

INTERIM FINANCIAL STATEMENTS

AN BINH FUND MANAGEMENT JOINT STOCK COMPANY

For the accounting period from 01/01/2026 to 30/06/2026
(reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of An Binh Fund Management Joint Stock Company (hereinafter referred to as “the Company”) presents its report and the Company’s Interim Financial statements for the accounting period from 01/01/2026 to 30/06/2026.

THE COMPANY

An Binh Fund Management Joint Stock Company (abbreviated as: ABF) was established and operates under the Securities Investment Fund Management License No. 12/UBCK-GPHDQLQ dated December 28, 2006, and Adjustment License No. 15/GPDC-UBCK dated February 14, 2023 issued by the State Securities Commission and the Joint Stock Company Business Registration Certificate No. 0102130960, first registered on December 26, 2006, and registered for the second amendment by the Hanoi Department of Planning and Investment (now the Department of Finance) on February 21, 2023.

The Company’s head office is located at: 12th Floor, Geleximco Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, Board of Management and Supervisory Board during the period and as at the date of this report are as follows:

The Board of Directors:

Mr. Dao Manh Vuong	Chairman
Mr. Le Viet Ha	Member
Mrs. Dang Thi Hong Phuong	Member

The Board of Management:

Mr. Le Viet Ha	General Director	Re-appointed on 14/05/2026
Mr. Nguyen Thanh Nam	Deputy General Director	
Mrs. Vu Khanh Linh	Deputy General Director	Appointed on 05/01/2026

The Board of Supervisors:

Mrs. Pham Thi Ngoc Ha	Head of the Board of Supervisors
Mr. Tong Tran Le Thanh	Member
Mrs. Dao Thi Cam	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Le Viet Ha – General Director.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Interim Financial statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Company's Board of Management, are responsible for the preparation of the interim financial statements that present fairly, in all material respects, the Company's financial position, results of its operations, cash flows and changes in equity for the period. In preparing the interim Financial Statements, the Company's Board of Management confirms that it has complied with the following requirements:

- Establishing and maintaining internal control that the Board of Management and the Board of Directors of the Company determine is necessary to ensure the preparation and presentation of the Interim Financial Statements are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial statements;
- Prepare the Interim Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to fund management companies and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

We ensure that the accounting books are maintained to reflect the Company's financial position with reasonable accuracy and fairness at any time and ensure that the Interim Financial Statements comply with the prevailing regulations of the State. We are also responsible for safeguarding the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

We undertake that the Interim Financial Statements fairly and reasonably reflect the Company's financial position as at 30 June 2026, its results of operations, cash flows and changes in equity for the six-month accounting period then ended, in conformity with the Vietnamese Accounting Standards and the Vietnamese Accounting Regime applicable to fund management companies and in compliance with relevant legal regulations governing the preparation and presentation of interim financial statements.

Other Commitment

The Board of Management commits that the Company has fully performed the information disclosure obligations under the current regulations of Vietnamese law.

On behalf of The Board of Management



Le Viet Ha
General Director

Hanoi, 12 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management
An Binh Fund Management Joint Stock Company**

We have reviewed the Interim Financial statements of An Binh Fund Management Joint Stock Company prepared on 12 August 2026, from page 05 to page 29 including: Interim Statement of Financial position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows, Interim Statement of Changes in owner's equity for the period from 01 January 2026 to 30 June 2026 and Notes to the Interim Financial Statements.

The Board of Management's responsibility

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

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial statements do not give a true and fair view, in all material respects, of the financial position of An Binh Fund Management Joint Stock Company as at 30 June 2026, and of its operating results and its cash flows for the period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System applicable to fund management companies and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 12 August 2026

T:(84) 24 3824 1990 | F:(84) 24 3825 3973 | 1 Le Phung Hieu, Hanoi, Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	End of period VND	Beginning of period VND
100	A. CURRENT ASSETS		109,795,166,252	109,749,111,677
110	I. Cash and cash equivalents	3	4,032,795,070	12,516,312,682
111	1. Cash		4,032,795,070	12,516,312,682
120	II. Short-term financial investments	4	101,385,675,260	93,935,814,854
121	1. Short-term investments		102,771,157,512	96,862,791,829
129	2. Provision for devaluation of short-term investments		(1,385,482,252)	(2,926,976,975)
130	III. Short-term accounts receivable		4,089,255,317	3,079,212,611
132	1. Advances to suppliers		-	29,700,000
134	2. Receivables from professional operations	6	3,808,033,399	2,239,979,930
135	3. Other receivables	7	906,221,918	1,434,532,681
139	4. Provisions for short-term bad debts	8	(625,000,000)	(625,000,000)
150	IV. Other current assets		287,440,605	217,771,530
151	1. Short-term prepaid expenses	10	287,440,605	217,771,530
200	B. NON-CURRENT ASSETS		110,493,230,445	100,480,588,464
210	I. Long-term receivables		44,885,295,683	37,718,074,903
211	1. Long-term trade receivables	5	44,885,295,683	37,718,074,903
220	II. Fixed assets		253,746,581	308,089,913
221	1. Tangible fixed assets	11	27,977,226	37,020,558
222	- Cost		212,351,500	212,351,500
223	- Accumulated depreciation		(184,374,274)	(175,330,942)
227	2. Intangible fixed assets	12	225,769,355	271,069,355
228	- Cost		1,930,333,192	1,930,333,192
229	- Accumulated amortization		(1,704,563,837)	(1,659,263,837)
250	III. Long-term financial investments	9	64,635,422,502	61,716,042,777
258	1. Other long-term investments		64,635,422,502	61,716,042,777
260	IV. Other long-term assets		718,765,679	738,380,871
261	1. Long-term prepaid expenses	13	359,926,179	379,541,371
268	2. Other long-term assets		358,839,500	358,839,500
270	TOTAL ASSETS		220,288,396,697	210,229,700,141

