

**REPORT**

*(Regarding: Explanation of differences in production and business performance data for  
2024 before and after audit)*

**To:**

- STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE
- HO CHI MINH CITY STOCK EXCHANGE

Based on the 2024 Financial Statements of Wall Street Securities Joint Stock Company. We hereby provide data and explanations regarding the difference in business performance figures compared to the same period last year, as follows:

**PRODUCTION AND BUSINESS PERFORMANCE REPORT**

Unit: VND

Indicator	Code	Description	After audit 2024	Before audit 2023	Difference
<b>I. OPERATING REVENUE</b>					
1.1. Profit from financial assets at fair value through profit or loss (FVTPL)	01		9,212,165,942	11,884,720,285	(2,672,554,343)
a. Profit from the sale of FVTPL financial assets	01.1		764,319,696	764,319,696	
b. Difference in increase in revaluation of FVTPL financial assets	01.2		5,317,588,246	7,990,142,589	(2,672,554,343)
c. Dividends, interest arising from financial assets FVTPL	01.3		3,130,258,000	3,130,258,000	
1.2. Profit from held-to-maturity investments (HTM)	02		9,304,190,713	9,304,190,713	
1.3. Profit from loans and receivables	03		42,763,460	42,763,460	
1.4. Profit from available-for-sale financial assets (AFS)	04				
1.5. Profit from hedging derivatives	05				
1.6. Revenue from securities brokerage services	06		542,302,606	542,302,606	
1.7. Revenue from underwriting and agency services for securities issuance	07				
1.8. Revenue from investment advisory services	08				
1.9. Revenue from securities depository services	09		199,568,655	199,568,655	

1.10. Revenue from financial advisory activities	10		1,223,916,932	1,223,916,932	
1.11. Other operating income	11				
<b>Total operating revenue (20 = 01--&gt;11)</b>	<b>20</b>		<b>20,524,908,308</b>	<b>23,197,462,651</b>	<b>(2,672,554,343)</b>
<b>II. OPERATING EXPENSES</b>					
2.1. Loss on financial assets at fair value through profit or loss (FVTPL)	21		42,742,068,342	45,414,622,685	(2,672,554,343)
a. Loss from the sale of FVTPL financial assets	21.1		4,195,814,786	4,195,814,786	
b. Difference in decrease in revaluation of FVTPL financial assets	21.2		38,546,253,556	41,218,807,899	(2,672,554,343)
c. Transaction costs for purchasing FVTPL financial assets	21.3				
2.2. Loss on held-to-maturity investments (HTM)	22				
2.3. Loss and recognition of fair value measurement of available-for-sale financial assets (AFS) upon reclassification	23				
2.4. Provision for financial assets, handling of bad debt losses and impairment losses on financial assets and borrowing costs	24		(35,485,094)	(491,992,266)	456,507,172
2.5. Loss from derivative financial assets hedging risk	25				
2.6. Proprietary trading operating expenses	26		254,959,709	254,959,709	
2.7. Securities brokerage business expenses	27		2,448,911,088	3,048,911,088	(600,000,000)
2.8. Underwriting and securities issuance agency business expenses	28				
2.9. Securities investment advisory business expenses	29				
2.10. Securities depository business expenses	30		192,515,525	192,515,525	
2.11. Financial advisory operating expenses	31		678,265,210	678,265,210	
2.12. Other service expenses	32				
Including: Expenses for correcting securities transactions, other proprietary trading errors	33				
<b>Total operating expenses (40 = 21--&gt;32)</b>	<b>40</b>		<b>46,281,234,780</b>	<b>49,097,281,951</b>	<b>(2,816,047,171)</b>
<b>III. FINANCIAL ACTIVITIES REVENUE</b>					
3.1. Realized and unrealized exchange rate differences	41		1,352,375	1,352,375	
3.2. Revenue, accrued dividends, interest on non-term deposits	42		416,900,771	135,626,747	281,274,024
3.3. Profit from sale and liquidation of investments in subsidiaries, associates, and joint ventures	43				
3.4. Other investment revenue	44				



