

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Items	Code	30/06/2026	01/04/2026
Assets	A		
A. Curent Assets	100	109 795 166 252	127 311 063 043
I. Cash and cash equivalents	110	4 032 795 070	2 268 710 174
1. Cash	111	4 032 795 070	2 268 710 174
2. Cash equivalents	112		
2a. Deposit with term no more than 3 months	11A		
II. Short-term investments	120	101 385 675 260	122 645 999 360
1. Short-term investments	121	102 771 157 512	124 201 543 802
1a. Short-term investments (121)	12A	102 771 157 512	124 201 543 802
1b. Held to maturity	12B		
1c. Deposit with term over 3 months	12C		
1d. Other short-term investments	12E		
2. Provision for devaluation of short-term investment (*)	129	(1 385 482 252)	(1 555 544 442)
III. Short-term accounts receivable	130	4 089 255 317	2 180 873 004
1. Short-term trade receivables	131		
2. Advances to suppliers	132		90 700 000
3. Inter-company receivables	133		
4. Receivables of professional operation	134	3 808 033 399	2 549 250 662
5. Other receivables	135	906 221 918	165 922 342
6. Provisions for short-term doubtful debts (*)	139	(625 000 000)	(625 000 000)
IV. Inventory	140		
V. Other current assets	150	287 440 605	215 480 505
1. Short-term prepaid expenses	151	287 440 605	215 480 505
2. VAT deductibles	152		
3. Taxes and other receivables from the State	154		
4. Reacquisition of government bonds	157		
5. Other current assets	158		
5a. Advances 141	15A		
5b. Short-term deposits, mortgages and collateral 144	15B		
B. Non-Curent Assets	200	110 493 230 445	86 179 029 253
I. Long-term receivables	210	44 885 295 683	41 283 865 182
1. Long-term trading receivables	211	44 885 295 683	41 283 865 182
2. Capital in subsidiaries	212		
3. Inter-company long-term receivables	213		
4. Other long-term receivables	214		
5. Provisions for long-term bad debts (*)	215		
II. Fixed assets	220	253 746 581	280 918 247
1. Tangible fixed assets	221	27 977 226	32 498 892
- Historical cost	222	212 351 500	212 351 500

Items	Code	30/06/2026	01/04/2026
- Accumulated depreciation (*)	223	(184 374 274)	(179 852 608)
2. Finance lease assets	224		
- Historical cost	225		
- Accumulated depreciation (*)	226		
3. Intangible fixed assets	227	225 769 355	248 419 355
- Historical cost	228	1 930 333 192	1 930 333 192
- Accumulated amortization(*)	229	(1 704 563 837)	(1 681 913 837)
4. Construction in progress	230		
III. Long-term investments	250	64 635 422 502	43 842 883 598
1. Investment in subsidiaries	251		
2. Investments in joint-ventures, associates	252		
3. Other long-term investments	253	64 635 422 502	43 842 883 598
- Investment property	25A		
- Stocks	25B	26 673 687 881	26 440 153 881
- Bonds	25C	37 961 734 621	17 402 729 717
- Other long-term investments	25D		
4. Provision for devaluation of long-term investments (*)	254		
IV. Other long-term assets	260	718 765 679	771 362 226
1. Long-term prepaid expenses	261	359 926 179	412 522 726
2. Deferred tax assets	262		
3. Other long-term assets	263	358 839 500	358 839 500
4. Long-term deposits, mortgages and collateral	264		
Total assets	220	220 288 396 697	213 490 092 296
Resources	B		
A. Liabilities	300	5 991 723 993	5 180 602 759
I. Current liabilities	310	5 991 723 993	5 180 602 759
1. Short-term loans	311		
2. Trade payables	312	61 971 933	89 119 644
3. Advances from customers	313		
4. Tax payables and statutory obligations	314	1 665 351 056	1 344 105 682
5. Payables to employees	315	3 239 326 045	2 557 829 012
6. Accrued expenses	316	746 626 157	883 601 807
7. Inter-company payables	317		
8. Other short-term payables	319	278 448 802	305 946 614
9. Provision for short-term payables	320		
10. Bonus and welfare fund	323		
11. Reacquisition of government bonds	327		
12. Unrealized revenues	328		
II. Long-term liabilities	330		
1. Long-term trade payables	331		
2. Inter-company long-term payables	332		
3. Other long-term payables	333		
4. Long-term loans and debts	334		
5. Deferred tax payables	335		
6. Provision for unemployment allowances	336		
7. Provision for long-term payables	337		