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	End of period VND	Beginning of period VND
300	A. LIABILITIES		5,991,723,993	6,751,590,257
310	I. Current liabilities		5,991,723,993	6,751,590,257
312	1. Trade payables	14	61,971,933	159,245,716
314	2. Tax payables and statutory obligations	15	1,665,351,056	1,602,402,194
315	3. Payables to employees		3,239,326,045	3,648,281,549
316	4. Accrued expenses	16	746,626,157	763,219,286
319	5. Other short-term payables	17	278,448,802	578,441,512
400	B. OWNER'S EQUITY	18	214,296,672,704	203,478,109,884
411	1. Owner's Equity		120,000,000,000	120,000,000,000
420	2. Undistributed profit after tax		94,296,672,704	83,478,109,884
440	TOTAL CAPITAL		<u>220,288,396,697</u>	<u>210,229,700,141</u>

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	End of period	Beginning of period
004	1. Bad debts written off		1,125,185,563	1,125,185,563
006	2. Depository securities of the Fund Management Company		145,040,700,000	134,683,780,000
020	3. Non-depository securities of the Fund Management Company		13,900,040,000	13,900,000,000
030	4. Deposit of entrusted investors	20	4,387,836	1,005,567
031	- Deposit of domestic entrusted investors		4,387,836	1,005,567
040	5. Entrusted investors' investment portfolio	21	127,566,977,876	53,628,810,200
041	- Domestic entrusted investors		127,566,977,876	53,628,810,200
051	6. Entrusted investors' payables	22	697,414,163	264,046,912



Tran Thi Bich Ngoc
Preparer



Phung Thi Minh Thu
Chief Accountant



Le Viet Ha
General Director

Hanoi, 12 August 2026

INTERIM STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	Current period	Previous period
			VND	VND
01	1. Revenue	23	17,314,388,267	23,879,689,680
02	2. Revenue deductions		-	-
10	3. Net revenue from operating activities		17,314,388,267	23,879,689,680
11	4. Cost of operating activities, cost of goods sold	24	5,616,652,583	7,508,675,842
20	5. Gross profit from operating activities		11,697,735,684	16,371,013,838
21	6. Revenue from financial activities	25	13,505,139,355	9,107,747,821
22	7. Financial expenses	26	1,139,288,042	1,659,445,205
25	8. General administrative expenses	27	10,526,316,097	10,219,665,682
30	9. Net profit from operating activities		13,537,270,900	13,599,650,772
50	10. Total accounting profit before tax		13,537,270,900	13,599,650,772
51	11. Current corporate income tax expenses	28	2,718,708,080	2,725,949,274
60	12. Profit after corporate income tax		<u>10,818,562,820</u>	<u>10,873,701,498</u>
70	13. Basic earnings per share	29	902	906



Tran Thi Bich Ngoc
Preparer



Phung Thi Minh Thu
Chief Accountant



Le Viet Ha
General Director

Hanoi, 12 August 2026

INTERIM STATEMENT OF CASH FLOWS

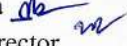
For the accounting period from 01/01/2026 to 30/06/2026

(Under direct method)

Code	ITEM	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Cash receipts from operations, provision of services and other revenue		182,862,900,143	149,584,769,322
02	2. Cash paid for operating expenses and to suppliers		(179,814,668,745)	(148,885,208,712)
03	3. Cash paid to employees		(9,087,440,548)	(6,295,225,836)
05	4. Enterprise income tax paid		(2,696,308,966)	(1,889,242,219)
06	5. Other receipts from operating activities		54,433,739	317,994,769
07	6. Other payments for operating activities		(2,477,287,475)	(2,944,856,088)
20	Net cash flows from operating activities		(11,158,371,852)	(10,111,768,764)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase and construction of fixed assets and other long-term assets		-	(102,500,000)
23	2. Purchase of debt instruments of other entities		(20,559,004,904)	(37,605,888,896)
24	3. Proceeds from disposals of debt instruments of other entities		19,995,980,000	42,056,143,375
25	4. Investments in other entities		(6,707,590,000)	-
26	5. Proceeds from recovery of investments in other entities		7,947,500,000	-
27	6. Dividends and profit received		1,997,969,144	277,556,805
30	Net cash flows from investing activities		2,674,854,240	4,625,311,284
50	Net cash flows within the period		(8,483,517,612)	(5,486,457,480)
60	Cash and cash equivalents at the beginning of period		12,516,312,682	10,311,299,621
70	Cash and cash equivalents at the end of period	3	4,032,795,070	4,824,842,141


Tran Thi Bich Ngoc
Preparer


Phung Thi Minh Thu
Chief Accountant


Le Viet Ha
General Director

Hanoi, 12 August 2026

INTERIM STATEMENT OF CHANGES IN EQUITY*For the accounting period from 01/01/2026 to 30/06/2026*

The first 6 months of 2026	Note	Beginning balance	Increase in the period	Decrease in the period	Ending balance
		VND	VND	VND	VND
1. Owner's Equity		120,000,000,000	-	-	120,000,000,000
2. Undistributed profit after tax		83,478,109,884	10,818,562,820	-	94,296,672,704
TOTAL EQUITY	18	203,478,109,884	10,818,562,820	-	214,296,672,704

The first 6 months of 2025	Note	Beginning balance	Increase in the period	Decrease in the period	Ending balance
		VND	VND	VND	VND
1. Owner's Equity		120,000,000,000	-	-	120,000,000,000
2. Undistributed profit after tax		61,327,999,823	10,873,701,498	-	72,201,701,321
TOTAL EQUITY	18	181,327,999,823	10,873,701,498	-	192,201,701,321


Tran Thi Bich Ngoc
 Preparer

Hanoi, 12 August 2026


Phung Thi Minh Thu
 Chief Accountant


Le Viet Ha
 General Director



NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Form of capital ownership

An Binh Fund Management Joint Stock Company (abbreviated as: ABF) was established and operates under the Securities Investment Fund Management License No. 12/UBCK-GPHDQLQ dated December 28, 2006, and Adjustment License No. 15/GPDC-UBCK dated February 14, 2023 issued by the State Securities Commission and the Joint Stock Company Business Registration Certificate No. 0102130960, first registered on December 26, 2006, and registered for the second amendment by the Hanoi Department of Planning and Investment (now the Department of Finance) on February 21, 2023.

