,890,085*	*2,309,474,909*
d	*. Gain from revaluation of outstanding covered warrant payables*	*01.4*		-	-	*946,009,784*	-
1.2	. Gain from held-to-maturity (HTM) investments	02	15	15,098,484,265	15,587,861,652	29,253,688,787	27,292,905,488
1.3	. Gain from loans and receivables	03	15	71,385,579,034	45,980,258,955	145,747,642,910	96,067,556,033
1.4	. Gain from available-for-sale (AFS) financial assets	04		-	-	-	-
1.5	. Gains from risk prevention derivatives tools	05		-	-	-	-
1.6	. Revenue from brokerage services	06		7,462,034,840	10,368,655,833	19,450,068,774	18,269,807,904
1.7	. Revenue from underwriting and issuance agent services	07		-	-	-	-
1.8	. Revenue from securities investment advisory services	08		-	-	-	-
1.9	. Revenue from securities depository services	09		905,639,747	1,457,101,506	1,856,986,009	2,318,787,450
1.10	. Revenue from advisory services	10		-	-	-	-
1.11	. Revenue from other activities	11		143,317,792	156,140,083	370,215,056	188,725,041
	Total operating income (20=01-->11)	**20**		**102,070,279,873**	**84,862,278,120**	**211,468,059,292**	**158,713,283,056**
II	**. OPERATING EXPENSES**						
2.1	. Loss from financial assets at fair value through profit or loss (FVTPL)	21		3,221,863,890	3,844,128,208	7,934,872,619	5,276,646,636
a	*. Loss from disposal of financial assets at FVTPL*	*21.1*	*19*	*2,286,253,344*	*3,844,128,208*	*6,697,419,406*	*5,276,646,636*

INCOME STATEMENT (continued)

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	QII / 2026	QII / 2025	ACCUMULATED THIS YEAR	ACCUMULATED LAST YEAR
b	*. Loss from revaluation of financial assets at FVTPL*	*21.2*		*22,333,961*	-	*156,079,171*	-
c	*. Transaction costs of acquisition of financial assets at FVTPL*	*21.3*		-	-	*21,000,000*	-
d	*. Loss from revaluation of outstanding covered warrant payables*	*21.4*		*913,276,585*	-	*1,060,374,042*	-
2.2	. Loss from held-to-maturity (HTM) investments	22		-	-	-	-
2.3	. Loss and record the difference in the fair-value of available-for-sale (AFS) financial assets when reclassified	23		-	-	-	-
2.4	. Provision expenses for diminution in value and impairment of financial assets, doubtful debt and borrowing costs	24		-	-	-	-
2.5	. Loss from risk prevention derivatives tools	25		-	-	-	-
2.6	. Expenses for proprietary trading activities	26		933,546,259	417,559,949	1,984,018,573	820,053,119
2.7	. Expenses for brokerage services	27		19,108,179,617	21,256,327,748	46,993,580,349	42,164,171,929
2.8	. Expenses for underwriting and issuance agent services	28		-	-	-	-
2.9	. Expenses for securities investment advisory services	29		-	-	-	-
2.10	. Expenses for securities depository services	30		820,887,999	1,253,588,153	1,762,866,828	2,050,228,706
2.11	. Expenses for financial advisory services	31		204,570,935	614,054,978	478,135,160	1,468,543,810
2.12	. Expenses for other activities	32		1,955,950	3,039,721	3,754,177	4,221,471
	Total operating expenses (40=21--->32)	**40**		**24,291,004,650**	**27,388,698,757**	**59,157,227,706**	**51,783,865,671**
III	**. FINANCIAL INCOME**						
3.1	. Realized and unrealized gain from changes in foreign exchanges rates	41		-	-	-	-
3.2	. Dividend and interest income from demand deposits	42	16	566,946,690	891,083,097	1,192,124,197	1,471,670,547

INCOME STATEMENT (continued)

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	QII / 2026	QII / 2025	ACCUMULATED	
						THIS YEAR	LAST YEAR
3.3	. Gain from disposal investments in subsidiaries, joint ventures and associates	43		-	-	-	-
3.4	. Other income for investments	44		-	-	-	-
	Total financial income (50 = 41-->44)	**50**		**566,946,690**	**891,083,097**	**1,192,124,197**	**1,471,670,547**
IV	**. FINANCIAL EXPENSES**						
4.1	. Realized and unrealized loss from changes in foreign exchanges rates	51		-	-	-	-
4.2	. Borrowing costs	52		39,647,127,338	20,281,407,772	80,985,471,439	38,679,687,505
4.3	. Loss from disposal investments in subsidiaries, joint ventures and associates	53		-	-	-	-
4.4	. Provision for devaluation of long-term investments	54		-	-	-	-
4.5	. Other financial expenses	55		860,199,573	1,253,439,791	1,719,386,205	2,552,514,749
	Total financial expenses (60=51-->55)	**60**		**40,507,326,911**	**21,534,847,563**	**82,704,857,644**	**41,232,202,254**
V	**. SELLING EXPENSES**	**61**		-	-	-	-
VI	**. GENERAL AND ADMINISTRATIVE EXPENSES**	**62**	17	**18,876,795,197**	**14,623,345,715**	**43,375,054,695**	**34,154,335,005**
VII	**. OPERATING PROFIT (70=20+50-40-60-62)**	**70**		**18,962,099,805**	**22,206,469,182**	**27,423,043,444**	**33,014,550,673**
VIII	**. OTHER INCOME AND EXPENSES**						
8.1	. Other income	71		154,680	213,124,794	159,280	213,139,039
8.2	. Other expenses	72		-	-	-	-
	Total other operating profit (80=71-72)	**80**		**154,680**	**213,124,794**	**159,280**	**213,139,039**
IX	**. TOTAL PROFIT BEFORE TAX (90=70+80)**	**90**		**18,962,254,485**	**22,419,593,976**	**27,423,202,724**	**33,227,689,712**
9.1	. Realized profit	91		19,835,137,798	22,419,270,476	27,610,091,956	33,224,313,712
9.2	. Unrealized profit	92		(872,883,313)	323,500	(186,889,232)	3,376,000
X	**. CORPORATE INCOME TAX EXPENSES**	**100**		**3,792,305,196**	**4,483,854,095**	**5,484,494,844**	**6,644,862,742**

INCOME STATEMENT (continued)