Items	Code	30/06/2026	01/04/2026
8. Unrealized revenues	338		
9. Science and Technology Development Fund	339		
10. Provision fund for damage compensation for investors	359		
B. Owner's Equity	400	214 296 672 704	208 309 489 537
1. Contributed legal capital	411	120 000 000 000	120 000 000 000
2. Share capital surplus	412		
3. Other equity's resources	413		
4. Treasury stocks (*)	414		
5. Asset revaluation differences	415		
6. Foreign exchange differences	416		
7. Investment and development fund	417		
8. Financial reserve fund	418		
9. Other funds belonging to owners' equity	419		
10. Undistributed earnings	420	94 296 672 704	88 309 489 537
Total resources (440 = 300 + 400)	430	220 288 396 697	213 490 092 296
OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS			
4. Doubtful debts written off		1 125 185 563	1 125 185 563
6. Custody securities of the fund management company		145 040 700 000	98 826 360 000
7. Securities not yet in custody of the fund management company		13 900 040 000	63 900 000 000
8. Deposit of entrusted investors		4 387 836	855 789 915
9. Entrusted investors' portfolio		127 566 977 876	118 965 237 109
10. Entrusted investors' receivables			
11. Entrusted investors' payables		697 414 163	466 175 873

Preparer

Trần Thị Bích Ngọc

Chief Accountant

Phung Thu Minh Thu



Hanoi, 20 July 2026

General Director

Le Viet Ha

STATEMENT OF INCOME

Quarter 2 of Year 2026

Item	Code	Notes	Quarter 2		Accumulated figure from the beginning of the year	
			Year 2026	Year 2025	Year 2026	Year 2025
1. Revenue	01	19	9 072 605 974	12 326 012 006	17 314 388 267	23 879 689 680
2. Revenue deductible	02					
3. Net revenue from operating activities (10 = 01-02)	10		9 072 605 974	12 326 012 006	17 314 388 267	23 879 689 680
4. Cost of operating activities, cost of goods sold	11	20	2 708 091 813	3 543 771 471	5 616 652 583	7 508 675 842
5. Gross profit from operating activities (20=10-11)	20		6 364 514 161	8 782 240 535	11 697 735 684	16 371 013 838
6. Revenue from financial activities	21	21	6 507 119 550	2 599 290 636	13 505 139 355	9 107 747 821
7. Financial expenses	22	22	156 703 184	(782.478.616)	1 139 288 042	1 659 445 205
8. General administrative expenses	25	23	5 223 522 443	5 101 474 819	10 526 316 097	10 219 665 682
9. Net profit from operating activities (30 = 20 + (21 - 22) - 25)	30		7 491 408 084	7 062 534 968	13 537 270 900	13 599 650 772
10. Other income	31					
11. Other expenses	32					
12. Other profit (loss) (40 = 31 - 32)	40					
13. Total profit before tax (50 = 30 + 40)	50		7 491 408 084	7 062 534 968	13 537 270 900	13 599 650 772
14. Current business income tax expenses	51	24	1 504 224 917	1 417 060 113	2 718 708 080	2 725 949 274
15. Deferred business income tax expenses	52					
16. Profit after tax (60 = 50 - 51 - 52)	60		5 987 183 167	5 645 474 855	10 818 562 820	10 873 701 498
17. Basic earnings per share (*)	70		499	470	902	906

