

STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Items	Code	31/03/2026	01/01/2026
Assets	A		
A. Current Assets	100	127 311 063 043	109 749 111 677
I. Cash and cash equivalents	110	2 268 710 174	12 516 312 682
1. Cash	111	2 268 710 174	12 516 312 682
2. Cash equivalents	112		
2a. Deposit with term no more than 3 months	11A		
II. Short-term investments	120	122 645 999 360	93 935 814 854
1. Short-term investments	121	124 201 543 802	96 862 791 829
1a. Short-term investments (121)	12A	124 201 543 802	96 862 791 829
1b. Held to maturity	12B		
1c. Deposit with term over 3 months	12C		
1d. Other short-term investments	12E		
2. Provision for devaluation of short-term investment (*)	129	(1 555 544 442)	(2 926 976 975)
III. Short-term accounts receivable	130	2 180 873 004	3 079 212 611
1. Short-term trade receivables	131		
2. Advances to suppliers	132	90 700 000	29 700 000
3. Inter-company receivables	133		
4. Receivables of professional operation	134	2 549 250 662	2 239 979 930
5. Other receivables	135	165 922 342	1 434 532 681
6. Provisions for short-term doubtful debts (*)	139	(625 000 000)	(625 000 000)
IV. Inventory	140		
V. Other current assets	150	215 480 505	217 771 530
1. Short-term prepaid expenses	151	215 480 505	217 771 530
2. VAT deductibles	152		
3. Taxes and other receivables from the State	154		
4. Reacquisition of government bonds	157		
5. Other current assets	158		
5a. Advances 141	15A		
5b. Short-term deposits, mortgages and collateral 144	15B		
B. Non-Current Assets	200	86 179 029 253	100 480 588 464
I. Long-term receivables	210	41 283 865 182	37 718 074 903
1. Long-term trading receivables	211	41 283 865 182	37 718 074 903
2. Capital in subsidiaries	212		
3. Inter-company long-term receivables	213		
4. Other long-term receivables	214		
5. Provisions for long-term bad debts (*)	215		
II. Fixed assets	220	280 918 247	308 089 913
1. Tangible fixed assets	221	32 498 892	37 020 558
- Historical cost	222	212 351 500	212 351 500

Items	Code	31/03/2026	01/01/2026
- Accumulated depreciation (*)	223	(179 852 608)	(175 330 942)
2. Finance lease assets	224		
- Historical cost	225		
- Accumulated depreciation (*)	226		
3. Intangible fixed assets	227	248 419 355	271 069 355
- Historical cost	228	1 930 333 192	1 930 333 192
- Accumulated amortization(*)	229	(1 681 913 837)	(1 659 263 837)
4. Construction in progress	230		
III. Long-term investments	250	43 842 883 598	61 716 042 777
1. Investment in subsidiaries	251		
2. Investments in joint-ventures, associates	252		
3. Other long-term investments	253	43 842 883 598	61 716 042 777
- Investment property	25A		
- Stocks	25B	26 440 153 881	24 110 153 881
- Bonds	25C	17 402 729 717	37 605 888 896
- Other long-term investments	25D		
4. Provision for devaluation of long-term investments (*)	254		
IV. Other long-term assets	260	771 362 226	738 380 871
1. Long-term prepaid expenses	261	412 522 726	379 541 371
2. Deferred tax assets	262		
3. Other long-term assets	263	358 839 500	358 839 500
4. Long-term deposits, mortgages and collateral	264		
Total assets	220	213 490 092 296	210 229 700 141
Resources	B		
A. Liabilities	300	5 180 602 759	6 751 590 257
I. Current liabilities	310	5 180 602 759	6 751 590 257
1. Short-term loans	311		
2. Trade payables	312	89 119 644	159 245 716
3. Advances from customers	313		
4. Tax payables and statutory obligations	314	1 344 105 682	1 602 402 194
5. Payables to employees	315	2 557 829 012	3 648 281 549
6. Accrued expenses	316	883 601 807	763 219 286
7. Inter-company payables	317		
8. Other short-term payables	319	305 946 614	578 441 512
9. Provision for short-term payables	320		
10. Bonus and welfare fund	323		
11. Reacquisition of government bonds	327		
12. Unrealized revenues	328		
II. Long-term liabilities	330		
1. Long-term trade payables	331		
2. Inter-company long-term payables	332		
3. Other long-term payables	333		
4. Long-term loans and debts	334		
5. Deferred tax payables	335		
6. Provision for unemployment allowances	336		
7. Provision for long-term payables	337		