The Company's head office is located at: 12th Floor, Geleximco Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi, Vietnam.

The Company's charter capital is VND 120,000,000,000; equivalent to 12,000,000 shares with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is: 29 people (as at 01 January 2026: 28 people).

1.2 . Business field

The Company's business activities include: Establishing and managing securities investment funds, securities investment companies; Managing securities investment portfolios; Consulting on securities investment, financial consulting and other consulting for customers.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period, currency unit used in accounting

The Company's annual accounting period commences from 1st January and ends as at 31st December.

The currency unit used in accounting records is Vietnam Dong (VND).

2.2 . Applied Accounting Standards and Accounting System

Applied Accounting System

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance and the Accounting regime for securities investment fund management companies issued under Circular No. 125/2011/TT-BTC dated 5 September 2011 of the Ministry of Finance.

Statement on compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and the documents guiding the Standards issued by the State. The Financial Statements are prepared and presented in accordance with all provisions of each standard, the circulars guiding the implementation of the Standards and the currently applicable Corporate Accounting System.

Applied form of accounting records

The Company is applying accounting record by computer.

2.3 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets as at the end of the accounting period and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements i

- Provision for doubtful debts;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experiences and other factors, including expectations of future events that may have a material impact on the Company's Financial Statements and that are assessed by the Board of Management to be reasonable.

2.4 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company including cash and cash equivalents, trade receivables, professional operation receivables and other receivables, short-term and long-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

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

Value after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.5 . Foreign currency transactions

The foreign currency transactions during the accounting period are translated into Vietnam Dong using the real exchange rate ruling at the transaction date.

Real exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of the Financial statements is determined on the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the period and from revaluation of remaining foreign currency monetary items at the end of the period are recorded immediately to operating results of the accounting period.

2.6 . Cash

Cash comprises cash on hand, cash in banks.

2.7 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties, and for receivables that are not due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, has absconded, or where a level of loss is expected to occur.

The level of provision for doubtful receivables is determined according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 8 August 2019 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on 07 April 2022 as follows:

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

2.8 . Fixed assets and depreciation of fixed assets

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

Value after initial recognition

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

Other costs incurred after the fixed assets have been put into operation, such as repair, maintenance and overhaul costs, are recorded in the income statement in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method. The depreciation period is estimated as follows:

- Management equipment	03-05 years
- Management software	03-05 years

2.9 . Operating lease

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

2.10 . Investment securities

Investment securities are initially recognized at the historical cost. Equity securities' dividends and debt securities' interests received are recognized as a deduction in carrying value investment securities for the portion incurred before the purchasing date and as an investment income for the portion incurred since the purchasing date.

The company applies moving weighted average method to calculate cost of securities sold.

2.11 . Provision for devaluation of investment

- For business securities investments: the basis for provisioning is the amount by which the original cost of the investments recorded in the accounting books exceeds their market value at the time of making the provision.

- The level of provision for investment price reduction is implemented according to the instructions of Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 08 August 2019 and Circular No. 24/2022/TT-BTC issued by the Ministry of Finance on 07 April 2022, amending and supplementing some articles of Circular No. 48/2019/TT-BTC.

2.12 . Prepaid expenses

Expenses incurred related to the business performance of many accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

The Company's prepaid expenses include:

- Tools and supplies include assets held by the Company for use in the normal course of business, with the original cost of each asset being less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The original cost of tools and supplies is amortized using the straight-line method over a period of 01 to 03 years.

- Other prepaid expenses are recorded at original cost and are amortized using the straight-line method over their useful lives from 03 months to 36 months.

2.13 . Payables

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

2.14 . Accrued expenses

Accrued expenses include payables for goods or services received from the sellers or suppliers during the reporting period, but the payments for such goods or services have not been made, and other payables such as the cost of distributing fund certificates, etc., which are recorded as operating expenses of the reporting period.

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

2.15 . Owner's equity

Owner's invested capital is recognised at actually contributed capital of owners.

Undistributed profit after tax is the amount of profit from the operations of the enterprise after deducting (-) the adjustments due to the retrospective application of changes in accounting policies and the retrospective adjustment of material errors of previous years. Undistributed profit after tax may be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after the funds have been appropriated in accordance with the Company's Charter and the provisions of Vietnamese law.

2.16 . Revenue recognition

Revenue from rendering of services

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

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

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

Revenue on business capital, dividends and profits shared

- Income from interest of long-term financial investments is recognized in the income statement on accrual basis;
- Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

2.17 . Taxes

a, Current corporate income tax

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

b, Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for its production and business activities subject to corporate income tax for the accounting period from 01 January 2026 to 30 June 2026.

2.18 . Basic earnings per share

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

2.19 . Related Parties

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

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

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

2.20 . Segment information

The main business activities of the Company are portfolio management, investment fund management and consulting, and mainly take place in the territory of Vietnam, so the Company does not prepare the segment reporting based on business fields and geographical areas.

3 . CASH

	<u>End of period</u> VND	<u>Beginning of period</u> VND
Cash on hand	114,611,420	114,611,420
Demand bank deposits	3,918,183,650	12,401,701,262
	<u>4,032,795,070</u>	<u>12,516,312,682</u>

4 . SHORT-TERM FINANCIAL INVESTMENTS

	<u>End of period</u> VND	<u>Beginning of period</u> VND
Short-term securities investments	102,771,157,512	96,862,791,829
Provision for devaluation of short-term investments	(1,385,482,252)	(2,926,976,975)
	<u>101,385,675,260</u>	<u>93,935,814,854</u>

The investment portfolio and the increase and decrease of short-term securities investments are detailed in Appendix 01 pages 28 - 29 attached.

