

FINANCIAL STATEMENTS

ABFVN DIAMOND ETF

For the fiscal year ended as at 31/12/2025

(audited)

CONTENTS

	Pages
Report of the Board of General Director of The Fund Management Company	02-03
Report of The Fund Management Company	04-09
Report of Supervisory bank	10
Independent Auditor's report	11-12
Audited Financial statements	13-50
Statement of Comprehensive Income	13
Statement of Financial Position	14
Report on Changes of Net Asset Value, Trading of Fund Certificate	15
Investment Portfolio Report	16
Cash Flows Statement	17
Notes to the Financial Statements	18-50

REPORT OF THE BOARD OF GENERAL DIRECTOR OF THE FUND MANAGEMENT COMPANY

The Board of General Directors of the Fund Management Company presents this report and the Financial statements of ABFVN DIAMOND ETF ("the Fund") for the fiscal year ended as at 31 December 2025.

THE FUND

ABFVN DIAMOND ETF was granted the Certificate of Registration for Public Offering of Fund Certificates No. 11/GCN-UBCK dated 23 January 2024 and the Certificate of Establishment of the ABFVN DIAMOND ETF No. 106/GCN-UBCK dated 21 June 2024 by the State Securities Commission of Vietnam, and its operating duration is not limited.

The Fund's contact address is: 12th Floor, Geleximco Building, 36 Hoang Cau Street, O Cho Dua Ward, Hanoi, Vietnam.

FUND MANAGEMENT COMPANY

An Binh Fund Management Joint Stock Company (abbreviated name: ABF) was established and operates under the Securities Investment Fund Management License No. 12/UBCK-GPHĐQLQ dated 28 December 2006, Adjusted License No. 15/GPĐC-UBCK dated 14 February 2023 issued by the State Securities Commission and the Joint Stock Company Business Registration Certificate No. 0102130960 issued by the Hanoi Department of Planning and Investment, first registered on 26 December 2006, second registered change on 21 February 2023. ABF conducts business lines such as: establishing and managing Securities Investment Funds, managing investment portfolios, providing securities investment consulting, and is entrusted by capital contributing members to manage the Fund.

The legal representative of the Fund Management Company during the year and up to the date of this financial statement is Mr. Le Viet Ha - General Director.

SUPERVISORY BANK

The Joint Stock Commercial Bank for Foreign Trade of Vietnam operates under Business Registration Certificate No. 0100112437 issued by the Hanoi Department of Planning and Investment, first registered on 02 June 2008; 15th change registered on 14 April 2022 and Establishment and Operation Licence No. 138/GP-NHNN dated 23 May 2008 issued by the State Bank of Vietnam, Custody Operation Registration Certificate No. 14/GPHDLK issued by the State Securities Commission on 02 May 2003 and Custody Member Certificate No. 18/GCNTVLK issued by the Vietnam Securities Depository Center on 07 July 2006. The rights and obligations of the supervisory bank are specified in the Fund Charter and relevant laws.

EXECUTIVE BOARD AND BOARD OF REPRESENTATIVES

The members of Executive Board during the fiscal year and to the reporting date are:

Mr. Le Viet Ha	General Director of the Fund Management Company
Mr. Nguyen Thanh Nam	Depute General Director of the Fund Management Company

The members of Board of Fund Representatives during the fiscal year and to the reporting date are:

Ms. Vu Thi Chinh	Chairman - Independent Member
Ms. Dang Luu Hai	Independent Member
Mr. Tran Nam Son	Member

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the audit of Financial statements for the Fund.

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

The Board of General Directors of An Binh Fund Management Joint Stock Company ("Fund Management Company") is responsible for preparing the financial statements which give a true and fair view of the financial position, investment portfolio of the Fund as at 31 December 2025, the statement of income, changes in net asset value, trading of fund certificate, and statement of cash flows for the fiscal year. In the process of preparing the financial statements, the Board of General Directors of the Fund Management Company commits to complying with the following requirements:

- Establish and maintain internal controls that the Board of Representatives and the Board of General Directors of the Fund Management Company determine are necessary to ensure the preparation and presentation of financial statements that 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 Financial statements;
- Prepare and present the Financial statements on the basis of compliance with Vietnamese Accounting Standards and System applicable to the Exchange-Traded Fund and the relevant legal requirements for preparation and presentation of Financial Statements;
- Prepare the Financial statements on going concern basis unless it is inappropriate to presume that the Fund will continue in business.

The Board of General Directors of the Fund Management Company shall ensure that the accounting books are kept to reflect the financial situation of the Fund, with honesty and reasonableness at any time and ensure that the Financial Report complies with current regulations of the State. At the same time, it is responsible for ensuring the safety of the Fund's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Board of Management of the Fund Management Company commits that the Financial Statements give a true and fair view of the financial position and investment portfolio of the Fund as at 31 December 2025, as well as income results, changes in net asset value, fund certificate transactions and cash flows for the fiscal year ending on the same date, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to Exchange-Traded Fund and other statutory requirements relevant to the preparation and presentation of Financial statements.

STATEMENT OF BOARD OF FUND REPRESENTATIVE

The Fund's Board of Representative commits that the Financial Statements give a true and fair view of the financial position and investment portfolio of the Fund as at 31 December 2025, as well as the Statement of Income, changes in net asset value, trading of fund certificate and statement of cash flows for the fiscal year ended on the same date, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to Exchange-Traded Fund and other statutory requirements relevant to the preparation and presentation of Financial statements.

Other Commitment

The Board of General Director pledges that the Fund complies with Decree 155/2020/ND-CP of the Government dated 31 December 2020, guiding the detailed implementation of some articles of the Law on Securities and does not violate the obligation of information disclosure as prescribed in Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance guiding the information disclosure on the Securities Market, and Circular No. 68/2024/TT-BTC dated 18 September 2024, of the Ministry of Finance on amending and supplementing certain articles of Circular No. 96/2020/TT-BTC.

On behalf of Fund Management Company

Le Viet Ha

General Director

Hanoi, 23 March 2026

REPORT OF THE FUND MANAGEMENT COMPANY

I. GENERAL INFORMATION ABOUT ABFVN DIAMOND ETF ("THE FUND")

1. Fund's objective

The investment objective of the Fund is to stimulate the volatility of the benchmark.

2. Fund's performance

According to the Fund's financial statement, as of the reporting period, the change in the Fund's net asset value (NAV) was 62.43%, and the change in net asset value/fund unit (NAV/Fund Unit) was 13.27% compared to the figures at the beginning of the reporting period. While the change in the value of the basket of component securities was 13.71%, the change of the reference index was 13.16%.

3. Fund's investment policies and strategies

The Fund will apply a passive investment strategy to achieve its predetermined investment objectives. When there are changes in the VN DIAMOND Reference Index's securities portfolio, the Fund will adjust its portfolio to align with the structure and asset allocation of the Reference Index. The Fund aims to achieve results similar to the Reference Index and does not use defensive measures when the stock market has adverse movement or make profits when the market is overvalued. The passive investment strategy aims to minimize costs and more closely stimulate the benchmark by maintaining a lower capital investment turnover rate than funds applying active investment strategies.

4. Type of Fund

Exchange-Traded Fund (ETF).

5. Recommended period of investing

None.

6. Risk Level of the Fund

Medium.

7. Time of operation of the Fund

The Fund was granted the Certificate of Fund Establishment Registration No. 106/GCN-UBCK by the State Securities Commission of Vietnam (SSC) on 21 June 2024, accordingly, the Fund is not limited in term of operation.

8. Size of the Fund at the reporting date

As at 31 December 2025, the Fund's net asset value (NAV) was VND 89,731,952,298, and the contributed capital at par value from Investors into the Fund was VND 76,000,000,000, equivalent to 7,600,000 Fund Units.

9. Fund Reference Index

VNDIAMOND Index.

10. Profit Distribution Policy

The Fund will not distribute profits to minimize incurred costs. All profits arising during the Fund's operation will be accumulated to increase the Net Asset Value of the Fund.

11. Actual net profit distributed per unit of Fund Unit (as of the reporting period (N))

During the period, the Fund did not distribute profit to Investors.

II. OPERATING INFORMATION**1. Structure of the Fund's assets**

No.	Structure of the Fund's assets	As at 31/12/2025	As at 31/12/2024
1.1	Stocks	98.61%	98.96%
1.2	Other assets	1.39%	1.04%
	Total	100%	100%

2. Detailed operating figures

Unit: VND

No.	Indicators	Year 2025	Year 2024
2.1	Net Asset Value at the end of the period	89,731,952,298	55,243,859,176
2.2	Total number of outstanding Fund Unit at the end of the period	7,600,000	5,300,000
2.3	Net asset value per Fund Unit	11,806.83	10,423.36
2.4	The highest net asset value per Fund Unit in the reporting period	12,520.49	10,494.04
2.5	The lowest net asset value per Fund Unit in the reporting period	8,020.53	9,613.79
2.6	Market value per Fund Unit at the end of period	10,810.00	9,600.00
2.7	The highest closing price of Fund Unit in the reporting period	12,100.00	10,300.00
2.8	The lowest closing price of Fund Unit in the reporting period	8,600.00	9,500.00
2.9	Total growth rate/ Fund Unit (**)	13.27%	N/A
2.9.1	Capital growth rate (%) / Fund Unit (Due to market fluctuation)	7.73%	N/A
2.9.2	Income growth rate (%) Fund Unit (Calculated based on realized income)	5.54%	N/A
2.10	Gross distribution/Fund Unit	None	None
2.11	Net distribution/Fund Unit	None	None
2.12	Ex-date of distribution	None	None
2.13	Operating expense over average NAV ratio (%)	2.26%	2.95%
2.14	Portfolio turnover rate	22.13%	76.81%

3. Growth Across Periods

Periods	Total NAV/Fund Unit Growth (%)	Annual NAV/Fund Unit Growth (%)
1 year	13.27%	13.27%
3 years	N/A	N/A
Since establishment (*)	18.07%	10.82%
Growth of the benchmark index (*)	16.82%	10.09%

(*): Starting from the capital contribution registration deadline of 21 May 2024

4. Annual Growth (Growth per Reporting Period)

Periods	31/12/2025	31/12/2024 (**)
Growth rate per Fund Unit (%)	13.27%	N/A

(**) Since the Fund was only established on 21 June 2024, annual growth figures are not yet reflected.

III. MARKET PERFORMANCE FOR THE PERIOD

Despite headwinds from significant global macroeconomic events, the Vietnamese stock market achieved major milestones in 2025, aligning closely with the Government's strategy for developing the securities market to 2030. By the end of 2025, the VNDIAMOND Index closed at 2,610.82 points, up 0.18% from the end of Q3 2025 and up 13.16% ytd. Meanwhile, the VN-Index closed at 1,784.49 points, surging 40.87% YTD. However, it is important to note that the VN-Index's growth was heavily concentrated in private conglomerates—specifically Vingroup—rather than reflecting broad market sentiment. VIC and VHM contributed 280 points and 91 points to the index, respectively. Consequently, we believe the VNDIAMOND Index's 13.16% return outperformed the broader market once distortions were removed. This index maintains significant upside potential for the coming years, as the TTM NPAT growth of its constituents reached 26.8%, outperforming the average growth of the VN-Index. The market size expanded rapidly in 2025, driven by domestic investor capital flows, with strong growth in liquidity (matching orders) reaching VND 26.4 trillion across all three exchanges, +43.2% YoY. However, 2025 witnessed record net selling by foreign investors, with net selling value reaching VND 135.3 trillion across all three exchanges, exceeding the net selling volume of 2024 amidst unfavorable global macroeconomic conditions and increasing exchange rate pressure.

IV. DETAIL OF THE FUND'S PERFORMANCE INDICATORS

4.1. Details of the Fund's Performance Ratios

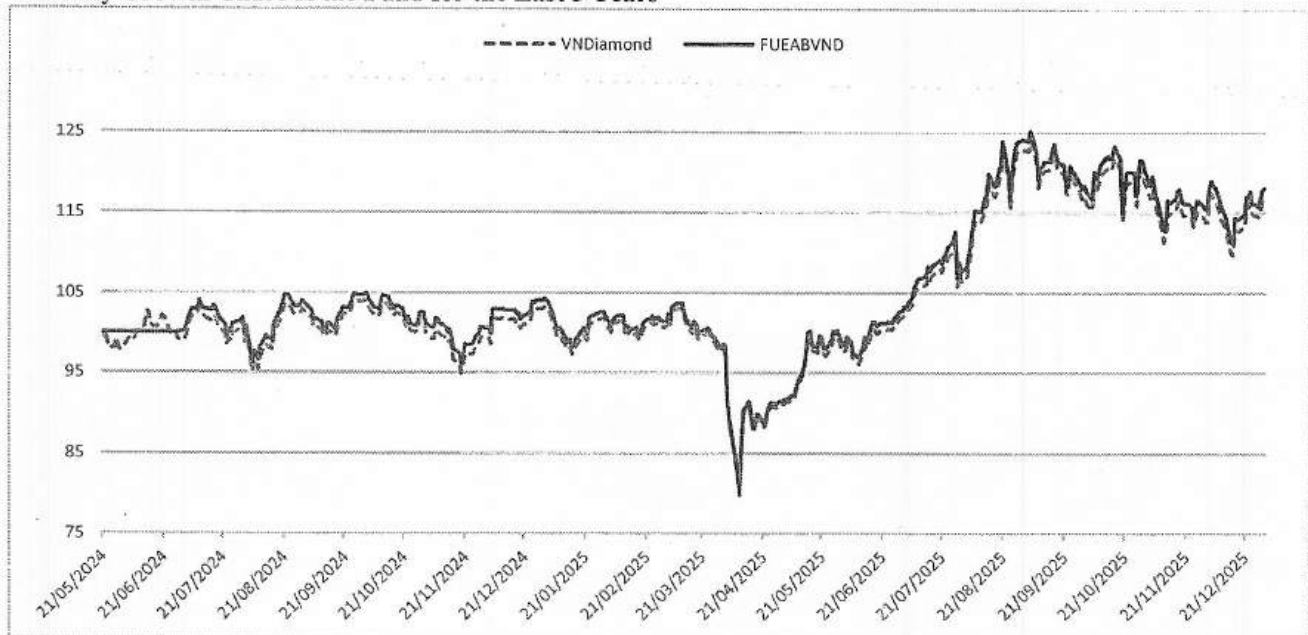
No.	Ratios	1-year return to the reporting date	(***) 3-year return to the reporting date	From establishment date to reporting date (%)
1	Income growth per Fund Unit	5.54%	N/A	9.37%
2	Capital growth per Fund Unit	7.73%	N/A	8.70%
3	Total growth per Fund Unit	13.27%	N/A	18.07%
4	Annual growth (%) / per Fund Unit	13.27%	N/A	10.82%
5	Growth of component portfolio	13.71%	N/A	18.49%
6	Price change per 1 Fund Unit	12.60%	N/A	8.10%

(***) Since the Fund was only established on 21 June 2024, this indicator has not yet been reflected.