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	QII / 2026	QII / 2025	ACCUMULATED	
						THIS YEAR	LAST YEAR
10.1	. Current corporate income tax expenses	100.1		3,966,881,859	4,483,854,095	5,521,872,691	6,644,862,742
10.2	. Deferred corporate income tax expenses	100.2		(174,576,663)	-	(37,377,847)	-
XI	**. PROFIT AFTER TAX (200=90 - 100)**	**200**		**15,169,949,289**	**17,935,739,881**	**21,938,707,880**	**26,582,826,970**
XII	**. OTHER PROFIT AFTER TAX**	**300**					
12.1	. Profit /(Loss) from revaluation of AFS	301		9,535,956	-	135,019,914	-
12.2	. Profit /(Loss) from exchange fluctuation of oversea operation	302		-	-	-	-
12.3	. Profit /(Loss) from revaluation of fixed assets according to fair value method	303		-	-	-	-
12.4	. Other profit/(Loss)	304		-	-	-	-
	Total profit/ (Loss)	**400**		**9,535,956**	**-**	**135,019,914**	**-**
XIII	**. NET INCOME OF COMMON SHARES**	**500**					
13.1	. Basic earnings per share (VND/1 share)	501	18	150	178	217	264
13.2	. Collective earnings per share (VND/1 share)	502		-	-	-	-

CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE

TRAN THI MINH HIEN
Prepared by

DINH THI LAN PHUONG
Chief Accountant

LEE JUN HYUCK
General Director

17 July 2026

STATEMENT OF CASH FLOWS

(Indirect method)

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	From the beginning of the year to the end of the Quarter - This year	From the beginning of the year to the end of the Quarter - Last year
I	**. Cash flow from operating activities**				
1	**. Profit before tax**	**01**		**27,423,202,724**	**33,227,689,712**
2	**. Adjustments for**	**02**		**(37,783,915,075)**	**(33,921,641,522)**
	- Depreciation and amortisation	*03*		*8,065,539,587*	*7,459,658,619*
	- Provisions	*04*		-	-
	- (-) Gains or (+) losses from unrealized foreign exchange	*05*		-	-
	- Interest expenses	*06*		*80,985,471,439*	*38,679,687,505*
	- Gains/losses from investing activities	*07*		*527,262,008*	*1,080,844,202*
	- Accrued interests	*08*		*(127,362,188,109)*	*(81,141,831,848)*
	- Other adjustments	09		-	-
3	**. Increase in non - monetary expenses**	10		**1,216,453,213**	-
	- Loss from revaluation of financial assets at FVTPL and outstanding covered warrant payables	11		1,216,453,213	-
	- Loss from held-to-maturity (HTM) investments	12		-	-
	- Loss from lending	13		-	-
	- Loss in the fair-value of available-for-sale (AFS) financial assets when reclassified	14		-	-
	- Devaluation of fixed assets, real estate investments	15		-	-
	- Provisions for long-term investments	16		-	-
	- Other losses	17		-	-
4	**. Decrease in non - monetary income**	18		**(1,029,563,981)**	**(3,376,000)**
	- Gain from revaluation of financial assets at FVTPL and outstanding covered warrant payables	19		(1,029,563,981)	(3,376,000)
	- Gain in the fair-value of available-for-sale (AFS) financial assets when reclassified	20		-	-
	- Other income	21		-	-
5	**. Operating profit before changes in working capital**	**30**		**337,818,685,098**	**(661,044,825,561)**
	- Increase (decrease) in FPTVL	*31*		*178,638,597,663*	*(423,141,183,871)*
	- Increase (decrease) in held-to-maturity (HTM) investments	*32*		*43,711,676,712*	*(229,000,000,000)*
	- Increase (decrease) in lending	*33*		*169,897,214,051*	*(38,150,824,310)*
	- Increase (decrease) in AFS	*34*		-	-
	- (-) Increase (+) decrease in receivables from disposal of financial assets	*35*		*734,918,150*	*280,630,291*

STATEMENT OF CASH FLOWS (continued)

(Indirect method)
From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	From the beginning of the year to the end of the Quarter - This year	From the beginning of the year to the end of the Quarter - Last year
	- (-) Increase (+) decrease in receivables, and accruals from dividend and interest income	*36*		*131,160,125,568*	*78,137,787,737*
	- (-) Increase (+) decrease in receivables from services provided by securities company	*37*		*124,789,713*	*(51,975,608)*
	- (-) Increase (+) decrease in receivables from trading errors of financial assets	*38*		-	-
	- (-) Increase (+) decrease in other receivables	*39*		*3,775,266,208*	*(313,059,214)*
	- Increase (decrease) in other assets	*40*		*(1,797,948,792)*	*(1,742,703,365)*
	- Increase (decrease) in accrued expenses (excluding interest expenses)	*41*		*(2,493,909,020)*	*(2,609,736,325)*
	- Increase (decrease) in prepaid expenses	*42*		*(307,026,688)*	*495,404,286*
	- Corporate income tax paid	*43*		*(4,737,675,528)*	*(9,054,306,398)*
	- Interest paid	*44*		*(81,887,751,264)*	*(38,235,405,621)*
	- Increase (decrease) in trade payables	*45*		*(93,736,160,212)*	*2,174,349,366*
	- Increase (decrease) in employee benefits	*46*		-	*19,539,206*
	- Increase (decrease) in tax and other payables to the State (excluding Corporate income tax)	*47*		*(2,843,241,406)*	*(565,739,052)*
	- Increase (decrease)in payables to employees	*48*		*96,670,971*	*184,629,492*
	- Increase (decrease) in payables from trading errors of financial assets	*49*		-	-
	- Increase (decrease) in other payables	*50*		*(2,506,461,028)*	*496,355,325*
	- Other receipts from operating activities	51		-	51,412,500
	- Other expenses for operating activities	52		(10,400,000)	(20,000,000)
	Net cash flows from operating activities	***60***		***327,644,861,979***	***(661,742,153,371)***
II	**.Cash flows from investing activities**			-	-
1	. Purchase or construction of fixed assets, investment properties and other assets	61		(84,743,280)	(7,725,161,778)
2	. Cash inflows from joint venture, affiliate and other investments	62		-	-
3	. Loans to other entities and purchase of debt instruments of other entities	63		-	-
4	. Proceeds from joint venture, affiliate and other investments	64		-	-
5	. Interest and dividend from long term investments received	65		1,192,124,197	1,471,670,547
	Net cash flows from investing activities	***70***		***1,107,380,917***	***(6,253,491,231)***
III	**.Cash flows from financing activities**			-	-
1	. Receipts from shares issuing and capital contribution from equity owners	71		-	-
2	. Fund returned to equity owners, issued shares redemption	72		-	-

STATEMENT OF CASH FLOWS (continued)