5 . LONG-TERM TRADE RECEIVABLES

	End of period	Beginning of period
	VND	VND
Receivables from Securities Investment Fund management	44,885,295,683	37,718,074,903
	44,885,295,683	37,718,074,903
Long-term trade receivables from related parties	44,885,295,683	37,718,074,903

(See details in Note No. 33)

(i) The fund management fee receivable from the An Binh Energy and Infrastructure Fund has been extended until the Fund arranges sufficient cash flows and makes payment to the Company, expected in December 2027.

6 . RECEIVABLES FROM PROFESSIONAL OPERATIONS

	End of period	Beginning of period
	VND	VND
a) Receivables from professional activities are detailed by content		
Receivables of management operation of securities investment	2,485,619,236	1,347,853,910
Receivables of management operation of securities portfolio	697,414,163	264,046,912
Receivables of securities investment consultancy operation	625,000,000	625,000,000
Receivables of other professional operations	-	3,079,108
	3,808,033,399	2,239,979,930
b) Receivables from professional operations of related parties	2,485,619,236	1,350,933,018

(See details in Note No. 33)

7 . OTHER SHORT-TERM RECEIVABLES

	End of period	Beginning of period
	VND	VND
Receivable interest on bonds, deposit contracts and certificates of Others	906,221,918	1,362,871,231
	-	71,661,450
	906,221,918	1,434,532,681

8 . DOUBTFUL DEBTS

	End of period		Beginning of period	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables that are overdue or not overdue but are difficult to collect				
- Thang Long Cement Joint Stock Company	625,000,000	-	625,000,000	-
	625,000,000	-	625,000,000	-

AN BINH FUND MANAGEMENT JOINT STOCK COMPANY

9 . LONG-TERM INVESTMENTS

	Quantity		Book value		Increase compared to market		Decrease compared to market		Market value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
			VND	VND	VND	VND	VND	VND	VND	VND
Upcom (i)										
- ABB	776,696	776,696	9,023,687,881	6,460,153,881	3,704,029,471	5,319,735,452	-	-	12,727,717,352	11,779,889,333
Unlisted (ii)										
- HTL Viet Nam Real Estate	625,000	625,000	17,650,000,000	17,650,000,000	-	-	-	-	12,727,717,352	11,779,889,333
- Business And Construction Investment JSC			10,000,000,000	10,000,000,000	-	-	-	-	17,650,000,000	17,650,000,000
- Mai Trang Linh Joint Stock Company	765,000	765,000	7,650,000,000	7,650,000,000	-	-	-	-	10,000,000,000	10,000,000,000
Others										
- DRT12402 (iii)	376	376	37,961,734,621	37,605,888,896	7,412,233,451	-	-	-	45,373,968,072	37,605,888,896
	376	376	37,961,734,621	37,605,888,896	7,412,233,451	-	-	-	45,373,968,072	37,605,888,896
			64,635,422,502	61,716,042,777	11,116,262,922	5,319,735,452	-	-	75,751,685,424	67,035,778,229

Note:

(i) The market value of UPCOM securities is determined based on the average reference price published by the Stock Exchange over the 30 most recent consecutive trading days preceding the date of the interim financial statements.

(ii) The market value is determined based on the original cost of these investments at the investment date, as the Vietnamese Accounting Standards and the Vietnamese Accounting Regime do not provide specific guidance on the determination of fair value

(iii) The unlisted bonds issued by Van Huong Investment and Tourism Joint Stock Company have a term of 36 months from their issuance date of 28 August 2024, with interest payable every six months. All purchases and disposals of investments during the period were duly approved by the appropriate level of authority within the Company.



10 . SHORT-TERM PREPAID EXPENSES

	<u>End of period</u>	<u>Beginning of period</u>
	VND	VND
Prepaid office rental costs	134,425,005	134,425,005
Insurance costs	37,053,000	49,541,000
Others	115,962,600	33,805,525
	<u>287,440,605</u>	<u>217,771,530</u>

11 . TANGIBLE FIXED ASSETS

The Company's tangible fixed assets as at 30 June 2026 are management equipment with an original cost of VND 212,351,500, the accumulated depreciation value as at 30 June 2026 is VND 184,374,274, and the depreciation expenses for the period are VND 9,043,332.

12 . INTANGIBLE FIXED ASSETS

The Company's intangible fixed assets as at 30 June 2026 are software with an original cost of VND 1,930,333,192, the accumulated amortization value as at 30 June 2026 is VND 1,704,563,837, and the amortization expenses for the period are VND 45,300,000.

13 . LONG-TERM PREPAID EXPENSES

	<u>End of period</u>	<u>Beginning of period</u>
	VND	VND
Tools and supplies costs awaiting allocation	153,664,396	181,359,069
Others	206,261,783	198,182,302
	<u>359,926,179</u>	<u>379,541,371</u>

14 . SHORT-TERM TRADE PAYABLES

	<u>End of period</u>	<u>Beginning of period</u>
	VND	VND
New Generation Service and Trade Joint Stock Company	-	54,865,350
An Binh Securities Joint Stock Company	-	1,539,531
Geleximco Group - Joint Stock Company	-	9,732,390
CMC Telecommunication Infrastructure Corporation	5,280,000	-
Others	56,691,933	93,108,445
	<u>61,971,933</u>	<u>159,245,716</u>
Trade payables to related parties	<u>5,280,000</u>	<u>1,539,531</u>
<i>(See details in Note No. 33)</i>		

