CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY	***THE SOCIALIST REPUBLIC OF VIETNAM***
	Độc lập - Tự do - Hạnh phúc
	Independence - Freedom - Happiness

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC, SỞ GIAO DỊCH CHỨNG KHOÁN

DISCLOSURE OF INFORMATION ON THE STATE SECURITIES COMMISSION'S PORTAL AND STOCK EXCHANGE'S PORTAL

Kính gửi/ To:
- Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- Sở Giao dịch Chứng khoán Hà Nội/ *Ha Noi Stock Exchange*

Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp

T-Corp Asset Management Corporation Joint Stock Company

Mã chứng khoán/ *Stock Symbol*: TVC

Trụ sở chính/ *Address*: Số 142 Đội Cấn, Phường Ngọc Hà, Thành phố Hà Nội/ *No. 142 Doi Can, Ngoc Ha Ward, Ha Noi City*

Điện thoại/ *Telephone*: 024. 3722 4999 Fax: 024. 6273 2058

Người thực hiện công bố thông tin/ *Person in charge of information disclosure*:

Bà Nguyễn Thị Hằng/ *Ms. Nguyen Thi Hang*

Loại thông tin công bố: ☐ 24 giờ ☐ 72 giờ ☐ bất thường ☐ theo yêu cầu ☑ định kỳ

Information disclosure type: ☐ *24 hours* ☐ *72 hours* ☐ *irregular* ☐ *on demand* ☑ *periodic*

Nội dung thông tin công bố/ *Content of information disclosure:*

Báo cáo tài chính riêng quý II năm 2026 của Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp.

The separate financial statements for the second quarter of 2026 of T-Corp Asset Management Corporation Joint Stock Company.

Thông tin này được công bố trên trang điện tử Công ty vào ngày 30/07/2026 tại đường dẫn http://tcorp.vn/.

This information has been disclosed on the company's website on July 30, 2026 at the following link: http://tcorp.vn/.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby commit that the disclosed information is true and accurate, and we take full responsibility before the law for the content of the information disclosed.

CÔNG TY CỔ PHẦN TẬP ĐOÀN
QUẢN LÝ TÀI SẢN T-CORP
T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY

CHỦ TỊCH HĐQT
Nguyễn Thị Hằng

Mẫu số 01-B

CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY	**Độc lập - Tự do - Hạnh phúc**
	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom - Happiness

Hà Nội, ngày 30 tháng 07 năm 2026

Ha Noi, July 30, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE THE FINANCIAL STATEMENT

Kính gửi/*To*: - Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange*

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Tập đoàn Quản lý tài sản T-CORP thực hiện công bố thông tin báo cáo tài chính quý II/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ *According to clause 3 Article 14 the Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance providing guidelines the information disclosure on the securities market, T-Corp Asset Management Corporation Joint Stock Company discloses the financial statement for the second quarter of 2026 to Hanoi Stock Exchange:*

1. Tên tổ chức/*Organization name*:

- Mã chứng khoán/*Stock symbol*: TVC
- Địa chỉ/*Address*: Số 142 Đội Cấn, Phường Ngọc Hà, Thành phố Hà Nội/ *No. 142 Doi Can, Ngoc Ha Ward, Hanoi City.*
- Điện thoại liên hệ/*Telephone*: 024.3772 4999 Fax: 024.6273 2058
- Email: Contact@tcorp.vn Website: http://tcorp.vn/

2. Nội dung thông tin công bố/*Content of information disclosure*:

- BCTC Quý II năm 2026/*The audited financial statement for the second quarter of 2026*:

☑ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/*The separate financial statement (The registered company have no the subsidiary and the superior accounting unit that has affiliated units)*;

☐ BCTC hợp nhất (TCNY có công ty con)/*The consolidated financial statement (The registered company have subsidiaries)*;

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *The general financial statement (The registered company have affiliated units having separate accounting parts).*

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

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán)/*The auditing organization gives an opinion that is not unqualified opinion with the financial statement (the audited financial statement)*:

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☐ Có/*Yes* ☑ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC Quý II năm 2025)/*In the reporting period, profit after tax is difference of more 5% between before and after auditing, shifting from a loss to a profit or vice versa (The financial statement for the second quarter of 2025)*:

☐ Có/*Yes* ☑ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☐ Có/*Yes* ☑ Không/*No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/*In the reporting period of the business result report, the profit after corporate tax is difference of more 10% from the last year report*:

☑ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☑ Có/*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*In the reporting period, profit after tax is loss, shifts from profit of the previous year report to loss on this period or vice versa*:

☑ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanatory document in case of ticking "Yes"*:

☑ Có/*Yes* ☐ Không/*No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 30/07/2026 tại đường dẫn/ *This information is disclosed on the company website on July 30, 2026 at: http://tcorp.vn/danh-muc-qhcd/bao-cao-tai-chinh/*

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong quý II năm 2026/ *Report on transactions having from more than 35% value of total assets in the second quarter of 2026.*

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/*In case the registered company having transaction is required to report full contents*:

- Nội dung giao dịch/*Content of transactions*: **Không có/*None***
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (*căn cứ trên báo cáo tài chính năm gần nhất*)/*Transaction value ratio/total asset value of the enterprise (%) (Based on the last the yearly financial statement)*: **Không có/*None***
- Ngày hoàn thành giao dịch/*Date completing transactions*: **Không có/*None***

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby declare to be responsible for the accuracy and completeness of the above information.*

Tài liệu đính kèm/Attached files:

- *BCTC riêng lẻ quý II năm 2026/ The Separate financial statement for the second quarter of 2026;*
- *Giải trình biến động lợi nhuận sau thuế trong Báo cáo tài chính riêng lẻ so với cùng kỳ năm ngoái/Explain the change of profit after tax on the separate financial statement compared to the same period of the previous year.*

Đại diện tổ chức/*Organization Representative*
Người được ủy quyền CBTT/*Authorized person to disclose information*

CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP

Nguyễn Thị Hằng/ *Nguyen Thi Hang*

Công ty Cổ phần Tập đoàn Quản lý Tài sản T-Corp/ *T-Corp Asset Management Corporation Joint Stock Company*
Địa chỉ/*Address*: Số 142 Đội Cấn, Phường Ngọc Hà, Thành phố Hà Nội/ *No. 142 Doi Can, Ngoc Ha Ward, Hanoi City.*