(Indirect method)
From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	From the beginning of the year to the end of the Quarter - This year	From the beginning of the year to the end of the Quarter - Last year
3	. Proceeds from borrowings	73		7,891,482,000,000	7,783,104,138,465
3.1	*. Brrowing from Settlement Assistance Fund*	*73.1*		-	-
3.2	*. Other borrowings*	*73.2*		*7,891,482,000,000*	*7,783,104,138,465*
4	. Repayment of borrowings	74		(8,188,482,000,000)	(7,176,482,138,465)
4.1	*. Payment of loan principals for Settlement Assistance Fund*	*74.1*		-	-
4.2	*. Payment of loan principals of financial assets*	*74.2*		-	-
4.3	*. Payment of other loan principals*	*74.3*		*(8,188,482,000,000)*	*(7,176,482,138,465)*
5	. Payment of financial lease principals	75		-	-
6	. Dividends, profit paid to equity owners	76		-	-
	Net cash flows from financing activities	***80***		***(297,000,000,000)***	***606,622,000,000***
IV	**. Net Increase (decrease) in cash during the period**	**90**		**31,752,242,896**	**(61,373,644,602)**
V	**. Cash and cash equivalents at beginning of the year**	**101**		**251,057,174,841**	**228,336,513,233**
	- Cash	*101.1*		*251,057,174,841*	*228,336,513,233*
	- Cash equivalents	*101.2*		-	-
	- Impact of foreign exchange fluctuation	*102*		-	-
VI	**. Cash and cash equivalents at end of the period**	**103**		**282,809,417,737**	**166,962,868,631**
	- Cash	*103.1*		*282,809,417,737*	*166,962,868,631*
	- Cash equivalents	*103.2*		-	-
	- Impact of foreign exchange fluctuation	104		-	-

CASH FLOWS OF BROKERAGE AND TRUSTING ACTIVITIES

	ITEMS	Code	Note	From the beginning of the year to the end of the Quarter - This year	From the beginning of the year to the end of the Quarter - Last year
I	**Cash flows from brokerage and trust activities of the investors**				
1	. Cash receipts from selling securities to investors	01		30,572,282,258,117	27,709,787,504,214
2	. Cash payments for acquisition of securities for investors	02		(29,443,623,216,129)	(27,150,253,967,692)
3	. Cash receipts from selling entrusted securities to investors	03		-	-
4	. Cash payments for acquisition of entrusted securities for investors	04		-	-
5	. Cash receipts from Settlement Assistance Fund	05		-	-
6	. Cash payments for Settlement Assistance Fund	06		-	-
7	. Cash receipts for settlement of securities transaction of investors	07		41,147,103,092,086	37,775,006,247,798
8	. Cash payments for settlement of securities transaction of investors	08		(42,631,437,237,497)	(37,904,519,882,785)

STATEMENT OF CASH FLOWS (continued)

(Indirect method)

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Code	Note	From the beginning of the year to the end of the Quarter - This year	From the beginning of the year to the end of the Quarter - Last year
9	. Cash receipts from entrusted securities to investors	09		-	-
10	. Cash payments for entrusted securities to investors	10		-	-
11	. Cash payments for depository fees to investors	11		-	-
12	. Cash receipts from trading errors	12		-	-
13	. Cash payments for trading errors	13		-	-
14	. Cash receipt from securities issuers	14		199,845,729,466	144,809,050,780
15	. Cash payments to securities issuers	15		(199,845,729,466)	(144,809,050,780)
	Net increase/decrease in cash during the period	***20***		***(355,675,103,423)***	***430,019,901,535***
II	**. Cash and cash equivalents of investors at the beginning of year**	**30**		**926,331,638,917**	**653,736,416,237**
	Cash at banks:	31		926,331,638,917	653,736,416,237
	- Investors' deposits managed by the Company for securities trading activities	*32*		*926,331,638,917*	*653,736,416,237*
	In which: term deposits			-	-
	- Investors' synthesizing deposits for securities trading activities	*33*		-	-
	- Investors' deposits for securities transaction clearing and settlement	*34*		-	-
	- Deposits of securities issuers	*35*		-	-
	In which: term deposits			-	-
	Cash equivalent	36		-	-
	Impact of exchange rate fluctuations	37		-	-
III	**. Cash and cash equivalents of investors at the end of period**	**40**		**570,656,535,494**	**1,083,756,317,772**
	Cash at banks:	41		570,656,535,494	1,083,756,317,772
	- Investors' deposits managed by the Company for securities trading activities	*42*		*570,656,535,494*	*1,083,756,317,772*
	In which: term deposits			-	-
	- Investors' synthesizing deposits for securities trading activities	*43*		-	-
	- Investors' deposits for securities transaction clearing and settlement	*44*		-	-
	- Deposits of securities issuers	*45*		-	-
	In which: term deposits			-	-
	Cash equivalent	46		-	-
	Impact of exchange rate fluctuations	47		-	-

S.G.P: 10 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE
Q. ĐỐNG ĐA - TP HÀ NỘI

TRAN THI MINH HIEN	DINH THI LAN PHUONG	LEE JUN HYUCK
Prepared by	**Chief Accountant**	**General Director**

17 July 2026

STATEMENT OF CHANGES IN OWNERS' EQUITY

From 01 January 2026 to 30 June 2026

Units: VND

	ITEMS	Note	Beginning balance		From the beginning of the year to the end of the Quarter - Last year		From the beginning of the year to the end of the Quarter - This year		Ending balance	
			Last year	This year	Increase	Decrease	Increase	Decrease	Last year	This year
I	**. Changes in owners' equity**									
1	. Contributed legal capital		**1,480,000,000,000**	**1,480,000,000,000**	**38,800,000,000**	**38,800,000,000**	-	-	**1,480,000,000,000**	**1,480,000,000,000**
1.1	*. Ordinary shares with voting rights*		*970,000,000,000*	*1,008,800,000,000*	*38,800,000,000*	-	-	-	*1,008,800,000,000*	*1,008,800,000,000*
1.2	*. Preference shares*		-	-	-	-	-	-	-	-
1.3	*. Share Premium*		*510,000,000,000*	*471,200,000,000*	-	*38,800,000,000*	-	-	*471,200,000,000*	*471,200,000,000*
1.4	*. Conversion options on convertible bonds*		-	-	-	-	-	-	-	-
1.5	*. Other equity's resources*		-	-	-	-	-	-	-	-
2	. Treasury shares		-	-	-	-	-	-	-	-
3	. Charter capital supplementary reserve fund		-	-	-	-	-	-	-	-
4	. Operational risk and financial reserve fund		1,321,976,000	1,321,976,000	-	-	-	-	1,321,976,000	1,321,976,000
5	. Asset revaluation differences		-	102,097,388	-	-	135,019,914	-	-	237,117,302
6	. Foreign exchange differences		-	-	-	-	-	-	-	-
7	. Other funds belonging to owners' equity		-	-	-	-	-	-	-	-
8	. Retained profit		69,888,437,791	132,886,674,598	26,582,826,970	-	21,901,330,033	(37,377,847)	96,471,264,761	154,825,382,478
8.1	*. Realized profit*		*69,886,152,386*	*132,736,042,994*	*26,579,450,970*	-	*22,088,219,265*	-	*96,465,603,356*	*154,824,262,259*
8.2	*. Unrealized profit*		*2,285,405*	*150,631,604*	*3,376,000*	-	*(186,889,232)*	*(37,377,847)*	*5,661,405*	*1,120,219*
	TOTAL		**1,551,210,413,791**	**1,614,310,747,986**	**65,382,826,970**	**38,800,000,000**	**22,036,349,947**	**(37,377,847)**	**1,577,793,240,761**	**1,636,384,475,780**
II	**. Other comprehensive income**		-	-	-	-	-	-	-	-
1	. Gain/Loss from revaluation of financial assets at AFS		-	*102,097,388*	-	-	*135,019,914*	-	-	*237,117,302*
2	. Gain/Loss from revaluation of assets base on fair value model		-	-	-	-	-	-	-	-
3	. Gain/Loss from foreign exchange differences of operating abroad		-	-	-	-		-	-	-
4	. Other comprehensive income		-	-	-	-	-	-	-	-
	TOTAL		-	**102,097,388**	-	-	**135,019,914**	-	-	**237,117,302**

