

# **INTERIM FINANCIAL STATEMENTS**

## **EVS SECURITIES JOINT STOCK COMPANY**

For the period from 01 January 2025 to 30 June 2025  
(reviewed)

## **EVS SECURITIES JOINT STOCK COMPANY**

3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung Ward, Hanoi city, Vietnam

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## **EVS SECURITIES JOINT STOCK COMPANY**

3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung Ward, Hanoi city, Vietnam

### **REPORT OF THE BOARD OF GENERAL DIRECTORS**

The Board of General Directors of EVS Securities Joint Stock Company ("the Company") presents its report and the Company's Interim Financial statements for the period from 01 January 2025 to 30 June 2025.

#### **THE COMPANY**

EVS Securities Joint Stock Company ("EVS") was incorporated and operates under Enterprise Registration Certificate No. 0102121331 dated 29 December 2006, amended for the 20th time on 14 February 2025, issued by the Hanoi Department of Planning and Investment; Securities Company Establishment and Operation License No. 48/GP-UBCK-GPHDKD issued by the State Securities Commission of Vietnam on 29 December 2006 and subsequent amended and supplementary licenses, the latest of which is the Amended and Supplementary License No. 61/GPDC-UBCK issued on 04 August 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung Ward, Hanoi city, Vietnam.

#### **BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION**

The members of The Board of Management during the fiscal period and to the reporting date are:

Mr. Nguyen Hai Chau	Chairman	
Mr. Vu Manh Tien	Member	
Ms. Do Thi Hong Hai	Member	
Ms. Vu Hai Anh	Member	
Mr. Ngo Thanh Tung	Member	
Mr. Nguyen Thanh Hai	Member	Appointed on 22 April 2025
Mr. Nguyen Dinh Tuan	Member	Appointed on 22 April 2025
Mr. Nguyen Thanh Chung	Member	Resigned on 22 April 2025
Mr. Pham Hong Minh	Member	Resigned on 22 April 2025
Mr. Tran Dinh Cuong	Member	Resigned on 22 April 2025
Mr. Hoang Don Hung	Member	Resigned on 22 April 2025
Mr. Nguyen Xuan Ha	Member	Resigned on 22 April 2025

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

Mr. Nguyen Thanh Hai	General Director	Appointed on 24 January 2025
Mr. Pham Hong Minh	General Director	Resigned on 24 January 2025
Ms. Vu Thi Thanh Hang	Chief Financial Officer	
Mr. Le Minh Khue	Deputy General Director	Resigned on 31 March 2025
Mr. Nguyen Phi Long	Deputy General Director	Resigned on 08 April 2025

The members of the Board of Supervision are:

Ms. Do Thi Hong Hai	Head of Boeard of Supervision	
Ms. Vu Hai Anh	Member	Appointed on 07 May 2025
Mr. Nguyen Hai Chau	Member	Resigned on 07 May 2025

#### **LEGAL REPRESENTATIVE**

The legal representative of the Company during the period and up to the date of preparation of these interim financial statements is Mr. Nguyen Thanh Hai – General Director.

Ms. Vu Thi Thanh Hang – Chief Financial Officer, was authorized by Mr. Nguyen Thanh Hai to sign the Company's interim financial statements for the accounting period from 01 January 2025 to 30 June 2025 pursuant to Power of Attorney No. 46/2025/GUQ/TGD dated 31 July 2025.



## **EVS SECURITIES JOINT STOCK COMPANY**

3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung Ward, Hanoi city, Vietnam

### **AUDITORS**

The auditors of the AASC Auditing Firm Company Limited take the review of Interim Financial statements for the Company.

### **STATEMENT OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS**

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

- Establishment and maintenance of an internal control system which is determined necessary by The Board of General Directors and Board of Management charged with governance to ensure the preparation and presentation of Interim Financial statements do not contain any material misstatement caused by errors or frauds;
- 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 Interim Financial statements;
- Prepare the Interim Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System applicable to securities companies and the current requirements relevant to preparation and presentation of Interim Financial statements;
- Prepare the Interim Financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

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.

The Board of General Directors confirms that the Interim Financial statements give a true and fair view of the Company's financial position as at 30 June 2025 and of the results of its operations, cash flows and changes in owner's equity for the year then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, accounting guidance applicable to securities companies and statutory requirements relevant to preparation and presentation of Interim Financial statements.

#### **Other Commitment**

The Board of General Directors commits that the Company complies with Decree No.155/2020/ND-CP of the Government dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate obligation of information disclosure according to the provisions of Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on stock market.

On behalf of The Board of General Directors



**Vu Thi Thanh Hang**  
Chief Financial Officer  
Hanoi, 12 August 2025



## **AUDITOR'S REPORT ON RESULTS OF FINANCIAL STATEMENTS REVIEW**

**To: Shareholders, The Board of Management and The Board of General Directors  
EVS Securities Joint Stock Company**

We have reviewed Interim Financial statements of EVS Securities Joint Stock Company prepared on 12 August 2025, as set out on pages 06 to 47, including: Interim statement of financial position as at 30 June 2025, Interim statement of comprehensive income, Interim statement of cash flows, Interim statement of changes in equity for the period from 01 January 2025 to 30 June 2025 and Notes to the Interim financial statements.

### **The Board of General Directors' responsibility**

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

### **Auditor's responsibility**

Our responsibility is to express an opinion on these Interim Financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Auditing about review service contract No.2410 - Review interim financial statement conducted by external auditor.

A review interim financial statements includes interview, primarily interviews with those responsible for financial and accounting matters, analysis and other review procedures. A review is substantially smaller scale than an audit that is conducted in accordance with Vietnamese auditing standards and therefore not allow us to get assurance that we will be aware of all material issue. Accordingly, we do not give an audit opinion.

### Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Interim financial statements do not give a true and fair view, in all material respects, of the financial position of EVS Securities Joint Stock Company as at 30 June 2025 , and of the results of its operations and its cash flows for the period from 01 January 2025 to 30 June 2025 in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System applicable to securities companies and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited



**Vu Xuan Bien**

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

*Hanoi, 12 August 2025*



## EVS SECURITIES JOINT STOCK COMPANY

3rd, 6th, 9th Floor - No.2A Dai Co Viet street,  
Hai Ba Trung Ward, Hanoi city, Vietnam

## Interim Financial statements

For the period from 01 January 2025 to 30 June 2025

## INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2025

Code	ASSETS	Note	30/06/2025	01/01/2025
			VND	VND
100	A. CURRENT ASSETS		2,276,720,600,218	2,409,371,761,105
110	I. Financial assets		2,273,434,907,993	2,403,226,562,625
111	1. Cash and cash equivalents	4	98,466,069,634	108,953,346,950
111.1	1.1 Cash		58,466,069,634	108,953,346,950
111.2	1.2 Cash equivalents		40,000,000,000	-
112	3. Financial assets at fair value through profit and loss (FVTPL)	5a	777,829,850,520	825,915,640,750
114	4. Loans	5c	130,014,525,131	210,791,738,976
115	5. Available for sale financial assets (AFS)	5b	30,310,000,000	30,310,000,000
116	6. Provision for impairment of financial assets and mortgage assets	6	(19,559,647,355)	(8,814,893,936)
117	7. Receivables	7	1,254,414,482,054	1,233,361,473,184
117.1	7.1 Receivables from disposal of financial assets		1,254,331,632,739	1,233,361,360,184
117.2	7.2 Receivables and accrued dividends, interest from financial assets		82,849,315	113,000
117.3	7.2.1 Receive dividends, interest		82,849,315	113,000
118	8. Prepayments to suppliers	8	2,691,088,900	5,436,028,690
119	9. Receivables from services provided by the Company	7	1,833,995,608	2,426,236,898
122	10. Other receivables	7	147,543,501	58,991,113
129	11. Provision for impairment of receivables	9	(2,713,000,000)	(5,212,000,000)
130	II. Other short-term assets		3,285,692,225	6,145,198,480
131	1. Advances		763,796,431	3,962,574,264
133	2. Short-term prepaid expenses	10a	1,856,943,707	1,517,672,129
134	3. Short-term mortgages	11a	65,000,000	65,000,000
136	4. Taxes and other receivables from State budget	12	599,952,087	599,952,087
200	B. NON- CURRENT ASSETS		53,330,950,452	57,585,427,191
220	I. Fixed assets		24,890,598,251	25,929,153,951
221	1. Tangible fixed assets	13	17,432,360,128	17,454,864,326
222	- Cost		42,294,632,742	43,010,768,731
223a	- Accumulated depreciation		(24,862,272,614)	(25,555,904,405)
227	2. Intangible fixed assets	14	7,458,238,123	8,474,289,625
228	- Cost		25,280,008,497	25,280,008,497
229a	- Accumulated amortization		(17,821,770,374)	(16,805,718,872)
250	II. Other long-term assets		28,440,352,201	31,656,273,240
251	1. Long-term mortgages	11b	2,465,039,400	2,853,090,040
252	2. Long-term prepaid expenses	10a	5,975,312,801	7,673,967,715
253	3. Deferred income tax assets	41.2	-	1,129,215,485
254	4. Deposits to Settlement Assistance Fund	15	20,000,000,000	20,000,000,000
270	TOTAL ASSETS		2,330,051,550,670	2,466,957,188,296

**EVS SECURITIES JOINT STOCK COMPANY**

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**Interim Financial statements**

For the period from 01 January 2025 to 30 June 2025

**INTERIM STATEMENT OF FINANCIAL POSITION**

*As at 30 June 2025*

*(continue)*

Code	CAPITAL	Note	30/06/2025 VND	01/01/2025 VND
300	C. LIABILITIES		360,886,726,991	499,394,898,126
310	I. Current liabilities		355,427,787,255	499,394,898,126
311	1. Short-term loans and debts	16	329,240,678,649	461,210,935,801
312	1.1 Short-term loans		329,240,678,649	461,210,935,801
318	2. Payables for securities transaction activities	17	384,528,767	518,070,657
320	3. Trade payables	18	1,471,546,850	1,803,107,336
321	4. Short-term advances from customers		1,211,900,000	434,500,000
322	5. Tax payables and statutory obligations	20	1,900,789,861	2,558,490,628
323	6. Payables to employees		474,783,356	601,637,868
324	7. Employee benefits		353,397,823	318,388,222
325	8. Accrued expenses	21	10,636,273,228	22,799,566,166
329	9. Other short-term payables	22	1,364,360,395	1,270,165,525
331	10. Bonus and welfare fund		8,389,528,326	7,880,035,923
340	II. Long-term liabilities		5,458,939,736	-
356	1. Deferred tax payables	41.2	5,458,939,736	-
400	D. OWNER'S EQUITY		1,969,164,823,679	1,967,562,290,170
410	I. Owner's equity	23	1,969,164,823,679	1,967,562,290,170
411	1. Contributed legal capital		1,648,006,180,000	1,648,006,180,000
411.1	1.1 Contributed legal capital		1,648,006,180,000	1,648,006,180,000
411.1a	a. Ordinary shares with voting rights		1,648,006,180,000	1,648,006,180,000
417	2. Undistributed earnings		321,158,643,679	319,556,110,170
417.1	2.1 Realized earnings		301,267,684,538	326,017,771,915
417.2	2.2 Unrealized earnings		19,890,959,141	(6,461,661,745)
440	TOTAL LIABILITIES AND OWNER'S EQUITY		<u>2,330,051,550,670</u>	<u>2,466,957,188,296</u>



