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

T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập – Tự do – Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM

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*: 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội/ No. 142 Doi Can, Ngoc Ha Ward, Hanoi City

Điện thoại/*Telephone*: 024. 3772 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 III năm 2026 của Công ty Cổ phần Tập đoàn Quản lý tài sản T-Corp/ *The separate financial statements for the third quarter of 2026 of T-Corp Asset Management Corporation Joint Stock Company.*
- Giải trình biến động lợi nhuận sau thuế trên BCTC riêng Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm/ *Explanation of changes in net profit after tax in the separate financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period.*

Thông tin này được công bố trên trang điện tử Công ty vào ngày 30/10/2026 tại đường dẫn http://tcorp.vn/danh-muc-qhcd/bao-cao-tai-chinh/./ *This information is disclosed on company website on October 30th 2026 at http://tcorp.vn/danh-muc-qhcd/bao-cao-tai-chinh/.*

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 declare to be responsible for the accuracy and completeness of the above information.*

Người được ủy quyền CBTT
Authorized person to disclose information

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

Nguyen Thi Hang

Mẫu số 01-B

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

Hà Nội, ngày 30 tháng 10 năm 2026

Hanoi, October 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 riêng quý III/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/ According to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidelines on information disclosure on the securities market, T-Corp Asset Management Corporation Joint Stock Company discloses the separate financial statements for the third quarter of 2026 to Hanoi Stock Exchange as follows:

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 riêng Quý III năm 2026/The separate financial statements for the third 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 soát xét từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC Quý III năm 2026)/ In the reporting period, profit after tax differs by 5% or more before and after review, or changes from a loss to a profit or vice versa (for the financial statements for the third quarter of 2026):

☐ 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: 30/10/2026 tại đường dẫn/ This information is disclosed on the company website on October 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 III năm 2026/ Report on transactions having a value of 35% or more of total assets in the third 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:

- *Báo cáo tài chính riêng Quý III năm 2026/ The Separate Financial Statements for the Third Quarter of 2026;*
- *Giải trình biến động lợi nhuận sau thuế trên BCTC riêng Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm/ Explanation of changes in net profit after tax in the separate financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period.*

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

M.S.D.N: 0106085776 C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN QUẢN LÝ TÀI SẢN T-CORP
P. NGỌC HÀ - TP. HÀ NỘI

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*: 142 Đội Cấn, phường Ngọc Hà, thành phố Hà Nội, Việt Nam / *No. 142 Doi Can, Ngoc Ha Ward, Hanoi, Vietnam*

Số: 82./2026/CV-TVC

Hà Nội, ngày 30 tháng 10 năm 2026

Hanoi, October 30, 2026

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

Re: Explanation of changes in net profit after tax in the separate financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax 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*: 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 biến động lợi nhuận sau thuế thu nhập doanh nghiệp trên Báo cáo tài chính riêng Quý III 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 changes in net profit after corporate income tax in the separate financial statements for Quarter III of 2026 compared to the same period last year and the loss after tax for the reporting period, as follows:

1. Giải trình biến động lợi nhuận so với cùng kỳ năm trước

Explanation of changes in profit compared to the same period last year

Đơn vị tính/Unit: VNĐ

Chỉ tiêu/ Items	Quý III năm 2026/ Quarter III of 2026	Quý III năm 2025/ Quarter III 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*	14.767.680	-	14.767.680	-
Giá vốn hàng bán/ *Cost of Goods Sold*	-	-	-	-
Doanh thu hoạt động tài chính và thu nhập khác/ *Financial Operating Revenue and Other Income*	20.169.910.775	25.948.140.058	(5.778.229.283)	-22,3%
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*	48.416.235.020	22.732.716.607	25.683.518.413	113,0%
Lợi nhuận sau thuế/ *Profit after tax*	**(28.231.556.565)**	**3.215.423.451**	**(31.446.980.016)**	**-978,0%**

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

Quý III năm 2026, Công ty ghi nhận lỗ sau thuế 28.231.556.565 đồng, trong khi cùng kỳ năm 2025 ghi nhận lãi sau thuế 3.215.423.451 đồng, tương ứng giảm 31.446.980.016 đồng.

Nguyên nhân chủ yếu do cùng kỳ năm 2025 Công ty ghi nhận hoàn nhập dự phòng nợ phải thu khó đòi 100,64 tỷ đồng làm giảm chi phí quản lý doanh nghiệp, trong khi kỳ này không phát sinh. Bên cạnh đó, trước diễn biến không thuận lợi của thị trường chứng khoán, doanh thu hoạt động tài chính giảm 5,78 tỷ đồng và Công ty vẫn ghi nhận lỗ từ hoạt động bán chứng khoán kinh doanh. Các yếu tố trên dẫn đến Công ty ghi nhận lỗ sau thuế trong kỳ.

In Quarter III of 2026, the Company recorded a net loss after tax of VND 28,231,556,565, compared to a net profit after tax of VND 3,215,423,451 in the same period of 2025, representing a decrease of VND 31,446,980,016.

The decrease was mainly attributable to the reversal of provision for doubtful receivables of VND 100.64 billion recognised in the same period of 2025, which reduced general and administrative expenses, while no such reversal arose in the current period. In addition, amid unfavourable stock market developments, financial income decreased by VND 5.78 billion and the Company continued to record losses on disposal of trading securities. As a result, the Company recorded a net loss after tax for the period.

Trên đây là giải trình của Công ty về biến động lợi nhuận sau thuế trên Báo cáo tài chính riêng Quý III năm 2026 so với cùng kỳ năm trước và lợi nhuận sau thuế trong kỳ báo cáo âm.

The above is the Company's explanation regarding changes in net profit after tax in the separate financial statements for Quarter III of 2026 compared to the same period last year and the net loss after tax for the reporting period.

Trân trọng/ *Best regards*!

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

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

CHỦ TỊCH HĐQT
Nguyễn Thị Hằng

Nơi nhận/Recipients:
- Như trên/ As above;
- Lưu VPHĐQT/ Archived the board office.