TRAN THI MINH HIEN
Prepared by
17 July 2026

DINH THI LAN PHUONG
Chief Accountant

S.G.P: 10 - C.T.C.P
CÔNG TY
CỔ PHẦN
CHỨNG KHOÁN
PINETREE
Q. ĐỐNG ĐA - TP HÀ NỘI

LEE JUN HYUCK
General Director

1. CORPORATE INFORMATION

Pinetree Securities Corporation ("the Company"), transformed from Mekong Securities Corporation, is a joint stock company established under Vietnam's Law on Enterprises, Securities Trading License No.10/GPHDKD issued by the State Securities Commission dated 18 February 2003, and the amendments issued by State Securities Commission (SSC). The company was granted the Certificate of Business Registration by Hanoi Department of Planning and Investment of City with enterprise code 0101294902, first registered on February 18, 2003 and amended for the fourth time on March 21, 2025. The company was granted the Certificate of Depository Member No.10/GCNTVLK issued by VSD for the first time on May 1 2006 and amended for the second time on 22 May 2006.The Company was granted the Depository Member Certificate No. 10/GCNTVLK by the Vietnam Securities Depository for the first time on 1 May 2006 and its amendments.

The Company's head office is located at Floor 20th, ROX Tower Building, 54A Nguyen Chi Thanh street, Lang ward, Hanoi.

Total charter capital of the Company was VND 1,008,800,000,000 As at 30 June 2026: VND 1,008,800,000,000 equivalent to 100,880,000 shares, VND10,000 per share.

The total number of employees of the Company As at 30 June 2026 was 103 persons.

Operations of the Company

Principal activities during the period including brokerage services; financial and investment advisory services; securities depository services, proprietary trading, underwriting, derivative.

Business production cycle

Annual business production cycle of the Company is not more than 12 months.

Investment restrictions

The Company complies with Article 44 of Circular No. 210/2012/TT-BTC dated 30 November 2012 providing guidance on establishment and operation of securities companies, Circular No. 07/2016/TT-BTC dated 18 January 2016 issued by Ministry of Finance.

A securities company is not allowed to purchase, contribute capital to invest in properties except for the use of head office, branches, and transaction offices directly serving operating activities of the securities company; A securities company may purchase, contribute capital to invest in properties and fixed assets on the principle that the carrying value of fixed assets and investment properties should not exceed fifty percent (50%) of the total assets of the securities company;

1. **CORPORATE INFORMATION** (continued)

Operations of the Company (continued)

Investment restrictions (continued)

A securities company is not allowed to use more than seventy percent (70%) of its owners' equity to invest in corporate bonds. A securities company, licensed to engage in propriety trading, is allowed to repurchase listed bonds in accordance with relevant regulations on securities repurchase agreement;

A securities company must not by itself, or authorize another organizations or individuals to:

a) Invest in shares or contribute capital to companies that owned more than fifty percent (50%) of the charter capital of the securities company, except for purchasing of odd shares per request of customers;
b) Make joint investments with a related party in five percent (5%) or more of the charter capital of another securities company;
c) Invest more than twenty percent (20%) in the total circulating shares or fund certificates of a listed entity;
d) Invest more than fifteen percent (15%) in the total circulating shares or fund certificates of a non-listed entity, this provision shall not apply to member fund, exchange-traded fund and open-ended fund certificates;
đ) Invest or contribute capital in more than ten percent (10%) of the total contributed capital of a limited liability company or a business project;
e) Invest or contribute capital more than fifteen percent (15%) of its owners' equity in an entity or a business project;
g) Invest more than seventy percent (70%) of its owners' equity in shares, capital contribution and business projects, specifically invest more than twenty percent (20%) of its owners' equity in non-listed shares, capital contribution and business projects.

Where the securities company invests in excess of the limit due to the implementation of underwriting in the form of firm commitment, due to consolidation, merger or due to fluctuation of assets or equity of securities company or capital contributors, securities companies must apply necessary measures to comply with the prescribed maximum investment limit for a period of one (01) year.

Disclosure on Comparability of Financial Statements:

The company has applied the Fair value Regulations since 1 January 2017.

2. **BASIS OF PREPARATION**

Applied accounting standards and systems

The interim financial statements of the Company are prepared in accordance with accounting guidance applicable to securities companies as set out in Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210"), Circular No. 334/2016/TT-BTC dated 27 December 2016. Circular 210 and Circular 334 provide regulations relating to accounting documents, the system of accounting accounts as well as the method of preparing and presenting financial statements of securities companies. These circulars are effective for fiscal years beginning on or after January 1, 2016.

The accompanying financial statements are not intended to reflect the financial position, operating results, cash flows and equity movements in accordance with generally accepted accounting principles and practices in other countries outside Vietnam.

Statement of compliance with accounting standards and regimes

The Company's financial statements are presented in VND ("VND") in accordance with Vietnamese accounting standards and regulations applicable to securities companies as prescribed in Circular 210/2014/TT-BTC dated December 30, 2014, Circular No. 334/2016/TT-BTC dated December 27, 2016 of the Ministry of Finance and legal regulations relating to the preparation and presentation of financial statements.

Fiscal period

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The main accounting policies applied by the Company in preparing financial statements as follows:

Basis of assumptions and use of estimates

The preparation of the interim financial statements requires Management of the Company make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities. These estimates and assumptions also affect the income, expenses and the resultant provisions. Such estimates are necessarily based on assumptions involving varying degrees of subjectivity and uncertainty and actual results may differ resulting in future changes in such provision.

Cash and cash equivalents

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

Bank deposits include Company payment deposits.

Deposits for clearing and settlement of securities trading is the amount that securities company's willingness to participate in clearing securities transactions.

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

Financial assets at fair value through profit or loss include financial assets held for trading purposes, or identified financial assets that would be more reasonably disclosed if classified as FVTPL.