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**Interim Financial statements**

For the period from 01 January 2025 to 30 June 2025

**OFF-STATEMENT OF INTERIM FINANCIAL POSITION ACCOUNTS**

Code	ITEMS	Note	30/06/2025	01/01/2025
<b>A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS</b>				
006	1. Quantity of outstanding shares in circulation		164,800,618	164,800,618
008	2. Financial assets listed/registered at the VSD of the Company	24	318,170,450,000	412,267,100,000
009	3. The Company's non-traded financial assets deposited at the VSD	25	1,530,000	1,530,000
012	4. The Company's financial assets which are not deposited at the VSD	26	236,380,270,000	209,680,270,000
013	5. The Company's financial assets are entitled	27	-	280,000
<b>B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS</b>				
021	1. Financial assets listed/registered at the VSD of investors	28	3,843,985,440,000	5,044,932,850,000
021.1	a. <i>Unrestricted financial assets</i>		2,885,971,700,000	4,115,674,120,000
021.2	b. <i>Restricted financial assets</i>		61,271,000,000	71,291,000,000
021.3	c. <i>Mortgage financial assets</i>		780,299,020,000	826,078,300,000
021.4	d. <i>Blocked financial assets</i>		73,638,960,000	5,687,260,000
021.5	e. <i>Financial assets awaiting settlement</i>		42,804,760,000	26,202,170,000
022	2. Non-traded financial assets deposited at the VSD of investors	29	18,136,520,000	18,136,520,000
022.1	a. <i>Unrestricted and non-traded financial assets deposited at the VSD</i>		17,986,520,000	17,986,520,000
022.4	b. <i>Non-traded and blocked financial assets deposited at the VSD</i>		150,000,000	150,000,000
023	3. Awaiting financial assets of investors	30	122,376,020,000	24,719,800,000

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**Interim Financial statements**


For the period from 01 January 2025 to 30 June 2025

**OFF-STATEMENT OF INTERIM FINANCIAL POSITION ACCOUNTS**

Code	ITEM	Note	30/06/2025	01/01/2025
026	4. Investors' deposits	31	126,891,363,736	39,405,195,605
027	4.1 Investors' deposits for securities trading activities managed by the Company		126,890,363,736	39,404,195,605
030	4.1 Deposits of securities issuers		1,000,000	1,000,000
031	5. Payables to investors - Investors' deposits for securities trading activities managed by the Company	32	126,890,363,736	39,404,195,605
031.1	5.1 Payables to domestic investors – securities trading deposits managed by the securities company		126,831,916,400	38,972,273,265
031.2	5.2 Payables to foreign investors – securities trading deposits managed by the securities company		58,447,336	431,922,340
035	6. Payables for dividend, principal and interest from bonds	33	1,000,000	1,000,000



**Bui Thi Yen**  
Preparer



**Nguyen Thi Bich Hang**  
Chief Accountant



**Vu Thi Thanh Hang**  
Chief Financial Officer

Hanoi, 12 August 2025



**EVS SECURITIES JOINT STOCK COMPANY**

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**Interim Financial statements**

For the period from 01 January 2025 to 30 June 2025

**INTERIM STATEMENT OF COMPREHENSIVE INCOME**

*First 6 months of 2025*

Code	ITEMS	Note	First 6 months of	First 6 months of
			2025	2024
			VND	VND
I. OPERATING INCOME				
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)	96,224,171,603	86,303,215,917
01.1	a.	Gain from disposal of financial assets at FVTPL	35.a) 4,088,180,044	198,594,012,205
01.2	b.	Gain from revaluation of financial assets at FVTPL	35.b) 83,829,501,844	7,132,930,563
01.3	c.	Dividend, interest income from financial assets at FVTPL	35.c) 8,306,489,715	(119,423,726,851)
03	1.2	Gain from loans and receivables	35.c) 10,956,333,523	12,717,410,243
06	1.3	Revenue from brokerage services	7,671,827,394	11,133,132,178
09	1.4	Revenue from securities custodian services	815,704,751	880,397,083
10	1.5	Revenue from financial advisory services	2,035,454,545	291,000,000
11	1.6	Revenue from other operating	13,648,000	186,852,000
20		Total operating income	117,717,139,816	111,512,007,421
II. OPERATING EXPENSES				
21	2.1	Loss from financial assets at fair value through profit and loss (FVTPL)	61,278,810,749	11,679,056,955
21.1	a.	Loss from disposal of financial assets at FVTPL	35.a) 10,390,085,012	483,875,000
21.2	b.	Loss from revaluation of financial assets at FVTPL	35.b) 50,888,725,737	11,195,181,955
24	2.2	Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans	8,245,753,419	(428,280,800)
26	2.3	Expenses for proprietary trading activities	386,213,886	1,157,660,556
27	2.4	Expenses for brokerage services	10,412,533,658	15,851,046,632
30	2.5	Expenses for securities custodian services	856,736,033	953,411,844
31	2.6	Expenses for financial advisory services	2,224,202,860	2,511,837,467
32	2.7	Expenses for other operating	36 3,020,279,113	7,501,201,270
40		Total operating expenses	86,424,529,718	39,225,933,924
III. FINANCIAL INCOME		37		
42	3.1	Non-fixed dividend and interest income	1,410,756,318	269,930,446
44	3.2	Other income for investments	16,585,892,555	9,722,646,889
50		Total financial income	17,996,648,873	9,992,577,335

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**Interim Financial statements**

For the period from 01 January 2025 to 30 June 2025

**INTERIM STATEMENT OF COMPREHENSIVE INCOME**

*First 6 months of 2025*

Code	ITEMS	Note	First 6 months of 2025 VND	First 6 months of 2024 VND
	<b>IV. FINANCIAL EXPENSES</b>	<b>38</b>		
52	4.1 Borrowing costs		17,046,025,180	14,781,111,254
60	Total financial expenses		17,046,025,180	14,781,111,254
62	<b>V. GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>39</b>	<b>22,527,128,263</b>	<b>27,499,253,713</b>
70	<b>VI. OPERATING PROFIT</b>		<b>9,716,105,528</b>	<b>39,998,285,865</b>
	<b>VII. OTHER INCOME AND EXPENSES</b>			
71	7.1 Other income		12,733,750	25,363,637
72	7.2 Other expense	40	679,298,794	16,722,279
80	Total other operating profit		(666,565,044)	8,641,358
90	<b>VIII. TOTAL PROFIT BEFORE TAX</b>		<b>9,049,540,484</b>	<b>40,006,927,223</b>
91	8.1 Realized profit		(23,891,235,623)	44,069,178,615
92	8.2 Unrealized profit		32,940,776,107	(4,062,251,392)
100	<b>IX. CORPORATE INCOME TAX EXPENSES</b>	<b>41</b>	<b>6,588,155,221</b>	<b>7,881,189,845</b>
100.1	9.1 Current corporate income tax expenses	41.1	-	8,693,640,122
100.2	9.2 Deferred corporate income tax expenses	41.2	6,588,155,221	(812,450,277)
200	<b>X. PROFIT AFTER TAX</b>		<b>2,461,385,263</b>	<b>32,125,737,378</b>
500	<b>XI. NET INCOME ON COMMON SHARE</b>			
501	11.1 Earnings per share (VND/share)	44	15	195

Bui Thi Yen  
Preparer

Nguyen Thi Bich Hang  
Chief Accountant

Vu Thi Thanh Hang  
Chief Financial Officer

Hanoi, 12 August 2025





**INTERIM STATEMENT OF CASH FLOWS***First 6 months of 2025**(Under indirect method)*

Code	ITEM	Note	First 6 months of	First 6 months of
			2025	2024
			VND	VND
	<b>I. Cash flow from operating activities</b>			
01	1. <i>Profit before tax</i>		9,049,540,484	40,006,927,223
02	2. <i>Adjustments for</i>		26,944,050,127	16,843,005,908
03	- Depreciation and amortisation		3,019,647,712	2,785,469,537
04	- Provisions		8,245,753,419	(428,280,800)
06	- Interest expense		17,046,025,180	14,781,111,254
07	- Gains/losses from investing activities		(1,367,376,184)	(295,294,083)
10	3. <i>Increase of non-monetary expenses</i>		50,888,725,737	11,195,181,955
11	- Loss from revaluation of financial assets through profit/loss FVTPL		50,888,725,737	11,195,181,955
18	4. <i>Decrease of non-monetary revenue</i>		(83,829,501,844)	(7,132,930,563)
19	- Gains from revaluation of financial assets through profit/loss FVTPL		(83,829,501,844)	(7,132,930,563)
30	5. <i>Profit from operating activities before changing working capital</i>		116,510,502,601	(147,202,216,049)
31	- Increase (decrease) of financial assets recognized through profit/loss FVTPL		81,026,566,338	470,563,698,954
33	- Increase (decrease) in loans		80,777,213,845	(29,000,398,487)
35	- (-) Increase, (+) decrease receivables from disposal of financial assets		(20,970,272,555)	(719,938,656,186)
36	- (-) Increase, (+) decrease receivables and accruals of dividends and interests from financial assets		(82,736,315)	130,645,740,751
37	- (-) Increase, (+) decrease receivables from services provided by securities companies		1,369,641,290	(389,241,290)
39	- (-) Increase, (+) decrease in other receivables		(88,552,388)	1,180,619
40	- Increase (decrease) in other assets		3,198,777,833	(7,600,190,363)
41	- Increase (decrease) of accrued expenses (excluding interest expenses)		(11,281,887,592)	(5,255,048,530)
42	- Increase (decrease) prepaid expense		1,359,383,336	2,024,091,695
43	- Corporate income tax paid		-	(9,871,997,964)
44	- Interest expense paid		(17,927,430,526)	(13,571,137,093)
45	- Increase (decrease) payables to supplier		(119,999,256)	39,785,967,712
46	- Increase (decrease) employee benefits payables		35,009,601	(4,824,800)
47	- Increase, (decrease) taxes and other payables to the State (excluding corporate income tax)		(657,700,767)	(1,177,417,381)
48	- Increase (decrease) employee payables		(126,854,512)	12,446,127
50	- Increase (decrease) other payables		(39,347,020)	(80,280,858)
51	- Other receipts from operating activities		605,050,000	192,810,000
52	- Other payments on operating activities		(566,358,711)	(3,538,958,955)
60	<i>Net cash flows from investing activities</i>		119,563,317,105	(86,290,031,526)