Số: 59.../2026/CV-T-CORP

Hà Nội, ngày 30 tháng 07 năm 2026

Ha Noi, day 30 month 07 year 2026

V/v: Giải trình biến động lợi nhuận sau thuế trên BCTC Quý II năm 2026 so với cùng kỳ năm trước và lợi nhuận trong kỳ báo cáo âm

Re: Explanation of the Changes in Profit After Tax in the Second Quarter of 2026 Compared with the Corresponding Period of the Previous Year and the Net Loss Reported for the Reporting Period

Kính gửi/To:- Ủy ban chứng khoán Nhà nước/*The State Securities Commission*
- Sở giao dịch chứng khoán Hà Nội/*Ha Noi Stock Exchange*

Tên Công ty/*Company Name*: **Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp/ *T-Corp Asset Management Corporation Joint Stock Company***

Trụ sở chính/*Address*: Số 142 Đội Cấn, Phường Ngọc Hà, Thành phố Hà Nội/ *No. 142 Doi Can, Ngoc Ha Ward, Hanoi City.*

Điện thoại/ *Telephone*: 024.3722.4999 Fax: 024.6273.2058

Thực hiện thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài Chính về việc hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Tập đoàn Quản lý Tài sản T-Corp xin giải trình lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo tài chính riêng Quý II năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm, cụ thể như sau:

In compliance with Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, T-Corp Asset Management Corporation Joint Stock Company hereby provides an explanation regarding the net profit after corporate income tax in the separate financial statements for the second quarter of 2026 compared to the same period last year and The Company recorded a loss after tax for the reporting period, as follows:

Đơn vị tính/Unit: VND

Chỉ tiêu/ Items	**Quý II Năm 2026/ Quarter II of 2026**	**Quý II Năm 2025/ Quarter II of 2025**	**Chênh lệch/ Difference**	**Biến động/ Movement %**
1	2	3	4 = (2-3)	5 =(4/3)
Doanh thu bán hàng và cung cấp dịch vụ/ *Revenue from Sales of Goods and Provision of Services*				
Giá vốn hàng bán/ *Cost of Goods Sold*				
Doanh thu hoạt động tài chính và thu nhập khác/ *Financial Operating Revenue and Other Income*	9.840.666.983	68.487.066.008	-58.646.399.025	-86%
Chi phí tài chính, Chi phí bán hàng, quản lý doanh nghiệp và Chi phí khác/ *Financial Expenses, Selling Expenses, Administrative Expenses, and Other Expenses*	16.838.529.404	29.045.266.300	-12.206.736.896	-42%
Lợi nhuận sau thuế/ *Profit after tax*	**-6.997.862.421**	**39.441.799.708**	**-46.439.662.129**	**-117,74%**

CÔNG TY CỔ PHẦN TẬP ĐOÀN ...ẢN LÝ TÀI S... T-CORP

Quý II năm 2026 Lợi nhuận sau thuế thu nhập doanh nghiệp là -6,9 tỷ đồng. Công ty giải trình nguyên nhân Lợi nhuận sau thuế bị lỗ như sau:

In the second quarter of 2025, profit after corporate income tax was negative VND 6.9 billion. The Company explains the reasons for the loss in profit after tax as follows:

Quý II năm 2026 Doanh thu hoạt động tài chính và thu nhập khác giảm 58,6 tỷ đồng và chi phí tài chính cao do thị trường chứng khoán biến động, chịu tác động từ các yếu tố tình hình địa chính trị thế giới diễn biến khó lường dẫn đến Lợi nhuận sau thuế của công ty trong kỳ báo cáo bị lỗ.

In the second quarter of 2026, financial income and other income decreased by VND 58.6 billion, while financial expenses increased due to volatility in the stock market and the impact of unpredictable global geopolitical developments, resulting in the Company recording a loss in profit after tax for the reporting period.

Trên đây là giải trình lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo tài chính riêng Quý II năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm của Công ty chúng tôi.

The above is the Company's explanation of the changes in profit after corporate income tax as presented in the separate financial statements for the second quarter of 2026 compared with the same period of the previous year, as well as the net loss reported for the reporting period.

Trân trọng/*Best regards*!

<u>Nơi nhận/Receipents:</u>
- *Như trên/ As above;*
- *Lưu VPHĐQT/ Archived the board office.*

CÔNG TY CP TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP
T-Corp Asset Management Corporation Joint Stock Company

M.S.D.N: 0108665776 C.T.C.P CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP P. NGỌC HÀ - TP. HÀ NỘI

CHỦ TỊCH HĐQT
Nguyễn Thị Hằng

T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY
QUARTERLY FINANCIAL STATEMENTS

Quarter II of 2026

Hanoi, July 2026

TABLE OF CONTENTS

SEPARATE STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

	ASSETS	Codes	Notes	30/06/2026 (VND)	01/01/2026 (VND)
A.	**CURRENT ASSETS**	**100**		**974,526,740,219**	**1,342,128,329,591**
I.	**Cash and cash equivalents**	**110**	5	**13,377,489,514**	**22,713,749,295**
	Cash	111		13,377,489,514	22,713,749,295
II.	**Short-term financial investments**	**120**	10	**663,274,866,750**	**1,022,860,710,216**
	Trading securities	121		409,734,557,686	881,378,913,317
	Provision for diminution in value of trading securities	122		(18,358,690,936)	(46,768,203,101)
	Held-to-maturity investments	123	9	271,899,000,000	188,250,000,000
III.	**Current accounts receivable**	**130**		**295,708,416,498**	**294,178,859,924**
	Short-term trade receivables	131	11	-	22,655,500,000
	Short-term advances to suppliers	132		280,356,218	266,020,378
	Short-term loan receivables	135	8	335,173,860,280	311,003,139,546
	Provision for doubtful short-term receivables	136		(39,745,800,000)	(39,745,800,000)
VI.	**Other short-term assets**	**160**		**2,165,967,457**	**2,375,010,156**
	Short-term prepaid expenses	161	6	183,989,906	295,277,130
	Value-added tax deductible	162		-	-
	Tax and other receivables from the State budget	163	15	1,981,977,551	2,079,733,026
B.	**NON-CURRENT ASSETS**	**200**		**755,176,435,425**	**739,719,610,533**
I.	**Long-term receivables**	**210**		**196,685,500**	**269,345,500**
	Long-term loan receivables	215	8	196,685,500	269,345,500
II.	**Fixed assets**	**220**		**470,804,898**	**793,411,890**
	Tangible fixed assets	221	7	470,804,898	793,411,890
	- Cost	*222*		*4,516,497,909*	*4,516,497,909*
	- Accumulated depreciation	*223*		*(4,045,693,011)*	*(3,723,086,019)*
				-	-
V.	**Long-term assets in progress**	**250**		**50,000,000**	**50,000,000**
	Construction in progress	252		50,000,000	50,000,000
				-	-
VI.	**Long-term financial investments**	**260**	12	**754,408,322,076**	**738,547,996,415**
	Investments in subsidiaries	261		754,408,322,076	738,547,996,415
VII.	**Other long-term assets**	**270**		**50,622,951**	**58,856,728**
	Long-term prepaid expenses	271	6	50,622,951	58,856,728
	TOTAL ASSETS	**280**		**1,729,703,175,644**	**2,081,847,940,124**