Capital growth, Total growth and Annual growth: Based on growth of NAV/Fund unit.

Reference Index: Based on the most recent publicly announced closing price.

Monthly Growth Chart of the Fund for the Last 3 Years



Change in Net asset value:

TT	Indicators	31/12/2025	31/12/2024	Rate of change (**)
1	Net asset value (NAV)	89,731,952,298	55,243,859,176	62.43%
2	Net asset value (NAV) per Fund Unit	11,806.83	10,423.36	13.27%

4.2. Statistics on Investors Holding Fund Units as at the Reporting Date (most recent date)

No.	Number of holding Fund Units	Number of Investors	Total number of holding Fund Units	The proportion of holding
1	Less than 5,000	6	1,600	0.02%
3	From 10,000 to 50,000	34	980,933	12.91%
4	From 50,000 to 500,000	11	685,928	9.03%
5	More than 500,000	3	5,931,539	78.05%
	Total	54	7,600,000	100.00%

5. Sunk cost and discounts

An Binh Fund Management Joint Stock Company commits that there are no sunk costs or discounts throughout the operation of the ABFVN DIAMOND ETF and always ensures independence in the management of the ABFVN DIAMOND ETF.

V. MARKET OUTLOOK

The year 2026 is of significant importance, marking the first year of the implementation of the 2026–2030 five-year Socio-Economic Development Plan, and also an ambitious policy cycle with targets set for several socio-economic indicators such as: GDP growth of 10% or higher; GDP per capita reaching USD 5,400–5,500; and the share of manufacturing and processing industries in GDP reaching approximately 24.96%,... Overall, the policies implemented aim to transform Vietnam into a developed country with modern industry and middle income based on science and technology, innovation, and digital transformation. We expect economic growth in 2026 to be supported by:

- (1) Continuing to maintain policies supporting growth, including amending and improving the legal framework, reducing barriers, promoting public investment, and maintaining expansionary monetary policy;
- (2) Enhancing the efficiency and leading role of the state economic sector;
- (3) Private investment remains the main driver of economic growth;
- (4) Consumption expected to recover.

The stock market in 2026 is expected to maintain its upward trend, supported by positive factors from the domestic economy, attractive market valuations, and support from external factors. Net profit of companies listed on the HOSE are projected to grow by 18% year-on-year in 2026 due to the:

- (1) GDP growth is expected to continue accelerating;
- (2) Profit prospects for many sectors are positive, supported by the expansion of fiscal policies, private investment, FDI inflows, and consumption;
- (3) Controlled expansionary monetary policy and reduced exchange rate pressure will continue providing a favorable environment for corporate business activities. The official upgrade of the Vietnamese stock market to an Emerging Market by FTSE Russell in September 2026, with the March 2026 review, is expected to attract more foreign capital. FTSE Russell estimates that approximately USD 6 billion in passive capital will automatically be allocated to the Vietnamese market across the indices managed by FTSE Russell.

VI. OTHER INFORMATION

The Fund Management Company's Executive Board

Name/Position	Qualifications	Work experience
Le Viet Ha - General Director	Master of Business Administration (MBA) from La Trobe University; and a graduate of the Diplomatic Academy	Mr. Le Viet Ha has 22 years of experience in the financial industry, particularly in fund management, restructuring consultancy, and strategic planning for major corporations and organizations such as Bao Viet Group – Investment Center, Bao Viet Fund Management Company Limited, Saigon Securities Inc., SSI Fund Management Company Limited, and GELEXIMCO Group – Investment Planning Department. Currently, Mr. Ha is the General Director of An Binh Fund Management Joint Stock Company, where he and his team have successfully established the largest Member Fund in the market today, along with the An Binh Bond Fund, which has received various international awards. He has also led significant M&A advisory deals in industries such as manufacturing and information technology. Mr. Ha not only possesses extensive experience across various economic sectors but also has advanced expertise as a CFA Charterholder since 2009, a Master of Business Administration (MBA) from La Trobe University, a graduate of the Diplomatic Academy, and other professional certifications in fund management and finance.
Nguyen Thanh Nam - Deputy General Director	Bachelor of Economics from Foreign Trade University, Hanoi (2006), and graduated as valedictorian with a Master's degree in Business Administration, specializing in Finance, from the French-Vietnamese School of Management (CFVG - 2010)	Mr. Nguyen Thanh Nam is currently the Deputy General Director of An Binh Fund Management Joint Stock Company (ABF), with over 18 years of experience in the financial and securities sector. He has held various senior management positions, including Director of Advisory and Investment, and Senior Advisory Specialist at companies such as GELEXIMCO Group, ACB Securities JSC, and Southeast Asia Securities JSC. During his career, Mr. Nam has been actively involved in capital raising, investment monitoring, and trading for leading member funds and domestic open funds in Vietnam. Graduating with high distinction degree in Economics from Foreign Trade University, Hanoi (2006) and later graduated as valedictorian with a Master's degree in Business Administration, specializing in Finance, from the French-Vietnamese School of Management (CFVG - 2010). Mr. Nam also holds the National Price Appraisal Certificate issued by the Ministry of Finance and has been a CFA Charterholder since 2016.

ETF Executive Board: Information as provided under the section on the Fund Management Company's Executive Board.

The Board of Fund Representatives:

Name/Position	Qualifications	Work experience
Vu Thi Chinh Independent Member - Chairman	Bachelor of Economics from the University of Finance and Accounting Hanoi, specializing in Finance – Credit	Ms. Vu Thi Chinh has 28 years of experience in the finance and accounting industry, working at major companies and corporations such as Hanoi Investment General Corporation, Hop Luc Fund Management Company, Ha Do Group Joint Stock Company, Glaxohomes Joint Stock Company, etc. Currently, Ms. Chinh is the CEO of Geleximco Property Management & Exploitation Joint Stock Company.
Dang Luu Hai - Independent Member	Master's degree in Finance and Banking from the University of Technology Sydney, Australia; Bachelor's degree in English Language from Hanoi Open University; and Bachelor's degree in Business Administration from the National Economics	Ms. Dang Luu Hai is currently the Head of the Investment Banking Team in the Capital Markets Department at VietinBank (Vietnam Joint Stock Commercial Bank for Industry and Trade), with over 24 years of experience in the banking, finance, and securities sector. She has held senior management positions at various organizations, including Hong Viet Commercial Bank (Global Petrol Commercial Joint Stock Bank), Petroleum Financial Investment Fund Management Joint Stock Company, PVI Holdings, and Vietinbank Fund Management Company.

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street, O Cho Dua Ward, Hanoi, Vietnam

The Board of Fund Representatives (Continue):

Name/Position	Qualifications	Work experience
Tran Nam Son - Thành viên	Master of Laws from the Law School, University of Melbourne; Bachelor of Business Administration in International Business from the National Economics University, and Bachelor of Laws from University of Hanoi	Mr. Tran Nam Son is currently the Director of the Legal, Risk Management & Internal Audit Division at An Binh Securities Joint Stock Company (ABS), with over 31 years of experience in the banking, finance, and securities sector. He has held senior management positions at An Binh Securities Joint Stock Company (ABS) and An Binh Commercial Joint Stock Bank (ABBANK).

**Le Viet Ha**

General Director

An Binh Fund Management Joint Stock Company

Hanoi, 23 March 2026

SUPERVISORY BANK'S REPORT

We, appointed as Supervisory Bank of ABFVN DIAMOND ETF ("the Fund") for the financial year ended 31 December 2025, recognize that the Fund operated and was managed in the following matters:

- a) During our supervision of the Fund's investment and asset transactions during the financial year ended 31 December 2025, the Fund complied with investment restriction under the prevailing regulations for exchange-traded funds, Fund Prospectus and other relevant regulations.
- b) Assets Valuation and Pricing of ABFVN DIAMOND ETF were carried out in accordance with the Fund Charter, Fund Prospectus and other prevailing regulations.
- c) During the period, the Fund's subscriptions and redemptions were carried out in accordance with Fund Charter, Fund Prospectus and other prevailing regulations.
- d) During the financial year ended 31 December 2025, the Fund did not pay out dividend for its investors.

SUPERVISORY BANK REPRESENTATIVE



Võ Tri Thanh

Head of Customer Services and Treasury Back Department

SUPERVISORY BANK OFFICER



Doan Thi Thu Hang

INDEPENDENT AUDITOR'S REPORT

**To: Investors and The Board of Representative
ABFVN DIAMOND ETF**

We have audited the accompanying Financial statements of ABFVN DIAMOND ETF prepared on 23 March 2026, as set out on pages 13 to 50, including: Statement of Financial Position, Investment Portfolio Report as at 31 December 2025, Statement of Comprehensive Income, Report on Changes of Net Asset Value, Trading of Fund Certificate, Cash Flows Statement and Notes to the Financial Statements.

The Board of General Director of the Fund Management Company's Responsibility

The Board of General Director of the Fund Management Company is responsible for the preparation and presentation of the Financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to Exchange-Traded Fund, and other statutory requirements relevant to the preparation and presentation of Financial statements and for such internal control as the Board of General Director determines is necessary to ensure the preparation and presentation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these Financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with standards, ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the Financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the Financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the Fund's internal control related to the preparation of Financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of General Director, as well as evaluating the overall presentation of the Financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion, the Financial statements give a true and fair view, in all material respects, of the financial position of ABFVN DIAMOND ETF as at 31 December 2025, as well as the income statement, changes in net asset value, fund certificate transactions and cash flows for the fiscal year then ended, in accordance with the Vietnamese Accounting Standards and Vietnam Accounting System applicable to exchange-traded funds and the relevant legal regulations on the preparation and presentation of Financial statements.

AASC Auditing Firm Company Limited



Kungu

Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 23 March 2026

Ngo Hoang Ha


Auditor


Certificate of registration to audit practice


No: 3999-2023-002-1

STATEMENT OF COMPREHENSIVE INCOME*For the fiscal year ended as at 31/12/2025*

Code	ITEM	Note	Year 2025	For the period from 21/06/2024 to 31/12/2024
			VND	VND
01	I. INVESTMENT INCOME		11,059,326,238	3,013,727,669
02	1.1 Dividend, income	10	1,740,493,000	5,309,866,400
03	1.2 Interest income	10	1,730,038	1,272,569
04	1.3 Realized gain (losses) from sale and exchange of investments	11	4,312,754,266	(1,774,127,205)
05	1.4 Unrealized gains (losses) from investment revaluation	12	5,004,348,934	(523,284,095)
10	II. INVESTMENT EXPENSE		26,693,648	37,841,876
11	2.1 Expense for exchanging and selling investments	13	26,693,648	37,841,876
20	III. OPERATING EXPENSE		1,640,049,682	768,099,276
20.1	3.1 Management fee	14	442,699,249	169,901,572
20.2	3.2 Custodian Fee	15	255,601,363	138,361,571
20.3	3.3 Supervising fee	16	66,000,000	34,833,334
20.4	3.4 Fund administrative fee	17	198,000,000	104,500,000
20.5	3.5 Transfer agent fee	18	82,500,000	24,838,710
20.6	3.6 Other service fees	19	304,619,070	138,904,089
20.7	3.7 Remuneration of Fund's Board of Representatives, Meeting and General Meeting expense	20	156,000,000	78,000,000
20.8	3.8 Audit expense		59,400,000	43,200,000
20.11	3.9 Other operating expense	21	75,230,000	35,560,000
23	IV. GAIN (LOSSES) FROM INVESTMENT (23=01-10-20)		9,392,582,908	2,207,786,517
30	VI. PROFIT BEFORE TAX		9,392,582,908	2,207,786,517
31	6.1 Realized profit (losses)		4,388,233,974	2,731,070,612
32	6.2 Unrealized profit (losses)		5,004,348,934	(523,284,095)
41	VIII. PROFIT AFTER		9,392,582,908	2,207,786,517