15 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	<u>End of period</u>	<u>Beginning of period</u>
	VND	VND
Value added tax	96,296	12,011,533
Corporate income tax	1,386,362,052	1,363,962,938
Personal income tax	278,892,708	226,427,723
	<u>1,665,351,056</u>	<u>1,602,402,194</u>

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

16 . SHORT-TERM ACCRUED EXPENSES

	End of period	Beginning of period
	VND	VND
a) Accrued expenses in detail by content		
Fund certificate distribution and open-ended fund service costs	452,811,162	290,415,212
Other accrued expenses	293,814,995	472,804,074
	746,626,157	763,219,286
b) Accrued expenses to related parties (See details in Note No. 33)	28,500,000	31,772,740

17 . OTHER SHORT-TERM PAYABLES

	End of period	Beginning of period
	VND	VND
Trade union fund	232,672,478	249,659,103
Payable to the Custodian Bank	30,645,966	11,359,094
Others	15,130,358	317,423,315
	278,448,802	578,441,512

18 . OWNER'S EQUITY

a) **Reconciliation of movements in owner's equity**

	Owner's invested capital	Retained earnings	Total
	VND	VND	VND
The first 6 months of 2025			
As at 01/01/2025	120,000,000,000	61,327,999,823	181,327,999,823
Profit of the period	-	10,873,701,498	10,873,701,498
As at 30/06/2025	120,000,000,000	72,201,701,321	192,201,701,321
The first 6 months of 2026			
As at 01/01/2026	120,000,000,000	83,478,109,884	203,478,109,884
Profit of the period	-	10,818,562,820	10,818,562,820
As at 30/06/2026	120,000,000,000	94,296,672,704	214,296,672,704

b) **Details of owner's invested capital**

	Rate	End of period	Rate	01/01/2026
	(%)	VND	(%)	VND
Mrs. Dao Thi Cam	49.025	58,830,000,000	49.025	58,830,000,000
Mr. Dao Manh Vuong	48.500	58,200,000,000	48.500	58,200,000,000
Mr. Le Viet Ha	2.475	2,970,000,000	2.475	2,970,000,000
	100.00	120,000,000,000	100.00	120,000,000,000

c) Capital transactions with owners and distribution of dividends and profits

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Owner's invested capital		
- <i>Contributed capital at the beginning of period</i>	120,000,000,000	120,000,000,000
- <i>Contributed capital at the end of period</i>	120,000,000,000	120,000,000,000

d) Shares

	<u>End of period</u>	<u>Beginning of period</u>
Number of shares registered for issuance	12,000,000	12,000,000
Number of shares sold to the public	12,000,000	12,000,000
- <i>Ordinary shares</i>	12,000,000	12,000,000
Number of shares in circulation	12,000,000	12,000,000
- <i>Ordinary shares</i>	12,000,000	12,000,000
Par value of shares in circulation (VND)	10,000	10,000

19 . ASSETS UNDER OPERATING LEASE

The Company signed a long-term lease contract for its head office with Geleximco Group and Geleximco Real Estate Management and Operation Joint Stock Company to lease Floor 12, No. 36 Hoang Cau, O Cho Dua Ward, Hanoi, Vietnam, at the rental price stipulated in the contract signed with the partner.

20 . DEPOSIT OF ENTRUSTED INVESTORS

	<u>Current period</u>	<u>Previous period</u>
	VND	VND
Opening balance	1,005,567	110,513,007
Increase in the period	267,413,853,073	22,177,287,272
Decrease in the period	(267,410,470,804)	(22,286,136,383)
Closing balance	4,387,836	1,663,896

21 . ENTRUSTED INVESTORS' INVESTMENT PORTFOLIO

	<u>End of period</u>	<u>Beginning of period</u>
	VND	VND
Domestic entrusted investors	127,566,977,876	53,628,810,200
- <i>Upcom securities</i>	61,623,167,000	53,628,810,200
- <i>Bonds</i>	65,943,810,876	-
	127,566,977,876	53,628,810,200

22 . ENTRUSTED INVESTORS' PAYABLES

	<u>End of period</u>	<u>Beginning of period</u>
	VND	VND
Custody fees payable to the Custodian and Supervisory Bank	36,931,300	17,644,428
Portfolio management fee payable to Fund Management Company	660,482,863	246,402,484
	697,414,163	264,046,912

23 . REVENUE

	Current period VND	Previous period VND
Revenue from Fund management operations and fee for redemption of fund certificates	16,447,768,627	23,683,302,280
Revenue of management operation of investment portfolio	839,096,053	189,901,468
Other revenue	27,523,587	6,485,932
Net revenue from operating activities	17,314,388,267	23,879,689,680
In which: Revenue to related parties (See details in Note No. 33)	13,132,164,027	20,581,417,875

24 . COST OF OPERATING ACTIVITIES, COST OF GOODS SOLD

	Current period VND	Previous period VND
Cost of securities investment fund management operations	3,677,976,403	5,575,368,252
Expenses of management operation of investment portfolio	58,676,180	7,585,932
Other professional operation expenses	1,880,000,000	1,925,721,658
	5,616,652,583	7,508,675,842

25 . FINANCIAL INCOME

	Current period VND	Previous period VND
Interest on deposits, interest on financial investment	5,351,561,621	3,449,584,843
Gain from selling securities and liquidating investments	8,149,847,234	5,628,258,578
Dividends, profits distributed	3,730,500	29,904,400
	13,505,139,355	9,107,747,821
In which: Revenue from financial activities to related parties (See details in Note No. 33)	875,442	796,664

26 . FINANCIAL EXPENSES

	Current period VND	Previous period VND
Loss from selling securities and liquidating investments	2,431,124,845	3,362,210,678
Loss from foreign exchange differences arising in the period	41,994	-
Provisions/reversal of provision for devaluation of investment	(1,541,494,723)	(1,973,327,696)
Others	249,615,926	270,562,223
	1,139,288,042	1,659,445,205