**INTERIM STATEMENT OF CASH FLOWS***First 6 months of 2025**(Under indirect method)*


Code	ITEM	Note	First 6 months of	First 6 months of
			2025	2024
			VND	VND
	<b>II. Cash flows from investing activities</b>			
61	1. Purchase of fixed assets and other long-term assets		(277,891,455)	(38,555,000)
62	2. Proceeds from disposals of fixed assets and other long-term assets		786,797,868	25,363,637
65	3. Dividends and profits shared from long-term financial investments		1,410,756,318	269,930,446
70	<i>Net cash flows from investing activities</i>		<i>1,919,662,731</i>	<i>256,739,083</i>
	<b>III. Cash flows from financing activities</b>			
73	1. Borrowed principal		949,388,791,683	759,418,374,988
73.2	1.1. Other borrowings		949,388,791,683	759,418,374,988
74	2. Repayment of principal		(1,081,359,048,835)	(713,519,843,005)
74.3	2.1. Other repayment of principal		(1,081,359,048,835)	(713,519,843,005)
80	<i>Net cash flows from financing activities</i>		<i>(131,970,257,152)</i>	<i>45,898,531,983</i>
90	<b>Net decrease/increase in cash and cash equivalents</b>		<b>(10,487,277,316)</b>	<b>(40,134,760,460)</b>
101	<b>Cash and cash equivalents at beginning of the period</b>		<b>108,953,346,950</b>	<b>120,456,160,950</b>
101.	- Cash		108,953,346,950	120,456,160,950
103	<b>Cash and cash equivalents at end of the period</b>	4	<b>98,466,069,634</b>	<b>80,321,400,490</b>
103.1	- Cash		58,466,069,634	80,321,400,490
103.2	- Cash equivalents		40,000,000,000	-




**INTERIM CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES  
OF THE INVESTORS***First 6 months of 2025*

Code ITEM	Note	First 6 months of	First 6 months of
		2025 VND	2024 VND
<b>I. Cash flows from brokerage and trust activities of the investors</b>			
01 1. Cash receipts from disposal of brokerage securities of customers		2,892,439,829,440	4,174,599,204,934
02 2. Cash payments for acquisition of brokerage securities of customers		(2,820,119,654,090)	(4,336,551,531,844)
07 3. Cash receipts for settlement of securities transaction of customers		4,408,525,484,715	5,889,675,645,032
08 4. Cash payments for settlement of securities transaction of customers		(4,393,359,491,932)	(5,749,528,516,676)
14 5. Cash receipt from securities issuers		35,957,071,440	15,609,761,249
15 6. Cash payments to securities issuers		(35,957,071,440)	(15,608,641,249)
<b>20 Net increase/decrease in cash during the year</b>		<b>87,486,168,133</b>	<b>(21,804,078,554)</b>
<b>30 II. Cash and cash equivalents of customers at the beginning of year</b>		<b>39,405,195,603</b>	<b>154,022,097,537</b>
31 Deposits at the beginning of the period:		39,405,195,603	154,022,097,537
32 - Deposits of investors on securities transactions under the management method of securities companies		39,404,195,603	65,279,279,037
34 - Deposits for clearing and settlement of securities transactions		-	88,741,818,500
35 - Deposits of Securities issuers		1,000,000	1,000,000
<b>40 III. Cash and cash equivalents of customers at the end of period</b>	<b>31</b>	<b>126,891,363,736</b>	<b>132,218,018,983</b>
41 Deposits at the end of the period:		126,891,363,736	132,218,018,983
42 - Deposits of investors on securities transactions under the management method of securities companies		126,890,363,736	82,450,987,873
44 - Deposits for clearing and settlement of securities transactions		-	49,764,911,110
45 - Deposits of Securities issuers		1,000,000	2,120,000

  
 Bui Thi Yen  
Preparer

  
 Nguyen Thi Bich Hang  
Chief Accountant

  
 Vu Thi Thanh Hang  
Chief Financial Officer  
Hanoi, 12 August 2025


INTERIM STATEMENT OF CHANGES IN OWNERS' EQUITY

First 6 months of 2025

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2024	01/01/2025	First 6 months of 2024		First 6 months of 2025		30/06/2024	30/06/2025
		VND	VND	Increase	Decrease	Increase	Decrease	VND	VND
1. Owner's investment capital		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
1.1 Ordinary shares with voting rights		1,648,006,180,000	1,648,006,180,000	-	-	-	-	1,648,006,180,000	1,648,006,180,000
2. Undistributed profit		304,044,725,536	319,556,110,170	32,125,737,378	1,665,650,453	2,461,385,263	858,851,754	334,504,812,461	321,158,643,679
2.1 Realized profits		294,718,071,991	326,017,771,915	35,375,538,493	1,665,650,453	(23,891,235,623)	858,851,754	328,427,960,031	301,267,684,538
2.2 Unrealized profits		9,326,653,545	(6,461,661,745)	(3,249,801,115)	-	26,352,620,886	-	6,076,852,430	19,890,959,141
TOTAL		1,952,050,905,536	1,967,562,290,170	32,125,737,378	1,665,650,453	2,461,385,263	858,851,754	1,982,510,992,461	1,969,164,823,679



Bui Thi Yen

Preparer

Nguyen Thi Bich Hang

Chief Accountant

Vu Thi Thanh Hang

Chief Financial Officer

Hanoi, 12 August 2025



**NOTES TO THE INTERIM FINANCIAL STATEMENTS***First 6 months of 2025***1 . BACKGROUND****1.1 . Forms of Ownership**

EVS Securities Joint Stock Company ("EVS") was incorporated and operates under Enterprise Registration Certificate No. 0102121331 dated 29 December 2006, amended for the 20th time on 14 February 2025, issued by the Hanoi Department of Planning and Investment; Securities Company Establishment and Operation License No. 48/GP-UBCK-GPHĐKD issued by the State Securities Commission of Vietnam on 29 December 2006 and subsequent amended and supplementary licenses, the latest of which is the Amended and Supplementary License No. 61/GPĐC-UBCK issued on 04 August 2025.

The Company's head office is located at: 3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba Trung Ward, Hanoi city, Vietnam.

Company's Legal capital under Business License: VND 1,648,006,180,000, Contributed Legal capital as at 30 June 2025: VND 1,648,006,180,000, Equivalent to 164,800,618 shares with the price of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2025 is: 110 people (as at 01 January 2025: 137 people).

The Company's shares were officially registered for trading at the Hanoi Securities Trading Center (was renamed to the Hanoi Stock Exchange) from June 26, 2019 with the trading code EVS.

The Company's member entities are as follows:

<u>Name of member entities</u>	<u>Place of establishment and operation</u>
Company Office	3 <sup>rd</sup> , 6 <sup>th</sup> , 9 <sup>th</sup> Floor - No.2A, Dai Co Viet Street, Hai Ba Trung Ward, Hanoi City
Sai Gon branch	4th Floor, Bitexco Nam Long Office Building, No. 63A Vo Van Tan Street, Xuan Hoa Ward, Ho Chi Minh City
Nguyen Trai branch	2nd Floor, VNT Tower Building, No. 19 Nguyen Trai, Khuong Dinh Ward, Hanoi City
Ba Trieu branch (*)	1st Floor, Minexport Building, No. 28C,D, Ba Trieu, Cua Nam Ward, Hanoi City

(\*) The branch is no longer in operation according to Decision No. 44/QĐ-VSDC dated May 8, 2025 of Vietnam Securities Depository and Clearing Corporation.

**1.2 . Business field**

The Company's business activities include: Securities brokerage; Proprietary securities trading; Securities investment consulting; Securities depository; Underwrite securities; Advances for selling securities; Derivatives brokerage; Self-trading of derivative securities; Consulting and investing in derivative securities.



**1.3 . Operations of the company in the fiscal year affecting the financial statements**

In the first 06 months of 2025, the market experienced many fluctuations, with a decrease in trading volume leading to a decline in brokerage revenue and margin revenue compared to the same period last year. Additionally, the revenue from proprietary trading also decreased. Furthermore, the drop in stock prices resulted in reduced discrepancies, leading to an increase in the revaluation of financial assets compared to the same period last year. These are the main reasons for the significant decline in business results during the period compared to the same period last year.

**2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY****2.1 . Accounting period and accounting monetary unit**

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

The Company maintains its accounting records in VND.

**2.2 . Accounting Standards and Accounting system***Accounting System*

The Company applies the accounting system applicable to securities companies issued by the Ministry of Finance in accordance with Circular No. 210/2014/TT-BTC dated 30 December 2014 ("Circular 210"), providing guidance on accounting systems applicable to securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 ("Circular 334") amending, supplementing and replacing Appendices No. 02 and No. 04 of Circular No. 210. These Circulars provide regulations related to accounting documents, accounting account system as well as methods of preparation and presentation of financial statements applicable to securities companies.

*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.

*Form of accounting record*

The Company is applying accounting record by computer.

**2.3 . Basis for preparation of Financial Statements**

Financial statements are presented based on historical cost principle.

Interim Financial Statements of the Company are prepared on the basis of summarization of professions, transactions incurred and recorded into accounting books of dependent accounting entities and the head office of the Company.

**2.4 . Cash and cash equivalent**

Cash includes cash on hand, operating deposits of securities companies and cash equivalent.

Cash equivalents are short-term investments that have a recovery period of no more than 3 months from the date of investment, are highly liquid, can be easily converted into a fixed amount of cash, and carry minimal risk in conversion to cash.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing organizations.



Deposits for clearing payment for securities transactions are amounts ready for clearing and settlement of the Company and investors at  $T + x$  at the request of the Vietnam Securities Depository Center (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

Cash deposited by customers for securities trading and cash deposited by securities issuers are presented at the non-financial statements (Off - statement of financial accounts).

## 2.5 . Financial assets and Financial liabilities

### a) *Initial recognition*

#### Financial assets

Financial assets of the Company including cash and cash equivalents, financial assets at fair value through profit and loss (FVTPL), held-to-maturity investments (HTM), loans, available for sale financial assets (AFS) and receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets, except financial assets at fair value through profit and loss (FVTPL) are identified by purchasing price/issuing cost.

#### Financial liabilities

Financial liabilities of the Company including loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those financial liabilities.

### b) *Classification principles*

**Financial assets at fair value through profit and loss (FVTPL):** financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. The other financial assets are not classified to FVTPL when they are sold, they must be reclassified to FVTPL.

Financial assets FVTPL is a debt instrument at maturity which must be recognized as receivables and provision as doubtful debts (if any).

**Loans:** are non-derivative financial assets with fixed or identifiable payments and not listed on the market.

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

After initial recognition, loans are measured at amortized cost using the real interest rate method, except for loans to financial assets recognized at fair value through profit or loss; Financial liabilities arising from the transfer a financial asset that are not eligible for discontinuance or when applicable in accordance with the continued relevant regulations; financial guarantee contracts.



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

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

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

**Financial liabilities recognized through profit or loss:** are financial liabilities that meet one of the following conditions:

- Financial liabilities are classified by The Board of Management into the holding group for business;
- At the time of initial recognition, the Company classified financial liabilities into groups that recognized through profit or loss.

**Financial liabilities recognized by amortized value:** financial liabilities are not classified as financial liabilities recognized through profit or loss.

c) *Revalue financial asset principles*

Revaluation of financial assets FTVPL and AFS at market value or fair value is according to the method of valuation in accordance with the law. In case, there is no market prices at the most recent trading date, the Company uses fair value to revalue its financial assets. The fair value is determined on the base of respect for the principle, method or model of valuation theory of financial assets specified in the Charter or the Company's valuation manual or after being approved in writing by the The Board of Management.

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

- For securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange, their market prices are their closing prices on the trading day preceding the date of setting up the revaluation;
- For securities of unlisted companies on the stock exchange but registered for trading on the trading market of unlisted public companies (UPCom), the market value is determined as the average value of the next 30 trading days up to the revaluation date.
- For listed securities which are canceled or suspended from trading or ceased to be traded from the sixth trading day onwards, the actual securities prices are the book values at the latest balance sheet date.
- For unlisted and unregistered securities on the trading market of unlisted public companies (UPCom), the actual market price of securities as the basis for re-evaluation is the trading value on the over-the-counter (OTC) market at the closest time up to the revaluation date.