Pham Thanh Huong
Preparer


Phung Thi Minh Thu
Chief Accountant


Le Viet Ha
General Director
Hanoi, 23 March 2026




STATEMENT OF FINANCIAL POSITION

As at 31 December 2025


Code	ASSETS	Note	31/12/2025 VND	31/12/2024 VND
100	I. ASSETS			
110	1. Cash and cash equivalents	3	1,253,526,088	578,038,879
111	1.1. Cash at bank for Fund's operation		1,253,526,088	578,038,879
120	2. Investment	4	89,242,748,700	54,932,968,700
121	2.1 Investments		89,242,748,700	54,932,968,700
100	TOTAL ASSETS		90,496,274,788	55,511,007,579
300	II. TOTAL LIABILITIES			
313	1. Payables to Fund Certificate distributors	5	289,587,542	-
316	2. Accrued expenses	6	42,700,000	42,100,000
319	3. Fund management related service expense payable	7	432,034,948	225,048,403
300	TOTAL LIABILITIES		764,322,490	267,148,403
400	III. DISTRIBUTABLE NET ASSET VALUE (I-II)	8	89,731,952,298	55,243,859,176
411	1. Paid up capital		76,000,000,000	53,000,000,000
412	1.1 Capital from subscription		143,000,000,000	53,000,000,000
413	1.2 Redeemed capital contributions		(67,000,000,000)	-
414	2. Share premium		2,131,582,873	36,072,659
420	3. Undistributed earnings		11,600,369,425	2,207,786,517
430	IV. NET ASSET VALUE PER FUND CERTIFICATE (IV=(I-II)/III)	8	11,806.83	10,423.36

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	31/12/2025	31/12/2024
004	1. Number of outstanding fund certificates		7,000,000	5,300,000


Pham Thanh Huong
Preparer


Phung Thi Minh Thu
Chief Accountant


Le Viet Ha
General Director
Hanoi, 23 March 2026



**REPORT ON CHANGES IN NET ASSET VALUE,
ETF FUND CERTIFICATE TRANSACTIONS***For the fiscal year ended as at 31/12/2025*

Code	ITEM	Note	Year 2025	For the period from 21/06/2024 to 31/12/2024
			VND	VND
I.	NAV at the beginning of the period		55,243,859,176	-
II.	Change of NAV during the period		9,392,582,908	2,207,786,517
	In which:			
II.1	Change of NAV due to market fluctuation and the fund's investment during the period		9,392,582,908	2,207,786,517
III.	Change of NAV due to redemption, subscription of Fund Certificate		25,095,510,214	53,036,072,659
	In which:			
III.1	Increase from Subscription of Fund Certificate		99,059,275,531	53,036,072,659
III.2	Payments from the redemption of Fund Certificate		(73,963,765,317)	-
IV.	NAV at the end of the period (IV= I + II + III)		89,731,952,298	55,243,859,176



Pham Thanh Huong
Preparer


Phung Thi Minh Thu
Chief AccountantLe Viet Ha
General Director

Hanoi, 23 March 2026

INVESTMENT PORTFOLIO REPORT*As at 31 December 2025*

No.	Types	Quantity	Market price at	Total value at	% / Total asset value of the Fund
			31/12/2025		
		Shares	VND	VND	%
I.	Listed shares				
1.	ACB	244,895	24,000	5,877,480,000	6.49%
2.	BMP	8,300	175,000	1,452,500,000	1.61%
3.	CTD	17,390	76,000	1,321,640,000	1.46%
4.	CTG	48,307	35,750	1,726,975,250	1.91%
5.	FPT	153,950	95,800	14,748,410,000	16.30%
6.	GMD	81,900	61,000	4,995,900,000	5.52%
7.	HDB	147,459	29,700	4,379,532,300	4.84%
8.	KDH	109,861	31,500	3,460,621,500	3.82%
9.	MBB	225,769	25,300	5,711,955,700	6.31%
10.	MSB	122,428	12,400	1,518,107,200	1.68%
11.	MWG	160,900	88,400	14,223,560,000	15.72%
12.	NLG	87,612	30,450	2,667,785,400	2.95%
13.	OCB	33,611	11,950	401,651,450	0.44%
14.	PNJ	91,600	97,000	8,885,200,000	9.82%
15.	REE	57,005	61,000	3,477,305,000	3.84%
16.	TCB	217,900	34,900	7,604,710,000	8.40%
17.	TPB	61,619	17,100	1,053,684,900	1.16%
18.	VPB	200,200	28,650	5,735,730,000	6.34%
	Total			89,242,748,700	98.61%
II.	Cash				
1.	Cash at bank for Fund's operation			1,253,526,088	1.39%
	Total			1,253,526,088	1.39%
III.	Total value of portfolio			90,496,274,788	100.00%


Pham Thanh Huong
Preparer


Phung Thi Minh Thu
Chief Accountant


Le Viet Ha
General Director

Hanoi, 23 March 2026

CASH FLOWS STATEMENT

For the fiscal year ended as at 31/12/2025

(Under indirect method)

Code	ITEM	Note	Year 2025	For the period from 21/06/2024 to 31/12/2024
			VND	VND
	I. CASH FLOW FROM INVESTING ACTIVITIES			
01	1. Net loss before corporate income tax		9,392,582,908	2,207,786,517
02	2. Adjustment for NAV increase from investing activities		(8,184,359,495)	544,884,095
03	- Unrealised (Gain) or Loss from FX valuation/investment revaluation		(8,214,059,495)	523,284,095
03.1	- Unrealised (Gain) or Loss from investment revaluation		(5,004,348,934)	523,284,095
03.2	- Adjustment for loss/(profit) from the redemption of fund certificates		(3,209,710,561)	-
04	- Increase of Accrued Expenses		29,700,000	21,600,000
05	3. Profit from operating activities before changes in working capital		1,208,223,413	2,752,670,612
06	- (Increase), Decrease in investments		(1,076,940,505)	(2,933,587,795)
11	- Increase, (Decrease) Fund Certificate distributors payable		289,587,542	-
16	- Increase, (Decrease) in other payables		(29,100,000)	20,500,000
17	- Increase, (Decrease) Fund management related service expense payable		206,986,545	225,048,403
19	Net cash flow from investing activities		598,756,995	64,631,220
	II. CASH FLOWS FROM FINANCING ACTIVITIES			
21	1. Proceeds from subscription of Fund units		542,455,531	513,407,659
22	2. Payments for redemption of Fund units		(465,725,317)	-
30	Net cash flows from financing activities		76,730,214	513,407,659
40	III. Net cash flows during the period		675,487,209	578,038,879
50	IV. Cash and cash equivalents at the beginning of the period		578,038,879	-
55	V. Cash and cash equivalents at the end of the period	3	1,253,526,088	578,038,879
56	Bank deposits at the end of the period:			
57	- Cash at bank for Fund's operation		1,253,526,088	578,038,879
60	VI. Changes in cash and cash equivalents in the period		675,487,209	578,038,879


Pham Thanh Huong
Preparer

Phung Thi Minh Thu
Chief AccountantLe Viet Ha
General Director

Hanoi, 23 March 2026

NOTES TO THE FINANCIAL STATEMENTS*For the fiscal year ended as at 31/12/2025***1 . GENERAL INFORMATION****1.1 . General information of the ETF Fund**

ABFVN DIAMOND ETF was established pursuant to the Certificate of Registration for Public Offering of Securities Investment Fund Certificates No. 11/GCN-UBCK issued by the State Securities Commission ("the SSC") on 23 January 2024 and the Certificate of Public Fund establishment registration No. 106/GCN-UBCK was issued by the State Securities Commission on 21 June 2024.

On 30 July 2024, Fund units was initially listed on the Ho Chi Minh City Stock Exchange ("HOSE") under Decision No. 459/QĐ-SGDHCM dated 30 July 2024.

During the initial public offering of the ABFVN DIAMOND ETF Fund certificates, the charter capital was VND 52,000,000,000 equivalent to 52 lots of fund units to the public at a par value of VND 10,000 per unit.

During the Fund's operation, the Fund is permitted to issue additional and repurchase Fund certificates with a par value of VND 10,000 per Fund units. The selling price of a Fund certificate in subsequent issuances shall be determined based on the Net Asset Value (NAV) per unit on the trading date of the Fund Certificate, plus the subscription fee (if any). The repurchase price per unit shall be determined based on the Net Asset Value per unit on the trading date of the Fund Certificate, minus the repurchase fee (if any). As of 31 December 2025, the Investor's capital contribution at par value to the Fund was VND 76,000,000,000.

The Fund's contact address is: 12th Floor, Geleximco Building, 36 Hoang Cau Street, O Cho Dua Ward, Hanoi, Vietnam.

The Fund operates under its Charter of Organization and Operations, issued on 22 May 2024 and is not subject to a limited operating period as per the Establishment Registration Certificate. During the operation period, the Fund is obliged to facilitate the exchange of the structured securities portfolio for ETF certificate lots and vice versa.

1.2 . Business field

Fund Capital Size: The charter capital of the fund, as stated in the Establishment Registration Certificate, is VND 52,000,000,000.

Investment Objectives: The investment objective of the Fund is to simulate the volatility of the benchmark DIAMOND index after subtracting the Fund's costs. This objective is appropriate with the Certificate of Registration for Public Offering of Securities Investment Fund issued by the State Securities Commission, the Fund's Charter and Prospectus.

Investment Selection Method: The Fund employs a passive investment strategy to achieve its predetermined investment objectives. When the portfolio of the VN DIAMOND Reference Index changes, the Fund will adjust its portfolio to align with the structure and asset weighting of the Reference Index. The Fund aims to achieve results that are similar to those of the Reference Index and does not implement defensive strategies during market downturns or realize profits when the market is overvalued. The passive investment approach aims to minimize costs and more closely mimic the Reference Index by maintaining a lower turnover ratio compared to funds that use active investment strategies.

Net Asset Value (NAV) Valuation Period: Net asset value is determined daily and at the end of each month. In case the valuation date falls on a dayoff or holiday, the valuation date is the next working day. For the monthly valuation period, NAV is determined at the month end day and the valuation date is the first day of the following month.

Fund Certificate Trading Frequency: Exchange transactions for fund certificates are conducted daily.

Investment restrictions

The Fund's investment portfolio and investment restrictions must be consistent with the investment objectives and policies clearly stated in the Fund's Charter, Prospectus and Circular 98/2020/TT-BTC issued by the Ministry of Finance on guidelines for the establishment and management of exchange-traded funds (Circular 98), as detailed below:

- The Fund does not invest in the securities of an issuer exceeding ten percent (10%) of the total value of outstanding securities of that issuer, except for government debt instruments;
- The Fund does not invest more than twenty percent (20%) of the total value of the fund's assets in the outstanding securities and assets (if any) specified in points a and b of clause 3, Article 9 of the Fund's charter of an issuer, except for government debt instruments;
- Except for Structured Securities included in the Reference Index, the Fund does not invest more than 30% of the total asset value in the assets specified in points a, b, d, and e, Clause 3, Article 9 of the Fund's Charter, issued by companies within the same corporate group that have ownership relationships under the following cases: parent company and subsidiary; companies holding more than 35% of each other's shares or capital contributions; a group of subsidiaries with the same parent company;
- The Fund does not invest in its own fund certificates;
- The Fund may only invest in other public fund certificates, public securities investment companies managed by other fund management companies and ensure the following restrictions:
 - + Do not invest in more than 10% of the total outstanding fund certificates of a public fund or outstanding shares of a public securities investment company;
 - + Do not invest more than 20% of the total asset value of the fund in the fund certificates of a public fund or the shares of a public securities investment company;
 - + Do not invest more than 30% of the total asset value of the fund in the fund certificates of public funds or the shares of public securities investment companies;
- The Fund is not allowed to invest in real estate, unlisted stocks, unregistered stocks of public companies, capital contributions in limited liability companies, privately issued bonds; except in cases where these are fund assets that benefit from the rights of the owner;
- The Fund is not allowed to invest in securities issued by the fund management company, related persons of the fund management company, or members establishing the Fund, except in cases where such securities are structural securities included in the Reference Index;
- At all times, the total committed value in derivative securities contracts and the outstanding payables of the fund must not exceed the fund's net asset value.

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

The fund's first fiscal year begins on 21 June 2024 (date of establishment) and ends on 31 December 2024.

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

The Fund's financials statements are prepared in Vietnam Dong ("VND").

2.2 . Accounting Standards and Accounting system*Accounting System*

These financial statements are prepared in accordance with Vietnamese Accounting Standards, Circular No. 181/2015/TT-BTC ("Circular 181") dated 13 November 2015, issued by the Ministry of Finance on the applicable accounting system for exchange-traded fund and statutory requirements relevant to the preparation and presentation of financial statements.

According to Circular No. 181, financial statements of the Fund include:

1. Statement of comprehensive income
2. Statement of financial position
3. Report on changes in net asset value, certificate transactions of ETF fund
4. Investment portfolio report
5. Statement of cash flows
6. Notes to financial statements.

Accordingly, the financial statements are presented along with this document, and their use is not intended for parties who have not been provided with information on the procedures, principles, and accounting practices in Vietnam. Furthermore, they are not designated to present the financial position, investment portfolio, income results, changes in net asset value, ETF certificate transactions, and cash flows of the Fund in accordance with the generally accepted accounting principles and practices of countries and territories outside Vietnam.

Statement on Compliance with Accounting Standards and Accounting System

The Fund applies Vietnamese Accounting Standards and supplement documents issued by the State. The Board of General Directors of the Fund Management Company confirms that these financial statements comply with Vietnamese Accounting Standards, Circulars guiding the implementation of Vietnamese Accounting Standards and Systems applicable to exchange-traded funds and legal regulations related to the preparation and presentation of the Fund's financial statements.