T-CORP ASSET MANAGEMENT CORPORATION JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

QUARTER III OF 2026

Hanoi, October 2026

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SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

	ASSETS	Codes	Notes	30/09/2026 (VND)	01/01/2026 (VND)
A.	**CURRENT ASSETS**	**100**		**912,225,561,003**	**1,342,128,329,591**
I.	**Cash and cash equivalents**	**110**	**5**	**2,220,259,875**	**22,713,749,295**
	Cash	111		2,220,259,875	22,713,749,295
II.	**Short-term financial investments**	**120**	**10**	**829,866,894,390**	**1,241,270,499,226**
	Trading securities	121		322,474,414,001	881,378,913,317
	Provision for diminution in value of trading securities	122		(22,336,496,557)	(46,768,203,101)
	Short-term held-to-maturity investments	123		569,474,776,946	446,405,589,010
	Provision for short-term held-to-maturity investments	124		(39,745,800,000)	(39,745,800,000)
III.	**Short-term receivables**	**130**		**77,975,921,855**	**75,769,070,914**
	Short-term trade receivables	131	7	29,418,530,000	22,655,500,000
	Short-term advances to suppliers	132		896,933,125	266,020,378
	Other short-term receivables	135	8	47,660,458,730	52,847,550,536
VI.	**Other current assets**	**160**		**2,162,484,883**	**2,375,010,156**
	Short-term prepaid expenses	161	6	171,127,353	295,277,130
	Taxes and other receivables from the State budget	163	13	1,991,357,530	2,079,733,026
B.	**NON-CURRENT ASSETS**	**200**		**755,870,946,680**	**739,719,610,533**
I.	**Long-term receivables**	**210**		**196,685,500**	**269,345,500**
	Other long-term receivables	215		196,685,500	269,345,500
II.	**Fixed assets**	**220**		**322,287,298**	**793,411,890**
	Tangible fixed assets	221	9	322,287,298	793,411,890
	- Cost	*222*		*4,516,497,909*	*4,516,497,909*
	- Accumulated depreciation	*223*		*(4,194,210,611)*	*(3,723,086,019)*
V.	**Long-term assets in progress**	**250**		**100,000,000**	**50,000,000**
	Construction in progress	252		100,000,000	50,000,000
VI.	**Long-term financial investments**	**260**		**755,238,494,419**	**738,547,996,415**
	Investments in subsidiaries	261	10	755,238,494,419	738,547,996,415
VII.	**Other long-term assets**	**270**		**13,479,463**	**58,856,728**
	Long-term prepaid expenses	271	6	13,479,463	58,856,728
	TOTAL ASSETS	**280**		**1,668,096,507,683**	**2,081,847,940,124**

SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 September 2026

	RESOURCES	Codes	Notes	30/09/2026 (VND)	01/01/2026 (VND)
C.	**LIABILITIES**	**300**		**515,341,917,432**	**697,929,818,341**
I.	**Current liabilities**	**310**		**515,341,917,432**	**697,929,818,341**
	Payables to employees	315		1,272,389,777	903,891,945
	Short-term accrued expenses	316	11	38,790,515,549	43,899,621,004
	Other short-term payables	320	12	214,345,698,460	115,754,785,296
	Short-term borrowings and finance lease liabilities	321	14	237,466,640,278	513,904,846,728
	Bonus and welfare fund	323		23,466,673,368	23,466,673,368
D.	**OWNERS' EQUITY**	**400**	**15**	**1,152,754,590,251**	**1,383,918,121,783**
	Owners' contributed capital	411		761,555,700,000	961,555,700,000
	- Ordinary shares with voting rights	*411a*		*761,555,700,000*	*961,555,700,000*
	Share premium	412		17,395,313,506	24,130,116,784
	Treasury shares	415		-	-
	Development investment fund	418		23,716,973,549	23,716,973,549
	Other funds belonging to owners' equity	419		23,522,719,055	23,522,719,055
	Undistributed profit after tax	420		326,563,884,141	350,992,612,395
	- Accumulated to the end of the prior period	*420a*		*350,992,612,395*	*343,587,128,725*
	- Undistributed profit/(loss) of the current period	*420b*		*(24,428,728,254)*	*7,405,483,670*
	TOTAL RESOURCES	**440**		**1,668,096,507,683**	**2,081,847,940,124**

Hanoi, 30 October 2026

Prepared by	Chief Accountant	Chairwoman of the Board of Directors
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang

SEPARATE INCOME STATEMENT

Quarter III of 2026

	ITEMS	Codes	Notes	Quarter III/2026 (VND)	Quarter III/2025 (VND)	Accumulated 9 months of 2026 (VND)	Accumulated 9 months of 2025 (VND)
1.	Revenue from sales of goods and rendering of services	01		14,767,680	-	14,767,680	-
2.	Revenue deductions	02		-	-	-	-
3.	**Net revenue from sales of goods and rendering of services**	**10**		**14,767,680**	-	**14,767,680**	-
4.	Cost of goods sold	11		-	-	-	-
5.	**Gross profit from sales of goods and rendering of services**	**20**		**14,767,680**	-	**14,767,680**	-
6.	Gains/(losses) from sale and disposal of investment properties	21		-	-	-	-
7.	Financial income	22	16	20,169,910,775	25,948,140,058	70,240,921,166	100,213,214,359
8.	Financial expenses	23	17	45,930,381,216	115,878,686,899	85,102,278,866	167,480,195,765
	In which: Interest expense	*24*		*6,507,066,883*	*3,583,942,615*	*19,028,383,045*	*15,202,891,981*
9.	Selling expenses	25	18	41,058,911	112,042,770	159,528,911	198,033,609
10.	General and administrative expenses	26	18	2,409,267,738	(93,521,000,562)	7,980,759,521	(81,251,093,787)
11.	**Net profit/(loss) from operating activities**	**30**		**(28,196,029,410)**	**3,478,410,951**	**(22,986,878,452)**	**13,786,078,772**
12.	Other income	31		-	-	-	-
13.	Other expenses	32	19	35,527,155	262,987,500	1,441,849,802	940,901,807
14.	**Other profit/(loss)**	**40**		**(35,527,155)**	**(262,987,500)**	**(1,441,849,802)**	**(940,901,807)**
15.	**Total accounting profit/(loss) before tax**	**50**		**(28,231,556,565)**	**3,215,423,451**	**(24,428,728,254)**	**12,845,176,965**
16.	Current corporate income tax expense	51	20	-	-	-	-
17.	Deferred corporate income tax expense	52		-	-	-	-
18.	**Net profit/(loss) after corporate income tax**	**60**		**(28,231,556,565)**	**3,215,423,451**	**(24,428,728,254)**	**12,845,176,965**

Hanoi, 30 October 2026

Prepared by	Chief Accountant	Chairwoman of the Board of Directors
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang

SEPARATE CASH FLOW STATEMENT

(Under the indirect method)