For securities which do not have reference price from the above sources will be assessed for the possibility and extent of price decline based on the financial performance and the book value of securities issuer as at 30 June 2025.

The difference in increase/decrease dues to revalue FVTPL are recorded according to the principle of non-offset and presented in the Statement of Comprehensive Income on 02 items: the item "Loss from financial assets at fair value through profit and loss (FVTPL)" - details "Loss from revaluation of financial assets at FVTPL" (if the assessment decreases) and the item "Gain from financial assets at fair value through profit and loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).



The difference in increase/decrease due to revaluation of AFS are recognized on a non-offsetting basis and is recognized directly in equity of the Statements of Financial position on the item "The differences of asset revaluation at fair value".

Held-to-maturity financial assets are assessed for impairment at the balance sheet date. Provisions are made for these investments when there is objective evidence that the investment is recoverable or recoverable as a result of one or more loss events occurring in the adverse effect on expected future cash flows. Objective evidence of impairment may include the market value/fair value (if any) of the impaired debt, signs that the debtor or group of debtors is experiencing significant financial difficulties, default or default in interest or principal payments, the possibility of the debtor becoming bankrupt or a financial restructuring and Observable data suggest that there is a quantifiable decline in expected future cash flows, such as a change in repayment conditions, the financial position associated with the possibility of default. When there is evidence of impairment, provision is made based on the difference between the amortized amount and the fair value at the time of assessment. An increase or decrease in the provisioning account balance is recognized in the Income statement under the item "Provision expenses for financial assets, handling of loss doubtful receivables and loss of impairment of financial assets borrowing expenses of loans".

Loans are made provision of impairment at the Statement of Financial Position date. Provision for loans is made on the basis of the estimated loss, calculated as the difference between the market value of the security used as collateral for the loan and the balance of the loan. Increases and decreases of provision are recognized in the Statement of Comprehensive Income on the "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

## 2.6 . Short-term and long-term deposits received

Deposits received are recording amounts enterprises received deposits related to business to be performed in compliance with regulations of law in force. Deposits received are not under assets of the Company, the Company has to manage separately from monetary assets of the Company.

## 2.7 . Short-term and long-term receivables

**Receivables from sales of financial assets:** reflects the total value of receivables from the sale of financial assets in the Company's list of financial assets (not through the Stock Exchanges), including the maturity value of financial assets or liquidate them.

**Receivables from and accruals for dividend and interest income:** reflecting receivables from and accruals for dividend and interest income belonging to the Company's financial asset list.

**Receivables of services rendered by the Company:** reflecting receivables of the Company with the Stock Exchange, the Vietnam Securities Depository (VSD), the Investors are clients of the Company, with Securities issuing organizations or underwriters of securities and receivables from securities trading activities.

Receivables are tracked in detail by receivable term, receivable object, receivable currency type, and other factors according to the Company's management needs. Receivables are classified as current and non-current assets in the statement of financial position based on their remaining maturity as at the reporting date.



**Provision for impairment of receivables:** is made for overdue receivables stated in economic contracts, loan agreements, contractual commitments or commitments, and unpaid debts payment due but unlikely to be recovered. In which, the provision for overdue receivables is based on the principal repayment period according to the original purchase and sale contract, excluding the debt extension between the parties and the undue receivable debts but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconding, is being prosecuted, detained, tried by law enforcement agencies, is serving a judgment, or is dead.

The level of provision for doubtful receivables is determined according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 8 August 2019 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on 7 April 2022. Accordingly, the provision rates for overdue receivables are as follows:

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

## 2.8 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

### *Subsequent measurement*

If these expenditures increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an increase in the cost of tangible fixed assets.

Other costs incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the Statement of Comprehensive Income in the year in which the costs are incurred.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

- Machinery, equipment	02 - 08	year
- Transportation equipment	10	year
- Office equipment and furniture	04 - 06	year
- Other fixed assets	02 - 08	year
- Management software	02 - 08	year

## 2.9 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.



**2.10 . Prepaid expenses**

The expenses incurred but related to operating results of several periods are recorded as prepaid expenses and are allocated to the operating results in the following periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

**2.11 . Short-term and long-term payables**

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the payables at the reporting date.

**Borrowings:** reflecting bond issuance and bond payment; reflect the temporary loans and loan repayment status of the Company with the Bank, the Vietnam Securities Depository Center, the Settlement Compensation Fund or other lenders in accordance with regulations on lending activities applicable to securities company.

**Payables for securities transaction activities:** reflecting the payment of securities business and service fees to the Stock Exchange and the Vietnam Securities Depository (VSD), payable to the security issuing agent of the Company.

**Payables to a securities issuer:** reflecting the receipt and payment of the payables to the securities issuer about the proceeds from the sale of underwritten securities made by the Company at the underwriting company principal or subsidiary securities, including the case where the securities underwriting company sells securities issued through agents.

**2.12 . Borrowing costs**

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

**2.13 . Accrued expenses**

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

**2.14 . Owner's equity**

Owner's equity is stated at actually contributed capital of owners.

Undistributed profits of the Company include realized profits and unrealized profits. Accumulated realized profit of the Company at the end of the previous period is the basis for distributing profit to the owner. Accumulated unrealized profit at the end of the previous period is not the basis for distribution to the owner.



Unrealized profit of the fiscal year is the difference between the total value of reassessed profits and losses of FVTPL financial assets or other financial assets included in the income statement under the Company's financial asset portfolio and Deferred income tax expenses/income arising during the year (if any).

Realized profit is the difference between total revenue, income and total expenses calculated in the Company's accumulated income statement incurred during the year. The amount of profit used for distribution to the owners must be subtracted from the accumulated realized losses from the beginning of this year and the accumulated unrealized losses up to the time of profit distribution to the owners. The distribution of profits of the Company to the owners must be clear, transparent and in accordance with the provisions of the law on enterprises, securities and other relevant applicable laws for securities companies, charter of securities company, Resolution of the General Meeting of Shareholders. Realized profits are distributed to capital contributors or shareholders after deducting the tax payable on the earned income.

Dividends payable to shareholders are recognized as payable in the financial position statement of the Company after the announcement of dividend payment by the Board of Directors and the announcement of the closing date of the right to receive dividends of the Viet Nam Securities Depository and Clearing Corporation.

## **2.15 . Foreign currency transactions**

Transactions in currencies other than accounting unit of the Company (VND) are recorded at the rate of exchange ruling at the dates of transactions. Monetary items denominated in foreign currencies are revalued as follow:

- For accounts classifies as asset: applies exchange rates of purchases of commercial banks where Company regularly conducts transaction;
- For accounts classified as liabilities: applies exchange rates of selling foreign currency of commercial banks where Company regularly conducts transaction.

All actual exchange rate differences arising during the year and differences due to revaluation of foreign currency monetary balance at the end of the year are recored immediately to Statement of Comprehensive income.

## **2.16 . Revenue**

### *Rendering of services*

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of a transaction may be determined by surveys of work completed method



*Income from securities trading*

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

Income from the appreciation of financial assets in the portfolio of financial assets FVTPL at fair value. Income from revaluation of financial assets in the FVTPL financial asset portfolio is unrealized income.

Incomes arising from financial assets of FVTPL's and HTM's proprietary trading, loans include: loan interests arising from loans in accordance with the provisions of the Securities Law; dividends and distributed profits arising from stocks, bond interests; interest arising from fixed deposits.

Dividends and distributed profits arising from financial assets in the investment portfolio of FVTPL, HTM, AFS are recognized when the company is entitled to receive dividends from established share ownership.

**2.17 . Operating expenses and general and administrative expenses**

Expenses are recognized when it is probable that economic benefits will be reduced at the time they arise or can be reliably measured, regardless of whether they have been paid or not.

**2.18 . Financial income, financial expense**

*Financial income* include: Income from non-fixed bank deposit interest; Other financial income from investment.

*Financial expenses* include interest expenses.

**2.19 . Taxation****a) Deferred income tax asset**

Deferred income tax assets are determined based on the total of deductible temporary differences and the carry-forward of unused tax losses and unused tax incentives. Deferred income tax liabilities are determined based on taxable temporary differences.

The deferred tax liability is determined at the current corporate income tax rate (or the tax rate is expected to change in the future if the reversal of the deferred tax assets or the deferred income tax payable falls within the effective tax period), based on tax rates and tax laws in effect at the end of the accounting period.

Deferred income tax assets are recognized only to the extent that there is a certainty that there is sufficient future taxable profit for this temporary difference to be utilised. Deferred income tax assets that are recorded as reduced to the extent that it is no longer certain that these associated tax benefits will be usable.

Deferred income tax asset and Deferred income tax liability are offset against each other when preparing the Statement of Financial position.

**b) Current corporate income tax expenses and Deferred corporate income tax expenses**

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.



**EVS SECURITIES JOINT STOCK COMPANY**

3rd, 6th, 9th Floor - No.2A Dai Co Viet street, Hai Ba  
Trung Ward, Hanoi city, Vietnam

**Interim Financial statements**

For the period from 01 January 2025 to 30 June 2025

**c) Current corporate income tax rate**

The Company is currently applying a current corporate income tax expenses rate of 20% for the entire Company's operations for the accounting period from 01 January 2025 to 30 June 2025.

**2.20 . Earnings per share**

Basic earnings per share is calculated by dividing the profit or loss after tax distributed to shareholders owning ordinary shares of the Company (after adjusting for the appropriation of the Bonus and Welfare Fund and the Executive Board Bonus Fund) for the weighted average number of ordinary shares outstanding during the period.

**2.21 . Related Parties**

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

**2.22 . Segment information**

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgments about the Company as a whole.

**3 . VALUE OF SECURITIES TRANSACTION THIS PERIOD**

	Volume of securities transaction this period	Value of securities transaction volume during this period VND
Securities company	14,191,033	606,258,464,570
- Shares	10,490,233	145,336,790,970
- Bonds	3,700,800	460,921,673,600
Investors	299,049,702	5,739,835,060,150
- Shares	298,732,702	5,739,130,218,150
- Other securities	317,000	704,842,000
	<b>313,240,735</b>	<b>6,346,093,524,720</b>



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**4 . CASH AND CASH EQUIVALENT**

	30/06/2025	01/01/2025
	VND	VND
Cash on hand	349,011,720	1,370,620,605
Bank deposits for Company operations	58,117,057,914	107,582,726,345
Cash equivalents	40,000,000,000	-
	<b>98,466,069,634</b>	<b>108,953,346,950</b>

**5 . FINANCIAL ASSETS****a) Financial assets at fair value through profit and loss (FVTPL)**

	30/06/2025		01/01/2025	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed securities (*)	499,252,266,038	524,349,850,520	543,971,832,376	537,128,640,750
Unlisted securities	251,282,885,800	253,480,000,000	214,780,000,000	215,980,000,000
Delisted shares	-	-	2,885,800	-
Listed bonds	-	-	72,807,000,000	72,807,000,000
	<b>750,535,151,838</b>	<b>777,829,850,520</b>	<b>831,561,718,176</b>	<b>825,915,640,750</b>

(\*) The fair value of listed shares is determined based on the market value as of 31 December 2024 and 30 June 2025.