Preparer



Trần Thị Bích Ngọc

Chief Accountant W



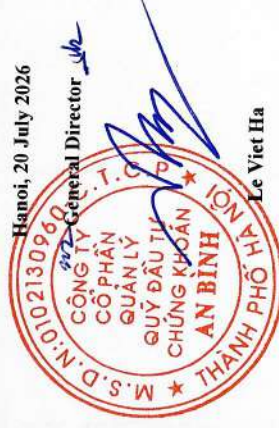
Phùng Thị Minh Thu



STATEMENT OF CHANGES IN OWNER'S EQUITY

Quarter 2 of Year 2026

Item	Notes	Opening balance		Increase/Decrease during the period				Closing balance	
		Year 2025 1	Year 2026 2	Year 2025 Increase 3	Year 2025 Decrease 4	Year 2026 Increase 5	Year 2026 Decrease 6	Year 2025 7	Year 2026 8
1. Contributed legal capital	B	120 000 000 000	120 000 000 000					120 000 000 000	120 000 000 000
2. Capital surplus									
3. Other owners' equity									
4. Treasury stock (*)									
5. Asset revaluation difference									
6. Exchange rate difference									
7. Investment and development fund									
8. Financial reserve fund									
9. Other funds belonging to owners' equity									
10. Undistributed earnings		66 556 226 466	88 309 489 537	5 645 474 855		5 987 183 167		72 201 701 321	94 296 672 704
Total		186 556 226 466	208 309 489 537	5 645 474 855		5 987 183 167		192 201 701 321	214 296 672 704



Hanoi, 20 July 2026

Preparer

Trần Thị Bích Ngọc

Chief Accountant

Phung Thi Minh Thu

Le Viet Ha

STATEMENT OF CASH FLOWS

(Under direct method)

Quarter 2 of Year 2026

Item	Code	Notes	This period	Last period
I. CASH FLOWS FROM OPERATING ACTIVITIES	1			
1. Proceeds from sale of goods, rendering services and other revenue	01		78 921 692 486	103 941 207 657
2. Payment for goods suppliers and service providers	02		(54 359 817 627)	(125 639 851 118)
3. Payment to employees	03		(3 679 188 803)	(5 223 251 745)
4. Interest paid	04			
5. Enterprise income tax paid	05		(1 214 483 163)	(1 481 825 803)
6. Other proceeds from operating activities	06		7 173 333	47 660 406
7. Other payment for operating activities	07		(924 468 933)	(1 553 218 542)
Net cash flows from operating activities	20		18 750 907 293	(29 909 279 145)
II. CASH FLOWS FROM INVESTING ACTIVITIES	2			
1. Purchase and construction of fixed assets and other long-term assets	21			
2. Proceeds from disposals of fixed assets and other long-term assets	22			
3. Loans to other entities and purchase of debt instruments of other entities	23		(20 559 004 904)	
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24			19 995 980 000
5. Payment of investments in other entities	25		(4 377 590 000)	(2 330 000 000)
6. Proceeds from sale of investments in other entities	26		7 947 500 000	
7. Dividends and profit received	27		2 272 507	1 995 696 637
Net cash flows from investing activities	30		(16.986.822.397)	19 661 676 637
III. CASH FLOWS FROM FINANCING ACTIVITIES	3			
1. Capital contribution and issuance of share	31			
2. Capital redemption	32			
3. Drawdown of borrowings	33			
4. Repayment of borrowings	34			
5. Payments of principal of finance lease liabilities	35			
6. Dividends, profits paid to owners	36			
Net cash flows from financing activities	40			
Net cash flows within the period (50=20+30+40)	50		1 764 084 896	(10 247 602 508)
Cash and cash equivalents at the beginning of period	60		2 268 710 174	12 516 312 682
Effects of changes in foreign currency exchange rates	61			
Cash and cash equivalents at the end of period (70=50+60+61)	70		4 032 795 070	2 268 710 174

Preparer

Chief Accountant

Hanoi, 20 July 2026

General Director



Trần Thị Bích Ngọc



Phùng Thu Minh Thu



Le Viet Ha

NOTES TO THE FINANCIAL STATEMENTS*Quarter 2 of Year 2026***1 . BACKGROUND****1.1 . Forms of Ownership**

An Binh Fund Management Joint Stock Company (abbreviated name: ABF) was established and operated under the Securities Investment Fund Management Operation License No. 12/UBCK-GPHDQLQ dated 28 December 2006, Adjustment License No. 15/GPDC-UBCK dated 14 February 2023 issued by the State Securities Commission and Business Registration Certificate of Joint Stock Company No. 0102130960 changed for the second-time dated on 21 February 2023 issued by the Hanoi Authority of Planning and Investment.

The Company's head office is located at: 12th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi.

Company's Legal capital: VND 120 000 000 000; equivalent to 12 000 000 shares with the par value of VND 10 000 per share.

1.2 . Business field

The Company's business fields includes: the establishment and management of securities investment funds, securities investment companies; Securities portfolio management; Securities investment consulting, financial advisory services and other advisory services for customers.