Items	Code	31/03/2026	01/01/2026
8. Unrealized revenues	338		
9. Science and Technology Development Fund	339		
10. Provision fund for damage compensation for investors	359		
B. Owner's Equity	400	208 309 489 537	203 478 109 884
1. Contributed legal capital	411	120 000 000 000	120 000 000 000
2. Share capital surplus	412		
3. Other equity's resources	413		
4. Treasury stocks (*)	414		
5. Asset revaluation differences	415		
6. Foreign exchange differences	416		
7. Investment and development fund	417		
8. Financial reserve fund	418		
9. Other funds belonging to owners' equity	419		
10. Undistributed earnings	420	88 309 489 537	83 478 109 884
Total resources (440 = 300 + 400)	430	213 490 092 296	210 229 700 141
OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS			
4. Doubtful debts written off		1 125 185 563	1 125 185 563
6. Custody securities of the fund management company		98 826 360 000	134 683 780 000
7. Securities not yet in custody of the fund management company		63 900 000 000	13 900 000 000
8. Deposit of entrusted investors		855 789 915	1 005 567
9. Entrusted investors' portfolio		118 965 237 109	53 628 810 200
10. Entrusted investors' receivables			
11. Entrusted investors' payables		466 175 873	264 046 912

Preparer



Tran Thi Bich Ngoc

Chief Accountant



Phung Thu Minh Thu



STATEMENT OF INCOME

Quarter 1 of Year 2026

Item	Code	Notes	Quarter 1		Accumulated figure from the beginning of the year
			Year 2026	Year 2025	
1. Revenue	01	19	8 241 782 293	11 553 677 674	11 553 677 674
2. Revenue deductible	02				
3. Net revenue from operating activities (10 = 01-02)	10		8 241 782 293	11 553 677 674	11 553 677 674
4. Cost of operating activities, cost of goods sold	11	20	2 908 560 770	3 964 904 371	3 964 904 371
5. Gross profit from operating activities (20=10-11)	20		5 333 221 523	7 588 773 303	7 588 773 303
6. Revenue from financial activities	21	21	6 998 019 805	6 508 457 185	6 508 457 185
7. Financial expenses	22	22	982 584 858	2 441 923 821	2 441 923 821
8. General administrative expenses	25	23	5 302 793 654	5 118 190 863	5 118 190 863
9. Net profit from operating activities (30 = 20 + (21 - 22) - 25)	30		6 045 862 816	6 537 115 804	6 537 115 804
10. Other income	31				
11. Other expenses	32				
12. Other profit (loss) (40 = 31 - 32)	40				
13. Total profit before tax (50 = 30 + 40)	50		6 045 862 816	6 537 115 804	6 537 115 804
14. Current business income tax expenses	51	24	1 214 483 163	1 308 889 161	1 308 889 161
15. Deferred business income tax expenses	52				
16. Profit after tax (60 = 50 - 51 - 52)	60		4 831 379 653	5 228 226 643	5 228 226 643
17. Basic earnings per share (*)	70		403	436	436