FVTPL financial assets are initially recognized at cost and revalued as market fluctuation or fair value on the Financial Statements of the Company. The arising revaluation differences will be recognized as revenue or expenses from FVTPL financial assets on the Income Statement.

Loans

Loans are non-derivative financial assets with fixed or identifiable payments, in accordance with current law applicable to securities companies. Loans are initially recorded at cost. Loans are recognized at amortized cost using the real interest rate method after initial recognition.

Available for sale ("AFS")

Available-for-sale financial assets are non-derivative financial assets identified as available for sale; or is not classified as loans and receivables, held-to-maturity investments, financial assets at fair value through profit or loss.

AFS financial assets are initially recognized at purchase cost plus transaction costs incurred directly from the purchase of these financial assets. After initial recognition, AFS financial assets are recognized at fair values on the Company's financial statements. Where a financial asset is an equity instrument with no listed price on the market or investments for which fair value cannot be determined reliably, it shall be recorded at cost.

The revaluation difference arising in the year is recognized in the item "Gain / (loss) from revaluation of financial assets available for sale" under "Other comprehensive income (loss) after corporate income tax" on Income Statement.

Principles of re-evaluation of financial assets

The fair value of securities is determined on the following bases:

For securities listed on Hanoi Stock Exchange and Ho Chi Minh City Stock Exchange, market prices are closing prices on the last trading date preceding the revaluation date;

For securities non-listed on the stock market but registered for trading on UPCoM, market prices are determined as the average of the reference prices in the last 30 consecutive trading days before the time of making financial statements published by the Stock Exchange;

For trading securities on Upcom market that have not been traded within 30 days before the time of preparing the financial statements, the provisioning rate for each securities investment package shall be determined. According to regulations on the level of deductions for other investments;

For listed securities which are canceled or suspended from trading or suspended from trading from the sixth trading day onwards, the actual securities price is the book value at the date of the latest statement of financial position;

For non-listed securities and securities non-registered for trading on UPCoM, actual market prices are average of actual trading prices quoted by three (03) securities companies conducting transactions at the last trading date before the revaluation date.

The fair value of securities without reference prices from the above sources is determined by the original cost plus accrued interest (if any) or by the Company's internal valuation method.

For the purpose of determining corporate taxable income, the tax basis of the Company's financial assets is determined by the original cost minus the value of the provision for impairment. Accordingly, the market value of securities for the purpose of provisioning is determined in accordance with the provisions of Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on August 8, 2019 ("Circular 48") and Circular No. 24/2022/TT-BTC ("Circular 24") dated April 7, 2022 amending and supplementing a number of articles of Circular No. 48.

Receivables

Receivable means the amount recoverable from customers or other entities. Receivables include receivables from securities trading, fees for providing brokerage services, advising to investors, accrued interest on financial services, and other service receivables. .

Provisions for doubtful debts are set up in accordance with Circular No. 48/2019/TT-BTC issued by the Ministry of Finance dated August 8, 2019 guilding on the appropriation and use of provisions for devaluation of inventory, loss of financial investments, doubtful debts and warranty for products, goods and construction works at the enterprise.

Revenue recognition

Revenue from brokerage services

Revenue from securities brokerage activities is recognized in the income statement upon actual collection.

Revenue from proprietary trading

Revenue from proprietary trading includes profits from sale of proprietary securities of securities companies (recognized based on the result of clearing and settlement frm VSD) and dividend income is recognized in the statement of income on an accrual basis.

Revenue from underwriting activities, securities issuance agency

Income from underwriting and securities issuance agency is recognized in the income statement upon completion of the notification of securities issuance result.

Revenue from advisory services

Income from advisory services is recognized in the income statement when the service has been provided, the income is determined certainty, the costs incurred for the transaction and the costs to be reimbursed. into the transaction of providing that service.

Revenue from securities depository services

Revenue from securities depository services is recognized in the income statement upon actual collection.

Other incomes

Other revenue includes interest income on bank deposits and other income. Other revenue is recognized in the income statement on an accrual basis.

Operating expense

Operating expenses include losses and transaction costs of purchasing financial assets, proprietary trading and costs of providing services.

Losses and transaction costs of buying financial assets reflect losses from the sale of FVTPL, transaction costs of purchasing FVTPL, costs of setting up provisions for devaluation of financial assets, dealing with loss of doubtful debts and losses relating to financial assets in the securities company's portfolio, including financial assets at fair value through profit or loss (FVTPL), loans and receivables, available-for-sale financial assets (AFS), and proprietary operating expenses.

The cost of providing services reflects the costs of providing direct services of the securities company, including expenses for proprietary trading, securities brokerage costs, expenses for underwriting activities, securities issuance agency, advisory services and other operating expenses.

General and Administrative expense

General and administrative expenses reflect the general management costs of the Company, including salary costs and deductions from the salary of the staff of the management department, costs of office materials, tools, depreciation and amortization of fixed assets, services purchased from outside and other monetary costs used for management activities.

Tax

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

The tax currently payable is based on taxable profit for the year. Taxable income is different from pre-tax profit shown in the income statement because taxable income does not include taxable income or expenses or is deductible for other years (including losses carry over, if any) and in addition do not include non-taxable or non-deductible items.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of the assets or liabilities in the financial statements and is recognized using the main. Deferred income tax liabilities are recognized for all temporary differences while a deferred tax asset is recognized only when there is sure enough taxable profit in the future to deduct the difference of temporary deviation.

Deferred income tax is determined at the tax rate expected to apply in the year the asset is recovered or the liability is paid. Deferred income tax is recognized in the income statement and only to equity when the tax relates to items that are directly credited to equity.

Deferred tax assets and the liability of deferred income tax are offset when the Company has the legal right to offset the current tax asset against the current tax liabilities and when deferred tax assets and deferred income tax liabilities related to corporate income tax are administered by the same taxation authority and the Company intends to pay 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 from time to time and the final determination of corporate income tax depends on the results of the tax authorities' examination.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

4. TRADING VOLUME AND TRADING VALUE IN THE PERIOD

	Trading volume From the beginning of the year to the end of the Quarter - This year	Trading value From the beginning of the year to the end of the Quarter - This year
		VND
a) For securities company		
- Shares	2,280,302	118,371,827,300
- Bonds	68,260,027	8,733,247,194,130
- Other securities	14,565,573	435,794,482,961
Total	**85,105,902**	**9,287,413,504,391**
b) For investors		
- Shares	2,331,172,986	59,068,079,024,170
- Bonds	10,665,774	1,946,553,632,685
- Other securities	293,619,077	18,474,377,284,560
Total	**2,635,457,837**	**79,489,009,941,415**
Total	**2,720,563,739**	**88,776,423,445,806**

5. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	-	-
Cash at bank for the operations of the company	282,809,417,737	251,057,174,841
Cash in transit	-	-
Deposit on selling securities under underwriting	-	-
Deposit for clearing and settlement	-	-
Deposit	-	-
Deposit with terms less than 3 months	-	-
Total	**282,809,417,737**	**251,057,174,841**

6. FINANCIAL ASSETS

FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)

	30/06/2026		01/01/2026	
	Cost	Revaluation Value	Cost	Revaluation Value
	VND	VND	VND	VND
Shares	**116,227,427**	**117,627,700**	**10,078,382,003**	**10,152,307,250**
- Listed shares	105,246,732	117,627,700	10,067,401,308	10,152,307,250
- Upcom shares	-	-	10,980,695	-
- Other shares	10,980,695	-	-	-
Bonds	**202,799,145,831**	**202,799,145,831**	**471,475,588,918**	**471,475,588,918**
- Listed Bonds	79,994,125,391	79,994,125,391	252,992,050,922	252,992,050,922
- Other Bonds	122,805,020,440	122,805,020,440	218,483,537,996	218,483,537,996
Certificate of Deposit	**100,000,000,000**	**100,000,000,000**	-	-
Total	**302,915,373,258**	**302,916,773,531**	**481,553,970,921**	**481,627,896,168**

AVAILABLE FOR SALE (AFS)

	30/06/2026		01/01/2026	
	Cost	Revaluation Value	Cost	Revaluation Value
	VND	VND	VND	VND
Other Available for sale financial assets (AFS)	10,000,000,000	10,296,396,627	10,000,000,000	10,127,621,735
Total	**10,000,000,000**	**10,296,396,627**	**10,000,000,000**	**10,127,621,735**

HELD TO MATURITY INVESTMENT (HTM)

	30/06/2026		01/01/2026	
	Cost	Fair Value	Cost	Fair Value
	VND	VND	VND	VND
Deposit with terms less than 3 months	-	-	-	-
Deposit with terms from 3 months up	290,842,569,863	290,842,569,863	484,554,246,575	484,554,246,575
Others	650,000,000,000	650,000,000,000	500,000,000,000	500,000,000,000
Total	**940,842,569,863**	**940,842,569,863**	**984,554,246,575**	**984,554,246,575**

LOANS

	30/06/2026		01/01/2026	
	Cost	Fair Value	Cost	Fair Value
	VND	VND	VND	VND
Margin lending	2,605,547,598,510	2,605,547,598,510	2,602,591,728,634	2,602,591,728,634
Advance lending	142,885,433,603	142,885,433,603	315,738,517,530	315,738,517,530
Other lending	-	-	-	-
Total	**2,748,433,032,113**	**2,748,433,032,113**	**2,918,330,246,164**	**2,918,330,246,164**

7. CHANGES IN FAIR VALUE OF FINANCIAL ASSETS

	30/06/2026				01/01/2026			
	Cost	Increase	Decrease	Revaluation Value	Cost	Increase	Decrease	Revaluation Value
	VND	VND	VND	VND	VND	VND	VND	VND
FAIR VALUE THROUGH PROFIT OR LOSS (FVTPL)								
- Listed shares	105,246,732	12,380,968	-	117,627,700	10,067,401,308	84,905,942	-	10,152,307,250
- Upcom shares	-	-	-	-	10,980,695	-	(10,980,695)	-
- Other shares	10,980,695	-	(10,980,695)	-	-	-	-	-
- Listed bonds	79,994,125,391	-	-	79,994,125,391	252,992,050,922	-	-	252,992,050,922
- Other bonds	122,805,020,440	-	-	122,805,020,440	218,483,537,996	-	-	218,483,537,996
- Certificate of Deposit	100,000,000,000	-	-	100,000,000,000	-	-	-	-
Total	**302,915,373,258**	**12,380,968**	**(10,980,695)**	**302,916,773,531**	**481,553,970,921**	**84,905,942**	**(10,980,695)**	**481,627,896,168**
AVAILABLE FOR SALE (AFS)								
Other Available for sale financial assets (AFS)	10,000,000,000	296,396,627	-	10,296,396,627	10,000,000,000	127,621,735	-	10,127,621,735
Total	**10,000,000,000**	**296,396,627**	-	**10,296,396,627**	**10,000,000,000**	**127,621,735**	-	**10,127,621,735**
HELD TO MATURITY INVESTMENT (HTM)								
Deposit with terms less than 3 months	-	-	-	-	-	-	-	-
Deposit with terms from 3 months up	290,842,569,863	-	-	290,842,569,863	484,554,246,575	-	-	484,554,246,575
Others	650,000,000,000	-	-	650,000,000,000	500,000,000,000	-	-	500,000,000,000
Total	**940,842,569,863**	-	-	**940,842,569,863**	**984,554,246,575**	-	-	**984,554,246,575**
LOANS								
Margin lending	2,605,547,598,510	-	-	2,605,547,598,510	2,602,591,728,634	-	-	2,602,591,728,634
Advance lending	142,885,433,603	-	-	142,885,433,603	315,738,517,530	-	-	315,738,517,530
Other lending	-	-	-	-	-	-	-	-
Total	**2,748,433,032,113**	-	-	**2,748,433,032,113**	**2,918,330,246,164**	-	-	**2,918,330,246,164**
Total	**4,002,190,975,234**	**308,777,595**	**(10,980,695)**	**4,002,488,772,134**	**4,394,438,463,660**	**212,527,677**	**(10,980,695)**	**4,394,640,010,642**

8. RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
a. Receivables from disposal of financial assets		
Receivables from stock matching T + 2 (or T+1)	1,073,000,800	1,807,918,950
Total	**1,073,000,800**	**1,807,918,950**
b. Receivables and accruals from dividend and interest income		
Accrued interest from margin lending	36,116,945,413	31,929,159,152
Accrued interest from advance lending	17,798,930	45,415,065
Receivables from dividend and interest income	17,253,999,587	25,212,107,172
In which, doubtful debts	-	-
Total	**53,388,743,930**	**57,186,681,389**
c. Receivables from services provided by securities company		
Receivables from securities brokerage services	71,947,687	196,737,400
Receivables from securities depository services	-	-
Receivables from other services	-	-
In which, doubtful debts	-	-
Total	**71,947,687**	**196,737,400**
d. Other receivables		
The lack of assets	-	-
Other receivables	89,941,899	3,865,208,107
In which, doubtful debts	*45,739,166*	*45,739,166*
Total	**89,941,899**	**3,865,208,107**