Form of accounting record

The applied accounting documentation system of the Fund is the General Journal system.

2.3 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System applicable to Exchange-Traded Funds and legal regulations relating to financial reporting requires the Board of General Director of the Fund to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Estimated fair value of existing assets of the Fund;
- Estimated accrued expenses of the Fund.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Fund and that are assessed by the The Board of General Directors of the Fund Management Company to be reasonable under the circumstances.

2.4 . Cash

Cash comprises bank deposits for the Fund's operations.

2.5 . Financial Instruments*Initial recognition*

The Fund records securities investments on the transaction date.

Securities investments are initially recorded at purchase price and do not comprise costs related to the purchase of such investments including brokerage fees, transaction fees and banking fees. After initial recognition, investments in the Fund's portfolio are revalued at market prices at the end of the financial year and at the calculation of net asset value.

Bonus shares and stock dividends are recorded in investments at zero (0) and revalued at the real value of those securities at the date of financial statement.

Subsequent recognition

Investments are recorded in the item "Investments" on the Statement of Financial Position according to the following principles:

- Term deposits with terms of more than 03 months are recorded at fair value;
- Listed and unlisted securities and other assets are recorded at their fair value.

Net income received from investments arising after the date of investment is recognized in the income statement.

The difference between the revalued amount of investments at the valuation date and their book value is reflected under the item "Unrealized Gains/Losses from Investment Revaluation" in the statement of comprehensive income.

The cost of securities is calculated using the weighted average method at the end of the trading day.

Rights Issue: The value of rights issue is the market value of the shares on the trading day closest to the valuation date minus the issue price multiplied by the exercise rate. In case the determined right value is negative (-), the price used for valuation is VND 0.

Pricing principles

The Fund's investments are valued based on the principles and methods stipulated in Circular 98 as follows:

Cash

Cash (VND): Cash balance on the day preceding the valuation date.

Shares listed on the Stock Exchange (SE)

- The closing price (or otherwise called according to SE's internal regulations) of the latest trading day before the valuation date;
- In case there is no transaction made over a period longer than 15 days prior to the valuation date, the price shall be determined as one of the following prices in order of priority:
 - + Purchase price;
 - + Book value;
 - + The price determined by employing the method approved by the Board of Fund Representatives.

Derecognition

Investments in securities are de-recognized when the rights to receive cash flows from securities investments are terminated or the Fund has transferred most of the risks and benefits associated with ownership of securities.

Gains/(losses) from sale investments

Gains/(losses) from sale investments represents the difference between the selling price and the cost of investments in the Fund's portfolio, determined using the weighted average cost method at the end of the trading day.

2.6 . Receivables

Receivables include amounts receivable from securities sales, dividend income, bank deposit interest, and other receivables. Receivables are recognized at their original value minus the provision for doubtful debts.

The provision for bad receivable debts is made for each bad receivable debt based on overdue period of debts or possible loss that may occur in case the debt is not due for payment but the economic organization goes bankrupt or is undergoing dissolution procedures; the debtor is missing, absconding, is being prosecuted, tried by law enforcement agencies, is serving a sentence or has died.

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

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

2.7 . Accrued expenses

Accrued expenses are stated at cost and are monitored by payment term, payable objects, currency and other factors according to the Fund's management needs.

2.8 . Owner's equity*Capital from subscription*

Subscription capital is the issued capital from exchanging a lot of fund certificates for a basket of component securities. Contributed capital is reflected according to the face value of the fund certificate and is recorded 01 day after the transaction date - the date of confirmation of transaction completion and ownership for the Fund.

Redeemed Contributed Capital

The redemption capital reflects the capital from the exchange of securities basket for the fund unit lot. Redemption capital is recognized at the face value of the fund unit and is recognized on the next business day after the exchange transaction occurred - the date that transaction is completed and the ownership right of the fund unit is acknowledged.

Share premium

Share premium represents the difference between the face value and the issuance/re-exchange price of the fund unit in exchange transactions.

The issuance price is the price that investors must pay to purchase a lot of fund certificates. The issuance price is calculated as the net asset value per lot of fund certificates at the end of the day preceding the swap transaction date, plus the issuance service fee (if any).

The redemption price is the price that the Fund must pay to investors placing a swap order to exchange a lot of fund certificates for the structured securities portfolio. The redemption price is calculated as the net asset value per lot of fund certificates at the end of the day preceding the swap transaction date, minus the redemption service fee (if any).

Undistributed profits

Undistributed profit reflects the accumulated undistributed profit/(loss) at the reporting date, including both realized and unrealized cumulative profits.

Realized profit for the financial year is the difference between total income and revenue, after excluding the profit/(loss) in unrealized valuation of investments, and the total expenses incurred by the Fund during the year.

Unrealized profit for the financial year is the profit/(loss) in the valuation of the Fund's investment portfolio arising during the year.

Profit Distribution

The fund will not distribute profits to limit costs incurred.

All profits of the Fund arising during its operation will be accumulated to increase the Net Asset Value of the Fund.

2.9 . Fund's net asset value and fund unit price

The Net Asset Value (NAV) of the Fund is determined by the total asset value minus the total liabilities of the Fund. The total asset value of the Fund is determined according to the market value or fair value of the Fund's assets (in case the market value cannot be determined). Total liabilities of the Fund are the debts or payment obligations of the Fund as of the last day of the valuation period. The method of determining the Net Asset Value (including total assets and total liabilities) of the fund must be confirmed by the Supervisory Bank to be in accordance with relevant legal regulations.

Net Asset Value per fund certificate

The Net Asset Value per fund certificate is calculated by dividing the total Net Asset Value of the Fund by the number of fund units in circulation and rounding down to two (2) decimal places.

2.10 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Interest

Interest is recognized as revenue on the accrual basis that the real investment of the asset minus the ability to recover the interest is uncertain.

Dividend

Revenue is recognized when the Fund's right to receive dividends as a shareholder is established. Dividends in shares and bonus shares are not recognized as the Fund's income, but only updated number of off-balance sheet tracking shares.

Income from Listed Securities Trading Activities

Gain/loss from securities trading activities is recorded in the income statement upon receipt of the Notice of securities transaction results from the Vietnam Securities Depository and Clearing Corporation and verified by the Supervisory Bank.

2.11 . Expenses

Expenses are recognized on an accrual basis.

The fund incurred some main expenses below:

Fund management fee

The fund management fee is calculated daily based on the actual number of days in the valuation period and the net asset value of the Fund on the valuation date. The fund management service fee is 0.6% of the Net Asset Value of the ABFVN DIAMOND ETF Fund per fiscal year (excluding VAT, if any). This service fee is paid to An Binh Fund Management Joint Stock Company for providing management services to the ABFVN DIAMOND ETF.

The monthly service fee amount is the total service fee calculated for the valuation periods conducted within the month.

Custody fee, Supervisory fee, Fund Administrative fee

Custody and supervisory fee is paid to the Supervisory Bank for providing custody and supervisory services to the Fund. The service fee is calculated at each valuation period based on the NAV of the day before the Valuation Date and is paid monthly. The monthly service fee is the total of the fees accrued for the valuation periods within the month.

The supervisory fee is 0.02% of NAV per financial year. The minimum monthly supervisory fee of VND 5,000,000.

The custody fee is 0.06% of NAV per financial year. The minimum monthly custody fee is VND 20,000,000.

The service prices do not include VAT (if any).

Fund administrative fee

Fund administrative fee is the service charge paid by the Fund to the organization providing fund administration services for the Fund. Fund administration service fee is 0.03% of NAV per financial year, minimum monthly fee VND 15,000,000. The monthly service fee paid is the total service fee calculated (accrued) for the valuation periods performed within the month.

Transfer agent fee

Transfer agency fee is paid to the organization providing transfer agency services to perform the transfer agency services specified in the Fund's Charter.

Transfer agency fee = Fixed monthly transfer agent service fee / Actual number of days in the month × Actual number of days in the valuation cycle.

Annual management fee

The annual management fee paid to the Securities Commission is calculated based on the actual number of days during the valuation period.

The annual management fee is regulated according to Circular No. 25/2022/TT-BTC dated 28 April 2022 issued by the Ministry of Finance stipulating the regulations on charges, regime for collection, payment, management and use of fees and charges in the securities sector.

Service fee for management and operation of benchmark index

Service fee for management and operation of benchmark index. The fee of this service is specified in the table below (excluding VAT):

Index	Minimum service fee per year (VND)	Basic service fee (% NAV/year)			
		Under 500 billion dong	From 500 to less than 1,000 billion dong	From 1,000 to less than 2,000 billion dong	From 2,000 billion dong or above
VN DIAMOND	240,000,000	0.080	0.065	0.055	0.040

The service fee for calculating the reference net asset value (iNAV): The service fee rate is 0.05% of the Net Asset Value of the ABFVN DIAMOND ETF Fund per fiscal year. Minimum of VND 50,000,000 per year (excluding VAT, (if any)).

2.12. Tax

In accordance with prevailing tax regulations, the Fund is not subject to corporate income tax. However, the Fund Management Company is required to withhold income tax of individuals and institutional investors in the following transactions:

Transactions to pay dividends to investors

When the Fund pays dividends to Investors, the Fund must comply with the provisions on tax deduction, declaration and payment in accordance with Decree No. 320/2025/ND-CP dated 15 December 2025; Circular No. 111/2013/TT-BTC dated 15 August 2013 ("Circular 111"), as amended and supplemented by Circular 92/2015/TT-BTC dated 15 June 2015 ("Circular 92") issued by the Ministry of Finance and Official Letter No. 10945/BTC-TCT dated 19 August 2010 of the General Department of Taxation on tax policy for dividend distribution to investment organizations. Accordingly, when paying dividends to investment organizations, regardless of whether they are domestic or foreign, the Fund must retain 20% of the distributed profits (except for the distributed profits that have been subject to corporate income tax in the previous stage and the bond interest earned from bonds that are tax-exempt according to current law). When paying dividends to individual investors, the Fund Management Company is responsible for deducting personal income tax equal to 5% of the distributed profits.

Fund unit redemption

The Fund Management Company is obliged to deduct, declare tax on fund certificate repurchase transactions from individual investors (domestic and foreign) and foreign investment organizations in accordance with Circular 111, as amended and supplemented by Circular 92 and Circular No. 103/2014/TT-BTC dated 6 August 2014 issued by the Ministry of Finance. The applicable tax rate is 0.1% on the transfer value applies. The Fund Management Company will not withhold tax on the redemption of fund certificates from domestic institutional investors. These investors are responsible for self-declaring and paying taxes on any income generated from such redemption transactions.

2.13 . Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Fund's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries control the Fund or are controlled by the Fund, or are under common control with the Fund, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold voting rights of the Fund and have significant influence over the Fund, key management personnel of the Fund, close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence over these enterprises.

In considering each possible related party relationship for the purpose of preparing and presenting the Financial Statements, pays attention to the substance of the relationship rather than the legal form.

2.14 . Nil balance

Items or balances stipulated in Circular 181 on the accounting regime applicable to exchange-traded funds which are not presented in these interim financial statements, are nil.

3 . CASH

Cash at bank for ETF Fund's operation

31/12/2025	31/12/2024
VND	VND
1,253,526,088	578,038,879
1,253,526,088	578,038,879

Financial statements
For the fiscal year ended as at 31/12/2025

ABFVN DIAMOND ETF
12th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi

4 . SHORT-TERM INVESTMENTS

	Purchase Price/Exchange Price	Market Value	Revaluation Difference		Revaluation Difference Value
			Increase	Decrease	
	VND	VND	VND	VND	VND
31 December 2025					
- ACB	5,872,029,346	5,877,480,000	5,450,654	-	5,877,480,000
- BMP	1,234,419,405	1,452,500,000	218,080,595	-	1,452,500,000
- CTD	1,478,601,353	1,321,640,000	-	156,961,353	1,321,640,000
- CTG	1,507,560,124	1,726,975,250	219,415,126	-	1,726,975,250
- FPT	15,824,843,443	14,748,410,000	-	1,076,433,443	14,748,410,000
- GMD	5,091,415,211	4,995,900,000	-	95,515,211	4,995,900,000
- HDB	3,313,916,191	4,379,532,300	1,065,616,109	-	4,379,532,300
- KDH	3,522,355,606	3,460,621,500	-	61,734,106	3,460,621,500
- MBB	4,874,176,078	5,711,955,700	837,779,622	-	5,711,955,700
- MSB	1,377,491,694	1,518,107,200	140,615,506	-	1,518,107,200
- MWG	11,919,989,584	14,223,560,000	2,303,570,416	-	14,223,560,000
- NLG	3,029,418,960	2,667,785,400	-	361,633,560	2,667,785,400
- OCB	395,105,114	401,651,450	6,546,336	-	401,651,450
- PNJ	8,515,360,547	8,885,200,000	369,839,453	-	8,885,200,000
- REE	3,538,677,248	3,477,305,000	-	61,372,248	3,477,305,000
- TCB	7,210,337,310	7,604,710,000	394,372,690	-	7,604,710,000
- TPB	1,014,529,659	1,053,684,900	39,155,241	-	1,053,684,900
- VPB	5,041,456,988	5,735,730,000	694,273,012	-	5,735,730,000
	84,761,683,861	89,242,748,700	6,294,714,760	1,813,649,921	89,242,748,700

Financial statements

For the fiscal year ended as at 31/12/2025

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi

4 . SHORT-TERM INVESTMENTS (continue)