Form No. B01-DN

SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

As of June 30, 2026

	RESOURCES	Codes	Notes	30/06/2026 (VND)	01/01/2026 (VND)
				-	-
C.	**LIABILITIES**	**300**		443,534,817,303	697,929,818,341
I.	**Current liabilities**	**310**		443,219,705,918	697,929,818,341
	Payables to employees	315		743,664,664	903,891,945
	Short-term accrued expenses	316	**13**	38,769,369,532	43,899,621,004
	Other short-term payables	320	**14**	209,257,067,296	115,754,785,296
	Short-term loan and finance lease obligations	321	**16**	170,982,931,058	513,904,846,728
	Bonus and welfare fund	323		23,466,673,368	23,466,673,368
	Tax and other payables to the State budget	333		315,111,385	-
				-	-
D.	**OWNER'S EQUITY**	**400**	17	**1,286,168,358,341**	**1,383,918,121,783**
	Share capital	411		961,555,700,000	961,555,700,000
	- Shares with voting rights	*411a*		*961,555,700,000*	*961,555,700,000*
	Share premiums	412		24,130,116,784	24,130,116,784
	Treasury shares	415		(101,552,591,753)	-
	Development investment fund	418		23,716,973,549	23,716,973,549
	Other equity funds	419		23,522,719,055	23,522,719,055
	Retained earnings	420		354,795,440,706	350,992,612,395
	- Accumulated losses by the end of prior year	*420a*		350,992,612,395	343,587,128,725
	- Retained earnings for the current period	*420b*		3,802,828,311	7,405,483,670
	TOTAL RESOURCES	**440**		**1,729,703,175,644**	**2,081,847,940,124**

Hanoi, July 30, 2026

Prepared by	Chief Accountant	Chairwoman
Nguyen Anh Duc	Hoang Van Quan	Nguyen Thi Hang

M.S.D.N: 0106065776 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP
P. NGỌC HÀ - TP. HÀ NỘI

SEPARATE INCOME STATEMENT

Quarter II of 2026

	ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)	Accumulated for 2026 (VND)	Accumulated for 2025 (VND)
1.	Gross revenue from goods sold and services rendered	01		-	-	-	-
2.	Deductions	02		-	-	-	-
3.	Net revenue from goods sold and services rendered	10		-	-	-	-
4.	Cost of sales	11		-	-	-	-
5.	**Gross profit from goods sold and services rendered**	**20**		-	-	-	-
6.	Gains/(losses) from disposal of investment properties	21		-	-	-	-
7.	Financial income	22	18	9,840,666,983	68,487,066,008	50,071,010,391	74,265,074,301
8.	Financial expenses	23	19	13,379,038,834	22,488,325,689	39,171,897,650	51,601,508,866
	In which: Interest expense	*24*		*3,688,467,206*	*6,438,132,378*	*12,521,316,162*	*11,618,949,366*
9.	Selling expenses	25	20	45,411,818	39,230,000	118,470,000	85,990,839
10.	General and administrative expenses	26	20	3,077,766,105	6,143,997,004	5,571,491,783	12,269,906,775
11.	**Net profits/(loss) from operating activities**	30		**(6,661,549,774)**	**39,815,513,315**	**5,209,150,958**	**10,307,667,821**
12.	Other income	31		-	-	-	-
13.	Other expenses	32	21	336,312,647	373,713,607	1,406,322,647	677,914,307
14.	**Other profit/(loss)**	40		**(336,312,647)**	**(373,713,607)**	**(1,406,322,647)**	**(677,914,307)**
15.	**Accounting profit/(loss) before tax**	50		**(6,997,862,421)**	**39,441,799,708**	**3,802,828,311**	**9,629,753,514**
16.	Current corporate income tax expense	51	22	-	-	-	-
17.	Deferred corporate income tax expenses	52		-	-	-	-
18.	**Net profit/(loss) after tax**	60		**(6,997,862,421)**	**39,441,799,708**	**3,802,828,311**	**9,629,753,514**

Hanoi, July 30, 2026

Prepared by	Chief ccountant	Chairwoman
Nguyen Anh Duc	Hoang Van Quan	Nguyen Thi Hang

CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP

The accompanying notes are an integral part of these separate financial

SEPARATE CASH FLOW STATEMENT

(Under the indirect method)

Quarter II of 2026

Item	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	01		**(6,997,862,421)**	**9,629,753,514**
Adjustments for:				
Depreciation and amortization	02		315,740,012	322,606,992
Provisions	03		(28,409,512,165)	(3,951,611,125)
Gains (losses) on investing activities	05		(18,561,386,189)	(8,400,951,941)
Interest expense	06		12,521,316,162	11,618,949,366
			-	-
Operating profit before movements in working capital	***08***		**(41,131,704,601)**	**9,218,746,806**
(Increase)/decrease in receivables	09		14,608,344,802	34,259,944,352
Increase/(decrease) in payables (excluding interest, corporate income tax)	11		63,169,170,923	(656,017,920)
(Increase)/decrease in prepaid expenses	12		119,521,001	(56,663,916)
Increase (decrease) in trading securities	13		471,644,355,631	777,496,880,382
Interest expenses paid	14		12,521,316,162	(12,185,445,401)
Other cash outflows for operating activities	17		(90,429,922,656)	-
Net cash flows from operating activities	***20***		**430,501,081,262**	**808,077,444,303**
II. Cash flows from investing activities				
Loans and purchase of debt instruments from other entities	23		(200,500,000,000)	(144,109,904,109)
Collection of loans and repurchase of debt instruments of other entities	24		116,851,000,000	157,500,000,000
Equity investments in other entities	25		(15,860,325,661)	(34,525,685,234)
Interest and dividend received	27		2,593,900,288	8,066,208,231
Net cash flows from investing activities	***30***		**(96,915,425,373)**	**(13,069,381,112)**