Quarter III of 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
I. CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/(loss) before tax	**01**		**(24,428,728,254)**	**12,845,176,965**
Adjustments for:				
Depreciation of fixed assets and investment properties	02		471,124,592	483,910,488
Provisions	03		(24,431,706,544)	(89,954,085,308)
Gains/(losses) from investing and financing activities	05		(24,703,337,595)	(13,371,521,023)
Borrowing costs	06		19,028,383,045	15,202,891,981
Operating profit/(loss) before changes in working capital	**08**		**(54,064,264,756)**	**(74,793,626,897)**
(Increase)/decrease in receivables	09		(2,045,815,445)	(48,471,200,466)
Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		98,988,829,526	102,976,291,099
(Increase)/decrease in prepaid expenses	12		169,527,042	(250,756,233)
(Increase)/decrease in trading securities	13		558,904,499,316	(273,735,581,004)
Borrowing costs paid	14		(24,166,907,030)	(15,202,891,981)
Other payments for operating activities	17		-	-
Net cash flows from operating activities	**20**		**577,785,868,653**	**(309,477,765,482)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase and construction of fixed assets and other long-term assets	21		(50,000,000)	-
Loans granted and purchases of debt instruments of other entities	23		(419,500,000,000)	(136,609,904,109)
Collection of loans and resale of debt instruments of other entities	24		312,221,283,352	157,500,000,000
Investments in other entities	25		(16,690,498,004)	(45,661,889,174)
Interest, dividends and profits received	27		8,912,866,307	13,371,521,023
Net cash flows from investing activities	**30**		**(115,106,348,345)**	**(11,400,272,260)**

SEPARATE CASH FLOW STATEMENT (CONTINUED)

(Under the indirect method)

Quarter III of 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuance of shares and capital contributions from owners	31		-	-
Capital returned to owners and repurchase of issued shares	32		(206,734,803,278)	(27,128,362,680)
Proceeds from borrowings	33		1,841,619,858,100	1,794,173,615,689
Repayment of loan principal	34		(2,118,058,064,550)	(1,412,997,811,240)
Repayment of finance lease principal	35		-	-
Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	**40**		**(483,173,009,728)**	**354,047,441,769**
Net cash flows during the period	**50**		**(20,493,489,420)**	**33,169,404,027**
Cash and cash equivalents at the beginning of the period	60		22,713,749,295	17,050,016,047
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period	**70**		**2,220,259,875**	**50,219,420,074**

Hanoi, 30 October 2026

Prepared by	Chief Accountant	Chairwoman of the Board of Directors
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang

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

1. GENERAL INFORMATION

1.1 STRUCTURE OF OWNERSHIP

T-Corp Asset Management Corporation Joint Stock Company (hereinafter referred to as "the Company") was established and operates under Enterprise Registration Certificate No. 0106065776 first issued on 20 December 2012, as amended for the 28th time on 11 August 2026.

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 Group.

The charter capital of the Company, according to the 28th amended Enterprise Registration Certificate dated 11 August 2026, is VND 761,555,700,000, equivalent to 76,155,570 shares, with a par value of VND 10,000 per share.

The Company's shares are currently listed on the Hanoi Stock Exchange under the ticker symbol "TVC".

The total number of employees of the Company as at 30 September 2026 was 16 (as at 01 January 2026: 16).

The Company's head office is located at No. 142 Doi Can, Ngoc Ha Ward, Hanoi City, Vietnam.

1.2 BUSINESS LINES AND PRINCIPAL ACTIVITIES

The Company operates in the field of financial investment.

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; and
- 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.

1.3 NORMAL BUSINESS CYCLE

The Company's normal business cycle is 12 months, in line with the calendar financial year starting on 01 January and ending on 31 December each year.

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

1. GENERAL INFORMATION (CONTINUED)

1.4 THE COMPANY'S STRUCTURE

As at 30 September 2026, the Company has the following investment in a subsidiary:

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

The Company's ownership interest in the subsidiary as at 30 September 2026 was 71.4% (as at 01 January 2026: 69.47%).

1.5 STATEMENT OF COMPARABILITY OF INFORMATION IN THE SEPARATE FINANCIAL STATEMENTS

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the Corporate Accounting System. Circular 99 takes effect from 01 January 2026 and applies to financial years beginning on or after 01 January 2026.

Accordingly, certain comparative figures have been reclassified and re-presented to conform with the presentation guidance of Circular 99/2025/TT-BTC.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 ACCOUNTING PERIOD

The financial year of the Company begins on 01 January and ends on 31 December of the calendar year.

The accompanying separate financial statements have been prepared for the accounting period from 01 July 2026 to 30 September 2026.

2.2 ACCOUNTING CURRENCY

The currency used in accounting and in the preparation of these separate financial statements is the Vietnamese Dong (VND).

3. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

3.1 STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

The Board of Management of T-Corp Asset Management Corporation Joint Stock Company ensures full compliance with the requirements of Vietnamese Accounting Standard No. 27 – Interim Financial Reporting, the Vietnamese Corporate Accounting System, Vietnamese Accounting Standards and the relevant legal regulations on the preparation and presentation of interim separate financial statements in Vietnam.

In addition to the interim separate financial statements, the Company also prepares interim consolidated financial statements in accordance with the regulations on the preparation and presentation of consolidated financial statements. Users of these separate financial statements should read them together with the consolidated financial statements in order to obtain complete

information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group as a whole.

3.2 APPLICATION OF NEW GUIDANCE ON THE CORPORATE ACCOUNTING SYSTEM

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the Corporate Accounting System. Circular 99 takes effect from 01 January 2026 and applies to financial years beginning on or after 01 January 2026.

The Company has applied the relevant requirements of Circular 99 from 01 January 2026 on a prospective basis, with certain corresponding items reclassified, except where Circular 99 provides otherwise. Certain comparative data have been reclassified to conform with the presentation under Circular 99 as detailed in Note 23 below.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted by the Company in the preparation of the interim separate financial statements for the accounting period from 01 July 2026 to 30 September 2026 are as follows:

4.1 ACCOUNTING ESTIMATES

The preparation of the separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities and assets, the disclosure of contingent liabilities and assets at the date of the separate financial statements, as well as the reported amounts of revenues and expenses during the financial year (operating period). Actual results may differ from those estimates and assumptions.

4.2 CASH AND CASH EQUIVALENTS

Cash comprises cash on hand, demand deposits and term deposits at banks.