	Purchase Price/Exchange Price VND	Market Value VND	Revaluation Difference		Revaluation Difference Value VND
			Increase	Decrease	
31 December 2024					
- ACB	4,355,446,338	4,146,060,000	-	209,386,338	4,146,060,000
- BMP	654,491,667	707,940,000	53,448,333	-	707,940,000
- CTG	831,189,100	914,760,000	83,570,900	-	914,760,000
- FPT	8,034,929,489	8,921,250,000	886,320,511	-	8,921,250,000
- GMD	4,561,232,783	4,727,000,000	165,767,217	-	4,727,000,000
- HDB	2,154,673,283	2,672,910,000	518,236,717	-	2,672,910,000
- KDH	1,812,069,137	1,953,371,000	141,301,863	-	1,953,371,000
- MBB	2,736,558,055	2,919,130,000	182,571,945	-	2,919,130,000
- MSB	1,033,965,075	1,089,741,000	55,775,925	-	1,089,741,000
- MWG	7,391,414,724	6,941,800,000	-	449,614,724	6,941,800,000
- NLG	2,397,725,467	2,054,110,000	-	343,615,467	2,054,110,000
- OCB	489,193,935	463,296,000	-	25,897,935	463,296,000
- PNJ	5,421,332,570	5,472,610,000	51,277,430	-	5,472,610,000
- REE	2,526,600,101	2,491,930,000	-	34,670,101	2,491,930,000
- TCB	6,071,292,649	4,513,415,000	-	1,557,877,649	4,513,415,000
- TPB	817,153,000	878,787,000	61,634,000	-	878,787,000
- VIB	1,133,307,427	1,172,563,700	39,256,273	-	1,172,563,700
- VPB	2,536,943,800	2,513,280,000	-	23,663,800	2,513,280,000
- VRE	496,734,195	379,015,000	-	117,719,195	379,015,000
	55,456,252,795	54,932,968,700	2,239,161,114	2,762,445,209	54,932,968,700

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

5 . PAYABLES TO FUND CERTIFICATE DISTRIBUTORS

	31/12/2025	31/12/2024
	VND	VND
An Binh Fund Management Joint Stock Company	289,587,542	-
	<u>289,587,542</u>	<u>-</u>

6 . ACCRUED EXPENSES

	31/12/2025	31/12/2024
	VND	VND
Accrued expense for audit fee	29,700,000	21,600,000
Accrued expense for Remuneration Payable to the Board of Fund	13,000,000	13,000,000
Accrued expense for Annual Fee pay to SSC	-	7,500,000
	<u>42,700,000</u>	<u>42,100,000</u>

7 . FUND MANAGEMENT RELATED SERVICE EXPENSE PAYABLE

	31/12/2025	31/12/2024
	VND	VND
Expenses payable for management fee	37,743,044	27,644,314
Expenses payable for custody fee	20,000,000	20,000,000
Expenses payable for supervisory fee	5,500,000	5,500,000
Expenses payable for fund administrative fee	16,500,000	16,500,000
Expenses payable for transfer agent fee	11,000,000	16,500,000
Expenses payable to HOSE for Index usage	297,648,529	120,000,000
Expense payable to HOSE for iNAV calculation	43,643,375	18,904,089
	<u>432,034,948</u>	<u>225,048,403</u>

8 . CHANGES IN OWNER'S EQUITY

Changes in contributed capital during 2025 were as follows:

	Unit	01/01/2025	Occurred during the period	31/12/2025
Capital from subscription				
Quantity (fund certificates)	FC	5,300,000	9,000,000	14,300,000
Average NAV	VND/ FU	10,006.81	11,006.59	10,636.04
Par value	VND	53,000,000,000	90,000,000,000	143,000,000,000
Share premium from issuance	VND	36,072,659	9,059,275,531	9,095,348,190
Total value of fund certificate issues	VND	53,036,072,659	99,059,275,531	152,095,348,190
Redeemed capital contributions				
Quantity (fund certificates)	FC	-	6,700,000	6,700,000
Average NAV	VND/ FU	-	11,039.37	11,039.37
Par value	VND	-	67,000,000,000	67,000,000,000
Share premium from issuance	VND	-	6,963,765,317	6,963,765,317
Total value of fund certificate issues	VND	-	73,963,765,317	73,963,765,317
Number of outstanding fund certificates	FC	5,300,000	2,300,000	7,600,000
Current contributed capital value	VND	53,036,072,659	25,095,510,214	78,131,582,873
Undistributed profits	VND	2,207,786,517	9,392,582,908	11,600,369,425
Net Asset Value of Fund	VND	55,243,859,176	34,488,093,122	89,731,952,298
Net asset value per fund certificates	VND/ FU	10,423.36		11,806.83

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

Changes in contributed capital For the period from 21/06/2024 to 31/12/2024 were as follows:

	Unit	IPO issuance date	Occurred during the period	31/12/2024
Capital from subscription				
Quantity (fund certificates)	FC	5,200,000	100,000	5,300,000
Average NAV	VND/ FU	10,000.00	10,360.73	10,006.81
Par value	VND	52,000,000,000	1,000,000,000	53,000,000,000
Share premium from issuance	VND	-	36,072,659	36,072,659
Total value of fund certificate issues	VND	52,000,000,000	1,036,072,659	53,036,072,659
Redeemed capital contributions				
Quantity (fund certificates)	FC	-	-	-
Average NAV	VND/ FU	-	-	-
Par value	VND	-	-	-
Share premium from issuance	VND	-	-	-
Total value of fund certificate issues	VND	-	-	-
Number of outstanding fund certificates	FC	5,200,000	100,000	5,300,000
Current contributed capital	VND	52,000,000,000	1,036,072,659	53,036,072,659
Undistributed profits	VND	-	2,207,786,517	2,207,786,517
Net Asset Value of Fund	VND	52,000,000,000	3,243,859,176	55,243,859,176
Net asset value per fund unit	VND/ FU	10,000.00		10,423.36

9 . Undistributed earnings

Year 2025	01/01/2025	Occurred during the period	31/12/2024
	VND	VND	VND
Undistributed profits			
Realized profits	2,731,070,612	4,388,233,974	7,119,304,586
Unrealized profits	(523,284,095)	5,004,348,934	4,481,064,839
	2,207,786,517	9,392,582,908	11,600,369,425
For the period from 21/06/2024 to 31/12/2024			
	IPO issuance date	Occurred during the period	31/12/2024
	VND	VND	VND
Undistributed profits			
Realized profits	-	2,731,070,612	2,731,070,612
Unrealized profits	-	(523,284,095)	(523,284,095)
	-	2,207,786,517	2,207,786,517

10 . DIVIDENDS DISTRIBUTED AND INTEREST RECEIVED FROM BANK DEPOSITS

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Dividends distributed	1,740,493,000	5,309,866,400
- Dividends received	1,740,493,000	5,309,866,400
Interest received	1,730,038	1,272,569
	<u>1,742,223,038</u>	<u>5,311,138,969</u>

11 . GAIN (LOSSES) FROM SALE AND EXCHANGE OF INVESTMENTS

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Gain/loss from investments	1,103,043,705	(1,774,127,205)
Gain from securities transactions in exchange transactions of fund certificates	3,209,710,561	-
	<u>4,312,754,266</u>	<u>(1,774,127,205)</u>

Details of the Fund's securities investment activities for the fiscal year ended 31 December 2025 are as follows:

	Total sale value/purchase value of securities for for exchange transactions VND	Weighted average cost as of the end of the trading day/exchange value VND	Gains/losses from the sale of securities or from securities transactions in exchange transactions of fund certificates for the fiscal year ended 31/12/2025 VND
Listed Shares			
Gain/loss from investment	16,339,158,200	15,236,114,495	1,103,043,705
Gain from securities transactions in exchange transactions of fund certificates	73,963,765,317	70,754,054,756	3,209,710,561
	<u>90,302,923,517</u>	<u>85,990,169,251</u>	<u>4,312,754,266</u>

Details of the Fund's securities investments during the accounting period from 21/06/2024 to 31/12/2024 are as follows:

	Total sale value/purchase value of securities for for exchange transactions VND	Weighted average cost as of the end of the trading day/exchange value VND	Gains/losses from the sale of securities or from securities transactions in exchange transactions of fund certificates from 21/06/2024 to 31/12/2024 VND
Listed Shares			
Gain/loss from investment	19,394,095,000	21,168,222,205	(1,774,127,205)
	<u>19,394,095,000</u>	<u>21,168,222,205</u>	<u>(1,774,127,205)</u>

12 . UNREALIZED GAINS (LOSSES) FROM INVESTMENT REVALUATION

		Year 2025			Difference in accounting book adjustment this period (NAV period) (VND)
	Book Value (VND)	Market Value (VND)	Difference in revaluation of this period (NAV period) (VND)	Difference from revaluation of previous period (NAV period) (VND)	
Listed shares	84,761,683,861	89,242,748,700	4,481,064,839	(523,284,095)	5,004,348,934
	<u>84,761,683,861</u>	<u>89,242,748,700</u>	<u>4,481,064,839</u>	<u>(523,284,095)</u>	<u>5,004,348,934</u>

For the period from 21/06/2024 to 31/12/2024

	Book Value (VND)	Market Value (VND)	Difference in revaluation of this period (NAV period) (VND)	Difference from revaluation of previous period (NAV period) (VND)	Difference in accounting book adjustment this period (NAV period) (VND)
Listed shares	55,456,252,795	54,932,968,700	(523,284,095)	-	(523,284,095)
	<u>55,456,252,795</u>	<u>54,932,968,700</u>	<u>(523,284,095)</u>	<u>-</u>	<u>(523,284,095)</u>

13 . EXPENSE FOR PURCHASING AND SELLING INVESTMENTS

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Brokerage fees for purchasing investments	12,732,204	22,326,600
Brokerage fees for selling investments	13,961,444	15,515,276
	<u>26,693,648</u>	<u>37,841,876</u>

14 . MANAGEMENT FEE

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Management fee	442,699,249	169,901,572
	<u>442,699,249</u>	<u>169,901,572</u>

15 . CUSTODY FEE

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Custody service - Safe Custody Fee	241,935,483	126,666,667
Custody service - Transaction fee	7,381,889	9,684,512
Custody service - VSD fee	6,283,991	2,010,392
	<u>255,601,363</u>	<u>138,361,571</u>

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

16 . SUPERVISORY FEE

Supervisory fee

Year 2025	For the period from 21/06/2024 to 31/12/2024
VND	VND
66,000,000	34,833,334
66,000,000	34,833,334

17 . FUND ADMINISTRATIVE FEE

Fund administrative fee

Year 2025	For the period from 21/06/2024 to 31/12/2024
VND	VND
198,000,000	104,500,000
198,000,000	104,500,000

18 . TRANSFER AGENT FEE

Transfer agent fee

Year 2025	For the period from 21/06/2024 to 31/12/2024
VND	VND
82,500,000	24,838,710
82,500,000	24,838,710

19 . OTHER SERVICE FEES

Expenses payable to HOSE for iNAV calculation
Expenses payable to HOSE for Index usage

Year 2025	For the period from 21/06/2024 to 31/12/2024
VND	VND
52,520,534	18,904,089
252,098,536	120,000,000
304,619,070	138,904,089

20 . REMUNERATION OF FUND'S BOARD OF REPRESENTATIVES, MEETING AND GENERAL MEETING EXPENSE

Remuneration for the Board of Fund Representatives

Year 2025	For the period from 21/06/2024 to 31/12/2024
VND	VND
156,000,000	78,000,000
156,000,000	78,000,000

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

21 . OTHER OPERATING EXPENSE

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Bank charges	330,000	660,000
Listing registration expenses to HOSE	-	10,000,000
Fee paid to VSD for getting the list of investors	20,000,000	4,400,000
Additional securities registration paid to VSD	14,900,000	500,000
Listing management expenses to HOSE	30,000,000	12,500,000
Accrued fee payable to SSC	10,000,000	7,500,000
	75,230,000	35,560,000

22 . DETERMINATION OF NET ASSET VALUE

Net asset value as at the valuation dates in 2025 was as follows:

No.	NAV Calculation Period	Net asset value	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FU	
	31/12/2024	55,243,859,176	5,300,000	10,423.36	
1	01/01/2025	55,239,932,611	5,300,000	10,422.62	(0.74)
2	02/01/2025	55,012,291,288	5,300,000	10,379.67	(42.95)
3	05/01/2025	53,893,718,629	5,300,000	10,168.62	(211.05)
4	06/01/2025	53,397,436,352	5,300,000	10,074.98	(93.64)
5	07/01/2025	53,200,985,255	5,300,000	10,037.92	(37.06)
6	08/01/2025	59,340,453,427	5,900,000	10,057.70	19.78
7	09/01/2025	59,055,700,136	5,900,000	10,009.44	(48.26)
8	12/01/2025	58,277,858,947	5,900,000	9,877.60	(131.84)
9	13/01/2025	58,477,502,511	5,900,000	9,911.44	33.84
10	14/01/2025	56,979,779,024	5,800,000	9,824.09	(87.35)
11	15/01/2025	57,153,850,997	5,800,000	9,854.11	30.02
12	16/01/2025	57,519,100,766	5,800,000	9,917.08	62.97
13	19/01/2025	58,081,099,796	5,800,000	10,013.98	96.90
14	20/01/2025	58,330,159,932	5,800,000	10,056.92	42.94
15	21/01/2025	58,156,424,924	5,800,000	10,026.96	(29.96)
16	22/01/2025	57,935,290,651	5,800,000	9,988.84	(38.12)
17	23/01/2025	59,096,223,694	5,800,000	10,189.00	200.16
18	30/01/2025	59,563,719,975	5,800,000	10,269.60	80.60
19	31/01/2025	59,559,722,386	5,800,000	10,268.91	(0.69)
20	02/02/2025	59,551,309,191	5,800,000	10,267.46	(1.45)
21	03/02/2025	58,483,222,907	5,800,000	10,083.31	(184.15)
22	04/02/2025	58,892,307,651	5,800,000	10,153.84	70.53