SEPARATE CASH FLOW STATEMENT (CONTINUED)

(Under the indirect method)

Quarter II of 2026

Item	Codes	Notes	Current period (VND)	Prior period (VND)
III. Cash flows from financing activities				
Cash receipts from issuance of shares and capital contributions from owners	31		-	-
Cash payments for return of capital to owners and repurchase of issued shares	32		-	(27,128,362,680)
Receipts from loans	33		1,351,869,956,899	875,345,081,887
Repayment of borrowings	34		(1,694,791,872,569)	(1,038,605,430,535)
Cash payments for principal portion of finance lease liabilities	35		-	-
Dividends and profits paid to owners	36		-	-
Net cash flows from investing activities	***40***		(342,921,915,670)	(190,388,711,328)
Net cash flows during the period	**50**		**(9,336,259,781)**	**604,619,351,863**
Opening balance of cash and cash equivalents	**60**		**22,713,749,295**	**17,050,016,047**
Impacts of exchange rate fluctuations	61		-	-
Closing balance of cash and cash equivalents	**70**		**13,377,489,514**	**621,669,367,910**

Hanoi, July 30, 2026

Prepared by	**Chief Accountant**	**Chairwoman**
Nguyen Anh Duc	**Hoang Van Quan**	**Nguyen Thi Hang**

M.S.D.N: 010... - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP
P. NGỌC HÀ - TP. HÀ NỘI

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

1. GENERAL INFORMATION

1.1 STRUCTURE OF OWNERSHIP

T-Corp Asset Management Corporation Joint Stock Company (hereinafter referred to as "the Company") is incorporated and operates under Business Registration Certificate for Joint Stock Company No. 0106065776 dated 20 December 2012, amended for the 27th time on 22 November 2025 issued by Hanoi Department of Planning and Investment.

The international trading name of the Company is T-Corp Asset Management Corporation Joint Stock Company. The abbreviated name of the Company is T - Corp.

The charter capital of the Company, according to the 27th Business Registration Certificate dated November 2025, is VND 961,555,700,000, equivalent to 96,155,570 shares, with a par value of VND 10,000 per share.

The Corporation's shares are listed on Hanoi City Stock Exchange with the stock symbol "TVC".

The number of employees as at 30 June 2026 is 16 (at 01 January 2026 was 16).

The Company's head office is located at 142 Doi Can, Ngoc Ha Ward, Hanoi City, Vietnam.

1.2 BUSINESS LINES

The company operates in the field of financial investment

1.3 PRINCIPAL BUSINESS ACTIVITIES

The Company's business activities include:

- Financial services support activities not elsewhere classified, investment consulting;
- Auction brokerage;
- Market research and public opinion polling;
- Management consulting activities;
- Office leasing services; Real estate business;
- Construction of housing projects, offices, hotels, commercial centers, supermarkets, new urban areas, industrial parks, economic zones, high-tech zones, high-end entertainment areas, golf courses, construction of civil and industrial works;
- Real estate brokerage services; Real estate valuation services; Real estate trading floor services; Real estate consulting services; Real estate advertising services; Real estate management services.

1.4 NORMAL BUSINESS CYCLE

The Company's normal business cycle is 12 months. Its financial year coincides with the calendar year, running from 01 January to 31 December.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

1.5 THE CORPORATION'S STRUCTURE

The Company has the following investments in Subsidiaries:

No.	Name	Address	Business Line
1	T-Cap Securities Joint Stock Company	2nd Floor, No. 142 Doi Can, Ngoc Ha Ward, Hanoi City	Operating in the Securities industry

1.6 STATEMENT OF COMPARABILITY IN THE Separate FINANCIAL STATEMENTS

The Company consistently applies accounting policies, accounting estimates, complies with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of Financial Statements, ensuring the comparability of information on the Financial Statements.

Comparative figures in the Separate Financial Statements for the period from 01 April 2026 to 30 June 2026 are derived from the audited Separate Financial Statements for the fiscal year ended 31 December 2025, and the Separate Income Statement and Separate Cash Flow Statement for the second quarter of 2025, which are fully comparable.

2. FINANCIAL YEAR AND ACCOUNTING CURRENCY

2.1 FINANCIAL YEAR

The financial year of the Company begins on 1 January and ends on 31 December of the calendar year. These financial statements have been prepared for the fiscal quarter ended 30 June 2026.

2.2 ACCOUNTING CURRENCY

The separate financial statements are presented in Vietnamese Dong (VND), accounted for under the historical cost principle, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of separate financial statements.

3. ADOPTION OF ACCOUNTING STANDARDS AND SYSTEMS

The accompanying financial statements are prepared in accordance with Vietnamese Accounting Standards and Vietnam Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Corporate Accounting System. Circular 99 takes effect from January 1, 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these separate financial statements, are as follows:

4.1 BASIS OF PREPARATION AND CHANGES IN ACCOUNTING POLICIES AND NOTES

The financial statements have been prepared on the accrual basis (except for those related to cash flows).

4.2 ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the financial year. Actual results could differ from those estimates.

4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand, cash at bank and short-term, highly liquid investments with an original maturity term not exceeding 3 months that are readily convertible to known amounts of cash, and which are subject to an insignificant risk of changes in value.

4.4 FINANCIAL INVESTMENTS

Held to maturity investments

Held to maturity investments comprise investments that the Corporation has the positive intent or ability to hold to maturity, including term deposits at banks held to maturity to earn periodic interest.

Trading Securities

Reflects the value of securities (stocks, bonds) and other financial instruments (fund certificates, share purchase rights, warrants, call options, put options, forward contracts, swap contracts, commercial paper, bills of exchange, etc.) held for trading purposes at the reporting date (held with the intention of selling to earn a profit from price increases).

Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of payments at the time of transaction plus costs related to the purchase of trading securities, including purchase price plus purchase costs (if any) such as brokerage, transaction, information provision, taxes, fees and bank fees.