27 . GENERAL ADMINISTRATIVE EXPENSES

	Current period VND	Previous period VND
Administrative staff expenses	8,460,221,632	7,842,785,418
Materials, tools and supplies expenses	71,820,337	128,420,066
Depreciation of fixed assets	54,343,332	377,900,334
Tax, fees and charges	7,092,964	8,969,579
Expenses from external services	1,449,190,505	1,301,857,587
Other cash expenses	483,647,327	559,732,698
	10,526,316,097	10,219,665,682

28 . CURRENT CORPORATE INCOME TAX

	The first 6 months of 2026	The first 6 months of 2025
	VND	VND
Total accounting profit before tax	13,537,270,900	13,599,650,772
Increasing adjustments	60,000,000	60,000,000
- <i>Invalid expenses</i>	60,000,000	60,000,000
Decreasing adjustments	(3,730,500)	(29,904,400)
- <i>Dividends, profits distributed</i>	(3,730,500)	(29,904,400)
Total taxable income	13,593,540,400	13,629,746,372
Current corporate income tax expense (Tax rate 20%)	2,718,708,080	2,725,949,274
Corporate income tax payable at the beginning of period	1,363,962,938	462,490,193
Corporate income tax paid in the period	(2,696,308,966)	(1,889,242,219)
Corporate income tax payable at the end of the period	1,386,362,052	1,299,197,248

29 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	Current period VND	Previous period VND
Total profit after tax	10,818,562,820	10,873,701,498
Profit allocated to ordinary shares	10,818,562,820	10,873,701,498
Average ordinary shares in circulation during the period	12,000,000	12,000,000
Basic earnings per share	902	906

The Company has not planned any appropriation to the Bonus and Welfare Fund from the after-tax profit at the time of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

30 . REPORT ON FUND MANAGEMENT AND SECURITIES INVESTMENT PORTFOLIO ACTIVITIES DURING THE PERIOD

Portfolio of securities investment the Company is managing:

As at 30 June 2026, the Company is implementing Portfolio Management Contracts for 03 organisations and 01 individual with a total entrusted capital entrusted by investors of VND 101.78 billion, and the total actual capital value of these contracts currently managed by the Company is VND 127.57 billion.

Securities Investment Fund Management

The total number of securities investment funds currently managed by the Company is 04.

An Binh Energy and Infrastructure Fund (ABEIF): As at 30 June 2026, the number of ABEIF's certificates in circulation was 363,090,000 equivalent to a total net asset value of VND 3,609,983,159,501. Net asset value per unit of fund certificate as at 30 June 2026 is VND 9,942.39.

An Binh Bond Fund (ABBF): As at 30 June 2026, the number of ABBF's certificates in circulation was 68,488,786.11 equivalent to a total net asset value of VND 986,973,060,535. Net asset value per unit of fund certificate as at 30 June 2026 is VND 14,410.72.

ABFVN DIAMOND ETF: As at 30 June 2026, the number of ABFVN DIAMOND ETF's certificates in circulation was 3,900,000 equivalent to a total net asset value of VND 42,663,271,738. Net asset value per unit of fund certificate as at 30 June 2026 is VND 10,939.30.

An Binh Prosperity Equity Fund (ABEF): As at 30 June 2026, the number of ABEF's certificates in circulation was 4,317,115.80 equivalent to a total net asset value of VND 42,900,561,890. Net asset value per unit of fund certificate as at 30 June 2026 is VND 9,937.32.

31 . FINANCIAL INSTRUMENTS

Financial risk management

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

Market risk

The Company's business operations will primarily bear the risks of changes in prices.

Price Risk:

The Company is exposed to equity price risk arising from its investments in short-term and long-term equity instruments, bonds, and fund certificates (securities) due to the uncertainty of future prices of the invested equities and bonds. The long-term equity and bond investments are held for strategic, long-term purposes, and as at the end of the reporting period, the Company has no plans to dispose of these investments. Accordingly, the Company has determined that there is no price risk associated with these investments.

	1 year and under	Over 1 year to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Ending balance				
Short-term investments	101,564,572,412	-	-	101,564,572,412
Long-term investments	-	12,727,717,352	-	12,727,717,352
	<u>101,564,572,412</u>	<u>12,727,717,352</u>	<u>-</u>	<u>114,292,289,764</u>

	1 year and under	Over 1 year to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Beginning balance				
Short-term investments	96,030,838,755	-	-	96,030,838,755
Long-term investments	-	11,779,889,333	-	11,779,889,333
	96,030,838,755	11,779,889,333	-	107,810,728,088

Credit Risk

Credit risk is risk in which the potential loss may be incurred if a counterpart fails to perform its obligations under contractual terms or financial instruments. The Company has credit risk from operating activities (mainly for professional operation receivables) and financial activities (including bank deposits and other financial instruments).

	1 year and under	Over 1 year to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Ending balance				
Cash and cash equivalents	3,918,183,650	-	-	3,918,183,650
Trade receivables, professional operation receivables, other receivables	4,089,255,317	45,244,135,183	-	49,333,390,500
	8,007,438,967	45,244,135,183	-	53,251,574,150

	1 year and under	Over 1 year to 5 years	From more than 5 years	Total
	VND	VND	VND	VND
Beginning balance				
Cash and cash equivalents	12,401,701,262	-	-	12,401,701,262
Trade receivables, professional operation receivables, other receivables	3,049,512,611	38,076,914,403	-	41,126,427,014
	15,451,213,873	38,076,914,403	-	53,528,128,276

Liquidity Risk

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

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

	1 year and under VND	Over 1 year to 5 years VND	From more than 5 years VND	Total VND
Ending balance				
Trade payables, other payables	340,420,735	-	-	340,420,735
Accrued expenses	746,626,157	-	-	746,626,157
	1,087,046,892	-	-	1,087,046,892
	1 year and under VND	Over 1 year to 5 years VND	From more than 5 years VND	Total VND
Beginning balance				
Trade payables, other payables	737,687,228	-	-	737,687,228
Accrued expenses	763,219,286	-	-	763,219,286
	1,500,906,514	-	-	1,500,906,514