9. TANGIBLE FIXED ASSETS

	Machines & equipment	Office equipment	Other tangible fixed assets	Total
	VND	VND		VND
COST				
Opening balance	**32,260,507,869**	**3,447,364,044**	**99,572,000**	**35,807,443,913**
- Additions	-	84,743,280	-	84,743,280
- Construction Completed	-	-	-	-
- Other increase	-	-	-	-
- Transform to real estate	-	-	-	-
- Disposal	-	-	-	-
- Other decrease	-	-	-	-
Closing balance	**32,260,507,869**	**3,532,107,324**	**99,572,000**	**35,892,187,193**
ACCUMULATED DEPRECIATION	-	-	-	-
Opening balance	**19,268,523,869**	**2,962,335,278**	**99,572,000**	**22,330,431,147**
- Depreciation for the period	2,112,915,330	173,897,827	-	2,286,813,157
- Other increase	-	-	-	-
- Transform to real estate	-	-	-	-
- Disposal	-	-	-	-
- Other decrease	-	-	-	-
Closing balance	**21,381,439,199**	**3,136,233,105**	**99,572,000**	**24,617,244,304**
	-	-	-	-
NET BOOK VALUE	-	-	-	-
Opening balance	**12,991,984,000**	**485,028,766**	**-**	**13,477,012,766**
	-	-	-	-
Closing balance	**10,879,068,670**	**395,874,219**	**-**	**11,274,942,889**

10. INTANGIBLE ASSETS

	Computer software	Trademarks, Brand name	Total
	VND	VND	VND
COST			
Opening balance	**82,209,891,870**	**97,548,110**	**82,307,439,980**
- Additions	-	-	-
- Internal increase	-	-	-
- Increase by consolidation	-	-	-
- Other Increase	-	-	-
- Disposal	-	-	-
- Other decrease	-	-	-
Closing balance	**82,209,891,870**	**97,548,110**	**82,307,439,980**
ACCUMULATED AMORTIZATION			
Opening balance	**50,484,278,097**	**24,761,656**	**50,509,039,753**
- Amortization for the period	5,771,758,702	6,967,728	5,778,726,430
Closing balance	**56,256,036,799**	**31,729,384**	**56,287,766,183**
NET BOOK VALUE			
Opening balance	**31,725,613,773**	**72,786,454**	**31,798,400,227**
Closing balance	**25,953,855,071**	**65,818,726**	**26,019,673,797**

11. SETTLEMENT ASSISTANCE FUND

Settlement Assistance Fund	30/06/2026	01/01/2026
	VND	VND
Initial balance	120,000,000	120,000,000
Additions	18,758,848,419	16,258,848,419
Interest allocation	-	692,062,031
Total	**18,878,848,419**	**17,070,910,450**

12. COMPENSATION FUND FOR DERIVATIVE

Compensation Fund	30/06/2026	01/01/2026
	VND	VND
Initial balance	10,000,000,000	10,000,000,000
Additions	-	-
Interest allocation	40,025,643	30,039,830
Total	**10,040,025,643**	**10,030,039,830**

13. PAYABLES FOR SECURITIES TRADING ACTIVITIES

	30/06/2026	01/01/2026
	VND	VND
Payables to Hanoi Stock Exchange	257,165,820	386,926,617
Payables to HCM Stock Exchange	1,492,733,008	2,515,567,948
Payables to VSDC	239,462,048	347,013,307
Payables for covered warrants (outstanding)	-	1,055,169,000
	1,989,360,876	**4,304,676,872**

The company is allowed to issue the covered warrants according to licences issued by State Securities Commission. Detail of the number of covered warrants issued by the Company are as below:

	30/06/2026		01/01/2026	
	The number of authorized covered warrants	**The number of outstanding covered warrants**	**The number of authorized covered warrants**	**The number of outstanding covered warrants**
	Covered warrants	*Covered warrants*	*Covered warrants*	*Covered warrants*
FPT/PINETREE/C/EU/4M/CASH/25-01	-	-	1,000,000	186,500
FPT/PINETREE/C/EU/7M/CASH/25-01	-	-	1,000,000	149,600
STB/PINETREE/C/EU/4M/CASH/25-01	-	-	1,000,000	869,800
STB/PINETREE/C/EU/7M/CASH/25-01	-	-	1,000,000	109,100
VPB/PINETREE/C/EU/4M/CASH/25-01	-	-	1,000,000	952,200
VPB/PINETREE/C/EU/7M/CASH/25-01	-	-	1,000,000	366,800
Total	-	-	**6,000,000**	**2,634,000**

14. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short term prepaid expenses		
Brand marketing	34,462,500	-
Tools and instruments	-	-
Data purchasing and internet expenses	2,464,135,126	2,709,492,080
Other short term prepaid expenses	3,283,538,139	2,716,456,006
Total	**5,782,135,765**	**5,425,948,086**

	30/06/2026	01/01/2026
Long term prepaid expenses		
Tools and instruments	607,337,400	736,202,605
Software expenses, software maintenance expenses	267,798,751	187,014,537
Other long term prepaid expenses	2,520,000	3,600,000
Total	**877,656,151**	**926,817,142**

15. DIVIDEND, INTEREST INCOME FROM FVTPL, LOAN AND HTM

			Accumulation from beginning of the year	
	QII / 2026	QII / 2025	THIS YEAR	LAST YEAR
	VND	VND	VND	VND
FVTPL				
Gain from disposal of FVTPL	4,518,617,777	9,277,354,724	7,662,003,690	12,262,650,231
Dividend, coupon	2,493,879,185	2,034,581,867	6,097,890,085	2,309,474,909
Increase in fair value	62,727,233	323,500	83,554,197	3,376,000
Gain from revaluation of outstanding covered warrant payables	-	-	946,009,784	-
HTM				
Interest from term deposit, CD	11,471,628,115	11,773,964,391	21,823,503,868	19,707,021,924
Other Interest	3,626,856,150	3,813,897,261	7,430,184,919	7,585,883,564
Loans				
Interest from Advance lending	6,372,418,434	7,760,823,674	16,694,300,282	14,752,324,721
Interest from Margin lending	65,013,158,823	38,219,434,499	129,053,295,381	81,315,230,268
Interest from Other lending	1,777	782	47,247	1,044
Total	**93,559,287,494**	**72,880,380,698**	**189,790,789,453**	**137,935,962,661**

16. FINANCIAL INCOME

Financial Income	QII / 2026	QII / 2025	Accumulation from beginning of the year THIS YEAR	LAST YEAR
	VND	VND	VND	VND
Income from demand deposits	561,908,378	886,033,621	1,182,138,384	1,461,692,519
Accrued interest from payment to Settlement Asistance Fund	-	-	-	-
Accrued interest from payment to Compensation Fund	5,038,312	5,049,476	9,985,813	9,978,028
Other investment income	-	-	-	-
Total	**566,946,690**	**891,083,097**	**1,192,124,197**	**1,471,670,547**