1.3 . Workforce

The total number of employees of the Company is 29 people, including:

- Manager:	3
- New hires:	1
- Transfers:	0
- Discipline:	0

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

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

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system*Accounting System*

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

Announcement on compliance with Vietnamese standards and accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Financial Instruments*Initial recognition*

Financial assets

Financial assets of the Company including cash and cash equivalents, trade receivables and other receivables, lending, long-term and short-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 loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Value after initial recognition

There are currently no regulations on revaluation of financial instruments after initial recognition.

2.4 . Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of no more than 3 months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

2.5 . Receivables

Receivables is presented on the Financial statements according to book value of trade receivable and other receivables after deducting provision for bad receivable debts.

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. In particular, the provision for overdue receivables is based on the principal repayment time according to the original sales contract, not taking into account debt rescheduling between the parties and undue receivables but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconded, is being prosecuted, detained, tried by law enforcement agencies, is serving a sentence or has died.

The level of provisioning for bad debts is determined according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on August 8, 2019 as follows:

Time expired	Provision level
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 or more	100%

2.6 . 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:

- Machinery, equipment	03-05	years
- Management software	03-05	years

2.7 . Securities investment

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.

2.8 . Provision for devaluation of investment

- For business securities investments: the basis For provisioning is the difference between the original price of the investments recorded in the accounting books and 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 August 8, 2019 and Circular No. 24/2022/TT-BTC issued by the Ministry of Finance on April 7, 2022, amending and supplementing a number of articles of Circular No. 48/2019/TT-BTC.

2.9 . Prepaid expenses

Prepaid expenses incurred during the year but related to business operations of several accounting periods are recorded as long-term prepaid expenses and are amortised to the income statement in accounting periods later.

The calculation and allocation of long-term prepaid expenses to profit and loss account in the period should be based on nature of those expenses to select a reasonable method and allocated factors. Prepaid expenses are allocated partly into operating expenses on a straight-line basis.

2.10 . Accrued expenses

Expenses not yet occurred may be charged in advance into production and operating costs in order to ensure when these expenses arise, they do not make material influence on production and operating costs on the basis of suitability between revenue and cost. When these expenses arise, if there is any difference with the amount charged, accountants additionally record or make decrease to cost equivalent to the difference.

2.11 . Owner's equity

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

Profit after tax retained is the profit of business operations after deductions (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous years. The profit is available for appropriation to investors after approval by the General Meeting of Shareholder and after making an appropriation to reserve funds in accordance with the Company's Charter and Vietnamese regulatory requirements.

Dividends paid to shareholders are recognized as a payable in Statement of Financial position after declaration from the Board of Management.

2.12 . Revenue

Rendering of services

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

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

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

Revenue on business capital, dividends

- Income from interest of long-term financial investments is recognized in the income statement on accrual basis;
- Dividends and profits should be recognized when the Company's right to receive payment is established.

2.13 . Taxation

a. Current corporate income tax

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

b. Tax rate of current year

The company currently applies the corporate income tax rate of 20% for the entire operation of the Company for the accounting period from 01/04/2026 to 30/06/2026

3 . CASH AND CASH EQUIVALENTS

	30-06-26	01-01-26
	VND	VND
Cash on hand	114 611 420	114 611 420
Cash at bank	3 918 183 650	12 401 701 262
	4 032 795 070	12 516 312 682