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FU	
23	05/02/2025	59,088,958,010	5,800,000	10,187.75	33.91
24	06/02/2025	59,216,006,030	5,800,000	10,209.65	21.90
25	09/02/2025	59,268,718,316	5,800,000	10,218.74	9.09
26	10/02/2025	58,462,227,883	5,800,000	10,079.69	(139.05)
27	11/02/2025	58,522,200,409	5,800,000	10,090.03	10.34
28	12/02/2025	58,351,664,438	5,800,000	10,060.63	(29.40)
29	13/02/2025	58,168,386,580	5,800,000	10,029.03	(31.60)
30	16/02/2025	58,372,939,994	5,800,000	10,064.29	35.26
31	17/02/2025	70,881,365,910	7,100,000	9,983.29	(81.00)
32	18/02/2025	70,907,902,982	7,100,000	9,987.02	3.73
33	19/02/2025	71,730,986,623	7,100,000	10,102.95	115.93
34	20/02/2025	72,001,818,412	7,100,000	10,141.10	38.15
35	23/02/2025	72,283,776,328	7,100,000	10,180.81	39.71
36	24/02/2025	72,466,732,175	7,100,000	10,206.58	25.77
37	25/02/2025	72,204,830,577	7,100,000	10,169.69	(36.89)
38	26/02/2025	72,297,074,876	7,100,000	10,182.68	12.99
39	27/02/2025	72,354,073,925	7,100,000	10,190.71	8.03
40	28/02/2025	72,018,834,507	7,100,000	10,143.49	(47.22)
41	02/03/2025	72,010,429,895	7,100,000	10,142.31	(1.18)
42	03/03/2025	72,087,697,126	7,100,000	10,153.19	10.88
43	04/03/2025	72,657,407,342	7,100,000	10,233.43	80.24
44	05/03/2025	72,245,370,381	7,100,000	10,175.40	(58.03)
45	06/03/2025	73,317,353,848	7,100,000	10,326.38	150.98
46	09/03/2025	78,865,634,822	7,600,000	10,377.05	50.67
47	10/03/2025	78,752,022,867	7,600,000	10,362.10	(14.95)
48	11/03/2025	78,863,029,321	7,600,000	10,376.71	14.61
49	12/03/2025	78,046,841,042	7,600,000	10,269.32	(107.39)
50	13/03/2025	77,222,004,922	7,600,000	10,160.79	(108.53)
51	16/03/2025	76,460,976,403	7,600,000	10,060.65	(100.14)
52	17/03/2025	77,064,820,717	7,600,000	10,140.10	79.45
53	18/03/2025	76,893,849,091	7,600,000	10,117.61	(22.49)
54	19/03/2025	74,874,386,815	7,500,000	9,983.25	(134.36)
55	20/03/2025	75,170,382,521	7,500,000	10,022.71	39.46
56	23/03/2025	75,274,767,603	7,500,000	10,036.63	13.92
57	24/03/2025	75,460,253,794	7,500,000	10,061.36	24.73
58	25/03/2025	75,203,110,662	7,500,000	10,027.08	(34.28)
59	26/03/2025	74,709,884,834	7,500,000	9,961.31	(65.77)
60	27/03/2025	73,561,286,999	7,400,000	9,940.71	(20.60)
61	30/03/2025	72,828,178,390	7,400,000	9,841.64	(99.07)

ABFVN DIAMOND ETF12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam**Financial statements**

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FU	
62	31/03/2025	72,568,959,497	7,400,000	9,806.61	(35.03)
63	01/04/2025	72,918,900,907	7,400,000	9,853.90	47.29
64	02/04/2025	72,652,499,247	7,400,000	9,817.90	(36.00)
65	03/04/2025	67,642,236,898	7,400,000	9,140.84	(677.06)
66	07/04/2025	65,874,310,109	7,400,000	8,901.93	(238.91)
67	08/04/2025	61,332,281,387	7,400,000	8,288.14	(613.79)
68	09/04/2025	59,351,977,069	7,400,000	8,020.53	(267.61)
69	10/04/2025	63,426,823,793	7,400,000	8,571.19	550.66
70	13/04/2025	66,747,698,641	7,400,000	9,019.95	448.76
71	14/04/2025	67,599,195,950	7,400,000	9,135.02	115.07
72	15/04/2025	66,434,872,249	7,400,000	8,977.68	(157.34)
73	16/04/2025	65,170,774,128	7,400,000	8,806.86	(170.82)
74	17/04/2025	65,727,569,404	7,400,000	8,882.10	75.24
75	20/04/2025	66,479,565,975	7,400,000	8,983.72	101.62
76	21/04/2025	65,883,990,430	7,400,000	8,903.24	(80.48)
77	22/04/2025	65,422,566,020	7,400,000	8,840.88	(62.36)
78	23/04/2025	66,604,951,664	7,400,000	9,000.66	159.78
79	24/04/2025	67,167,749,715	7,400,000	9,076.72	76.06
80	25/04/2025	67,526,062,326	7,400,000	9,125.14	48.42
81	27/04/2025	67,517,764,520	7,400,000	9,124.02	(1.12)
82	28/04/2025	77,387,122,875	8,500,000	9,104.36	(19.66)
83	30/04/2025	77,651,170,568	8,500,000	9,135.43	31.07
84	01/05/2025	77,646,875,664	8,500,000	9,134.92	(0.51)
85	04/05/2025	77,633,991,245	8,500,000	9,133.41	(1.51)
86	05/05/2025	78,121,565,737	8,500,000	9,190.77	57.36
87	06/05/2025	78,328,148,084	8,500,000	9,215.07	24.30
88	07/05/2025	78,292,311,020	8,500,000	9,210.86	(4.21)
89	08/05/2025	79,381,264,255	8,500,000	9,338.97	128.11
90	11/05/2025	79,828,579,781	8,500,000	9,391.59	52.62
91	12/05/2025	81,335,687,688	8,500,000	9,568.90	177.31
92	13/05/2025	83,225,415,630	8,500,000	9,791.22	222.32
93	14/05/2025	85,078,144,866	8,500,000	10,009.19	217.97
94	15/05/2025	85,174,507,868	8,500,000	10,020.53	11.34
95	18/05/2025	83,625,927,991	8,500,000	9,838.34	(182.19)
96	19/05/2025	83,449,190,655	8,500,000	9,817.55	(20.79)
97	20/05/2025	84,717,308,472	8,500,000	9,966.74	149.19
98	21/05/2025	84,372,711,004	8,500,000	9,926.20	(40.54)
99	22/05/2025	83,284,730,871	8,500,000	9,798.20	(128.00)
100	25/05/2025	83,259,024,089	8,500,000	9,795.17	(3.03)
101	26/05/2025	84,208,763,837	8,500,000	9,906.91	111.74
102	27/05/2025	85,148,861,510	8,500,000	10,017.51	110.60
103	28/05/2025	84,921,275,825	8,500,000	9,990.73	(26.78)

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FU	
104	29/05/2025	85,239,078,465	8,500,000	10,028.12	37.39
105	31/05/2025	83,122,522,516	8,400,000	9,895.53	(132.59)
106	01/06/2025	83,118,072,616	8,400,000	9,895.00	(0.53)
107	02/06/2025	82,645,506,884	8,400,000	9,838.75	(56.25)
108	03/06/2025	83,554,488,610	8,400,000	9,946.96	108.21
109	04/06/2025	83,173,023,807	8,400,000	9,901.55	(45.41)
110	05/06/2025	82,016,059,681	8,300,000	9,881.45	(20.10)
111	08/06/2025	80,930,764,605	8,300,000	9,750.69	(130.76)
112	09/06/2025	80,409,986,472	8,300,000	9,687.95	(62.74)
113	10/06/2025	80,854,919,069	8,300,000	9,741.55	53.60
114	11/06/2025	81,298,582,779	8,300,000	9,795.00	53.45
115	12/06/2025	82,519,759,664	8,300,000	9,942.13	147.13
116	15/06/2025	82,149,082,054	8,300,000	9,897.47	(44.66)
117	16/06/2025	84,077,999,274	8,300,000	10,129.87	232.40
118	17/06/2025	84,119,084,319	8,300,000	10,134.82	4.95
119	18/06/2025	83,664,103,543	8,300,000	10,080.01	(54.81)
120	19/06/2025	83,863,645,587	8,300,000	10,104.05	24.04
121	22/06/2025	73,888,008,122	7,300,000	10,121.64	17.59
122	23/06/2025	73,868,300,676	7,300,000	10,118.94	(2.70)
123	24/06/2025	74,035,427,982	7,300,000	10,141.83	22.89
124	25/06/2025	73,930,098,420	7,300,000	10,127.41	(14.42)
125	26/06/2025	73,919,271,646	7,300,000	10,125.92	(1.49)
126	29/06/2025	74,253,095,796	7,300,000	10,171.65	45.73
127	30/06/2025	74,989,387,744	7,300,000	10,272.51	100.86
128	01/07/2025	74,970,192,077	7,300,000	10,269.88	(2.63)
129	02/07/2025	74,324,366,271	7,200,000	10,322.82	52.94
130	03/07/2025	74,440,256,246	7,200,000	10,338.92	16.10
131	06/07/2025	75,172,783,093	7,200,000	10,440.66	101.74
132	07/07/2025	74,881,785,613	7,100,000	10,546.73	106.07
133	08/07/2025	75,418,875,051	7,100,000	10,622.37	75.64
134	09/07/2025	75,775,401,878	7,100,000	10,672.59	50.22
135	10/07/2025	75,851,570,303	7,100,000	10,683.31	10.72
136	13/07/2025	71,766,591,611	6,700,000	10,711.43	28.12
137	14/07/2025	72,555,870,062	6,700,000	10,829.23	117.80
138	15/07/2025	68,954,090,398	6,400,000	10,774.07	(55.16)
139	16/07/2025	69,321,743,414	6,400,000	10,831.52	57.45
140	17/07/2025	67,276,824,722	6,200,000	10,851.10	19.58
141	20/07/2025	67,643,744,338	6,200,000	10,910.28	59.18
142	21/07/2025	67,382,175,038	6,200,000	10,868.09	(42.19)
143	22/07/2025	67,836,828,464	6,200,000	10,941.42	73.33
144	23/07/2025	67,072,989,472	6,100,000	10,995.57	54.15
145	24/07/2025	64,194,071,998	5,800,000	11,067.94	72.37

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV VND	Number of Fund Certificates FC	NAV per Fund Certificate on NAV Calculation Date NAV/FU	Increase/ Decrease in NAV per Fund Certificate
146	27/07/2025	64,646,172,141	5,800,000	11,145.89	77.95
147	28/07/2025	65,288,339,041	5,800,000	11,256.61	110.72
148	29/07/2025	61,031,496,113	5,700,000	10,707.28	(549.33)
149	30/07/2025	62,051,185,097	5,700,000	10,886.17	178.89
150	31/07/2025	61,336,617,479	5,700,000	10,760.81	(125.36)
151	03/08/2025	61,728,786,758	5,700,000	10,829.61	68.80
152	04/08/2025	62,657,301,728	5,700,000	10,992.50	162.89
153	05/08/2025	63,574,517,604	5,700,000	11,153.42	160.92
154	06/08/2025	64,759,469,835	5,700,000	11,361.31	207.89
155	07/08/2025	65,746,419,792	5,700,000	11,534.45	173.14
156	10/08/2025	63,317,100,862	5,500,000	11,512.20	(22.25)
157	11/08/2025	62,472,161,882	5,400,000	11,568.91	56.71
158	12/08/2025	63,125,612,221	5,400,000	11,689.92	121.01
159	13/08/2025	63,289,433,867	5,400,000	11,720.26	30.34
160	14/08/2025	64,713,253,807	5,400,000	11,983.93	263.67
161	17/08/2025	61,496,102,755	5,200,000	11,826.17	(157.76)
162	18/08/2025	73,654,516,953	6,200,000	11,879.76	53.59
163	19/08/2025	74,611,702,926	6,200,000	12,034.14	154.38
164	20/08/2025	74,910,270,241	6,200,000	12,082.30	48.16
165	21/08/2025	76,810,615,917	6,200,000	12,388.80	306.50
166	24/08/2025	74,483,350,323	6,200,000	12,013.44	(375.36)
167	25/08/2025	72,283,749,665	6,200,000	11,658.66	(354.78)
168	26/08/2025	74,951,694,058	6,200,000	12,088.98	430.32
169	27/08/2025	75,889,545,575	6,200,000	12,240.24	151.26
170	28/08/2025	76,683,184,046	6,200,000	12,368.25	128.01
171	31/08/2025	76,957,017,194	6,200,000	12,412.42	44.17
172	02/09/2025	76,948,188,396	6,200,000	12,410.99	(1.43)
173	03/09/2025	76,784,240,849	6,200,000	12,384.55	(26.44)
174	04/09/2025	77,627,057,097	6,200,000	12,520.49	135.94
175	07/09/2025	74,768,704,715	6,100,000	12,257.16	(263.33)
176	08/09/2025	72,727,797,051	6,100,000	11,922.58	(334.58)
177	09/09/2025	73,627,615,745	6,100,000	12,070.10	147.52
178	10/09/2025	73,694,600,200	6,100,000	12,081.08	10.98
179	11/09/2025	74,005,463,382	6,100,000	12,132.04	50.96
180	14/09/2025	71,643,007,349	5,900,000	12,142.88	10.84
181	15/09/2025	72,374,099,399	5,900,000	12,266.79	123.91
182	16/09/2025	72,889,188,831	5,900,000	12,354.09	87.30
183	17/09/2025	71,999,530,738	5,900,000	12,203.31	(150.78)
184	18/09/2025	70,328,817,379	5,800,000	12,125.65	(77.66)
185	21/09/2025	70,138,840,777	5,800,000	12,092.90	(32.75)
186	22/09/2025	68,711,797,030	5,800,000	11,846.86	(246.04)
187	23/09/2025	68,647,376,992	5,800,000	11,835.75	(11.11)