- Listed securities are recorded at the time of order matching (T+0);
- Unlisted securities are recognized at the time of official ownership according to legal regulations.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

4.4 FINANCIAL INVESTMENT (CONTINUED)

Dividends from periods prior to the purchase of trading securities are recorded as a reduction in the value of the investment. Dividends distributed for periods after the date of purchase of trading securities are recorded in financial income, except for dividends received in shares due to the joint stock company using capital surplus, funds belonging to owners' equity and undistributed profits after tax to issue additional shares (dividends in shares). The Company only monitors the number of additional shares on the financial statement notes, does not record the value of shares received, does not record financial income and the value of the investment in the joint stock company.

Provision for Decline in Value of Trading Securities: This is the greater difference between the original cost (book value) and the market value of the securities held by the enterprise for trading purposes, established in accordance with the current Enterprise Accounting Regime.

When liquidating or selling trading securities (calculated by type of securities), the cost price of trading securities is determined by the weighted average method.

Investment in subsidiaries

Reflects investments in which the Company holds more than 50% of voting rights and has the right to control and govern the financial and operating policies of the investee (subsidiary) to obtain economic benefits from the activities of that enterprise or the Company holds less than 50% of voting rights but has other agreements:

- Other investors agree to give the Company more than 50% of the voting rights;
- The Company has the power to control the financial and operating policies according to the agreement;
- The Company has the power to appoint or remove the majority of the members of the Board of Directors or equivalent management level;
- The Company has the power to cast the majority of votes at meetings of the Board of Directors or equivalent management level.

Capital investments in other entities are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment (if any) such as brokerage, transaction, consulting, auditing, fees, taxes and banking fees... In case of investment in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of occurrence.

Dividends and profits of periods before the investment is purchased are accounted for as a reduction in the value of that investment. Dividends and profits of periods after the investment is purchased are recorded as financial income at the fair value at the date of receipt. For dividends received in shares, the Company only tracks the number of shares increased on the financial statement notes, does not record an increase in the value of the investment and financial income.

Provision for losses on investments in subsidiaries is the greater difference between the original cost and the Company's share in the actual equity of the investee (subsidiary), in accordance with the current corporate accounting regime.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

4.5 RECEIVABLES

Receivables are monitored in detail by original term, remaining term at the reporting time, receivable entity, original currency of receivable and other factors according to the Company's management requirements. The classification of receivables as receivables from customers and other receivables is carried out according to the principle:

- Receivables from customers include commercial receivables arising from purchase-sale transactions, including receivables from export sales entrusted to other entities;
- Other receivables include non-commercial receivables not related to purchase-sale transactions, including: Receivables from loan interest, deposit interest; amounts paid on behalf; receivables from investment cooperation contracts; receivables from fines, compensation; advances; pledges, bets, deposits, etc.

The Company classifies receivables as long-term or short-term receivables based on the remaining term at the reporting date.

Receivables are recognized at no more than their recoverable amount. A provision for doubtful debts is made for receivables that are overdue by six months or more, or for receivables where the debtor is unlikely to pay due to dissolution, bankruptcy, or similar difficulties, in accordance with the regulations of the Corporate Accounting System.

4.6 PREPAYMENTS

Prepaid expenses include actual expenses incurred including office repair costs, value of tools and equipment issued for use and other prepaid expenses serving business operations of many accounting periods. In which:

- Office repair costs are allocated by the Company for a period not exceeding 03 years;
- The value of tools and equipment used by the Company is allocated for a period not exceeding 03 years (long term) and not exceeding 01 year (short term);

The Company classifies prepaid expenses as short-term or long-term based on the allocation time of each type of expense and does not reclassify them at the time of reporting.

4.7 TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets acquired through purchase and construction transfer includes the purchase price and all other costs directly related to bringing the asset to a state ready for use.

The cost of tangible fixed assets made by self-made or self-constructed includes the construction cost, actual production cost incurred plus installation and testing cost.

Expenditures incurred after initial recognition are recorded as an increase in the cost of the asset if they actually improve the current state compared to the original standard state of that asset, such as:

4.7 TANGIBLE FIXED ASSETS (CONTINUED)

- Changing parts of tangible fixed assets to increase their useful life or increase their capacity; or
- Improving parts of tangible fixed assets to significantly increase the quality of manufactured products; or
- Applying new production technology processes to reduce the operating costs of the assets compared to before.

Expenses incurred for repair and maintenance for the purpose of restoring or maintaining the economic benefits of assets in their original standard operating condition, which do not satisfy one of the above conditions, are recorded in production and business expenses in the year. The specific depreciation periods of fixed assets are as follows:

Type of assets	*Time of use (year)*
- Transportation & transmit instrument	07
- Office equipment	07

4.8 PAYABLES AND ACCRUALS

Liabilities and accrued expenses are recognized for amounts to be paid in the future for goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts to be paid.

The classification of payables as trade payables, accrued expenses and other payables is made according to the following principles:

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the Company.
- Payable expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and payables to employees for vacation pay, production and business expenses that must be accrued in advance.
- Other payables reflect payables that are not commercial in nature and not related to the purchase, sale, or provision of goods and services.

4.9 BORROWINGS AND FINANCE LEASE LIABILITIES

The Company's loans and financial leasing debts include loans and borrowings in the form of issuing bonds at par value (issuing bonds at a price equal to the face value of the bonds).

Loans and financial leasing debts are monitored in detail for each lending and debtor, each loan agreement; by the repayment period of loans and financial leasing debts and in the original currency (if any). Amounts with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leasing debts. Amounts due within the next 12 months from the reporting date are presented as short-term loans and financial leasing debts.

4.10 BORROWINGS COST

Borrowing costs include interest and other costs incurred in connection with borrowings.

Borrowing costs are recognized as operating expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of an asset that takes a substantial period of time (over 12 months) to get ready for its intended use or sale, which are included in the cost of that asset (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 - Borrowing costs are met.

In 2026, all borrowing costs are recognized in production and business expenses during the year.

4.11 OWNER'S EQUITY

Owner's investment capital

Owner's investment capital is recorded according to the actual capital contribution of shareholders.

Other capital of owners

Other capital of owners is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, donated, and sponsored assets after deducting taxes payable (if any) related to these assets.

4.12 PROFIT DISTRIBUTION

Profit after tax is distributed to shareholders after setting aside funds in accordance with the Company's Charter and the provisions of law and approved by the General Meeting of Shareholders..