**b) Available for sale financial assets (AFS)**

	30/06/2025		01/01/2025	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Unlisted securities	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000
	<b>30,310,000,000</b>	<b>30,310,000,000</b>	<b>30,310,000,000</b>	<b>30,310,000,000</b>

The Company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards, the Vietnamese Accounting System applicable to securities companies do not have specific guidance on determination of fair value. Accordingly, fair value is estimated at the cost of the investment. Hence, fair value of these securities estimated its book value.

**c) Loans**

	30/06/2025	01/01/2025
	VND	VND
Margin operation	112,806,635,224	203,329,583,793
Prepaid of selling securities operation	17,207,889,907	7,462,155,183
	<b>130,014,525,131</b>	<b>210,791,738,976</b>



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## d) Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value	
	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
<b>FVTPL</b>	750,535,151,838	831,561,718,176	777,829,850,520	825,915,458,360	56,692,034,328	100,261,562,468	(29,397,335,646)	(105,907,639,894)	777,829,850,520	825,915,458,360
Listed shares	499,252,266,038	543,971,832,376	524,349,850,520	537,128,458,360	54,492,034,328	99,061,562,468	(29,394,449,846)	(105,904,754,094)	524,349,850,520	537,128,458,360
GMA	156,050,000,000	156,050,000,000	210,255,000,000	254,271,000,000	54,205,000,000	98,221,000,000	-	-	210,255,000,000	254,271,000,000
NVB	261,980,075,128	293,394,768,043	253,400,527,800	213,690,441,800	-	-	(8,379,547,328)	(81,704,326,243)	253,400,527,800	213,690,441,800
ACB	21,187,378,748	21,187,378,748	20,892,126,300	22,005,181,200	-	817,802,452	(295,252,448)	-	20,892,126,300	22,005,181,200
PVS	-	16,852,899,778	-	13,336,260,000	-	-	-	(3,516,639,778)	-	13,336,260,000
OGC	38,642,807,018	40,456,065,887	18,858,833,640	21,297,200,500	-	-	(19,783,973,378)	(19,158,865,387)	18,858,833,640	21,297,200,500
DLI	277,550,000	5,999,500,000	367,220,000	4,707,300,000	89,670,000	-	-	(1,292,200,000)	367,220,000	4,707,300,000
MSN	2,583,073	3,590,185,000	2,764,800	3,502,320,000	181,727	-	-	(87,665,000)	2,764,800	3,502,320,000
VHM	2,021,910	3,303,099,384	3,758,300	3,201,960,000	1,736,390	-	-	(101,139,384)	3,758,300	3,201,960,000
VPB	-	961,851,802	-	961,209,600	-	-	-	(642,202)	-	961,209,600
N72	6,406,750,000	-	6,304,375,000	-	-	-	(102,375,000)	-	6,304,375,000	-
HUT	1,323,000,000	-	1,290,000,000	-	-	-	(35,000,000)	-	1,290,000,000	-
VNM	9,777,720,000	-	9,210,400,000	-	-	-	(567,320,000)	-	9,210,400,000	-
PET	1,031,625,000	1,412,500	1,084,500,000	704,200	52,875,000	-	-	(738,300)	1,084,500,000	704,200
MBB	1,147,738,389	1,644,664	1,290,309,600	2,158,600	142,571,211	513,936	-	(42,537,800)	1,290,309,600	2,158,600
Odd shares	1,421,016,772	172,996,570	1,390,035,080	152,522,460	-	22,246,080	(30,981,692)	(2,885,800)	1,390,035,080	152,522,460
Delisted shares	2,885,800	2,885,800	-	-	-	-	(2,885,800)	-	-	-
Odd shares	251,280,000,000	214,780,000,000	253,480,000,000	215,980,000,000	2,200,000,000	1,200,000,000	-	(2,885,800)	253,480,000,000	215,980,000,000
Unlisted shares	55,980,000,000	55,980,000,000	55,980,000,000	55,980,000,000	-	-	-	-	55,980,000,000	55,980,000,000
Viet Media Entertainment Service and Trading Joint	-	-	-	-	-	-	-	-	-	-
Stock Company	22,300,000,000	10,800,000,000	24,500,000,000	12,000,000,000	2,200,000,000	1,200,000,000	-	-	24,500,000,000	12,000,000,000
Mineral Import Export Joint	-	-	-	-	-	-	-	-	-	-
Stock Company	54,000,000,000	54,000,000,000	54,000,000,000	54,000,000,000	-	-	-	-	54,000,000,000	54,000,000,000
Mai Vien Real Estate	-	-	-	-	-	-	-	-	-	-
Investment JSC	45,000,000,000	45,000,000,000	45,000,000,000	45,000,000,000	-	-	-	-	45,000,000,000	45,000,000,000
Vina2 Homes JSC	74,000,000,000	49,000,000,000	74,000,000,000	49,000,000,000	-	-	-	-	74,000,000,000	49,000,000,000
Investment and Sharing Joint	-	-	-	-	-	-	-	-	-	-
Stock Company	-	72,807,000,000	-	72,807,000,000	-	-	-	-	-	72,807,000,000
Listed bonds	-	72,807,000,000	-	72,807,000,000	-	-	-	-	-	72,807,000,000
Nui Phao Mineral Exploitation and Processing Company Limited	-	-	-	-	-	-	-	-	-	-
AFS	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
Unlisted shares	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
Quang Ninh Bus Station Joint	30,310,000,000	30,310,000,000	30,310,000,000	30,310,000,000	-	-	-	-	30,310,000,000	30,310,000,000
Stock Company	780,845,151,838	861,871,718,176	808,139,850,520	856,225,458,360	56,692,034,328	100,261,562,468	(29,397,335,646)	(105,907,639,894)	808,139,850,520	856,225,458,360

## Note:

Principles and reference bases for determining market value: The market value of securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price on the latest trading day up to the end of the financial year. For securities of companies that are not listed on the stock exchanges but are registered for trading on the Unlisted Public Company Market (UPCoM), the market value is determined as the closing price on the latest trading day up to the end of the financial year. For delisted securities, the Company prudently determines the market value as zero. The market value of unlisted shares and unlisted bonds is determined at their par value at the end of the accounting period.



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**6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS**

	30/06/2025	01/01/2025
	VND	VND
Provision for impairment of loans	19,559,647,355	8,814,893,936
As at 30/06	<u>19,559,647,355</u>	<u>8,814,893,936</u>

**7 . SHORT - TERM RECEIVABLES**

	30/06/2025	01/01/2025
	VND	VND
Receivables from disposal of financial assets (*)	1,254,331,632,739	1,233,361,360,184
Receivables, accruals from dividend, interest income of investments	82,849,315	113,000
Receivables from services provided by the Company	1,833,995,608	2,426,236,898
Other receivables	147,543,501	58,991,113
	<u>1,256,396,021,163</u>	<u>1,235,846,701,195</u>

(\*) Including:

- Receivables from the sale 16,907 TITCH2124001 bonds of Tien Truong Production Investment and Trading Joint Stock Company to Toan Xuan Thinh Trading Investment Joint Stock Company for VND 189,159,599,928 as at 30 June 2025 (including principal of VND 169,554,042,740 and late payment interest of VND 19,605,557,188). This transaction is secured by 22,990,000 shares of National Citizen Commercial Joint Stock Bank owned by the bank's shareholders with a total par value of VND 273,581,000,000 at 30 June 2025, including:

+ KY Consultant Company Limited - a related party of the Company: 18,000,000 shares;  
+ Mrs. Vu Hai Anh - member of the Company's Board of Management: 3,500,000 shares;  
+ Mrs. Tran Thi Thu: 1,490,000 shares.

- Receivables from the sale of 59,937 CLACH2124001 bonds and 24,717 CLACH2125002 bonds of Cam Lam Investment Company Limited to Tien Thanh Consulting Company Limited for VND 737,522,389,297 at 30 June 2025. This transaction is secured by 73,249,540 shares of Mineral Import Export Joint Stock Company owned by the individuals who are shareholders of this company with a total par value of VND 732,995,495,000, including:

+ Mrs. Ta Thi Tu Trinh: 4,180,000 shares;  
+ Mrs. Dinh Thi Thu Van: 153,930 shares;  
+ Mr. Nguyen Hong Tuan: 68,915,610 shares.

In addition, the payment obligation is also secured by 1,000,000 shares of National Citizen Commercial Joint Stock Bank (NCB), owned by Ms. Tran Thi Thu, with a total par value of VND 10,000,000,000. The total value of assets securing this receivable as of June 30, 2025 is VND 744,395,400,000.

- Receivables from the sale of 27,536 LACCH2124001 bonds of Hoa Lam An Trading and Services Joint Stock Company to Viet Media Entertainment Service and Trading Joint Stock Company (the Company owns 15% of the charter capital in this company) with the outstanding debt amount VND 323,265,263,514 as of June 30, 2025 (including principal of VND 306,679,370,959 and late payment interest of VND 16,585,892,555). This transaction is secured by 35,300,000 shares of National Citizen Commercial Joint Stock Bank owned by individuals who are shareholders of this bank with a total par value of VND 420,070,000,000, including:

+ Mrs. Ta Thi Tu Trinh: 3,967,943 shares;  
+ Mr. Nguyen Tran Trung Son: 16,934,686 shares;  
+ Mr. Nguyen Minh Tu: 1,069,578 shares;  
+ Mr. Nguyen Tran Minh Quan: 2,638,997 shares;  
+ Mrs. Lai Thi Thuy Van: 5,412,056 shares;  
+ Mrs. Tran Thi Thu: 5,276,740 shares.