<b>Total financial activities revenue (50 = 41--&gt;44)</b>	<b>50</b>		<b>418,253,146</b>	<b>136,979,122</b>	<b>281,274,024</b>
<b>IV. FINANCIAL EXPENSES</b>					
4.1. Realized and unrealized exchange rate loss differences	51				
4.2. Interest expenses	52				
4.3. Loss from sale and liquidation of investments in subsidiaries, associates, and joint ventures	53				
4.4. Provision for impairment of long-term financial investments	54		(714,970,310)	(631,473,350)	(83,496,960)
4.5. Other investment expenses	55				
<b>Total financial expenses (60 = 51--&gt;55)</b>	<b>60</b>		<b>(714,970,310)</b>	<b>(631,473,350)</b>	<b>(83,496,960)</b>
<b>V. SELLING EXPENSES</b>	<b>61</b>				
<b>VI. SECURITIES COMPANY MANAGEMENT EXPENSES</b>	<b>62</b>		<b>6,896,112,469</b>	<b>6,896,112,469</b>	
<b>VII. OPERATING RESULTS (70= 20+50-40 -60-61-62)</b>	<b>70</b>		<b>(31,519,215,485)</b>	<b>(32,027,479,297)</b>	<b>508,263,812</b>
<b>VIII. OTHER INCOME AND OTHER EXPENSES</b>					
8.1. Other income	71		180,500,000	180,500,000	
8.2. Other expenses	72		95,010,000	95,010,000	
<b>Total other operating results (80= 71-72)</b>	<b>80</b>		<b>85,490,000</b>	<b>85,490,000</b>	
<b>IX. TOTAL ACCOUNTING PROFIT BEFORE TAX (90=70 + 80)</b>	<b>90</b>		<b>(31,433,725,485)</b>	<b>(31,941,989,297)</b>	<b>508,263,812</b>
9.1. Realized profit	91		1,793,587,450	1,285,323,638	508,263,812
+ Realized profit	91a		1,793,587,450	1,285,323,638	508,263,812
+ Current corporate income tax expense	91b				
9.2. Unrealized profit	92		(33,227,312,935)	(33,227,312,935)	
<b>X. CORPORATE INCOME TAX EXPENSE</b>	<b>100</b>				
10.1. Current corporate income tax expense	1001				
10.2. Deferred corporate income tax expense	1002				
<b>XI. ACCOUNTING PROFIT AFTER CORPORATE INCOME TAX (200 = 90 - 100)</b>	<b>200</b>		<b>(31,433,725,485)</b>	<b>(31,941,989,297)</b>	<b>508,263,812</b>
11.1. Profit after tax allocated to owners	201		(31,433,725,485)	(31,941,989,297)	508,263,812
11.2. Profit after tax appropriated to Funds (Charter capital reserve fund, Financial reserve fund, and business risk reserve fund as prescribed by the Company's Charter is...%)	202				
<b>XII. OTHER COMPREHENSIVE INCOME (LOSS) AFTER CORPORATE INCOME TAX</b>	<b>300</b>				

12.1. Gain/(Loss) from revaluation of investments held to maturity	301				
12.2. Gain/(Loss) from revaluation of available-for-sale financial assets	302				
12.3. Other comprehensive income (loss) distributed from investments in subsidiaries, joint ventures, and associates	303				
12.4. Foreign exchange gain/(loss) from overseas operations	304				
12.5. Gain/loss from revaluation of fixed assets under the fair value model	305				
12.6. Other comprehensive income/loss	306				
<b>Total comprehensive income</b>	<b>400</b>				
Comprehensive income attributable to owners	401				
Comprehensive income attributable to other parties (If any)	402				
<b>XIII. EARNINGS PER SHARE</b>	<b>500</b>				
13.1. Basic earnings per share (Dong/share)	501				
13.2. Diluted earnings per share (Dong/share)	502				

The main reason for the above difference in results is due to profits and losses related to financial investments and the revaluation of financial investments at fair value.

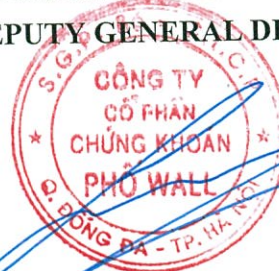
Wall Street Securities Joint Stock Company reports to the State Securities Commission, Hanoi Stock Exchange, and Ho Chi Minh City Stock Exchange for your information.

Sincere thanks!

**Recipients:**

- As above;
- For HC-NS, PC and QTRR records.

**FOR GENERAL DIRECTOR  
DEPUTY GENERAL DIRECTOR**



**Nguyen Viet Thang**