Cash equivalents are short-term investments with a recovery or maturity period of not more than 3 months from the date of purchase, which are readily convertible into known amounts of cash and are subject to an insignificant risk of conversion into cash.

4.3 FINANCIAL INVESTMENTS

Trading securities

Trading securities are securities, as defined by law, held for trading purposes (bought and sold for profit). Trading securities include: shares and bonds listed on the stock market and other securities and financial instruments (fund certificates, share purchase rights, covered warrants, call options, put options, futures contracts, commercial papers and bills of exchange).

Trading securities are initially recognized at the fair value of the payments at the transaction date. Costs of purchasing trading securities (if any), such as brokerage, transaction, information provision, taxes and bank fees, are recognized in financial expenses for the period. Trading securities are recognized when the investor obtains ownership, specifically as follows:

- Listed securities are recognized at the time of order matching (T+0); and
- Unlisted securities are recognized at the time of official ownership in accordance with legal regulations.

Interest, dividends and profits of periods prior to the purchase of trading securities are accounted for as a reduction in the value of those trading securities. Interest, dividends and profits of periods

after the purchase are recognized as revenue. Dividends received in shares are only tracked by the number of additional shares; the value of the shares received is not recognized.

During the holding period, the Company may not reclassify trading securities as held-to-maturity investments and vice versa.

Provision for diminution in value of trading securities: the provision is made for losses that may arise from the decline in value of securities held by the Company for trading purposes, based on the market value of each security at the end of the accounting period. For trading securities whose fair value cannot be determined at the end of the accounting period, the provision is made based on the losses of the investee. Increases or decreases in the provision for diminution in value of trading securities are recognized in financial expenses.

When trading securities are liquidated or sold (calculated by type of security), the cost of trading securities is determined using the weighted average method.

Held-to-maturity investments

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them until maturity. Held-to-maturity investments include: term bank deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to redeem at a certain date in the future, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Provision for held-to-maturity investments is made when there is clear evidence that part or all of the investment may not be recoverable and the amount of the loss can be reliably determined; the loss is recognized in financial expenses.

Investments in subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee so as to obtain economic benefits from its activities.

Investments in subsidiaries are initially recognized at cost, including the purchase price or capital contribution plus costs directly attributable to the investment.

Dividends and profits of periods prior to the acquisition of the investment are accounted for as a reduction in the value of that investment. Dividends and profits of periods after the acquisition are recognized as revenue. Dividends received in shares are only tracked by the number of additional shares; the value of the shares received is not recognized.

Provision for losses on investments in subsidiaries is made when the subsidiary incurs losses, in proportion to the Company's capital contribution relative to the total actual capital contributed by all parties in the subsidiary. If the subsidiary prepares consolidated financial statements, the basis for determining the provision is its consolidated financial statements. Increases or decreases in the provision required at the end of the accounting period are recognized in financial expenses.

4.4 BUSINESS COOPERATION CONTRACTS

A business cooperation contract (BCC) is a contractual arrangement between two or more parties to jointly undertake an economic activity without establishing a separate legal entity. Such activity may or may not be jointly controlled by the contributing parties, or may be controlled by one of the parties to the contract. A BCC may take the form of jointly constructing assets or cooperating in certain business activities.

Where the Company is a party without joint control over the BCC and is entitled to a fixed return regardless of the BCC's business results:

- If, in substance, it is a lease of assets (contribution to the BCC in non-monetary assets), it is accounted for as a leasing transaction.
- If, in substance, it is a lending transaction (contribution to the BCC in cash), it is accounted for as a lending transaction.

4.5 RECEIVABLES AND PROVISION FOR DOUBTFUL DEBTS

Receivables are monitored in detail by original term, remaining term at the reporting date, original currency and counterparty, and are presented at their carrying amount less provision for doubtful debts.

The classification of receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase-sale transactions between the Company and buyers that are entities independent of the Company, including receivables from export sales entrusted to other entities; and
- Other receivables reflect non-commercial receivables not related to purchase-sale transactions, including: receivables from loan interest and deposit interest; payments made on behalf of others; receivables from investment cooperation contracts; receivables from fines and compensation; advances; pledges, collaterals and deposits, etc.

Provision for doubtful debts is made by the Company for receivables that are overdue under economic contracts, contractual commitments or debt commitments and that the Company has repeatedly demanded but has not yet recovered; the overdue period is determined based on the original repayment term under the initial sale and purchase contract, without taking into account any extensions agreed between the parties; or for receivables not yet due where the debtor has gone bankrupt, is undergoing dissolution procedures, has disappeared or absconded. The provision is reversed when the debt is recovered.

The provision for doubtful debts is made or reversed at the time of preparation of the separate financial statements. Increases or decreases in the provision for doubtful debts at the closing date are recorded in general and administrative expenses.

4.6 PREPAID EXPENSES

Expenses incurred that relate to the business results of several accounting periods are recorded as prepaid expenses and gradually allocated to the results of operations in subsequent accounting periods.

The Company's prepaid expenses include the value of tools and supplies awaiting allocation, fixed asset repair costs, office renovation costs and other expenses that are considered capable of bringing future economic benefits to the Company. These expenses are capitalized as prepayments and allocated to the income statement using the straight-line method in accordance with current regulations, in which:

- Tools and supplies put into use are allocated to expenses using the straight-line method over a period not exceeding 36 months.
- Office repair costs are allocated by the Company over a period not exceeding 36 months.

4.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company. The cost of tangible fixed assets built by contractors includes the value of the completed and handed-over works and other directly related costs (if any). Subsequent expenditures are added to the cost of fixed assets only if they are certain to increase the future economic benefits from the use of those assets. Expenditures that do not meet this condition are recognized as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off and any gain or loss arising from the disposal is recognized as income or expense in the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The estimated useful lives of specific fixed assets are as follows:

Type of assets	*Depreciation period (years)*
- Motor vehicles and transmission equipment	07
- Office equipment and tools	07

4.8 LIABILITIES AND ACCRUED EXPENSES

Liabilities and accrued expenses are recognized at the value of the present obligations that the Company must settle in the future, arising from purchases of goods and services received or other financial obligations at the date of preparation of the separate financial statements.

Accrued expenses are recognized based on reasonable and reliable estimates of the amounts payable, on the basis of information and conditions available at the date of preparation of the separate financial statements.

Liabilities are monitored in detail by original term, remaining term at the reporting date, original currency and counterparty. Liabilities are not recognized at less than the obligation to be settled.