Preparer



Tran Thi Bich Ngoc

Chief Accountant



Phung Thi Minh Thu



STATEMENT OF CHANGES IN OWNER'S EQUITY

Quarter I of Year 2026

Item	Notes	Opening balance		Increase/Decrease during the period				Closing balance	
		Year 2025		Year 2025		Year 2026		Year 2026	
		1	2	3	4	5	6	7	8
1. Contributed legal capital	B	120 000 000 000	120 000 000 000					120 000 000 000	
2. Capital surplus									
3. Other owners' equity									
4. Treasury stock (*)									
5. Asset revaluation difference									
6. Exchange rate difference									
7. Investment and development fund									
8. Financial reserve fund									
9. Other funds belonging to owners' equity									
10. Undistributed earnings		61 327 999 823	83 478 109 884	5 228 226 643		4 831 379 653		66 556 226 466	88 309 489 537
Total		181 327 999 823	203 478 109 884	5 228 226 643		4 831 379 653		186 556 226 466	208 309 489 537

Preparer

Tran Thi Bich Ngoc

Tran Thi Bich Ngoc

Chief Accountant

Phung Thi Minh Thu

Phung Thi Minh Thu



STATEMENT OF CASH FLOWS
(Under direct method)
Quarter 1 of Year 2026

Item	Code	Notes	This period	Last period
I. CASH FLOWS FROM OPERATING ACTIVITIES	1			
1. Proceeds from sale of goods, rendering services and other revenue	01		103 941 207 657	62 256 419 976
2. Payment for goods suppliers and service providers	02		(125 639 851 118)	(46 074 692 335)
3. Payment to employees	03		(5 223 251 745)	(3 735 559 607)
4. Interest paid	04			
5. Enterprise income tax paid	05		(1 481 825 803)	(1 328 985 213)
6. Other proceeds from operating activities	06		47 660 406	304 053 008
7. Other payment for operating activities	07		(1 553 218 542)	(1 103 054 144)
Net cash flows from operating activities	20		(29 909 279 145)	10 318 181 685
II. CASH FLOWS FROM INVESTING ACTIVITIES	2			
1. Purchase and construction of fixed assets and other long-term assets	21			(271 800 000)
2. Proceeds from disposals of fixed assets and other long-term assets	22			
3. Loans to other entities and purchase of debt instruments of other entities	23			
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		19 995 980 000	
5. Payment of investments in other entities	25		(2 330 000 000)	
6. Proceeds from sale of investments in other entities	26			
7. Dividends and profit received	27		1 995 696 637	49 179 188
Net cash flows from investing activities	30		19661 676 637	(222 620 812)
III. CASH FLOWS FROM FINANCING ACTIVITIES	3			
1. Capital contribution and issuance of share	31			
2. Capital redemption	32			
3. Drawdown of borrowings	33			
4. Repayment of borrowings	34			
5. Payments of principal of finance lease liabilities	35			
6. Dividends, profits paid to owners	36			
Net cash flows from financing activities	40			
Net cash flows within the period (50=20+30+40)	50		(10 247 602 508)	10 095 560 873
Cash and cash equivalents at the beginning of period	60		12 516 312 682	2 420 751 809
Effects of changes in foreign currency exchange rates	61			
Cash and cash equivalents at the end of period (70=50+60+61)	70		2 268 710 174	12 516 312 682

Preparer

Chief Accountant

Tran Thi Bich Ngoc

Phung Thu Minh Thu

Hanoi, 20 April 2026

General Director



Le Viet Ha

NOTES TO THE FINANCIAL STATEMENTS

Quarter 1 of Year 2026

1 . BACKGROUND

1.1 . Forms of Ownership

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

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

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

1.2 . Business field

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

1.3 . Workforce

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

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

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

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

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

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

Announcement on compliance with Vietnamese standards and accounting system

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

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Value after initial recognition

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

2.4 . Cash and cash equivalents

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

2.5 . Receivables

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

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. In particular, the provision for overdue receivables is based on the principal repayment time according to the original sales contract, not taking into account debt rescheduling between the parties and undue receivables but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing, absconded, is being prosecuted, detained, tried by law enforcement agencies, is serving a sentence or has died.