**8 . PREPAYMENT TO SUPPLIERS**

	30/06/2025	01/01/2025
	VND	VND
An Dan Hung Yen Trading Investment Company Limited	2,689,000,000	5,188,000,000
Others	2,088,900	248,028,690
	<u>2,691,088,900</u>	<u>5,436,028,690</u>



**9 . PROVISION FOR IMPAIRMENT OF RECEIVABLES**

	First 6 months of 2025 VND	First 6 months of 2024 VND
As at 01/01	5,212,000,000	4,366,000,000
Reversal	(2,499,000,000)	(141,700,000)
As at 30/06	<u>2,713,000,000</u>	<u>4,224,300,000</u>

**10 . PREPAID EXPENSES**

**a) Short-term prepaid expenses**

	30/06/2025 VND	01/01/2025 VND
Tooling expenses waiting to be allocated	87,367,529	34,282,728
Office rental expenses	372,011,640	533,288,180
Software maintenance expenses	726,535,000	333,753,904
Transmission line rental expenses	322,342,162	223,848,074
Health insurance expenses	35,976,476	275,763,434
Other short-term prepaid expenses	312,710,900	116,735,809
	<u>1,856,943,707</u>	<u>1,517,672,129</u>

**b) Long-term prepaid expenses**

Tooling expenses waiting to be allocated	1,407,056,283	486,336,511
Cost of tools, renovation when moving to new head office at No.2A Dai Co Viet	18,969,167	2,238,918,309
Expenses of tools, office renovation at Nguyen Trai branch	110,139,959	441,953,345
Other long-term prepaid expenses	3,262,500,002	3,987,500,000
Others	1,176,647,390	519,259,550
	<u>5,975,312,801</u>	<u>7,673,967,715</u>

**11 . DEPOSITS, COLLATERALS AND PLEDGES**

**a) Short-term**

	30/06/2025 VND	01/01/2025 VND
Deposit for tree rental	3,000,000	3,000,000
Deposit for car rental	28,000,000	28,000,000
Deposit for information service provision in 2024	34,000,000	34,000,000
	<u>65,000,000</u>	<u>65,000,000</u>

**b) Long-term**

Deposit for office rental	2,445,689,400	2,822,170,040
Others	19,350,000	30,920,000
	<u>2,465,039,400</u>	<u>2,853,090,040</u>

**12 . TAXES AND OTHER RECEIVABLES FROM STATE BUDGET**

	30/06/2025 VND	01/01/2025 VND
Corporate income tax	599,952,087	599,952,087
	<u>599,952,087</u>	<u>599,952,087</u>



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**13 . TANGIBLE FIXED ASSETS**

	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND
<b>Original cost</b>					
As at 01/01/2025	25,447,203,422	16,063,160,932	222,812,000	1,277,592,377	43,010,768,731
Purchase	-	2,811,270,015	-	-	2,811,270,015
Liquidating, disposed	(2,307,128,547)	(944,422,680)	-	(275,854,777)	(3,527,406,004)
As at 30/06/2025	23,140,074,875	17,930,008,267	222,812,000	1,001,737,600	42,294,632,742
<b>Accumulated depreciation</b>					
As at 01/01/2025	19,768,830,478	4,882,429,519	222,812,000	681,832,408	25,555,904,405
Depreciation	988,060,903	930,680,061	-	84,855,246	2,003,596,210
Liquidating, disposed	(2,307,128,547)	(114,244,677)	-	(275,854,777)	(2,697,228,001)
As at 30/06/2025	18,449,762,834	5,698,864,903	222,812,000	490,832,877	24,862,272,614
<b>Net carrying amount</b>					
As at 01/01/2025	5,678,372,944	11,180,731,413	-	595,759,969	17,454,864,326
As at 30/06/2025	4,690,312,041	12,231,143,364	-	510,904,723	17,432,360,128

*In which:*

- Historical cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 21,103,090,877.

The Company has not determined the fair value of these tangible fixed assets due to Vietnamese Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value.

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**14 . INTANGIBLE FIXED ASSETS**

	Trading, accounting software VND	Other intangible assets VND	Total VND
<b>Original cost</b>			
As at 01/01/2025	20,529,718,889	4,750,289,608	25,280,008,497
As at 30/06/2025	20,529,718,889	4,750,289,608	25,280,008,497
<b>Accumulated depreciation</b>			
As at 01/01/2025	12,055,429,264	4,750,289,608	16,805,718,872
Depreciation	1,016,051,502	-	1,016,051,502
As at 30/06/2025	13,071,480,766	4,750,289,608	17,821,770,374
<b>Net carrying amount</b>			
As at 01/01/2025	8,474,289,625	-	8,474,289,625
As at 30/06/2025	7,458,238,123	-	7,458,238,123

*In which:*

- Cost of fully depreciated tangible fixed assets but still in use: VND 9,173,884,524

The Company has not determined the fair value of these intangible fixed assets due to Vietnamese Accounting Standards, Vietnamese Accounting System applied for securities companies has not guided in detail on the determination of the fair value.

**15 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND**

	30/06/2025 VND	01/01/2025 VND
Initial deposit	120,000,000	120,000,000
Additional deposit	12,253,782,674	12,253,782,674
Accrued interest	7,626,217,326	7,626,217,326
<b>Ending balance</b>	<b>20,000,000,000</b>	<b>20,000,000,000</b>

**16 . SHORT-TERM BORROWINGS**

	01/01/2025 VND	Increase in the period VND	Decrease in the period VND	30/06/2025 VND
Bank borrowings	45,918,000,000	-	45,918,000,000	-
Other borrowings	415,292,935,801	949,388,791,683	1,035,441,048,835	329,240,678,649
	<b>461,210,935,801</b>	<b>949,388,791,683</b>	<b>1,081,359,048,835</b>	<b>329,240,678,649</b>
<b>Detail short-term loans</b>				
			30/06/2025 VND	01/01/2025 VND
National Citizen Commercial Joint stock Bank - Hanoi Branch (NCB)			-	45,918,000,000
Personal borrowings <sup>(1)</sup>			329,240,678,649	415,292,935,801
			<b>329,240,678,649</b>	<b>461,210,935,801</b>

**Detail information of short-term borrowings:**

(1) Personal loan contracts with unsecured loans with a term of no more than 6 months, interest rates ranging from 6% to 10.5% per year for the purpose of supplementing working capital for the company's business and investment activities.



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**17 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES**

	30/06/2025	01/01/2025
	VND	VND
Payable to the Stock Exchange	259,899,520	360,647,780
Payable to the Viet Nam Securities Depository and Clearing Corporation	124,629,247	157,422,877
	<b>384,528,767</b>	<b>518,070,657</b>

**18 . SHORT-TERM TRADE PAYABLES**

Trade payables detailed by suppliers with large account balances

	30/06/2025	01/01/2025
	VND	VND
National Citizen Commercial Joint stock Bank - Hanoi Branch	760,521,669	760,521,669
Others	711,025,181	1,042,585,667
	<b>1,471,546,850</b>	<b>1,803,107,336</b>

**20 . TAX PAYABLES AND STATUTORY OBLIGATIONS**

	30/06/2025	01/01/2025
	VND	VND
Value added tax	1,526,291	7,867,379
Personal income tax	1,898,286,670	2,549,614,903
Other taxes	976,900	1,008,346
	<b>1,900,789,861</b>	<b>2,558,490,628</b>

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

**21 . SHORT-TERM ACCRUED EXPENSES**

	30/06/2025	01/01/2025
	VND	VND
Accrued interest expenses	7,328,838,855	8,210,244,201
Securities company operating expenses	3,307,434,373	14,589,321,965
	<b>10,636,273,228</b>	<b>22,799,566,166</b>

**22 . OTHER SHORT-TERM PAYABLES**

	30/06/2025	01/01/2025
	VND	VND
Dividend for shareholders payables	30,390,684	30,390,684
Collection of investment money payable to investors	723,262,050	723,262,050
Others	610,707,661	516,512,791
	<b>1,364,360,395</b>	<b>1,270,165,525</b>

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**23 . OWNER'S EQUITY**
**a) Details of owner's invested capital**

	Rate	30/06/2025	Rate	01/01/2025
	(%)	VND	(%)	VND
Mr. Vu Manh Tien	9.71	160,000,000,000	9.71	160,000,000,000
Mr. Nguyen Hai Chau	5.25	86,515,600,000	3.95	65,038,400,000
Others	85.04	1,401,490,580,000	86.34	1,422,967,780,000
	<b>100</b>	<b>1,648,006,180,000</b>	<b>100</b>	<b>1,648,006,180,000</b>

**b) Undistributed earnings**

	30/06/2025	01/01/2025
	VND	VND
Undistributed realized earnings	301,267,684,538	326,017,771,915
Unrealized earnings	19,890,959,141	(6,461,661,745)
	<b>321,158,643,679</b>	<b>319,556,110,170</b>

**c) The situation of income distribution for shareholders or capital contributors**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Undistributed realized earnings previous period	326,017,771,915	294,718,071,991
Unrealized gain/loss accumulated to the end of the period	19,890,959,141	6,076,852,430
Realized gain accumulated to the beginning of the period	(23,891,235,623)	35,375,538,493
Basis of profit distribution to shareholders or contributing members as of the end of the accounting period	302,126,536,292	330,093,610,484
Profit appropriation to funds (*)	(858,851,754)	(1,665,650,453)
- Bonus and welfare fund	(858,851,754)	(1,665,650,453)
Undistributed realized earnings accumulated to the end of the accounting period	<b>301,267,684,538</b>	<b>328,427,960,031</b>

According to Resolution of the 2025 No 01/2025/NĐ-ĐHĐCĐ dated 22 April 2025 issued by General Meeting of shareholders, the Company announces the distribution of undistributed profit after tax in 2024 as follows:

	Amount
	VND
Bonus and welfare fund	858,851,754

**d) Capital transactions with owners and distribution of dividends and profits**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Owner's invested capital		
- At the beginning of period	1,648,006,180,000	1,648,006,180,000
- At the ending of period	1,648,006,180,000	1,648,006,180,000

**e) Shares**

	30/06/2025	01/01/2025
Quantity of shares registered for issuance	164,800,618	164,800,618
Quantity of shares sold to the public	164,800,618	164,800,618
- Common stocks	164,800,618	164,800,618
Quantity of circulation stocks	164,800,618	164,800,618
- Common stocks	164,800,618	164,800,618
Par value per stock (VND)	10,000	10,000



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**24 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY**

	30/06/2025	01/01/2025
	VND	VND
Unrestricted financial assets	318,170,450,000	412,267,100,000
	<b>318,170,450,000</b>	<b>412,267,100,000</b>

**25 . THE COMPANY'S NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD**

	30/06/2025	01/01/2025
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	1,530,000	1,530,000
	<b>1,530,000</b>	<b>1,530,000</b>

**26 . THE COMPANY'S FINANCIAL ASSETS NOT YET DEPOSITED AT THE VSD**

	30/06/2025	01/01/2025
	VND	VND
Financial assets not deposited at VSD of the company	236,380,270,000	209,680,270,000
	<b>236,380,270,000</b>	<b>209,680,270,000</b>

**27 . THE COMPANY'S FINANCIAL ASSETS ARE ENTITLED**

	30/06/2025	01/01/2025
	VND	VND
The Company's financial assets are entitled	-	280,000
	<b>-</b>	<b>280,000</b>

**28 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS**

	30/06/2025	01/01/2025
	VND	VND
Unrestricted transferable financial assets	2,885,971,700,000	4,115,674,120,000
Restricted transferable financial assets	61,271,000,000	71,291,000,000
Mortgage financial assets	780,299,020,000	826,078,300,000
Blocked and temporarily detained financial assets	73,638,960,000	5,687,260,000
Financial assets awaiting payment	42,804,760,000	26,202,170,000
	<b>3,843,985,440,000</b>	<b>5,044,932,850,000</b>

**29 . FINANCIAL ASSETS DEPOSITED AT THE VSD AND NOT YET TRADED OF INVESTORS**

	30/06/2025	01/01/2025
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	17,986,520,000	17,986,520,000
Non-traded and blocked financial assets deposited at the VSD	150,000,000	150,000,000
	<b>18,136,520,000</b>	<b>18,136,520,000</b>

**30 . AWAITING FINANCIAL ASSETS OF INVESTORS**

	30/06/2025	01/01/2025
	VND	VND
Awaiting financial assets of investors	122,376,020,000	24,719,800,000
	<b>122,376,020,000</b>	<b>24,719,800,000</b>

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**31 . INVESTORS' DEPOSITS**

	30/06/2025	01/01/2025
	VND	VND
<b>Deposits of investors on securities transactions under the management method of securities companies</b>	<b>126,890,363,736</b>	<b>39,404,195,605</b>
1. Domestic investors	126,831,916,400	38,972,273,263
2. Foreign investors	58,447,336	431,922,342
<b>Deposits of securities issuers</b>	<b>1,000,000</b>	<b>1,000,000</b>
2. Issuers' dividend payment deposit	1,000,000	1,000,000
	<b>126,891,363,736</b>	<b>39,405,195,605</b>