17. GENERAL AND ADMINISTRATIVE EXPENSE

General and Administrative Expenses	QII / 2026	QII / 2025	Accumulation from beginning of the year THIS YEAR	LAST YEAR
	VND	VND	VND	VND
Salary and allowance	11,839,122,687	8,928,723,198	29,527,384,117	22,651,476,058
Insurance, Trade Union fee	1,309,902,570	856,764,375	2,495,150,650	1,670,387,430
Professional liability insurance cost	-	-	-	-
Stationary	32,295,173	31,599,148	73,229,434	72,993,471
Tool, instrument	97,242,088	114,426,512	190,032,786	223,022,083
Depreciation and amortization	480,530,352	414,875,245	961,060,704	847,695,439
Tax, fees and charges	725,250,992	523,217,608	1,424,245,872	864,581,159
Provision	-	-	-	-
Outsource expenses	4,352,079,129	3,717,766,151	8,623,370,216	7,742,931,271
Others	40,372,206	35,973,478	80,580,916	81,248,094
Total	**18,876,795,197**	**14,623,345,715**	**43,375,054,695**	**34,154,335,005**

18. EARNINGS PER SHARE

The calculation of the Company's basic earnings per share for the period is based on:

	QII / 2026	QII / 2025
Profit after CIT	15,169,949,289	17,935,739,881
Other Profit / (Loss) after CIT	-	-
Net Profit / (Loss) (VND)	**15,169,949,289**	**17,935,739,881**
	-	-
Total shares	100,880,000	100,880,000
Basic Profit / (Loss) per share (VND)	**150**	**178**

19. GAIN / LOSS FROM FINANCIAL ASSETS

Gain/ Loss from Financial Assets

	Quantity	Selling price	Proceeds	Weighted average cost at the end of transaction date	Gain/Loss from disposals From the beginning of the year to the end of the Quarter - This year	Gain/Loss from disposals From the beginning of the year to the end of the Quarter - Last year
		VND	VND	VND	VND	VND
Gain from disposals of financial assets at FVTPL						
Listed shares	533,527	60,040	32,032,833,050	31,353,988,803	678,844,247	190,000
Unlisted shares	-	-	-	-	-	-
Listed bonds	23,145,380	104,732	2,424,064,353,412	2,421,295,645,113	2,768,708,299	2,979,405,468
Other bonds	3,609	148,421,354	535,652,668,092	533,972,401,721	1,680,266,371	8,163,246,101
Valuable papers	50,061	3,294,059	164,903,911,132	164,667,809,829	236,101,303	1,119,808,662
Covered warrants issued by the Company	5,985,000	519	3,108,772,470	810,689,000	2,298,083,470	-
Total	**29,717,577**	**151,880,704**	**3,159,762,538,156**	**3,152,100,534,466**	**7,662,003,690**	**12,262,650,231**
Loss from disposals of financial assets at FVTPL						
Listed shares	726,886	43,700	31,765,114,250	33,182,045,773	1,416,931,523	29,500
Unlisted shares	-	-	-	-	-	-
Listed bonds	11,913,525	116,744	1,390,830,918,604	1,391,842,128,775	1,011,210,171	81,474,536
Other bonds	1,500	100,184,391	150,276,587,000	153,988,934,500	3,712,347,500	4,899,783,000
Valuable papers	-	-	-	-	-	295,359,600
Covered warrants issued by the Company	2,564,700	568	1,457,951,788	2,014,882,000	556,930,212	-
Total	**15,206,611**	**100,345,403**	**1,574,330,571,642**	**1,581,027,991,048**	**6,697,419,406**	**5,276,646,636**

20. FINANCIAL INSTRUMENTS

Capital risk management

Company manages capital aiming to ensure that the Company can operate continuously and maximize the interests of shareholders by optimizing its balance of funds and liabilities.

The capital structure of the Company includes shareholders' equity (including contributed capital, Share Premium and reserves minus accumulated losses).

Accounting policy

Details of major accounting policies and methods applied by the Company (including criteria for recognition, bases for determining values and bases for recognition of incomes and expenses) for each Types of financial assets, financial liabilities and equity instruments are presented in Note 3.

Financial risk management goals

Financial risk includes market risk (including exchange rate risk, interest rate risk and price risk), credit risk and liquidity risk.

Market risk

Business activities of the Company will be mainly exposed to the risk of changes in exchange rates, interest rates and prices. The Company does not implement these hedge measures due to the lack of market for trading these financial instruments.

Foreign exchange risk

The Company carries out a number of transactions with foreign currency, however the risk of the Company's exchange rate changes is negligible.

Interest rate risk

The Company is exposed to material interest rate risk arising from its deposits and borrowings. The Company manages risk by analyzing the competitive situation in the market to maximize interest rates that are beneficial to the Company and within the risk management limits. All borrowings of the Company are domestic loans with fixed interest rates, or according to average interest of VND 3 month individual saving deposit of State owned banks announced at the interest rate reset date, or the aggregate of 3 month benchmark rate and the margin, or V-Mor 6 month + 3.525% per annum under fixed loan contracts or overdraft contracts. The Board of Management assesses interest rate risk at the date of the financial statements is negligible.

Price risk

The Company's investment activities usually take place in a short time according to the contracts of buying and selling bonds, certificates of deposit, so the price risk is negligible.

Credit risk

Credit risk occurs when a customer or partner fails to meet its contractual obligations resulting in financial loss to the Company. The Company has an appropriate credit policy and regularly monitors the situation to assess whether the Company is exposed to credit risk or not. Credit risks are mainly from accounts receivable and deposit from banks and other financial instruments of the Company.

For accounts receivable, the Company regularly monitors and evaluates receivables and sets up a timely provision for doubtful debts for each customer when preparing financial statements (if any).

With respect to margin receivables, the Company manages the risk by controlling the number and value of securities of investors at any time.

Liquidity risk

The purpose of liquidity risk management is to ensure sufficient capital to meet current and future financial obligations. The Company's liquidity is also managed to ensure that the excess between the due liabilities and the assets due in the year can be controlled for the amount of capital that the Company believes can create in that year. It is the Company's policy to regularly monitor current and expected future liquidity requirements in order to ensure that the Company maintains sufficient provision for cash, loans and sufficient capital as committed by its shareholders to meet liquidity requirements in the short term and longer term.

Collateral

The Company uses term deposit contracts, certificate of deposits, bonds to secure loan obligations under overdraft contracts and corporate credit lines.

The Company is holding securities accounts, deposit money at the deposit account for securities transactions to secure the margin trading contract.

21. EVENTS AFTER THE REPORTING DATE

There has been no matter or circumstance that has arisen since the reporting date which is required to be adjusted or disclosed in the interim financial statements of the Company.

22. COMPARATIVE FIGURES

None

S.G.P: 10 - C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN PINETREE
Q. ĐỐNG ĐA - TP HÀ NỘI

TRAN THI MINH HIEN	**DINH THI LAN PHUONG**	**LEE JUN HYUCK**
Prepared by	**Chief Accountant**	**General Director**

17 July 2026