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

Time expired	Provision level
From six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years or more	100%

2.6 . Fixed assets and depreciation of fixed assets

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

Value after initial recognition

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

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

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

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

2.7 . Securities investment

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

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

2.8 . Provision for devaluation of investment

- For business securities investments: the basis For provisioning is the difference between the original price of the investments recorded in the accounting books and their market value at the time of making the provision.
- The level of provision for investment price reduction is implemented according to the instructions of Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on August 8, 2019 and Circular No. 24/2022/TT-BTC issued by the Ministry of Finance on April 7, 2022, amending and supplementing a number of articles of Circular No. 48/2019/TT-BTC.

2.9 . Prepaid expenses

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

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

2.10 . Accrued expenses

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

2.11 . Owner's equity

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

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

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

2.12 . Revenue

Rendering of services

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

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

Revenue on business capital, dividends

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

2.13 . Taxation

a. Current corporate income tax

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

b. Tax rate of current year

The company currently applies the corporate income tax rate of 20% for the entire operation of the Company for the accounting period from 01/10/2025 to 31/12/2025

3 . CASH AND CASH EQUIVALENTS

	31-03-26	01-01-26
	VND	VND
Cash on hand	114 611 420	114 611 420
Cash at bank	2 154 098 754	12 401 701 262
	2 268 710 174	12 516 312 682

4 . SHORT-TERM INVESTMENTS

	31-03-26		01-01-26	
	Quantity	Book value VND	Quantity	Book value VND
<i>Listed bonds (Details of discounted/risky portfolio)</i>		<i>13 000 768 000</i>		<i>11 001 235 487</i>
MSN123008	129 520	13 000 768 000	109 538	11 001 235 487
<i>Listed shares (Details of discounted/risky portfolio)</i>		<i>1 379 069 262</i>		<i>2 855 571 943</i>
FPT	2 212	204 602 505	4 612	444 458 830
REE	1 147	71 813 970	1 947	122 739 970
CTD	275	21 346 280	775	62 251 980
OCB	632	7 252 898	932	11 407 671
NLG	1 510	43 075 537	2 710	92 719 037
VPB	3 300	92 759 950	5 800	163 633 830
ACB	3 995	95 770 804	7 095	170 699 667
KDH	980	27 067 490	3 080	100 261 590
MSB	2 200	26 362 739	3 600	46 031 179
TCB	3 600	122 829 091	6 400	215 601 836
BMP	200	31 464 345	300	50 364 945
CTG	870	32 384 891	6 070	210 464 491
HDB	2 813	76 339 619	12 113	302 473 619
MBB	3 699	101 841 575	6 599	163 806 570
MWG	2 500	218 458 429	4 700	384 905 829
PNJ	1 600	186 161 700	2 700	237 598 360
TPB	1 120	19 537 439	4 520	76 152 539
<i>Fund Certificate (Details of discounted/risky portfolio)</i>		<i>64 804 417 318</i>		<i>43 732 889 914</i>
ABEF	5 000 000	50 000 000 000		
FUEABVND	1 279 187	14 804 417 318	3 778 839	43 732 889 914
Total		79 184 254 580		57 589 697 344
<i>Provision for devaluation of short-term investment</i>		<i>(1 555 544 442)</i>		<i>(2 926 976 975)</i>
MSN123008	129 520		109 538	(17 860 227)
FPT	2 212	(39 366 105)	4 612	(2 629 230)
REE	1 147		1 947	(3 972 970)
CTD	275		775	(3 351 980)
OCB	632	(206 098)	932	(270 271)
NLG	1 510		2 710	(10 199 537)

VPB	3 300	(4 649 950)	5 800	
ACB	3 995	(1 688 554)	7 095	(419 667)
KDH	980	(1 587 490)	3 080	(3 241 590)
MSB	2 200	(952 739)	3 600	(1 391 179)
TCB	3 600	(12 309 091)	6 400	
BMP	200	(5 644 345)	300	
CTG	870	(2 282 891)	6 070	
HDB	2 813	(4 748 769)	12 113	
MBB	3 699	(4 003 025)	6 599	
MWG	2 500	(13 958 429)	4 700	
PNJ	1 600	(13 361 700)	2 700	
TPB	1 120	(1 281 439)	4 520	
ABEF	5 000 000	(76 550 000)		
FUEABVND	1 279 187	(1 372 953 817)	3 778 839	(2883 640 324)