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV VND	Number of Fund Certificates FC	NAV per Fund Certificate on NAV Calculation Date NAV/FU	Increase/ Decrease in NAV per Fund Certificate
188	24/09/2025	83,383,201,472	6,900,000	12,084.52	248.77
189	25/09/2025	83,041,595,213	6,900,000	12,035.01	(49.51)
190	28/09/2025	82,199,149,645	6,900,000	11,912.92	(122.09)
191	29/09/2025	81,900,332,897	6,900,000	11,869.61	(43.31)
192	30/09/2025	81,430,019,900	6,900,000	11,801.45	(68.16)
193	01/10/2025	81,688,015,629	6,900,000	11,838.84	37.39
194	02/10/2025	81,168,794,793	6,900,000	11,763.59	(75.25)
195	05/10/2025	80,558,436,732	6,900,000	11,675.13	(88.46)
196	06/10/2025	82,886,576,858	6,900,000	12,012.54	337.41
197	07/10/2025	82,284,576,530	6,900,000	11,925.30	(87.24)
198	08/10/2025	82,726,805,032	6,900,000	11,989.39	64.09
199	09/10/2025	83,462,752,536	6,900,000	12,096.05	106.66
200	12/10/2025	84,079,397,576	6,900,000	12,185.41	89.36
201	13/10/2025	84,267,794,897	6,900,000	12,212.72	27.31
202	14/10/2025	84,015,208,420	6,900,000	12,176.11	(36.61)
203	15/10/2025	84,307,512,588	6,900,000	12,218.48	42.37
204	16/10/2025	85,057,632,425	6,900,000	12,327.19	108.71
205	19/10/2025	84,003,729,851	6,900,000	12,174.45	(152.74)
206	20/10/2025	79,388,241,335	6,900,000	11,505.54	(668.91)
207	21/10/2025	81,570,812,840	6,900,000	11,821.85	316.31
208	22/10/2025	82,745,628,733	6,900,000	11,992.12	170.27
209	23/10/2025	82,893,260,649	6,900,000	12,013.51	21.39
210	26/10/2025	81,576,103,940	6,800,000	11,996.48	(17.03)
211	27/10/2025	79,655,638,268	6,800,000	11,714.06	(282.42)
212	28/10/2025	81,636,496,693	6,800,000	12,005.36	291.30
213	29/10/2025	82,665,477,402	6,800,000	12,156.68	151.32
214	30/10/2025	82,583,777,405	6,800,000	12,144.67	(12.01)
215	31/10/2025	81,976,536,704	6,800,000	12,055.37	(89.30)
216	02/11/2025	81,967,176,225	6,800,000	12,053.99	(1.38)
217	03/11/2025	91,137,351,227	7,700,000	11,836.01	(217.98)
218	04/11/2025	92,068,475,042	7,700,000	11,956.94	120.93
219	05/11/2025	91,087,087,094	7,700,000	11,829.49	(127.45)
220	06/11/2025	90,172,141,686	7,700,000	11,710.66	(118.83)
221	09/11/2025	88,144,505,040	7,700,000	11,447.33	(263.33)
222	10/11/2025	86,859,899,598	7,700,000	11,280.50	(166.83)
223	11/11/2025	87,535,259,437	7,700,000	11,368.21	87.71
224	12/11/2025	89,769,787,644	7,700,000	11,658.41	290.20
225	13/11/2025	89,518,872,725	7,700,000	11,625.82	(32.59)
226	16/11/2025	89,860,103,520	7,700,000	11,670.14	44.32
227	17/11/2025	90,666,483,536	7,700,000	11,774.86	104.72
228	18/11/2025	90,818,075,060	7,700,000	11,794.55	19.69
229	19/11/2025	89,863,320,229	7,700,000	11,670.56	(123.99)

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV VND	Number of Fund Certificates FC	NAV per Fund Certificate on NAV Calculation Date NAV/FU	Increase/ Decrease in NAV per Fund Certificate
230	20/11/2025	89,463,326,923	7,700,000	11,618.61	(51.95)
231	23/11/2025	89,387,609,020	7,700,000	11,608.78	(9.83)
232	24/11/2025	89,153,737,154	7,700,000	11,578.40	(30.38)
233	25/11/2025	88,264,541,105	7,700,000	11,462.92	(115.48)
234	26/11/2025	89,183,296,035	7,700,000	11,582.24	119.32
235	27/11/2025	89,707,583,764	7,700,000	11,650.33	68.09
236	30/11/2025	89,256,191,992	7,700,000	11,591.71	(58.62)
237	01/12/2025	88,891,200,610	7,700,000	11,544.31	(47.40)
238	02/12/2025	88,892,313,760	7,700,000	11,544.45	0.14
239	03/12/2025	90,849,878,280	7,700,000	11,798.68	254.23
240	04/12/2025	91,621,792,161	7,700,000	11,898.93	100.25
241	07/12/2025	89,520,693,055	7,600,000	11,779.03	(119.90)
242	08/12/2025	88,755,401,805	7,600,000	11,678.34	(100.69)
243	09/12/2025	87,880,114,744	7,600,000	11,563.17	(115.17)
244	10/12/2025	87,556,821,572	7,600,000	11,520.63	(42.54)
245	11/12/2025	87,139,558,335	7,600,000	11,465.73	(54.90)
246	14/12/2025	84,644,646,053	7,600,000	11,137.45	(328.28)
247	15/12/2025	56,732,815,636	5,100,000	11,124.08	(13.37)
248	16/12/2025	58,322,386,963	5,100,000	11,435.76	311.68
249	17/12/2025	58,268,244,780	5,100,000	11,425.14	(10.62)
250	18/12/2025	58,215,914,358	5,100,000	11,414.88	(10.26)
251	21/12/2025	58,571,313,447	5,100,000	11,484.57	69.69
252	22/12/2025	59,629,374,139	5,100,000	11,692.03	207.46
253	23/12/2025	59,725,339,954	5,100,000	11,710.85	18.82
254	24/12/2025	60,024,849,489	5,100,000	11,769.57	58.72
255	25/12/2025	59,274,585,758	5,100,000	11,622.46	(147.11)
256	28/12/2025	59,075,858,498	5,100,000	11,583.50	(38.96)
257	29/12/2025	59,407,157,937	5,100,000	11,648.46	64.96
258	30/12/2025	89,488,678,377	7,600,000	11,774.82	126.36
259	31/12/2025	89,731,952,298	7,600,000	11,806.83	32.01

Details of Net Asset Value changes during the year**NET ASSET VALUE**

Average Net Asset Value (NAV) during the year	737,776,645,787
Fluctuation of NAV per ETF fund certificate	
- Highest during the year (VND)	677.06
- Lowest during the year (VND)	0.14
NAV per fund certificate during the year	
- Highest during the year (VND)	12,520.49
- Lowest during the year (VND)	8,020.53

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

Net asset value as at the valuation dates during the accounting period from 01 July 2024 to 31 December 2024 was as follows:

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FU	
1	01/07/2024	52,089,479,875	5,200,000	10,017.20	-
2	02/07/2024	52,360,178,373	5,200,000	10,069.26	52.06
3	03/07/2024	52,746,310,541	5,200,000	10,143.52	74.26
4	04/07/2024	53,117,616,622	5,200,000	10,214.92	71.40
5	07/07/2024	53,492,336,151	5,200,000	10,286.98	72.06
6	08/07/2024	53,563,594,921	5,200,000	10,300.69	13.71
7	09/07/2024	54,056,565,609	5,200,000	10,395.49	94.80
8	10/07/2024	53,698,562,166	5,200,000	10,326.64	(68.85)
9	11/07/2024	53,534,781,408	5,200,000	10,295.15	(31.49)
10	14/07/2024	53,531,568,051	5,200,000	10,294.53	(0.62)
11	15/07/2024	53,436,529,550	5,200,000	10,276.25	(18.28)
12	16/07/2024	53,727,846,273	5,200,000	10,332.27	56.02
13	17/07/2024	53,587,707,647	5,200,000	10,305.32	(26.95)
14	18/07/2024	53,331,710,864	5,200,000	10,256.09	(49.23)
15	21/07/2024	52,950,013,900	5,200,000	10,182.69	(73.40)
16	22/07/2024	52,518,772,763	5,200,000	10,099.76	(82.93)
17	23/07/2024	51,822,878,035	5,200,000	9,965.93	(133.83)
18	24/07/2024	52,203,302,070	5,200,000	10,039.09	73.16
19	25/07/2024	52,019,534,118	5,200,000	10,003.75	(35.34)
20	28/07/2024	52,565,866,788	5,200,000	10,108.82	105.07
21	29/07/2024	52,694,536,042	5,200,000	10,133.56	24.74
22	30/07/2024	52,626,623,621	5,200,000	10,120.50	(13.06)
23	31/07/2024	52,957,225,738	5,200,000	10,184.08	63.58
24	01/08/2024	51,926,143,247	5,200,000	9,985.79	(198.29)
25	04/08/2024	52,424,333,209	5,200,000	10,081.60	95.81
26	05/08/2024	50,068,247,031	5,200,000	9,628.50	(453.10)
27	06/08/2024	50,797,086,816	5,200,000	9,768.67	140.17
28	07/08/2024	50,635,345,341	5,200,000	9,737.56	(31.11)
29	08/08/2024	50,177,859,366	5,200,000	9,649.58	(87.98)
30	11/08/2024	51,049,374,294	5,200,000	9,817.18	167.60
31	12/08/2024	51,781,114,035	5,200,000	9,957.90	140.72
32	13/08/2024	51,591,621,883	5,200,000	9,921.46	(36.44)
33	14/08/2024	51,669,731,423	5,200,000	9,936.48	15.02
34	15/08/2024	51,453,891,529	5,200,000	9,894.97	(41.51)
35	18/08/2024	52,504,173,927	5,200,000	10,096.95	201.98
36	19/08/2024	53,457,189,203	5,200,000	10,280.22	183.27
37	20/08/2024	53,866,932,762	5,200,000	10,359.02	78.80
38	21/08/2024	54,345,023,483	5,200,000	10,450.96	91.94
39	22/08/2024	54,476,803,444	5,200,000	10,476.30	25.34

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV	Increase/ Decrease in NAV per Fund Certificate
				Calculation Date	
		VND	FC	NAV/FU	
40	25/08/2024	54,405,132,348	5,200,000	10,462.52	(13.78)
41	26/08/2024	53,708,352,911	5,200,000	10,328.52	(134.00)
42	27/08/2024	53,669,378,659	5,200,000	10,321.03	(7.49)
43	28/08/2024	53,706,811,843	5,200,000	10,328.23	7.20
44	29/08/2024	53,757,807,191	5,200,000	10,338.03	9.80
45	31/08/2024	54,054,767,061	5,200,000	10,395.14	57.11
46	03/09/2024	54,042,468,633	5,200,000	10,392.78	(2.36)
47	04/09/2024	53,407,675,513	5,200,000	10,270.70	(122.08)
48	05/09/2024	52,834,492,890	5,200,000	10,160.47	(110.23)
49	08/09/2024	52,883,808,398	5,200,000	10,169.96	9.49
50	09/09/2024	52,668,777,341	5,200,000	10,128.61	(41.35)
51	10/09/2024	52,204,055,848	5,200,000	10,039.24	(89.37)
52	11/09/2024	52,205,495,536	5,200,000	10,039.51	0.27
53	12/09/2024	52,539,918,092	5,200,000	10,103.83	64.32
54	15/09/2024	52,606,899,119	5,200,000	10,116.71	12.88
55	16/09/2024	52,209,407,793	5,200,000	10,040.27	(76.44)
56	17/09/2024	52,831,123,425	5,200,000	10,159.83	119.56
57	18/09/2024	53,168,568,475	5,200,000	10,224.72	64.89
58	19/09/2024	53,317,581,032	5,200,000	10,253.38	28.66
59	22/09/2024	53,646,999,204	5,200,000	10,316.73	63.35
60	23/09/2024	53,587,560,335	5,200,000	10,305.30	(11.43)
61	24/09/2024	53,875,778,291	5,200,000	10,360.72	55.42
62	25/09/2024	54,315,551,788	5,200,000	10,445.29	84.57
63	26/09/2024	55,593,157,342	5,300,000	10,489.27	43.98
64	29/09/2024	55,505,782,894	5,300,000	10,472.78	(16.49)
65	30/09/2024	55,481,927,889	5,300,000	10,468.28	(4.50)
66	01/10/2024	55,574,398,956	5,300,000	10,485.73	17.45
67	02/10/2024	55,618,431,551	5,300,000	10,494.04	8.31
68	03/10/2024	55,185,112,489	5,300,000	10,412.28	(81.76)
69	06/10/2024	54,657,387,985	5,300,000	10,312.71	(99.57)
70	07/10/2024	54,648,713,581	5,300,000	10,311.07	(1.64)
71	08/10/2024	54,560,406,770	5,300,000	10,294.41	(16.66)
72	09/10/2024	54,941,897,705	5,300,000	10,366.39	71.98
73	10/10/2024	55,447,460,635	5,300,000	10,461.78	95.39
74	13/10/2024	55,341,556,482	5,300,000	10,441.80	(19.98)
75	14/10/2024	55,034,828,844	5,300,000	10,383.92	(57.88)
76	15/10/2024	54,776,459,641	5,300,000	10,335.18	(48.74)
77	16/10/2024	54,595,842,199	5,300,000	10,301.10	(34.08)
78	17/10/2024	54,783,254,435	5,300,000	10,336.46	35.36
79	20/10/2024	54,583,958,193	5,300,000	10,298.86	(37.60)
80	21/10/2024	54,137,248,019	5,300,000	10,214.57	(84.29)