The classification of payables is made according to the following principles:

- Trade payables reflect payables of a commercial nature arising from purchases of goods, services and assets, where the seller is an entity independent of the Company, including payables for imports through entrusted importers.
- Accrued expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to the lack of invoices or incomplete accounting records and documents, and payables to employees for leave pay and production and business expenses that must be accrued in advance.
- Dividends and profits payable reflect dividends and profits payable by the Company to its owners (shareholders, capital contributors).
- Other payables reflect payables of a non-commercial nature that are not related to the purchase, sale or provision of goods and services.

4.9 BORROWINGS AND FINANCE LEASE LIABILITIES

The Company's borrowings and finance lease liabilities comprise loans and borrowings in the form of issuing ordinary bonds at par (bonds issued at a price equal to their face value).

Borrowings and finance lease liabilities are initially recognized at the amount actually received. Transaction costs and financial expenses incurred in relation to borrowings are recognized in financial expenses for the period, except where they are capitalized in accordance with the Company's borrowing cost policy.

After initial recognition, borrowings and finance lease liabilities are measured at the amount remaining payable, including principal and interest payable under the terms of the loan or lease agreements. Interest and related financial expenses are recognized as expenses in the period in which they are incurred, except where they are capitalized in accordance with the Company's borrowing cost policy.

4.10 BORROWING COSTS AND CAPITALIZATION OF BORROWING COSTS

Borrowing costs include interest on borrowings and other costs incurred that are directly related to the borrowings.

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets in progress, which are capitalized into the cost of the respective assets until those assets are ready for their intended use or operation.

The capitalization of borrowing costs is made on a basis consistent with the actual timing and extent of the investment and applies only during the period in which the activities necessary to prepare the asset for its intended use are carried out.

4.11 OWNERS' EQUITY

Owners' contributed capital is recognized at the amount of capital actually contributed by the owners.
Owners' contributed capital is recognized at the amount actually contributed by shareholders and approved by the competent authorities (if any).

Share premium is recognized as the difference between the issue price and the par value of shares; the difference between the repurchase price and the reissue price of treasury shares; the equity component of convertible bonds upon maturity; and share issuance costs corresponding to the number of shares successfully issued.

Treasury shares reflect the current value of the Company's own shares, being shares issued by the Company and subsequently repurchased by the Company.

Undistributed profit after tax reflects the business results (profit or loss) after corporate income tax, the profit distribution and retrospective adjustments arising from changes in accounting policies and retrospective corrections of material errors of prior years. Profit is distributed when the Company has undistributed profit after tax not exceeding the undistributed profit after tax in the separate financial statements after excluding the effects of gains recognized from bargain purchases. Undistributed profit after tax may be distributed to investors and appropriated to funds in accordance with the Company's Charter and Vietnamese laws, as approved by the General Meeting of Shareholders.

4.12 REVENUE

Revenue is recognized at the time the transaction occurs, when it is certain that economic benefits will be obtained, and is measured at the fair value of the consideration receivable, regardless of whether cash has been or will be collected. Net revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales allowances and sales returns. Revenue is recognized when the following conditions are satisfied:

Revenue from rendering of services

Revenue from rendering of services is recognized when all of the following conditions are simultaneously satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer has the right to return the purchased services under specific conditions, the Company recognizes revenue only when those specific conditions no longer exist and the buyer no longer has the right to return the services provided;
- The Company has obtained or will obtain economic benefits from the service transaction;
- The stage of completion of the transaction at the reporting date can be determined; and
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Financial income

Income arising from interest, dividends, distributed profits and other financial income is recognized when both (2) of the following conditions are satisfied:

- It is probable that economic benefits will be obtained from the transaction;
- The amount of revenue can be measured reliably.

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

- Interest is recognized on an accrual basis, determined based on the balances of deposit accounts and the actual interest rate for each period;

- Gains on sales of trading securities are recognized daily and for each stock exchange as the excess of the total value of securities sold during the day over the corresponding cost; in which the carrying amount is determined using the weighted average method and the selling price is the matched price of the securities sell order;
- Interest from investment cooperation contracts and OTC share purchase deposit contracts is determined based on the fixed interest rate in each contract and the investment cooperation/deposit period. Such interest may change when the two parties agree otherwise; and
- Dividends and distributed profits are recognized when the Company is entitled to receive dividends or profits from its capital contributions. Dividends received in shares are only tracked by the number of additional shares; the value of the shares received is not recognized.

4.13 EXPENSES

Cost of sales is recognized when the costs related to generating revenue have been incurred and can be reliably determined, in accordance with the matching principle with the corresponding revenue, regardless of the timing of payment. Where necessary, costs directly related to revenue in the period are estimated and recognized based on reasonable and consistent assumptions. Expenses exceeding normal consumption levels are recognized immediately in cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses and other operating expenses, are recognized in the income statement when incurred, on a basis matching the related revenue and regardless of the timing of payment. These expenses are recognized when there is sufficient evidence of the obligation and they can be reliably determined.

Expenses that do not bring future economic benefits are recognized immediately in expenses for the period in accordance with the prudence principle.

Expenses are classified and presented according to the economic nature of each type of expense in accordance with the current accounting standards and system.

4.14 TAXATION

Input VAT is accounted for using the deduction method.

Corporate income tax expense comprises current corporate income tax and deferred corporate income tax.

Current income tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income and losses carried forward. The determination of taxable profit and current corporate income tax expense is based on current tax regulations. However, these regulations change from time to time and the final determination depends on the results of examinations by the competent tax authorities.

Deferred income tax is the corporate income tax that will be payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for the purpose of preparing the separate financial statements and their tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is certain that sufficient taxable profit will be available in the future against which these deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of the accounting period and reduced to the extent that it is no longer certain that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Previously unrecognized deferred tax assets are reviewed at the end of the accounting period and recognized when it is certain that sufficient taxable profit will be available to utilize these unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are determined at the tax rates expected to apply in the year when the asset is recovered or the liability is settled, based on the tax rates enacted at the end of the accounting period. Deferred income tax is recognized in the income statement and is charged directly to equity only when it relates to items charged directly to equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Company has a legally enforceable right to set off current tax assets against current income tax payable; and
- The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same tax authority on the same taxable entity; or the Company intends to settle current income tax liabilities and current income tax assets on a net basis, or to realize the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

The current corporate income tax rate is 20%.

Other taxes are applied in accordance with the prevailing regulations of the State.