The Company believes that the concentration of risk with respect to debt repayment is low. The Company has the ability to pay debts matured from cash flows from its operating activities and cash received from matured

32 . EVENTS ARISING AFTER THE END OF THE ACCOUNTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties having transactions and balance with the Company detail as follows:

<u>Related parties</u>	<u>Relation</u>
An Binh Securities Joint Stock Company	Mrs. Vu Khanh Linh - Deputy General Director of the Company is a member of the Board of Directors of An Binh Securities Joint Stock Company from 18/03/2026 Mr. Le Viet Ha - General Director of the Company is a member of the Board of Directors of An Binh Securities Joint Stock Company until 18/03/2026
An Binh Bond Fund	Open-ended fund managed by the Company
An Binh Energy and Infrastructure Fund	Member fund managed by the Company
ABFVN DIAMOND ETF	Exchange-traded funds managed by the Company
An Binh Prosperity Equity Fund	Open-ended fund managed by the Company
CMC Technology and Solution Company Limited	Subsidiary of CMC Corporation of which Mr. Le Viet Ha - General Director of the Company is a member of the Board of Directors
CMC Telecommunication Infrastructure Corporation	Subsidiary of CMC Corporation of which Mr. Le Viet Ha - General Director of the Company is a member of the Board of Directors

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

	Current period VND	Previous period VND
Revenue from Securities Investment Fund management activities	13,132,164,027	20,581,417,875
An Binh Energy and Infrastructure Fund	7,167,220,780	7,198,916,454
An Binh Bond Fund	5,599,889,418	13,170,906,816
ABFVN DIAMOND ETF	148,844,612	211,594,605
An Binh Prosperity Equity Fund	216,209,217	-
Demand deposit interest on securities account	875,442	796,664
An Binh Securities Joint Stock Company	875,442	796,664
Purchasing/ Selling securities	139,933,726,393	162,568,717,949
An Binh Securities Joint Stock Company	-	81,315,266,690
An Binh Bond Fund	129,728,156,393	81,253,451,259
An Binh Prosperity Equity Fund	10,205,570,000	-
Purchase goods and services	148,269,765	5,718,637,849
An Binh Securities Joint Stock Company	63,624,405	5,486,065,963
CMC Telecommunication Infrastructure Corporation	32,453,799	43,129,401
CMC Technology and Solution Company Limited	52,191,561	189,442,485
ETF certificate swap	29,564,120,304	39,147,142,295
ABFVN DIAMOND ETF	29,564,120,304	39,147,142,295
Capital contribution to establish a fund	50,000,000,000	-
An Binh Prosperity Equity Fund (*)	50,000,000,000	-

(*) The Company made a capital contribution during the public offering of the Fund's securities in the amount of 5,000,000 Fund Certificates, equivalent to VND 50 billion.

Balances with related parties as at the end of the reporting period:

	End of period VND	Beginning of period VND
Short-term investments	54,401,781,075	43,732,889,914
Certificate of ABFVN DIAMOND ETF	14,401,781,075	43,732,889,914
Certificate of An Binh Prosperity Equity Fund	40,000,000,000	-
Receivables from professional activities	2,485,619,236	1,350,933,018
An Binh Securities Joint Stock Company	-	3,079,108
An Binh Bond Fund	2,402,981,205	1,020,523,324
ABFVN DIAMOND ETF	21,049,280	327,330,586
An Binh Prosperity Equity Fund	61,588,751	-
Long-term trade receivables	44,885,295,683	37,718,074,903
An Binh Energy and Infrastructure Fund	44,885,295,683	37,718,074,903
Trade payables	5,280,000	1,539,531
CMC Telecommunication Infrastructure Corporation	5,280,000	-
An Binh Securities Joint Stock Company	-	1,539,531
Accrued expenses	28,500,000	31,772,740
CMC Telecommunication Infrastructure Corporation	3,000,000	4,289,087
CMC Technology and Solution Company Limited	25,500,000	27,483,653

Total income and remuneration of the Board of Directors, Board of Management and Board of Supervisors based on basic salary and position are as follows:

	<u>Current period</u> VND	<u>Previous period</u> VND
Board of Directors		
Mr. Dao Manh Vuong - Chairman	60,000,000	60,000,000
Mr. Le Viet Ha - Member	(*)	(*)
Mrs. Dang Thi Hong Phuong - Member	120,000,000	120,000,000

(*) Presented in the income section of the Board of Management as detailed below.

	<u>Current period</u> VND	<u>Previous period</u> VND
Board of Management and Board of Supervisors		
Board of Management	634,800,000	490,800,000
Mr. Le Viet Ha - General Director	310,800,000	310,800,000
Mr. Nguyen Thanh Nam - Deputy General Director	180,000,000	180,000,000
Mrs. Vu Khanh Linh - Deputy General Director	144,000,000	-
Board of Supervisors	102,000,000	78,000,000
Mrs. Pham Thi Ngoc Ha - Head of the Board of Supervisors	30,000,000	30,000,000
Mrs. Nguyen Thi Thanh Huyen - Member	-	8,000,000
<i>(Resigned on 29 April 2025)</i>		
Mr. Tong Tran Le Thanh - Member	24,000,000	24,000,000
Mrs. Dao Thi Cam - Member	48,000,000	16,000,000
<i>(Appointed on 29 April 2025)</i>		

Apart from the related party transactions disclosed in this note, the other related parties had no material transactions during the period and had no material balances at the end of the accounting period with the

34 . COMPARATIVE INFORMATION

The comparative information presented in the Interim Balance Sheet and the corresponding notes is that of the financial statements for the financial year ended 31 December 2025. The information presented in the Interim Income Statement, the Interim Cash Flow Statement and the corresponding notes is that of the interim financial statements for the accounting period from 1 January 2025 to 30 June 2025. These Financial Statements were audited and reviewed by AASC Auditing Firm Company Limited.