Profit distribution to shareholders takes into account non-cash items in undistributed profit after tax that may affect cash flow and the ability to pay dividends such as interest from revaluation of assets contributed as capital, interest from revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and there is a Resolution of the Board of Directors on the payment period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

4.13 REVENUE & OTHER INCOME

Revenue is recognized when the outcome of a transaction can be reliably measured and the Company is likely to obtain economic benefits from the transaction.

Revenue from service transactions is recognized when the outcome of the transaction can be reliably measured. The outcome of a service transaction is determined when all four (4) conditions are satisfied:

- ☐ The amount of revenue can be measured reliably; When a contract stipulates that the buyer has the right to return the purchased services under specific conditions, the Company shall recognize revenue only when those specific conditions are no longer present and the buyer does not have the right to return the services provided;
- ☐ 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; and
- ☐ The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial revenue arises from interest on deposits, interest on sales of trading securities, interest on investment cooperation contracts and deposits to buy OTC stocks, dividends, distributed profits, bond interest, interest on share transfers and other financial revenue, specifically as follows:

- Interest is recorded on an accrual basis, determined on the balance of deposit accounts and the actual interest rate for each period;
- Interest from the sale of trading securities is recorded daily and by each stock exchange as the difference between the total value of securities sold during the day higher than the corresponding cost price; in which the cost price is the book value determined by the weighted average method, the selling price is the matching price in the securities sale order transaction.
- Interest from investment cooperation contracts, OTC stock purchase deposit contracts are determined on the basis of fixed interest rates in each contract and the investment cooperation/deposit period. These interests may change when the two parties have other agreements.
- Dividends and distributed profits are recorded when the Company is entitled to receive dividends or profits from capital contributions. Dividends received in shares are only tracked by the number of shares increased, not recording the value of shares received.

Other income reflects income arising from events or transactions separate from the Company's normal business operations, other than the above revenues.

4.14 COST OF GOODS SOLD

Cost of goods sold is recorded at the time the transaction occurs or when it is relatively certain that it will occur in the future, regardless of whether cash has been paid or not. Cost of goods sold and revenue are recorded simultaneously according to the matching principle. Expenses exceeding normal consumption are recorded immediately in cost of goods sold according to the prudence principle.

4.15 TAX

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current Income Tax

Current income tax is the tax that is calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

Deferred Income Tax

Deferred income tax is the income tax payable or recoverable in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their tax basis. Deferred income tax liabilities are recognised for all taxable temporary differences. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred income tax assets is reviewed at the end of each financial year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised. Previously unrecognised deferred income tax assets are reviewed at the end of each financial year and recognised to the extent that it is probable that sufficient taxable profit will be available against which the deferred income tax assets can be utilised.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability settled, based on tax rates enacted at the balance sheet date. Deferred tax is recognised in the income statement and is denominated in equity, except when it relates to items charged or credited directly to equity.

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

4.16 RELATED PARTIES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering a related party relationship, attention is paid to the substance of the relationship rather than the legal form.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

5. CASH & CASH EQUIVALENTS

Unrestricted cash and cash equivalents	30/06/2026 (VND)	01/01/2026 (VND)
Cash	76,516,000	-
Bank deposits	13,300,973,514	22,713,749,295
Total	**13,377,489,514**	**22,713,749,295**

6. PREPAYMENTS

Item	30/06/2026 (VND)	01/01/2026 (VND)
Short-term	***183,989,906***	***295,277,130***
- Tools and supplies waiting for allocation	4,531,289	48,300,008
- Others expenses	179,458,617	246,977,122
Long-term	***50,622,951***	***58,856,728***
- Tools and supplies waiting for allocation	16,136,664	23,003,644
- Others expenses	34,486,287	35,853,084
Total	**234,612,857**	**354,133,858**

7. TANGIBLE FIXED ASSETS

Unit: VND

Items	Motor vehicles	Machinery, equipment	Total
Cost			
Opening balance	4,440,152,455	76,345,454	4,516,497,909
Closing balance	4,440,152,455	76,345,454	4,516,497,909
Accumulated depreciation			
Opening balance	(3,672,592,095)	(50,493,924)	(3,723,086,019)
Depreciation during the year	(312,810,888)	(9,796,104)	(322,606,992)
Closing balance	(3,985,402,983)	(60,290,028)	(4,045,693,011)
Net book value			
Opening balance	767,560,360	25,851,530	793,411,890
Closing balance	454,749,472	16,055,426	470,804,898

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

8. SHORT – TERM TRADE RECEIVABLES

Items	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
Short-term trade receivables	-	-	22,655,500,000	-
- Receivable from unsettled securities sales	-	-	22,655,500,000	-
Long-term trade receivables	-	-	-	-
Total	-	-	**22,655,500,000**	-

9. HELD-TO-MATURITY INVESTMENTS

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	**271,899,000,000**	**271,899,000,000**	-	**188,250,000,000**	**188,250,000,000**	-
Loans	271,899,000,000	271,899,000,000	-	188,250,000,000	188,250,000,000	-
Le Dang Tuan Linh	-	-		34,900,000,000	34,900,000,000	
Dao Duy Nam	*87,500,000,000*	*87,500,000,000*		-	-	
Hoang Viet Dung	*96,494,000,000*	*96,494,000,000*		85,050,000,000	85,050,000,000	
Nguyen Thi Van	*87,905,000,000*	*87,905,000,000*		68,300,000,000	68,300,000,000	
Long-term	-	-	-	-	-	-
Total	**271,899,000,000**	**271,899,000,000**	-	**188,250,000,000**	**188,250,000,000**	-

10. PAY IN ADVANCE TO THE SELLER

Items	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
a) Short-term	280,356,218	-	266,020,378	-
Total	**280,356,218**	-	**266,020,378**	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