4.15 RELATED PARTIES

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

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

In considering each related party relationship, attention is directed to the substance of the relationship and not merely its legal form. All transactions and balances with related parties are presented by the Company in the notes below.

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

5. CASH AND CASH EQUIVALENTS

	30/09/2026 (VND)	01/01/2026 (VND)
- Cash on hand	76,516,000	-
- Demand deposits	2,143,743,875	22,713,749,295
Total	**2,220,259,875**	**22,713,749,295**

Details of demand deposit balances by bank:	30/09/2026 (VND)	01/01/2026 (VND)
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	1,063,752,722	19,254,862,369
- Other banks	1,079,991,153	3,458,886,926
Total	**2,143,743,875**	**22,713,749,295**

6. PREPAID EXPENSES

Items	30/09/2026 (VND)	01/01/2026 (VND)
Short-term	**171,127,353**	**295,277,130**
- Tools and supplies awaiting allocation	822,184	48,300,008
- Other expenses	170,305,169	246,977,122
Long-term	**13,479,463**	**58,856,728**
- Tools and supplies awaiting allocation	13,251,663	23,003,644
- Other expenses	227,800	35,853,084
Total	**184,606,816**	**354,133,858**

7. TRADE RECEIVABLES

	30/09/2026 (VND)	01/01/2026 (VND)
Short-term trade receivables	**29,418,530,000**	**22,655,500,000**
- Receivables from sales of securities pending settlement	29,418,530,000	22,655,500,000
Total	**29,418,530,000**	**22,655,500,000**

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

8. OTHER RECEIVABLES

Items	30/09/2026 (VND)		01/01/2026 (VND)	
	Carrying amount	Provision	Carrying amount	Provision
Short-term	**47,660,458,730**	-	**52,847,550,536**	-
- Advances	47,625,208,730	-	45,164,950,536	-
+ Mr. Pham Thanh Tung (1)	*39,247,819,755*	-	*13,300,000,000*	-
+ Mr. Hoang Van Quan (2)	*5,933,614,174*	-	-	-
+ Other employees	*2,443,774,801*	-	*31,864,950,536*	-
- Deposits and collaterals	250,000	-	250,000	-
- Other receivables	35,000,000	-	7,682,350,000	-
Long-term	**196,685,500**	-	**269,345,500**	-
- Deposits and collaterals	196,685,500	-	269,345,500	-
Total	**47,857,144,230**	-	**53,116,896,036**	-

(1): Advance for the 2024 investment performance bonus to Mr. Pham Thanh Tung.
(2): Advance to serve the Company's business activities.

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

9. TANGIBLE FIXED ASSETS

Items	Motor vehicles, transmission equipment VND	Office equipment and tools VND	Total VND
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 for the period	*(456,430,436)*	*(14,694,156)*	*(471,124,592)*
Closing balance	(4,129,022,531)	(65,188,080)	(4,194,210,611)
Net book value			
Opening balance	767,560,360	25,851,530	793,411,890
Closing balance	311,129,924	11,157,374	322,287,298

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

10. FINANCIAL INVESTMENTS

TRADING SECURITIES

Items	30/09/2026 (VND)			01/01/2026 (VND)		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Listed shares	**322,474,414,001**	**300,285,953,400**	**(22,336,496,557)**	**881,378,913,317**	**844,255,159,000**	**(46,768,203,101)**
- CTG	273,578,382,429	258,597,000,000	(14,981,382,429)	311,716,844,716	320,969,220,000	-
- HPG	3,163,665,000	3,022,500,000	(141,165,000)	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)
- SSI	43,713,539,128	36,499,590,000	(7,213,949,128)	-	-	-
- VPB	2,018,827,444	2,166,863,400	-	-	-	-
- Others	-	-	-	141,793,259,126	123,933,809,000	(18,251,523,626)
Total	**322,474,414,001**	**300,285,953,400**	**(22,336,496,557)**	**881,378,913,317**	**844,255,159,000**	**(46,768,203,101)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

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

10. FINANCIAL INVESTMENTS (CONTINUED)

SHORT-TERM INVESTMENT COOPERATION

Items	30/09/2026 (VND)			01/01/2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investment cooperation contracts (*)	**344,851,116,648**	**305,105,316,648**	**(39,745,800,000)**	**256,859,000,000**	**217,113,200,000**	**(39,745,800,000)**
- Rong Viet Construction and Investment Joint Stock Company (1)	43,920,000,000	43,920,000,000	-	63,920,000,000	63,920,000,000	-
- Gio Moi Trading Investment Joint Stock Company (1)	102,099,000,000	62,353,200,000	(39,745,800,000)	120,369,000,000	80,623,200,000	(39,745,800,000)
- Tcapital Joint Stock Company (1)	34,170,000,000	34,170,000,000	-	46,170,000,000	46,170,000,000	-
- Mr. Trinh Huy Binh (1)	26,400,000,000	26,400,000,000	-	26,400,000,000	26,400,000,000	-
- Mr. Hoang Van Quan (2)	58,262,116,648	58,262,116,648	-	-	-	-
- Ms. Nguyen Thi Van (3)	80,000,000,000	80,000,000,000	-	-	-	-
Accrued interest on investment cooperation contracts	412,641,066	412,641,066	-	412,641,066	412,641,066	-
Total	**345,263,757,714**	**305,517,957,714**	**(39,745,800,000)**	**257,271,641,066**	**217,525,841,066**	**(39,745,800,000)**
Investments with related parties	*58,262,116,648*			-		
(See details in the related party note)						

(*): Receivables from investment cooperation include:

1. Under the contracts signed between the Company and its partners for the purpose of transferring funds for investment cooperation, the Company is entitled to a fixed return under each contract, regardless of the investment and business results of the investee, with a cooperation term not exceeding 365 days from the date the Company transfers the funds. All of these cooperation arrangements are overdue under the contractual terms. The negotiation and signing of the contracts with these partners were directly carried out by individuals of the Company's former management. The Company's current management ceased recognizing interest from 01 January 2023. The unprovided balances are secured by listed shares owned by Tung Tri Viet One Member Co., Ltd. and other individuals under the working minutes between the Company, Tung Tri Viet One Member Co., Ltd. and the individuals.

2. The investment cooperation under the investment cooperation contract with Mr. Hoang Van Quan for cooperation in investing in listed securities, pursuant to Resolution of the Board of Directors No. 11A/2026/NQ-HĐQT/T-CORP dated 15 June 2026. This cooperation is secured by listed shares held in the securities account of Mr. Hoang Van Quan.