4 . SHORT-TERM INVESTMENTS

	30-06-26		01-01-26	
	Quantity	Book value VND	Quantity	Book value VND
<i>Listed bonds (Details of discounted/risky portfolio)</i>		39 302 484 922		11 001 235 487
MSN123008	384 026	39 302 484 922	109 538	11 001 235 487
<i>Listed shares (Details of discounted/risky portfolio)</i>		132 658 408		2 041 065 503
FPT	212	19 003 705	4 612	444 458 830
REE	282	15 674 370	1 947	122 739 970
CTD	93	7 003 580	775	62 251 980
OCB	36	368 098	932	11 407 671
NLG	10	287 437	2 710	92 719 037
ACB	107	2 280 604	7 095	170 699 667
KDH	80	2 182 490	3 080	100 261 590
MSB			3 600	46 031 179
CTG	70	2 574 691	6 070	210 464 491
HDB	13	349 219	12 113	302 473 619
MBB	99	2 702 375	6 599	163 806 570
PNJ	1 050	79 887 400	2 700	237 598 360
TPB	20	344 439	4 520	76 152 539
<i>Fund Certificate (Details of discounted/risky portfolio)</i>		54 401 781 075		43 732 889 914
ABEF	4 000 000	40 000 000 000		
FUEABVND	1 244 396	14 401 781 075	3 778 839	43 732 889 914
Total		93 836 924 405		56 775 190 904
<i>Provision for devaluation of short-term investment</i>		(1 385 482 252)		(2 926 976 975)
MSN123008	384 026	(400 651 122)	109 538	(17 860 227)
FPT	212	(4 121 305)	4 612	(2 629 230)
REE	282	(1 673 070)	1 947	(3 972 970)
CTD	93	(242 479)	775	(3 351 980)
OCB	36		932	(270 271)
NLG	10	(25 937)	2 710	(10 199 537)
ACB	107		7 095	(419 667)
KDH	80	(454 490)	3 080	(3 241 590)
MSB			3 600	(1 391 179)
CTG	70	(198 191)	6 070	

5 . TRADE RECEIVABLES

Long-term trade receivables

(Details in Note. 25)

(*) The fund management fee receivable for An Binh Energy and Infrastructure Fund is extend until the Fund arranges cash flow and makes payment, expected in 2027.

AASC Auditing Firm Company Limited

Receivables of management operation of securities investment Funds and securities
Receivables of management operation of securities portfolio
Receivables of securities investment consultancy operation

(Details in Note. 25)

Receivable interest on bonds, deposit contracts and certificates of deposit
Others

Provision for receivables from securities investment consulting activities

Prepaid office rental costs
Cost of buying insurance
Others

11 . TANGIBLE FIXED ASSETS

<i>Items</i>	<i>Management equipment</i>	<i>Means of transport, transmission</i>	<i>Other tangible fixed assets</i>	<i>Total</i>
Original cost				
Opening balance	212 351 500			212 351 500
Purchase during the period				
Capital construction investment completed during the period				
Others				
Liquidation, sale				
Closing balance	212 351 500			212 351 500
Accumulated depreciation				
Opening balance	175 330 942			175 330 942
Depreciation during the period	9 043 332			9 043 332
Others				
Liquidation, sale				
Closing balance	184 374 274			184 374 274
Net carrying amount				
Opening balance	37 020 558			37 020 558
Closing balance	27 977 226			27 977 226

12 . INTANGIBLE FIXED ASSETS

<i>Items</i>	<i>Land Use Rights</i>	<i>Software</i>	<i>Other intangible fixed assets</i>	<i>Total</i>
Original cost				
Opening balance		1 930 333 192		1 930 333 192
Purchase during the period				
Capital construction investment completed during the period				
Others				
Liquidation, sale				
Closing balance		1 930 333 192		1 930 333 192
Accumulated depreciation				
Opening balance		1 659 263 837		1 659 263 837
Depreciation during the period		45 300 000		45 300 000
Others				
Liquidation, sale				
Closing balance		1 704 563 837		1 704 563 837
Net carrying amount				
Opening balance		271 069 355		271 069 355
Closing balance		225 769 355		225 769 355

13 . LONG- TERM INVESTMENTS

	30-06-26		01-01-26	
	Quantity	Book value VND	Quantity	Book value VND
Other long-term investment		64 635 422 502		61 716 042 777
- Stock		26 673 687 881		24 110 153 881
ABB	776 696	9 023 687 881	776 696	6 460 153 881
Mai Trang Linh Joint Stock Company	765 000	7 650 000 000	765 000	7 650 000 000
HTL Viet Nam Real Estate Business And Construction Investment JSC	625 000	10 000 000 000	625 000	10 000 000 000
- Bond		37 961 734 621	376	37 605 888 896
DRT12402	376	37 961 734 621	376	37 605 888 896
Provision for devaluation of long- term investment				
		64 635 422 502		61 716 042 777

14 . LONG-TERM PREPAID EXPENSES

Tools awaiting for allocation
Others

30-06-26	01-01-26
VND	VND
153 664 396	181 359 069
206 261 783	198 182 302
359 926 179	379 541 371

15 . SHORT-TERM TRADE PAYABLES

a) Short-term trade payables are detailed:

An Binh Securities Joint Stock Company
Geleximco Group
CMC Telecommunications Infrastructure Joint Stock Company
New Generation Services and Trading Joint Stock Company
Others

30-06-26	01-01-26
VND	VND
	1 539 531
	9 732 390
5 280 000	
	54 865 350
56 691 933	93 108 445
61 971 933	159 245 716

b) Short-term trade payables are related parties

(Details in Note. 25)

5 280 000	1 539 531
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16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

Value added tax
Business income tax
Personal income tax

30-06-26	01-01-26
VND	VND
96 296	12 011 533
1 386 362 052	1 363 962 938
278 892 708	226 427 723
1 665 351 056	1 602 402 194

17 . SHORT-TERM ACCRUED EXPENSES

a) Accrued expenses detailed by content

Fund certificate distribution costs
Open-ended fund service fee
Other accrued expenses

30-06-26	01-01-26
VND	VND
146 791 086	1 445 365
306 020 076	288 969 847
293 814 995	472 804 074
746 626 157	763 219 286

b) Accrued expenses to related parties

(Details in Note. 25)

28 500 000	31 772 740
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18 . OTHER SHORT-TERM PAYABLES

Trade union fund
Payable to the Custodian Bank
Other payables

30-06-26	01-01-26
VND	VND
232 672 478	249 659 103
30 645 966	11 359 094
15 130 358	317 423 315
278 448 802	578 441 512

19 . REVENUE

Revenue from management operation of An Binh Energy and Infrastructure Investment Fund

Revenue from management operation and fee for redemption, subscription of An Binh Bond Investment Fund

Revenue from management operation of ETF ABFVN DIAMOND, fee for redemption, subscription of ETF ABFVN DIAMOND fund units, and other related revenue

Revenue from management operation of An Binh Prosperity Equity Fund

Revenue of management operation of securities portfolio

This period	Same period last year
VND	VND
3 601 430 501	3 617 371 908
4 333 383 382	8 443 981 155
68 417 741	215 262 127
402 884 073	
648 168 076	46 111 833

Other revenue

18 322 201

3 284 983

9 072 605 974

12 326 012 006

Revenue to related parties

(Details in Note. 25)

6 603 271 495

10 311 137 158

20 . COST OF OPERATING ACTIVITIES, COST OF GOODS SOLD

Expenses of management operation of securities investment Funds and securities

Expenses of management operation of securities portfolio

Other expenses

This period

Same period last year

VND

VND

1 758 617 019

2 584 486 488

49 474 794

3 284 983

900 000 000

956 000 000

2 708 091 813

3 543 771 471

21 . FINANCIAL INCOME

Interest on deposits, profit on financial investment

Gains from selling securities and liquidating investments

Dividends, profits earned

Realized gain from foreign exchange difference

This period

Same period last year

VND

VND

747 288 583

1 049 392 257

5 759 547 467

1 536 663 979

283 500

13 234 400

6 507 119 550

2 599 290 636

Revenue to related parties

(Details in Note. 25)

93 044

334 034

22 . FINANCIAL EXPENSES

Loss from selling securities and liquidating investments

Loss from exchange rates difference

Provisions/reversal of provision for devaluation of investment

Others

This period

Same period last year

VND

VND

106 284 842

1 425 999 008

41 994

(170 062 190)

(2 276 572 196)

220 438 538

68 094 572

156 703 184

(782 478 616)

23 . GENERAL ADMINISTRATIVE EXPENSES

Labour expenses

Raw material

Depreciation and amortisation

Tax, fees and charge

Expenses from external services

Other expenses by cash

This period

Same period last year

VND

VND

4 114 752 977

3 843 616 374

29 564 042

62 204 673

27 171 666

201 202 350

3 546 175

3 210 800

737 314 600

618 428 986

311 172 983

372 811 636

5 223 522 443

5 101 474 819

24 . CORPORATE INCOME TAX

Total profit before tax

Increase

- Unreasonable expenses

Decrease

- Dividend

Total taxable income

This period

Same period last year

VND

VND

7 491 408 084

7 062 534 968

30 000 000

36 000 000

30 000 000

36 000 000

283 500

13 234 400

283 500

13 234 400

7 521 124 584

7 085 300 568

Corporate income tax expense is calculated on taxable income and current tax rate (20%)