11. OTHER RECEIVABLES

Items	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
Short-term	**335,173,860,280**	**(39,745,800,000)**	**311,003,139,546**	**(39,745,800,000)**
- Advances	41,164,625,982	-	45,164,950,536	-
- Receivables from Investment Cooperation Contracts (**)	282,589,000,000	-	256,859,000,000	-
+ *Rong Viet Construction and Investment Joint Stock Company*	*43,920,000,000*	-	*63,920,000,000*	-
+ *Gio Moi Trading Investment Joint Stock Company*	*102,099,000,000*	*(39,745,800,000)*	*120,369,000,000*	*(39,745,800,000)*
+ *Tcapital Joint Stock Company*			*46,170,000,000*	
+ *Hoang Van Quan*	*76,000,000,000*			
+ *Others*			*26,400,000,000*	
- Profits receivable from Business Cooperation Contracts	-		*412,641,066*	
- Profits receivable from Loan Contracts	11,384,984,298		*883,947,944*	
- Collateral & deposit	*250,000*		*250,000*	
- Receivables from other entities	*35,000,000*		*7,682,350,000*	
Long-term	**196,685,500**	-	**269,345,500**	-
- Deposits and guarantees	*196,685,500*	-	*269,345,500*	-
Total	**335,370,545,780**	**(39,745,800,000)**	**311,272,485,046**	**(39,745,800,000)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

12. TRADING SECURITIES

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Shares	**409,734,557,686**	**391,375,866,750**	**(18,358,690,936)**	**881,378,913,317**	**844,255,159,000**	**(46,768,203,101)**
HPG	-	-	-	175,875,975,339	173,722,560,000	(2,153,415,339)
SHB	-	-	-	98,114,719,847	91,723,500,000	(6,391,219,847)
MBB	-	-	-	80,077,403,738	74,888,000,000	(5,189,403,738)
VCI	-	-	-	73,800,710,551	59,018,070,000	(14,782,640,551)
CTG	296,852,922,612	284,139,941,750	(12,712,980,862)	311,716,844,716	320,969,220,000	-
SSI	50,664,229,999	46,221,325,000	(4,442,904,999)	-	-	-
VPB	62,217,405,075	61,014,600,000	(1,202,805,075)			
Khác	-	-	-	141,793,259,126	123,933,809,000	(18,251,523,626)
Total	**409,734,557,686**	**391,375,866,750**	**(18,358,690,936)**	**881,378,913,317**	**844,255,159,000**	**(46,768,203,101)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

13. OTHER LONG-TERM INVESTMENTS

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in subsidiaries	**754,408,322,076**	**754,408,322,076**	-	**738,547,996,415**	**738,547,996,415**	-
T-Cap Securities Joint Stock Company	754,408,322,076	754,408,322,076	-	738,547,996,415	738,547,996,415	-
Total	**754,408,322,076**	**754,408,322,076**	-	**738,547,996,415**	**738,547,996,415**	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

14. ACCRUALS EXPENSES

Items	30/06/2026 (VND)	01/01/2026 (VND)
Short-term	***38,769,369,532***	***43,899,621,004***
- Interest expenses	332,199,777	5,462,451,249
- Accrued Financial Expenses	38,437,169,755	38,437,169,755
Long-term	-	-
Total	38,769,369,532	43,899,621,004

15. OTHER PAYABLES, LIABILITIES

Items	30/06/2026 (VND)	01/01/2026 (VND)
Short-term	*209,257,067,296*	*115,754,785,296*
Receipt of deposits for real estate purchases	208,500,000,000	115,000,000,000
Trade union fees	146,935,406	141,453,406
Social insurance	6,506,000	9,056,000
Health insurance	1,248,000	1,698,000
Unemployment insurance	932,000	1,132,000
Short-term deposits	601,445,890	601,445,890
Long-term	-	-
Long-term deposits	-	-
Other payables	-	-

16. TAX

Items	01/01/2026 (VND)	Payable (VND)	Paid (VND)	30/06/2026 (VND)
Tax and other payables to the State budget	-	338,611,364	23,499,979	315,111,385
Output value-added tax	-	-	-	-
Corporate income tax	-	-	-	-
Personal income tax	-	338,611,364	23,499,979	315,111,385
Tax and other receivables from the State budget	2,079,733,026	-	97,755,475	1,981,977,551
Corporate income tax	1,981,977,551	-	-	1,981,977,551
Personal income tax	97,755,475	-	97,755,475	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

17. LOAN AND PAYABLE FOR FINANCE LEASING

Items	30/06/2026 (VND)	In the Period (VND) Increases	Decreases	01/01/2026 (VND)
Short-term loan and finance lease obligatic	***170,982,931,058***	***1,351,869,956,899***	***1,694,791,872,569***	***513,904,846,728***
Margin loans from securities companies	170,982,931,058	1,351,869,956,899	1,694,791,872,569	513,904,846,728
Total	**170,982,931,058**	**1,351,869,956,899**	**1,694,791,872,569**	**513,904,846,728**

18. OWNERS' EQUITY

18.1 CHANGE IN EQUITY

Unit: VND

Items	Owner's equity items: Share capital	Share premiums	Treasury shares	Development investment fund	Other equity funds	Retained earnings	Total
Opening balance of the prior year	1,186,106,700,000	52,437,300,000	(56,115,046,965)	23,716,973,549	23,522,719,055	343,587,128,725	1,573,255,774,364
Profit for the year	-	-	-	-	-	7,405,483,670	7,405,483,670
Other decreases	(224,551,000,000)	(28,307,183,216)	56,115,046,965	-	-	-	(196,743,136,251)
Opening balance of the current period	961,555,700,000	24,130,116,784	-	23,716,973,549	23,522,719,055	350,992,612,395	1,383,918,121,783
Profit for the year	-	-	-	-	-	3,802,828,311	3,802,828,311
Other decreases	-	-	-	-	-	-	-
Closing balance	961,555,700,000	24,130,116,784	-	23,716,973,549	23,522,719,055	354,795,440,706	1,387,720,950,094

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

18.2 DETAILS OF OWNERS' EQUITY

	Balancce VND	Rate %	Balancce VND	Rate %
Tung Tri Viet One Member	160,214,630,000	16.66%	160,214,630,000	16,66%
Mr. Pham Thanh Tung	83,901,340,000	8.73%	83,901,340,000	8,73%
Other Shareholders	717,439,730,000	74.61%	717,439,730,000	74,61%
	961,555,700,00	**100%**	**961,555,700,000**	**100%**

18.3 CAPITAL TRANSACTIONS WITH OWNERS AND DISTRIBUTION, DIVIDENDS, PROFITS

Items	Current period (VND)	Prior period (VND)
Share capital		
Opening balance	961,555,700,000	961,555,700,000
Increases	-	-
Decreases	-	-
Clossing balance	961,555,700,000	961,555,700,000
Dividends and profits distributed	-	-