3. The investment cooperation under the investment cooperation contract with Ms. Nguyen Thi Van for cooperation in investing in listed securities. This cooperation is secured by listed shares held in the securities account of Ms. Nguyen Thi Van.

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

10. FINANCIAL INVESTMENTS (CONTINUED)

LOANS

Items	30/09/2026 (VND)			01/01/2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Loan principal	**207,536,600,000**	**207,536,600,000**	-	**188,250,000,000**	**188,250,000,000**	-
- Mr. Le Dang Tuan Linh	-	-	-	34,900,000,000	34,900,000,000	-
- Mr. Dao Duy Nam	75,380,000,000	75,380,000,000	-	-	-	-
- Mr. Hoang Viet Dung	95,441,300,000	95,441,300,000	-	85,050,000,000	85,050,000,000	-
- Ms. Nguyen Thi Van	36,715,300,000	36,715,300,000	-	68,300,000,000	68,300,000,000	-
Accrued interest on loan contracts	16,674,419,232	16,674,419,232	-	883,947,944	883,947,944	-
Total	**224,211,019,232**	**224,211,019,232**	-	**189,133,947,944**	**189,133,947,944**	-

The loans under loan agreements between the Company and the borrowers bear interest at 9%-10% per annum with a term of 06 months and are secured by listed shares owned by third parties. For the balances of the remaining counterparties, the individuals have pledged listed shares as collateral; these shares have been blocked at the securities company to secure the repayment obligations.

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

10. FINANCIAL INVESTMENTS (CONTINUED)

10.4 EQUITY INVESTMENTS IN OTHER ENTITIES

Details of the Company's subsidiary as at 30 September 2026 are as follows:

Items	30/09/2026 (VND)			01/01/2026 (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in subsidiaries	**755,238,494,419**	**755,238,494,419**	-	**738,547,996,415**	**738,547,996,415**	-
T-Cap Securities Joint Stock Company (*)	755,238,494,419	755,238,494,419	-	738,547,996,415	738,547,996,415	-
Total	**755,238,494,419**	**755,238,494,419**	-	**738,547,996,415**	**738,547,996,415**	-

(*) T-Cap Securities Joint Stock Company is principally engaged in securities brokerage and proprietary trading. Its shares are currently listed on the Ho Chi Minh City Stock Exchange (HOSE) under the ticker symbol TVB.

The Company's ownership interest in T-Cap Securities Joint Stock Company as at 30 September 2026 was 71.4% (as at 01 January 2026: 69.47%).

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

11. ACCRUED EXPENSES

	30/09/2026 (VND)	01/01/2026 (VND)
Short-term	**38,790,515,549**	**43,899,621,004**
- Accrued interest expense	323,927,264	5,462,451,249
- Accrued expenses for financial activities	38,466,588,285	38,437,169,755
Total	**38,790,515,549**	**43,899,621,004**

12. OTHER PAYABLES

	30/09/2026 (VND)	01/01/2026 (VND)
Short-term	**214,345,698,460**	**115,754,785,296**
- Deposit received for the purchase of real estate (*)	209,100,000,000	115,000,000,000
- Payroll-related contributions	154,296,406	153,339,406
- Other payables	5,091,402,054	601,445,890
Total	**214,345,698,460**	**115,754,785,296**
Other payables to related parties	*209,100,000,000*	*115,000,000,000*
(See details in the related party note)		

(*): The deposit received under Agreement No. 2808/2025/TTĐC-BĐS dated 28 August 2025 and its amending and supplementing appendices on the deposit for the joint purchase of real estate to be used as the head office between the Company and T-Cap Securities Joint Stock Company. The maximum deposit amount is VND 350 billion. As at 30 September 2026, the deposit amount was VND 209.1 billion; the agreement term is within 1 year and will automatically terminate early if the two parties sign an official sale and purchase contract with the transferor or terminate the transaction by agreement.

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

13. TAXES AND AMOUNTS PAYABLE TO/RECEIVABLE FROM THE STATE BUDGET

Items	01/01/2026 (VND)	Payable during the period (VND)	Paid during the period (VND)	30/09/2026 (VND)
Payables	**-**	**368,177,762**	**368,177,762**	**-**
Output value added tax	-	1,182,320	1,182,320	-
Personal income tax	-	366,995,442	366,995,442	-
Receivables	**2,079,733,026**	**9,379,979**	**97,755,475**	**1,991,357,530**
Corporate income tax	1,981,977,551	-	-	1,981,977,551
Personal income tax	97,755,475	9,379,979	97,755,475	9,379,979

14. BORROWINGS AND FINANCE LEASE LIABILITIES

Items	30/09/2026 (VND)	During the period (VND)		01/01/2026 (VND)
		Increase	Decrease	
Short-term borrowings	**237,466,640,278**	**1,841,619,858,100**	**2,118,058,064,550**	**513,904,846,728**
Margin loans at securities companies	237,466,640,278	1,841,619,858,100	2,118,058,064,550	513,904,846,728
Total	**237,466,640,278**	**1,841,619,858,100**	**2,118,058,064,550**	**513,904,846,728**

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

15. OWNERS' EQUITY

15.1 DETAILS OF OWNERS' CONTRIBUTED CAPITAL

Shareholders	30/09/2026		01/01/2026	
	Amount VND	Ratio %	Amount VND	Ratio %
Tung Tri Viet One Member Co., Ltd.	160,214,630,000	21.04%	160,214,630,000	16.66%
Mr. Pham Thanh Tung	83,901,340,000	11.02%	83,901,340,000	8.73%
Other shareholders	517,439,730,000	67.94%	717,439,730,000	74.61%
Total	**761,555,700,000**	**100%**	**961,555,700,000**	**100%**

15.2 CAPITAL TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF DIVIDENDS AND PROFITS

Items	30/09/2026 (VND)	01/01/2026 (VND)
- Owners' invested capital		
Opening balance	961,555,700,000	961,555,700,000
Increase during the period	-	-
Decrease during the period	200,000,000,000	-
Closing balance	**761,555,700,000**	**961,555,700,000**

15.3 SHARES

Items	30/09/2026	01/01/2026
- Number of shares registered for issuance	96,155,570	96,155,570
- Number of shares sold to the public	96,155,570	96,155,570
Ordinary shares	*96,155,570*	*96,155,570*
- Number of shares repurchased	20,000,000	-
Ordinary shares	*20,000,000*	-
- Number of shares outstanding	76,155,570	96,155,570
Ordinary shares	*76,155,570*	*96,155,570*
* Par value of outstanding shares (VND/share)	10,000	10,000