**32 . PAYABLES TO INVESTORS**

	30/06/2025	01/01/2025
	VND	VND
<b>1. Payables to investors - Deposits of investors on securities transactions under the management method of securities companies</b>	<b>126,890,363,736</b>	<b>39,404,195,605</b>
1.1. Domestic investors	126,831,916,400	38,972,273,263
1.2. Foreign investors	58,447,336	431,922,342
	<b>126,890,363,736</b>	<b>39,404,195,605</b>

**33 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS**

	30/06/2025	01/01/2025
	VND	VND
Payables for dividend, principal and interest from bonds to investors	1,000,000	1,000,000
	<b>1,000,000</b>	<b>1,000,000</b>

**34 . LOAN PAYABLES OF INVESTORS TO THE COMPANY**

	30/06/2025	01/01/2025
	VND	VND
<b>1. Margin transaction payables</b>	<b>112,806,635,224</b>	<b>203,329,583,793</b>
1.1 Payables for margin principal	112,806,635,224	203,329,583,793
Domestic investors	112,806,635,224	203,329,583,793
<b>2. Prepaid of selling securities operation payables</b>	<b>17,207,889,907</b>	<b>7,462,155,183</b>
2.1 Principal of prepaid of selling securities operation	17,207,889,907	7,462,155,183
Domestic investors	17,207,889,907	7,462,155,183
	<b>130,014,525,131</b>	<b>210,791,738,976</b>



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**35 . OPERATING INCOME**

**a) Profit, loss of financial assets**

	Total amount sold VND	Total cost of goods sold VND	Gain, loss from trading shares of current period		Gain, loss from trading previous period	
			Gain	Loss	Gain	Loss
			VND	VND	VND	VND
Listed shares	74,846,220,970	78,710,136,338	3,725,469,644	(7,589,385,012)	1,253,365,342	(422,375,000)
Listed bonds	224,954,900,000	227,616,400,000	139,200,000	(2,800,700,000)	352,386,220	(29,000,000)
Government bonds	-	-	-	-	-	(32,500,000)
Unlisted bonds	40,690,442,000	40,466,931,600	223,510,400	-	196,962,280,238	-
Certificates of deposit	-	-	-	-	25,980,405	-
	<b>340,491,562,970</b>	<b>346,793,467,938</b>	<b>4,088,180,044</b>	<b>(10,390,085,012)</b>	<b>198,594,012,205</b>	<b>(483,875,000)</b>

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b) . Difference from revalued financial assets

	Book value VND	Market value/ Fair value VND	Revaluation difference at 30/06/2025		Revaluation difference at 01/01/2025		Accounting book adjustment difference	
			Increase VND	Decrease VND	Increase VND	Decrease VND	Increase VND	Decrease VND
<b>FVTPL</b>	<b>750,535,151,838</b>	<b>777,829,850,520</b>	<b>56,692,034,328</b>	<b>(29,397,335,646)</b>	<b>100,261,562,468</b>	<b>(105,907,639,894)</b>	<b>83,829,501,844</b>	<b>(50,888,725,737)</b>
Listed shares	499,252,266,038	524,349,850,520	54,492,034,328	(29,394,449,846)	99,061,562,468	(105,904,754,094)	81,629,501,844	(50,888,725,737)
Unlisted shares	251,280,000,000	253,480,000,000	2,200,000,000	-	1,200,000,000	-	2,200,000,000	-
Delisted shares	2,885,800	-	-	(2,885,800)	-	(2,885,800)	-	-
<b>AFS</b>	<b>30,310,000,000</b>	<b>30,310,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unlisted shares	30,310,000,000	30,310,000,000	-	-	-	-	-	-
	<b>780,845,151,838</b>	<b>808,139,850,520</b>	<b>56,692,034,328</b>	<b>(29,397,335,646)</b>	<b>100,261,562,468</b>	<b>(105,907,639,894)</b>	<b>83,829,501,844</b>	<b>(50,888,725,737)</b>



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**c) Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
From financial assets at FVTPL (*)	8,306,489,715	(119,423,726,851)
Loans	10,956,333,523	12,717,410,243
	<b>19,262,823,238</b>	<b>(106,706,316,608)</b>

(\*) The data for the first 6 months of 2024 includes the provisional cashback on dividends from bonds of Cam Lam Investment Company Limited with the amount of VND 196.46 billion when the Company sells these bonds in 2024.

**36 . EXPENSES FOR OTHER SERVICES**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
- Expenses from other financial services	3,020,279,113	7,501,201,270
	<b>3,020,279,113</b>	<b>7,501,201,270</b>

**37 . FINANCIAL INCOME**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Income from interest on demand deposits	1,410,756,318	269,930,446
Other financial income (*)	16,585,892,555	9,722,646,889
	<b>17,996,648,873</b>	<b>9,992,577,335</b>

(\*) Late interest according to the contract between the Company and partners related to the transaction of selling bonds with late payment to the Company.

**38 . FINANCIAL EXPENSES**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Borrowing costs	17,046,025,180	14,781,111,254
	<b>17,046,025,180</b>	<b>14,781,111,254</b>

**39 . GENERAL ADMINISTRATIVE EXPENSES**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Salary expenses and salary-based payments	12,048,711,066	16,366,020,283
Trade union fund, social insurance, health insurance, unemployment insurance	853,977,500	903,563,030
Tax, fees and charge	1,023,520,199	1,163,178,852
Depreciation and amortisation	976,024,654	805,031,819
Tax, fees and charge	15,200,000	11,000,000
Expenses from external services	7,609,694,844	8,250,459,729
	<b>22,527,128,263</b>	<b>27,499,253,713</b>

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**40 . OTHER EXPENSES**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Remaining value of fixed assets and costs of liquidation and sale of fixed assets	43,380,134	-
Penalty fees	181,026,402	-
Other expenses	454,892,258	16,722,279
	<b>679,298,794</b>	<b>16,722,279</b>

**41 . CURRENT CORPORATE INCOME TAX EXPENSES****41.1 . Current corporate income tax expense**

	First 6 months of 2025	First 6 months of 2024
	VND	VND
Total profit before tax	9,049,540,484	40,006,927,223
Increase	66,125,370,687	11,465,456,638
- <i>Invalid expenses</i>	450,397,239	270,274,683
- <i>Decreased difference on revaluation of financial assets</i>	50,888,725,737	11,195,181,955
- <i>Provision for loss of bad receivables</i>	14,786,247,711	-
Decrease	(95,480,247,536)	(8,101,143,555)
- <i>Dividends, distributed profit</i>	(5,110,251,400)	(539,932,192)
- <i>Increased difference on revaluation of financial assets</i>	(83,829,501,844)	(7,132,930,563)
- <i>Reversal of provision for loss of bad receivables</i>	(6,540,494,292)	(428,280,800)
Taxable income	(20,305,336,365)	43,371,240,306
<b>Current corporate income tax expense (tax rate 20%)</b>	<b>-</b>	<b>8,674,248,061</b>
Adjustment of tax expenses in previous periods and tax expenses in the current period	-	19,392,061
Corporate income tax payable at the beginning of the period	(599,952,087)	6,118,407,944
Corporate income tax paid in the period	-	(9,871,997,964)
<b>Corporate income tax payable end of the period</b>	<b>(599,952,087)</b>	<b>4,940,050,102</b>



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**41.2 . Deferred income tax expense**

	<u>30/06/2025</u>	<u>01/01/2025</u>
	<u>VND</u>	<u>VND</u>
<b>Deferred income tax assets</b>		
Deductible temporary difference	-	1,129,215,485
	<u>-</u>	<u>1,129,215,485</u>
	<u>30/06/2025</u>	<u>01/01/2025</u>
	<u>VND</u>	<u>VND</u>
<b>Deferred income tax liabilities</b>		
Taxable temporary differences	5,458,939,736	-
	<u>5,458,939,736</u>	<u>-</u>
	<u>First 6 months of</u>	<u>First 6 months of</u>
	<u>2025</u>	<u>2024</u>
	<u>VND</u>	<u>VND</u>
<b>Deferred income tax expenses charged to statement of interim comprehensive income</b>		
Deferred income tax expense arising from taxable temporary differences	6,588,155,221	(812,450,277)
	<u>6,588,155,221</u>	<u>(812,450,277)</u>

**44 . BASIC EARNINGS PER SHARE**

The calculation of basic earnings per share that can be distributed to ordinary share holders of the Company is implemented based on the following figures:

	<u>First 6 months of</u>	<u>First 6 months of</u>
	<u>2025</u>	<u>2024</u>
	<u>VND</u>	<u>VND</u>
Total profit after tax	2,461,385,263	32,125,737,378
Profit distributed for common shares	2,461,385,263	32,125,737,378
Average circulated common shares in the period	164,800,618	164,800,618
<b>Basic earnings per share</b>	<u>15</u>	<u>195</u>

The Company has not yet planned to deduct the Bonus and Welfare Fund on Profit after tax at the time of preparing the Financial Statements.

As at 30 June 2025, the Company did not have shares with dilutive potential for earnings per share.

**45 . FINANCIAL RISK MANAGEMENT**

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of General Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

**Market risk**

The Company's business operations will bear the risks of changes in prices, exchange rates and interest rates.

**Price Risk**

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the investment shares.

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
<b>As at 30/06/2025</b>				
Financial assets at fair value through profit and loss (FVTPL)	777,829,850,520	-	-	777,829,850,520
Available for sale financial assets	30,310,000,000	-	-	30,310,000,000
	<u>808,139,850,520</u>	<u>-</u>	<u>-</u>	<u>808,139,850,520</u>
<b>As at 01/01/2025</b>				
Financial assets at fair value through profit and loss (FVTPL)	825,915,640,750	-	-	825,915,640,750
Available for sale financial assets	30,310,000,000	-	-	30,310,000,000
	<u>856,225,640,750</u>	<u>-</u>	<u>-</u>	<u>856,225,640,750</u>

**Exchange rate risk**

The Company bears the risk of exchange rate due to the fluctuation in fair value of future cash flows of a financial instrument in line with changes in exchange rates if loans, revenues and expenses of the Company are denominated in foreign currencies other than VND.

**Interest rate risk**

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.



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**Credit Risk**

Credit risk is the risk that a party to a financial instrument or contract will not be able to perform its obligations, resulting in financial loss to the Company. The Company is exposed to credit risks from operating activities (primarily with respect to trade receivables) and from financing activities (including deposits with banks, loans and other financial instruments).