1 504 224 917

1 417 060 114

Adjustments to corporate income tax of previous periods into corporate income tax payable this period

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25 . TRANSACTION AND BALANCES WITH RELATED PARTIES

The list and relationships between related parties and the Company are as follows:

Related parties	Relationship
An Binh Energy and Infrastructure Fund	Member fund managed by the Company
An Binh Bond Investment Fund	Open-ended fund managed by the Company
ETF ABFVN DIAMOND	Exchange traded fund 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 by Mr. Le Viet Ha - General Director of the Company is a member of the Board of Management
CMC Telecommunication Infrastructure Corporation	Subsidiary of CMC Corporation by Mr. Le Viet Ha - General Director of the Company is a member of the Board of Management
An Binh Securities Joint Stock Company	Ms. Dao Thi Cam - Member of the Board of Supervisors of the Company is a member of the Board of Supervisors of An Binh Securities Joint Stock Company.

During the period, material transactions of the company with related parties are as follows:

	This period VND	Same period last year VND
Revenue from management activities of Securities Investment Funds and other related revenue	6 603 271 495	10 311 137 158
An Binh Energy and Infrastructure Fund	3 601 430 501	3 617 371 908
An Binh Bond Investment Fund	2 732 837 732	6 579 563 484
ETF ABFVN Diamond	64 904 017	114 201 766
An Binh Prosperity Equity Fund	204 099 245	
Securities account deposit interest	93 044	334 034
An Binh Securities Joint Stock Company	93 044	334 034
Purchasing/ Selling securities	67 100 450 735	20 051 626 821
An Binh Bond Investment Fund	56 894 880 735	20 051 626 821
An Binh Prosperity Equity Fund	10 205 570 000	
Purchase goods and services	66 239 981	2 696 355 407
An Binh Securities Joint Stock Company	33 191 561	25 171 993
CMC Telecommunication Infrastructure Corporation	6 518 812	17 356 868
CMC Technology and Solution Company Limited	26 529 608	2 653 826 546
Contributing capital to establish securities investment funds		20 064 407 693
ETF ABFVN Diamond		20 064 407 693
Outstanding balances up to the reporting date are as follows:		
	30-06-26 VND	01-01-26 VND
Short-term investment	54 401 781 075	43 732 889 914
Certificate of ETF ABFVN Diamond	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 Investment Fund	2 402 981 205	1 020 523 324
ETF ABFVN Diamond	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
Short-term 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 Technology and Solution Company Limited	25 500 000	27 483 653
CMC Telecommunication Infrastructure Corporation	3 000 000	4 289 087

Except for transactions with the related parties disclosed in this note, other related parties did not have any material transactions during the period and had no material balances at the end of the period with the Company.

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

Board of Management

	<u>This period</u> VND	<u>Same period last year</u> VND
Mr. Dao Manh Vuong - Chairman	30 000 000	36 000 000
Mr. Le Viet Ha - Member	(**)	(**)
Mrs. Dang Thi Hong Phuong - Member	60 000 000	60 000 000
	<u>90 000 000</u>	<u>96 000 000</u>

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

Board of General Directors and Board of Supervisors

	<u>This period</u> VND	<u>Same period last year</u> VND
Mr. Le Viet Ha - General Director	155 400 000	155 400 000
Mr. Nguyen Thanh Nam - Deputy General Director	90 000 000	90 000 000
Mrs. Vu Khanh Linh - Deputy General Director	72 000 000	
	<u>317 400 000</u>	<u>245 400 000</u>

Board of Supervisors

	<u>This period</u> VND	<u>Same period last year</u> VND
Mrs. Pham Thi Ngoc Ha - Head of Control Department	15 000 000	21 000 000
Mrs. Nguyen Thi Thanh Huyen - Member - Dismissed on April 29, 2025		2 000 000
Ms. Dao Thi Cam - Member - Appointed on April 29, 2025	24 000 000	16 000 000
Mr. Tong Tran Le Thanh - Member	12 000 000	18 000 000
	<u>51 000 000</u>	<u>57 000 000</u>



Trần Thị Bích Ngọc
Preparer



Phung Thi Minh Thu
Chief Accountant



Le Viet Ha
General Director
Hanoi, 20 July 2026



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