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

15. OWNERS' EQUITY (CONTINUED)

15.4 CHANGES IN OWNERS' EQUITY

Items	Owners' contributed capital	Share premium	Treasury shares	Development investment fund	Other funds belonging to owners' equity	Undistributed profit after tax	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 prior 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 year	**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/(loss) for the current period	-	-	-	-	-	(24,428,728,254)	(24,428,728,254)
- Other decreases	(200,000,000,000)	(6,734,803,278)	-	-	-	-	(206,734,803,278)
Closing balance of the current period	**761,555,700,000**	**17,395,313,506**	**-**	**23,716,973,549**	**23,522,719,055**	**326,563,884,141**	**1,152,754,590,251**

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

16. FINANCIAL INCOME

Items	Quarter III/2026 (VND)	Quarter III/2025 (VND)
- Deposit interest	10,386,156	1,938,952,030
- Gains on trading of trading securities	8,244,989,369	20,977,570,976
- Loan interest	5,702,076,000	3,031,617,052
- Dividend income received	6,212,459,250	-
Total	**20,169,910,775**	**25,948,140,058**

17. FINANCIAL EXPENSES

Items	Quarter III/2026 (VND)	Quarter III/2025 (VND)
- Interest expense	6,507,066,883	3,583,942,615
- Losses on sales of trading securities	30,331,016,524	97,371,174,626
- Provision/(reversal of provision) for investment losses	3,977,805,621	14,641,525,817
- Other financial expenses	5,114,492,188	282,043,841
Total	**45,930,381,216**	**115,878,686,899**

18. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

Items	Quarter III/2026 (VND)	Quarter III/2025 (VND)
General and administrative expenses	**2,409,267,738**	**(93,521,000,562)**
Staff costs	1,154,701,536	5,570,295,597
Materials	6,996,514	74,319,119
Depreciation of fixed assets	148,517,600	161,303,496
Taxes, fees and charges	57,365,526	92,158,732
Outside services	1,018,726,633	1,210,433,850
Other cash expenses	22,959,929	14,488,644
Provision for doubtful debts	-	(100,644,000,000)
Selling expenses	**41,058,911**	**112,042,770**
Other cash expenses	41,058,911	112,042,770
Total	**2,450,326,649**	**(93,408,957,792)**

19. OTHER EXPENSES

Items	Quarter III/2026 (VND)	Quarter III/2025 (VND)
- Other expenses	35,527,155	262,987,500
Total	**35,527,155**	**262,987,500**

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

20. CURRENT CORPORATE INCOME TAX EXPENSE

Items	Quarter III/2026 (VND)	Quarter III/2025 (VND)
- Accounting profit/(loss) before tax	**(24,428,728,254)**	**12,845,176,965**
Adjustments	**(6,669,642,782)**	**285,209,722**
+ Non-deductible expenses	1,441,849,802	262,987,500
+ Remuneration of non-executive members of the Board of Directors	66,666,666	22,222,222
+ Non-taxable income (cash dividends)	(8,178,159,250)	-
Total taxable income for the period	**(31,098,371,036)**	**13,130,386,687**
- Losses carried forward from prior years	-	(13,152,369,832)
- Assessable income	-	-
- Current corporate income tax rate	20%	20%
Estimated corporate income tax payable	-	-
Corporate income tax expense (*)	-	-

(*) Corporate income tax expense is estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

21. LOSSES CARRIED FORWARD

Year incurred	Carried forward until	Tax losses VND	Losses utilized up to 30/09/2026 VND	Unutilized losses as at 30/09/2026 VND
2022	2027	(532,979,978,607)	(525,416,851,668)	(7,563,126,939)
Total			**(525,416,851,668)**	**(7,563,126,939)**

22. RELATED PARTY INFORMATION

Other related parties of the Company include:

No.	Name of company/individual	Relationship
1	T-Cap Securities Joint Stock Company	Subsidiary
2	Tung Tri Viet One Member Co., Ltd.	Major shareholder
3	Mr. Pham Thanh Tung	Major shareholder
4	Mr. Hoang Van Quan	Chief Accountant

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

Remuneration and salaries of members of the Board of Management:

Full name	Position/Relationship	Quarter III/2026 VND	Quarter III/2025 VND
Ms. Nguyen Thi Hang	Chairwoman of the Board of Directors (appointed on 29/03/2024)	156,000,000	245,600,000
Mr. Bui Viet Anh	Member (appointed on 25/04/2026)	33,333,333	-
Ms. Phan Thi Thu Ha	Member (appointed on 14/06/2025)	33,333,333	22,222,222

Transactions with related parties:

	Quarter III/2026 VND	Quarter III/2025 VND
- T-Cap Securities Joint Stock Company	**641,284,742**	**14,745,781**
Of which:		
Custody fees	11,896,027	8,684,384
Securities trading fees and transfer fees	29,220,868	4,004,623
Interest on investor deposits	167,847	2,056,774
Deposit agreement for the joint purchase of real estate as the Company's head office	600,000,000	100,000,000,000
- Total value of securities trading transactions on accounts opened at the subsidiary	**105,983,163,000**	**14,639,323,000**
- Mr. Hoang Van Quan		
Investment cooperation contract	(17,737,883,352)	-

Balances with related parties

T-Cap Securities Joint Stock Company	30/09/2026 VND	01/01/2026 VND
Securities trading deposits	1,000,818,557	2,763,080,416
Deposit for the joint purchase of real estate as the Company's head office	209,100,000,000	115,000,000,000
Payable for real estate deposit fee	4,489,956,164	-
- Mr. Hoang Van Quan		
Investment cooperation contract	58,262,116,648	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONTINUED)

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

23. COMPARATIVE FIGURES

The comparative figures are those presented in the separate financial statements for the financial year ended 31 December 2025, which were audited by UHY Auditing and Consulting Company Limited, and in the self-prepared separate financial statements for the accounting period from 01 July 2025 to 30 September 2025.

The financial year 2026 is the first financial year in which the Company applies Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025. Accordingly, certain comparative figures have been reclassified to conform with the presentation guidance of Circular No. 99/2025/TT-BTC.

Hanoi, 30 October 2026

Prepared by	Chief Accountant	Chairwoman of the Board of Directors
Do Tat Thang	Hoang Van Quan	Nguyen Thi Hang