	Under 1 year	From 1 to 5 years	From more than 5	Total
	VND	VND	years	VND
<b>As at 30/06/2025</b>				
Cash	58,117,057,914	-	-	58,117,057,914
Loans	110,454,877,776	-	-	110,454,877,776
Receivables	1,254,511,817,594	2,465,039,400	-	1,256,976,856,994
	<u>1,423,083,753,284</u>	<u>2,465,039,400</u>	<u>-</u>	<u>1,425,548,792,684</u>
<b>As at 01/01/2025</b>				
Cash	107,582,726,345	-	-	107,582,726,345
Held-to-maturity investments (HTM)	201,976,845,040	-	-	201,976,845,040
Trade and other receivables	1,234,662,275,459	2,853,090,040	-	1,237,515,365,499
	<u>1,544,221,846,844</u>	<u>2,853,090,040</u>	<u>-</u>	<u>1,547,074,936,884</u>

**Liquidity Risk**

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from the fact that its financial assets and financial liabilities have different maturities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	From more than 5	Total
	VND	VND	years	VND
<b>As at 30/06/2025</b>				
Borrowings and debts	329,240,678,649	-	-	329,240,678,649
Payables to supplier, payables for securities transaction activities and other	3,220,436,012	-	-	3,220,436,012
Accrued expenses	10,636,273,228	-	-	10,636,273,228
	<u>343,097,387,889</u>	<u>-</u>	<u>-</u>	<u>343,097,387,889</u>

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	Under 1 year	From 1 to 5 years	From more than 5	Total
	VND	VND	years VND	VND
<b>As at 01/01/2025</b>				
Borrowings and debts	461,210,935,801	-	-	461,210,935,801
Payables to supplier, payables for securities transaction activities and other payables	3,591,343,518	-	-	3,591,343,518
Accrued expenses	22,799,566,166	-	-	22,799,566,166
	<u>487,601,845,485</u>	<u>-</u>	<u>-</u>	<u>487,601,845,485</u>

The Company considers that the risk concentration for debt repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

**46 . EVENTS AFTER BALANCE SHEET DATE**

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the interim financial statements.



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**47 . SEGMENT REPORTING**

**Under business fields**

	Securities brokerage and custody activities	Proprietary trading investment activities	Lending and selling advance activities	Other activities	Grant total
	VND	VND	VND	VND	VND
Net revenue from operating activities	8,487,532,145	96,224,171,603	10,956,333,523	2,049,102,545	117,717,139,816
Segment expenses	11,269,269,691	61,665,024,635	8,245,753,419	5,244,481,973	86,424,529,718
Unallocated revenue					17,996,648,873
Unallocated expenses					39,573,153,443
<b>Operating results</b>	<b>(2,781,737,546)</b>	<b>34,559,146,968</b>	<b>2,710,580,104</b>	<b>(3,195,379,428)</b>	<b>9,716,105,528</b>
Direct segment assets	21,833,995,608	2,062,554,332,574	110,454,877,776	-	2,194,843,205,958
Unallocated assets					135,208,344,712
<b>Total assets</b>	<b>21,833,995,608</b>	<b>2,062,554,332,574</b>	<b>110,454,877,776</b>	<b>-</b>	<b>2,330,051,550,670</b>
Direct department liabilities	384,528,767	6,219,461,405	-	1,211,900,000	7,815,890,172
Unallocated liabilities					353,070,836,819
<b>Total liabilities</b>	<b>384,528,767</b>	<b>6,219,461,405</b>	<b>-</b>	<b>1,211,900,000</b>	<b>360,886,726,991</b>

**Under geographical areas**

Since all business activities of the Company take place in the territory of Vietnam, the Company does not prepare a Segment report by geographical area.



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**48 . TRANSACTION AND BALANCES WITH RELATED PARTIES**

List and relation between related parties and the Company detail as follows:

<b>Related parties</b>	<b>Relation</b>
G-AutoMobile Joint Stock Company	Mr. Le Minh Khue - Former Deputy General Director of the Company and Chairman of the Board of Management of this company from October 12, 2024 to April 19, 2025
Hong Duc Automobile Manufacturing Industry JSC	Mr. Nguyen Hai Chau - Chairman of the Board of Management and concurrently member of the Board of Management of this company (resigned on 24 March 2025)
Hong Duc Automobile Manufacturing JSC	Mr. Nguyen Hai Chau - Chairman of the Board of Management and concurrently member of the Board of Management of this company (resigned on 24 March 2025)
Quang Ninh Bus Station Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Management of the Company and concurrently member of the Board of Management of this company.
Investment and Sharing Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Management of the Company and concurrently Chairman of the Board of Management of this company until July 24, 2024
Gami Group Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Management of the Company and concurrently Vice Chairman of the Board of Management of this company until July 19, 2024
Intellectual Vietnam Asset Mangement Joint Stock Company	Mr. Nguyen Hai Chau - Chairman of the Board of Management of the Company and concurrently Vice Chairman of the Board of Management of this company; Mr. Vu Manh Tien - Member of the Board of Management of the Company and Chairman of the Board of Management of this company
Dong Nai Building Material and Fuel Joint Stock Company	Mr. Le Minh Khue - Former Deputy General Director of the Company and member of the Board of Management of this Company
Long Thanh Joint - Stock Trading Company	Mr. Le Minh Khue - Former Deputy General Director of the Company and concurrently a member of the Board of Management of this company
Vienam Value Discovery Investment Fund	Mr. Le Minh Khue - Former Deputy General Director of the Company and Chairman of the Board of Representatives of this fund (resigned on 25 April 2025)
KY Consultant Company Limited	Mrs. Do Thi Hong Hai - Member of the Board of Management of the Company and concurrently capital-contributing member of this company until August 30, 2024; Mr. Tran Dinh Cuong - Member of the Board of Management of the Company and concurrently a capital-contributing member, Chairman of the Board of Members, and Director of this company until August 30, 2024
Gami Hospitality Joint Stock Company	Also serving as members of the Board of Management are Mr. Tran Dinh Cuong and Mr. Nguyen Xuan Ha, Mr. Nguyen Xuan Ha also being the Deputy General Director of this company
G-Holding Invest Company Limited	Mr. Tran Dinh Cuong - Former member of the Board of Management of the Company and also the legal representative and owner of this company
Phu Binh Trading and Technology Joint Stock Company	Also serving as a member of the Board of Management is Mr. Nguyen Xuan Ha - Former member of the Board of Management of the Company
Great Advanced Mind Institute Joint Stock Company	Mr. Nguyen Xuan Ha - Former member of the Board of Management of the Company, concurrently Chairman of the Board of Management, Director and legal representative of this company
Gami Hoi An Joint Stock Company	Mr. Nguyen Xuan Ha - Former member of the Board of Managemnt of the Company and Chairman of the Board of Management of this company (resigned from the position of Chairman on November 29, 2024 and remains a member of the Board of Management)



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<b>Related parties</b>	<b>Relationship</b>
Hoi An Memories Company Limited	Mr. Nguyen Xuan Ha - Former member of the Board of Management of the Company, Director and legal representative of this company.
Copholab Nha Trang Joint Stock Company	Mrs. Do Thi Hong Hai - Member of the Board of Management of the Company and concurrently Director of this company until March 2025.
Vong Duc Media Joint Stock Company	Mr. Ngo Thanh Tung - Member of the Board of Management of the Company and concurrently Director, and the legal representative of this company
M&A One Member Limited Liability Company Law Firm	Mr. Hoang Don Hung - Former member of the Board of Management of the Company and also the legal representative of this company.
B'Lao Silk Joint Stock Company	Mr. Hoang Don Hung - Former member of the Board of Management of the Company and also a member of the Board of Management of this company.
SRE Construction Joint Stock Company	Mr. Hoang Don Hung - Former member of the Board of Management of the Company and also the head of the company's supervisory board.
Koji Asset Invest Joint Stock Company	Mr. Nguyen Phi Long - Deputy General Director and concurrently member of the Board of Management of this company
Pharbaco Central Pharmaceutical Joint Stock Company No. 1	Mr. Nguyen Dinh Tuan (Independent member of the Board of Management of EVS Securities JSC) is Chairman of the Board of Management at PBC.

Members of the Board of Management, the Board of General Directors, other managers of the Company and related

During the period, the Company had the following transactions with related parties:

	First 6 months of 2025 VND	First 6 months of 2024 VND
<b>Revenue</b>		
Intellectual Vietnam Asset Mangement	5,782,337	3,894,230
Gami Group Joint Stock Company	2,119,184	2,122,848
Dong Nai Building Material and Fuel Joint Stock Company	-	50,000,000
KY Consultant Company Limited	29,797,416	29,962,043
G-Holding Invest Company Limited	2,236,472	2,240,784

Balances with related parties at the end of the period:

	30/06/2025 VND	01/01/2025 VND
<b>Advances from customers</b>		
Dong Nai Building Material and Fuel Joint Stock Company	37,400,000	-
Pharbaco Central Pharmaceutical Joint Stock Company No. 1	50,000,000	-
<b>Short-term accrued expenses</b>		
Mr. Nguyen Hai Chau	209,226,000	1,000,835,000
Ms. Do Thi Hong Hai	114,800,000	374,000,000
Ms. Vu Hai Anh	40,000,000	202,000,000
Mr. Vu Manh Tien	40,000,000	202,000,000
Mr. Nguyen Thanh Chung	36,000,000	206,000,000



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	30/06/2025	01/01/2025
	VND	VND
Mr. Tran Dinh Cuong	-	90,000,000
Mr. Hoang Don Hung	59,400,000	130,000,000
Mr. Ngo Thanh Tung	24,000,000	19,000,000
Mr. Nguyen Xuan Ha	-	19,000,000
<b>Advances</b>		
Mr. Nguyen Thanh Chung	50,000,000	52,825,862

In addition to the information with related parties presented in the above Notes, the Company had the transactions with related parties during the period as follows:

	First 6 months of 2025	First 6 months of 2024
	VND	VND
<b>Remuneration of certain key management</b>		
Mr. Nguyen Hai Chau - Chairman of the Board of Management	1,657,140,000	1,568,160,000
Mr. Vu Manh Tien - Member of the Board of Management	260,000,000	240,000,000
Ms. Vu Hai Anh - Member of the Board of Management	549,854,545	531,900,000
Ms. Do Thi Hong Hai - Member of the Board of Management	436,000,000	480,000,000
Mr. Hoang Don Hung - Member of the Board of Management	324,000,000	480,000,000
Mr. Ngo Thanh Tung - Member of the Board of Management	394,357,143	320,030,000
Mr. Tran Dinh Cuong - Member of the Board of Management	162,000,000	240,000,000
Mr. Nguyen Xuan Ha - Member of the Board of Management	36,818,182	60,000,000
Mr. Pham Hong Minh - Member of the Board of Management, Former General Director	357,061,692	1,244,496,000
Mr. Nguyen Thanh Chung - Member of the Board of Management, Former General Director	147,272,727	240,000,000
Mrs. Ngo Thi Thu Huong - Former Deputy General Director	-	628,079,130
Mr. Le Minh Khue - Deputy General Director	272,989,394	547,200,000
Mr. Nguyen Phi Long - Deputy General Director	311,159,091	547,200,000
Mr. Nguyen Thanh Hai - General Director	1,500,000,000	

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the period and had no balance at the end of the accounting period with the Company.

**49 . COMPARATIVE FIGURES**

The comparative figures on the Interim Statement of Financial Position and Notes are taken from the Financial Statements for the fiscal year ended as at 31 December 2024, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Statement of comprehensive income, Interim Statement of Cash flows, Interim Statement of Changes in equity and Notes are taken from the Interim Financial Statements which have been reviewed for the period from 01 January 2024 to 30 June 2024, which was audited by AASC Auditing Firm Company Limited.

Bui Thi Yen  
Preparer

Nguyen Thi Bích Hằng  
Chief Accountant

Vu Thi Thanh Hằng  
Chief Financial Officer  
Hanoi, 12 August 2025