18.4 SHARES

Items	30/06/2026 (VND)	01/01/2026 (VND)
Number of shares registered for issuance	96,155,570	96,155,570
Number of shares sold in public market	96,155,570	96,155,570
Common shares	*96,155,570*	*96,155,570*
Number of shares repurchased	9,725,800	-
Common shares	-	-
Number of shares outstanding	86,429,770	96,155,570
Common shares	86,429,770	96,155,570
Preference shares	-	-
Par value of shares outstanding (VND 10,000/share)	10,000	10,000

19. FINANCIAL INCOME

Items	Current period (VND)	Prior period (VND)
Interest income	10,606,793	1,790,928,616
Dividends and profit distributions	1,129,750,000	-
Profit from trading securities	3,091,566,190	64,071,540,286
Interest on loans	5,608,744,000	2,624,597,106
Other financial income	-	-
Total	9,840,666,983	68,487,066,008

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

20. FINANCIAL EXPENSES

Items	Current period (VND)	Prior period (VND)
Interest expense	3,688,467,206	5,180,816,988
Loss on securities trading	4,779,339,004	15,415,676,446
Provision for trading securities	(2,405,001,887)	-
Other financial expenses	7,316,234,511	1,891,832,255
Total	**13,379,038,834**	**22,488,325,689**

21. COST BY FACTOR

Items	Current period (VND)	Prior period (VND)
Raw materials and materials	22,429,805	63,456,423
Employee	1,858,724,885	4,620,828,079
Depreciation	161,303,496	161,303,496
- Fees, charges and other payables	40,617,428	89,668,236
Purchased services expenses	1,026,408,192	1,226,036,553
Other cash expenses	350,006,764	395,647,824
	-	-
Total	**3,459,490,570**	**6,556,940,611**
Expenses in P&L	**3,459,490,570**	**6,556,940,611**

22. SELLING AND GENERAL AND ADMINISTRATIVE EXPENSE

Items	Current period (VND)	Prior period (VND)
General and administrative expenses	**3,077,766,105**	**6,143,997,004**
Management staff expense	1,813,313,067	4,581,598,079
Cost of management materials	22,429,805	63,456,423
Depreciation of fixed assets	161,303,496	161,303,496
Taxes, fees and charges	40,617,428	89,668,236
Outsourced services expenses	1,026,408,192	1,226,036,553
Other expenses in cash	13,694,117	21,934,217
	-	-
Selling expenses	**45,411,818**	**39,230,000**
Management staff expense	45,411,818	39,230,000

23. OTHER INCOME

Items	Current period (VND)	Prior period (VND)
Other income	-	...

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
(These notes are an integral part of and should be read in conjunction with the financial statements)

24. OTHER EXPENSE

Items	Current period (VND)	Prior period (VND)
Other expenses	336,312,647	373,713,607
Total	336,312,647	373,713,607

25. CURRENT CORPORATE INCOME TAX EXPENSE

Items	Current period (VND)	Prior period (VND)
Profit before tax	3,802,828,311	9,629,753,514
- Tax losses carried forward from prior years	1,406,322,647	677,914,307
- Remuneration of non-executive Board of Directors members	66,666,666	88,888,880
- Adjustments decreasing taxable income	(5,275,817,624)	(13,152,369,832)
- Non-deductible expenses	-	-
- Taxable income for the year	-	(2,755,813,131)
Current corporate income tax rate	20%	20%
Current corporate income tax expense (*)		

26. LOSS CARRYFORWARD

Year of occurence	Loss carried forward to year	Tax losses VND	Loss carried forward as at 30/06/2026 VND	Loss not yet carried forward as at 30/06/2026 VND
2022	2027	(532,979,978,607)	(532,979,978,607)	-
Total			**(532,979,978,607)**	-

27. RELATED PARTIES

27.1 LIST OF RELATED PARTIES

No	Name of Company, Individual	Relationship
1	T-Cap Securities Joint Stock Company	Company subsidiary
2	Tung Tri Viet One Member Company Limited	Major shareholder
3	Mr. Pham Thanh Tung	Major shareholder

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the financial statements)

27.2 TRANSACTIONS OF RELATED PARTIES

Balance with related parties	**30/06/2026**	**01/01/2026**
T-Cap Securities Joint Stock Company	**VND**	**VND**
Securities trading deposits	2,197,467,413	2,763,080,416
Deposit Agreement for Joint Purchase of Real Estate as the Company's Head Office	208,500,000,000	-

Transactions with related parties	**Q2/2026**	**Q2/2025**
	VND	**VND**
- Tri Viet Securities Joint Stock Company	**93,532,637,714**	**8,261,229**
Including:		
Custody fee	2,629,469	448,285
Securities trading fees, transfer fees	29,260,463	7,065,662
Investor deposit interest	747,782	747,282
Deposit Agreement for Joint Purchase of Real Estate as the Company's Head Office	93,500,000,000	-
- Total value of securities trading transactions on accounts opened at Subsidiary	117,537,251,000	
- Hoang Van Quan	-	-
Investment Cooperation Contract	76,000,000,000	

Income of Board of Management, General Director and Chief Accountant

		Quarter II of 2026	**Quarter II of 2025**
Ms. Nguyen Thi Hang	Chairwoman (appointed from 29/03/2024)	149,288,889	285,600,000
Mr. Bui Viet Anh	Member (appointed on 25/04/2026)	33,333,333	-
Ms. Phan Thi Thu Ha	Member (appointed from 14/06/2025)	33,333,333	-
Ms. Nguyen Thi Hang Nga	Independent Member (appointed from 15/03/2023)	-	22,222,220
Mr. Chu Van Tuong	Independent Member (appointed appointed from 08/06/2024)	-	22,222,220

28. COMPARATIVE FIGURES

The comparative figures on the Separate Balance Sheet are derived from the Separate Financial Statements for the year ended 31 December 2025, which were audited by UHY Auditing and Consulting Co., Ltd. Comparative figures on the Separate Income Statement and Separate Cash Flow Statement are extracted from the Separate Financial Statements for the three-month period ended 30 June 2025 of T-Corp Asset Management Group Joint Stock Company.

Hanoi, July 30th 2026

Prepared by	**Chief Accountant**	**Chairwoman**
Nguyen Anh Duc	**Hoang Van Quan**	**Nguyen Thi Hang**