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FU	
81	22/10/2024	53,804,364,153	5,300,000	10,151.76	(62.81)
82	23/10/2024	54,040,931,808	5,300,000	10,196.40	44.64
83	24/10/2024	53,596,301,103	5,300,000	10,112.50	(83.90)
84	27/10/2024	53,418,665,273	5,300,000	10,078.99	(33.51)
85	28/10/2024	53,663,868,571	5,300,000	10,125.25	46.26
86	29/10/2024	54,342,612,831	5,300,000	10,253.32	128.07
87	30/10/2024	54,381,957,196	5,300,000	10,260.74	7.42
88	31/10/2024	54,331,654,565	5,300,000	10,251.25	(9.49)
89	03/11/2024	53,619,082,360	5,300,000	10,116.80	(134.45)
90	04/11/2024	53,317,258,997	5,300,000	10,059.86	(56.94)
91	05/11/2024	53,339,846,639	5,300,000	10,064.12	4.26
92	06/11/2024	53,928,824,726	5,300,000	10,175.24	111.12
93	07/11/2024	53,856,333,301	5,300,000	10,161.57	(13.67)
94	10/11/2024	53,612,416,156	5,300,000	10,115.55	(46.02)
95	11/11/2024	53,342,508,654	5,300,000	10,064.62	(50.93)
96	12/11/2024	53,001,630,991	5,300,000	10,000.30	(64.32)
97	13/11/2024	53,191,561,014	5,300,000	10,036.14	35.84
98	14/11/2024	52,685,199,288	5,300,000	9,940.60	(95.54)
99	17/11/2024	51,876,184,354	5,300,000	9,787.95	(152.65)
100	18/11/2024	51,624,793,162	5,300,000	9,740.52	(47.43)
101	19/11/2024	50,953,134,281	5,300,000	9,613.79	(126.73)
102	20/11/2024	51,427,563,372	5,300,000	9,703.31	89.52
103	21/11/2024	52,224,423,450	5,300,000	9,853.66	150.35
104	24/11/2024	52,149,678,367	5,300,000	9,839.56	(14.10)
105	25/11/2024	52,247,283,720	5,300,000	9,857.97	18.41
106	26/11/2024	52,644,873,800	5,300,000	9,932.99	75.02
107	27/11/2024	52,805,789,147	5,300,000	9,963.35	30.36
108	28/11/2024	52,941,605,218	5,300,000	9,988.98	25.63
109	30/11/2024	53,392,780,789	5,300,000	10,074.10	85.12
110	01/12/2024	53,388,757,186	5,300,000	10,073.35	(0.75)
111	02/12/2024	53,273,271,326	5,300,000	10,051.56	(21.79)
112	03/12/2024	53,326,598,192	5,300,000	10,061.62	10.06
113	04/12/2024	52,946,683,139	5,300,000	9,989.94	(71.68)
114	05/12/2024	54,478,345,747	5,300,000	10,278.93	288.99
115	08/12/2024	54,586,803,720	5,300,000	10,299.39	20.46
116	09/12/2024	54,520,706,063	5,300,000	10,286.92	(12.47)
117	10/12/2024	54,583,644,130	5,300,000	10,298.80	11.88
118	11/12/2024	54,477,047,258	5,300,000	10,278.68	(20.12)
119	12/12/2024	54,501,538,462	5,300,000	10,283.30	4.62
120	15/12/2024	54,466,705,748	5,300,000	10,276.73	(6.57)

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

No.	NAV Calculation Period	NAV VND	Number of Fund Certificates FC	NAV per Fund Certificate on NAV Calculation Date NAV/FU	Increase/ Decrease in NAV per Fund Certificate
121	16/12/2024	54,505,031,315	5,300,000	10,283.96	7.23
122	17/12/2024	54,228,656,843	5,300,000	10,231.82	(52.14)
123	18/12/2024	54,303,708,590	5,300,000	10,245.98	14.16
124	19/12/2024	53,877,814,720	5,300,000	10,165.62	(80.36)
125	22/12/2024	54,053,815,524	5,300,000	10,198.83	33.21
126	23/12/2024	54,251,791,945	5,300,000	10,236.18	37.35
127	24/12/2024	54,347,986,138	5,300,000	10,254.33	18.15
128	25/12/2024	55,053,513,893	5,300,000	10,387.45	133.12
129	26/12/2024	54,967,779,993	5,300,000	10,371.27	(16.18)
130	29/12/2024	55,134,610,558	5,300,000	10,402.75	31.48
131	30/12/2024	55,133,626,550	5,300,000	10,402.57	(0.18)
132	31/12/2024	55,243,859,176	5,300,000	10,423.36	20.79

Details of Net Asset Value changes in 2024**NET ASSET VALUE**

Average Net Asset Value (NAV) during the year

53,417,276,613

Fluctuation of NAV per ETF fund certificate

- Highest during the year (VND)

453.10

- Lowest during the year (VND)

0.18

NAV per fund certificate during the year

- Highest during the year (VND)

10,494.04

- Lowest during the year (VND)

9,613.79

23 . NUMBER OF OUTSTANDING ETF FUND CERTIFICATES

Details by redemption timeline of fund certificates:

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Up to one year	7,600,000	5,300,000

24 . FINANCIAL INDICATORS FOR EVALUATING THE FUND'S PERFORMANCE

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Operating expense ratio	2.26%	2.95%
Portfolio turnover rate	22.13%	76.81%

Operating expense ratio

The expense ratio is: The ETF's operating expenses per unit of net asset value.

Operating expense ratio (%) = Total operating expenses × 100 (%) / Average net asset value (NAV) for the fiscal year.

Expenses not included in the Fund's operating expenses when calculating the Operating Expense Ratio include:

- Interest expenses;
- Expenses for exchange rate profit and loss (including both realized and unrealized);
- Withholding tax on the income of Investors or taxes arising from paid incomes (Corporate Income Tax), including Contractor Tax;
- Expenses for switching, selling Fund Certificates and other expenses arising from buying and selling Fund Certificates; and
- Dividends and other distributions paid to investors.

Portfolio turnover rate

Portfolio turnover rate is the turnover of investment assets of the Open-ended Fund in one period (the period for calculating net asset value or the fiscal year).

Portfolio Turnover Rate (%) = (Total value of buy-in portfolio + Total proceeds of sale-out portfolio) / 2 × 100 (%) / Average net asset value (NAV) for the fiscal year.

25 . FINANCIAL INSTRUMENTS**Financial risk management**

The Fund's financial risk includes market risk, credit risk and liquidity risk. The Fund Management company has a system of controls in place to ensure an appropriate balance between the cost of risks occurring and the cost of managing the risks. The Fund Management Company continuously monitors the risk management process to ensure the right balance between risk and control risk.

Market risk

The Fund's business operations will be primarily exposed to risks from changes in prices and interest rates.

Price risk:

The Fund bears price risk of equity instruments from short-term security investments due to uncertainty on future prices of the securities.

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/12/2025				
Securities investment	89,242,748,700	-	-	89,242,748,700
	<u>89,242,748,700</u>	<u>-</u>	<u>-</u>	<u>89,242,748,700</u>

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

	Up to 1 year VND	Over 1 to 5 years VND	Over 5 years VND	Total VND
As at 31/12/2024				
Securities investment	54,932,968,700	-	-	54,932,968,700
	<u>54,932,968,700</u>	<u>-</u>	<u>-</u>	<u>54,932,968,700</u>

Interest rate risk:

The Fund bears the risk of interest rates due to fluctuation in fair value of future cash flows of a financial instrument according to changes in market interest rates if the Fund has time or demand deposits, loans and debts subject to floating interest rates. The Fund manages interest rate risk by analyzing the market competition situation to obtain any interest profitable for its operation purpose.

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 Fund has credit risk from financial activities (including bank deposits, loans and other financial instruments).

	Up to 1 year VND	Over 1 to 5 years VND	Over 5 years VND	Total VND
As at 31/12/2025				
Cash and cash equivalents	1,253,526,088	-	-	1,253,526,088
	<u>1,253,526,088</u>	<u>-</u>	<u>-</u>	<u>1,253,526,088</u>
	Up to 1 year VND	Over 1 to 5 years VND	Over 5 years VND	Total VND
As at 31/12/2024				
Cash and cash equivalents	578,038,879	-	-	578,038,879
	<u>578,038,879</u>	<u>-</u>	<u>-</u>	<u>578,038,879</u>

Liquidity Risk

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

ABFVN DIAMOND ETF

12th Floor, Geleximco Building, 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi, Vietnam

Financial statements

For the fiscal year ended as at 31/12/2025

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

	Up to 1 year VND	Over 1 to 5 years VND	Over 5 years VND	Total VND
As at 31/12/2025				
Accrued expense	42,700,000	-	-	42,700,000
Expenses payable for management	432,034,948	-	-	432,034,948
Payables to Fund Certificate distributors	289,587,542	-	-	289,587,542
	764,322,490	-	-	764,322,490
	Up to 1 year VND	Over 1 to 5 years VND	Over 5 years VND	Total VND
As at 31/12/2024				
Accrued expense	42,100,000	-	-	42,100,000
Expenses payable for management	225,048,403	-	-	225,048,403
	267,148,403	-	-	267,148,403

The Fund believes that risk level of loan repayment is low. The Fund has the ability to pay debts matured from cash flows from its operating activities and cash received from matured financial assets.

26 . EVENTS 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 financial statements.

27 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationships between related parties having transactions and balances with the Fund are as follows:

Related parties	Relationship
An Binh Fund Management Joint Stock Company	Fund Management Company
An Binh Securities Joint Stock Company	Mr. Le Viet Ha - General Director of An Binh Fund Management Joint Stock Company (Fund Management Company) and Member of the Board of Management of An Binh Securities Joint Stock Company.
Joint Stock Commercial Bank for Foreign Trade	Supervisory Bank
Members of the Board of Fund Representative	The Board of Fund Representative

The Fund has transactions that arise during the period and the balance at the accounting period of its operation period with related parties as follows:

Transactions arising during the year:

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Service fee for management, supervision, administration, trading and custodian	956,016,621	445,586,085
An Binh Fund Management Joint Stock Company	442,699,249	169,901,572
Joint Stock Commercial Bank for Foreign Trade of Vietnam	513,317,372	275,684,513
Exchange investment	146,062,606,296	51,036,072,659
An Binh Fund Management Joint Stock Company	132,715,914,241	50,000,000,000
An Binh Securities Joint Stock Company	13,346,692,055	1,036,072,659
Interest from deposits	1,730,038	1,272,569
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,730,038	1,272,569

Transactions with the Board of Fund Representative

	Year 2025	For the period from 21/06/2024 to 31/12/2024
	VND	VND
Remuneration of The Board of Fund Representative	156,000,000	78,000,000

Balance at the end of the fiscal year:

	31/12/2025	31/12/2024
	VND	VND
Demand deposits	1,253,526,088	578,038,879
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,253,526,088	578,038,879
Payable to Fund Management Company, Custodian Bank	369,330,586	69,644,314
An Binh Fund Management Joint Stock Company	327,330,586	27,644,314
Joint Stock Commercial Bank for Foreign Trade of Vietnam	42,000,000	42,000,000
Accrued expenses	13,000,000	13,000,000
Remuneration to members of The Board of Fund Representative	13,000,000	13,000,000
Capital base on par value	38,373,410,000	43,853,980,000
An Binh Fund Management Joint Stock Company (*)	37,788,390,000	42,853,980,000
An Binh Securities Joint Stock Company	585,020,000	1,000,000,000
Number of Fund Certificates held	3,837,341	4,385,398
An Binh Fund Management Joint Stock Company (Fund Certificate)	3,778,839	4,285,398
(*)		
An Binh Securities Joint Stock Company (Fund Certificate)	58,502	100,000

(*) This figure does not include 179,824 fund units equivalent to a par value of VND 1,798,240,000 that were sold on 30 December 2024 and 31 December 2024, awaiting delivery.

Apart from the above related party transactions, other related parties did not have any transactions during the year and had no balance at the end of the accounting period with the Fund.

28 . COMPARATIVE FIGURES

The comparative figures in the Financial Statements for the accounting period from 21 June 2024 (the date of establishment) to 31 December 2024, which were audited by AAC Auditing Firm Company Limited.



Pham Thanh Huong
Preparer



Phung Thi Minh Thu
Chief Accountant



Le Viet Ha
General Director
Hanoi, 23 March 2026