 Tran Thi Bich Ngoc Preparer <i>Hanoi, 12 August 2026</i>	 Phung Thi Minh Thu Chief Accountant	 Le Viet Ha General Director
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APPENDIX 01: PORTFOLIO OF SHORT-TERM FINANCIAL INVESTMENTS

	Quantity	Book value		Increase compared to market		Decrease compared to market		Market value	
		30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
		VND	VND	VND	VND	VND	VND	VND	VND
Listed, Open-ended Fund Certificates									
Stocks and fund									
- ACB	107	102,771,157,512	96,862,791,829	178,897,152	2,095,023,901	(1,385,482,252)	(2,926,976,975)	101,564,572,412	96,030,838,755
- BMP	-	14,534,439,483	46,734,661,449	170,848	141,713,689	(734,111,130)	(2,909,116,748)	13,800,499,201	43,967,258,390
- CTD	93	2,280,604	170,699,667	142,946	-	-	(419,667)	2,423,550	170,280,000
- CTG	70	-	50,364,945	-	2,135,055	-	-	-	52,500,000
- FPT	212	7,003,580	62,251,980	-	-	(242,480)	(3,351,980)	6,761,100	58,900,000
- GMD	-	2,574,691	210,464,491	-	6,538,009	(198,190)	-	2,376,501	217,002,500
- HDB	13	19,003,705	444,458,830	-	-	(4,121,305)	(2,629,230)	14,882,400	441,829,600
- KDH	80	-	146,199,592	-	6,300,408	-	-	-	152,500,000
- MBB	99	349,219	302,473,619	-	57,282,481	(13,169)	-	336,050	359,756,100
- MSB	-	2,182,490	100,261,590	-	-	(454,490)	(3,241,590)	1,728,000	97,020,000
- MWG	-	2,702,375	163,806,570	-	3,148,130	(207,575)	-	2,494,800	166,954,700
- NLG	-	-	46,031,179	-	-	-	(1,391,179)	-	44,640,000
- OCB	10	-	384,905,829	-	30,574,171	-	-	-	415,480,000
- PNJ	36	287,437	92,719,037	-	-	(25,937)	(10,199,537)	261,500	82,519,500
- REE	1,050	368,098	11,407,671	27,902	-	-	(270,271)	396,000	11,137,400
- TCB	282	79,887,400	237,598,360	-	24,301,640	(13,737,400)	-	66,150,000	261,900,000
- TPB	-	15,674,370	122,739,970	-	-	(1,673,070)	(3,972,970)	14,001,300	118,767,000
- VPB	20	-	215,601,836	-	7,758,164	-	-	-	223,360,000
- FUEABVND (related party)	5,800	344,439	76,152,539	-	1,139,461	(12,439)	-	332,000	77,292,000
- Open-ended Fund Certificates	1,244,396	14,401,781,075	43,732,889,914	-	2,536,170	-	-	-	166,170,000
- ABIF Fund Certificate (related party)	4,000,000	40,000,000,000	-	-	-	(713,425,075)	(2,883,640,324)	13,688,356,000	40,849,249,590
- Listed bonds	-	-	-	-	-	(250,720,000)	-	39,749,280,000	-
- MSN123008 Bond (1)	384,026	48,236,718,029	50,128,130,380	178,726,304	1,953,310,212	(400,651,122)	(17,860,227)	48,014,793,211	52,063,580,365
- MSN123009 Bond (2)	60,000	39,302,484,922	11,001,235,487	-	-	(400,651,122)	(17,860,227)	38,901,833,800	10,983,375,260
- VIC123029 Bond	-	6,149,040,000	-	26,838,731	-	-	-	6,175,878,731	-
- VIC124003 Bond (3)	-	-	15,786,759,404	-	643,888,096	-	-	-	16,430,647,500
- VIC124004 Bond	26,840	2,656,503,725	14,630,615,085	147,541,843	1,068,184,915	-	-	2,804,045,568	15,698,800,000
- MML121021 Bond (4)	-	-	8,587,631,022	-	238,953,978	-	-	-	8,826,585,000
- LPB125006 Bond (5)	200	20,435,210	20,435,210	175,990	306,390	-	-	20,611,200	20,741,600
- HDB124023 Bond (6)	68	6,800,000	-	129,200	-	-	-	6,929,200	-
-	957	101,454,172	101,454,172	4,040,540	1,976,833	-	-	105,494,712	103,431,005
		102,771,157,512	96,862,791,829	178,897,152	2,095,023,901	(1,385,482,252)	(2,926,976,975)	101,564,572,412	96,030,838,755

Notes:

- (1) Listed bonds issued by Masan Group Corporation have a term of 60 months from the issuance date of 20 February 2023, with interest payable every six months;
- (2) Listed bonds issued by Masan Group Corporation have a term of 60 months from the issuance date of 22 February 2023, with interest payable every six months;
- (3) Listed bonds issued by Vingroup Joint Stock Company have a term of three years from the issuance date of 24 January 2024, with interest payable every six months;
- (4) Listed bonds issued by Masan MEATLife Joint Stock Company have a term of five years from the issuance date of 26 August 2021, with interest payable every six months;
- (5) Listed bonds issued by LPBank have a term of seven years from the issuance date of 5 March 2025, with interest payable annually;
- (6) Listed bonds issued by Ho Chi Minh City Development Joint Stock Commercial Bank have a term of seven years from the issuance date of 30 October 2024, with interest payable annually.

The market value of listed securities (including shares, bonds and fund certificates) is determined based on their closing prices or most recent transaction prices on the HNX and HOSE as at 31 December 2025 and 30 June 2026.

All purchases and disposals of investments during the period were duly approved by the appropriate level of authority within the Company.