77 628 710 138

54 662 720 369

5 . TRADE RECEIVABLES

Long-term trade receivables

Long-term trade receivables

Trade receivables are related parties

(Details in Note. 25)

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

6 . SHORT-TERM ADVANCES TO SUPPLIERS

AASC Auditing Firm Company Limited

Halo Vietnam Travel and Events Company Limited

31-03-26

01-01-26

VND

VND

29 700 000

29 700 000

61 000 000

90 700 000

29 700 000

7 . RECEIVABLES OF PROFESSIONAL OPERATION

a) Receivables from professional activities are detailed by content

Receivables of management operation of securities investment Funds and securities

Receivables of management operation of securities portfolio

Receivables of securities investment consultancy operation

31-03-26

01-01-26

VND

VND

1 460 074 387

1 350 933 018

464 176 275

264 046 912

625 000 000

625 000 000

2 549 250 662

2 239 979 930

1 460 074 387

1 350 933 018

b) Receivables from professional activities are related parties

(Details in Note. 25)

8 . OTHER SHORT- TERM RECEIVABLES

Other receivables are detailed by content

Receivable interest on bonds, deposit contracts and certificates of deposit

Dividends and shared profits receivable

Others

31-03-26

01-01-26

VND

VND

160 175 342

1 362 871 231

747 000

5 000 000

71 661 450

165 922 342

1 434 532 681

9 . PROVISIONS FOR SHORT-TERM DOUBTFUL DEBTS

Provision for receivables from securities investment consulting activities

31-03-26

01-01-26

VND

VND

(625 000 000)

(625 000 000)

(625 000 000)

(625 000 000)

10 . SHORT-TERM PREPAID EXPENSES

31-03-26

01-01-26

Prepaid office rental costs
Cost of buying insurance
Others

VND	VND
134 425 005	134 425 005
55 579 500	49 541 000
25 476 000	33 805 525
215 480 505	217 771 530

11 . TANGIBLE FIXED ASSETS

<i>Items</i>	<i>Management equipment</i>	<i>Means of transport, transmission</i>	<i>Other tangible fixed assets</i>	<i>Total</i>
Original cost				
Opening balance	212 351 500			212 351 500
Purchase during the period				
Capital construction investment completed during the period				
Others				
Liquidation, sale				
Closing balance	212 351 500			212 351 500
Accumulated depreciation				
Opening balance	175 330 942			175 330 942
Depreciation during the period	4 521 666			4 521 666
Others				
Liquidation, sale				
Closing balance	179 852 608			179 852 608
Net carrying amount				
Opening balance	37 020 558			37 020 558
Closing balance	32 498 892			32 498 892

12 . INTANGIBLE FIXED ASSETS

<i>Items</i>	<i>Land Use Rights</i>	<i>Software</i>	<i>Other intangible fixed assets</i>	<i>Total</i>
Original cost				
Opening balance		1 930 333 192		1 930 333 192
Purchase during the period				
Capital construction investment completed during the period				
Others				
Liquidation, sale				
Closing balance		1 930 333 192		1 930 333 192
Accumulated depreciation				
Opening balance		1 659 263 837		1 659 263 837
Depreciation during the period		22 650 000		22 650 000
Others				
Liquidation, sale				
Closing balance		1 681 913 837		1 681 913 837
Net carrying amount				
Opening balance		271 069 355		271 069 355
Closing balance		248 419 355		248 419 355

13 . LONG- TERM INVESTMENTS

	31-03-26		01-01-26	
	Quantity	Book value VND	Quantity	Book value VND
Other long-term investment		43 842 883 598		61 716 042 777
- Stock		26 440 153 881		24 110 153 881
ABB	1 009 696	8 790 153 881	776 696	6 460 153 881
Mai Trang Linh Joint Stock Company	765 000	7 650 000 000	765 000	7 650 000 000

HTL Viet Nam Real Estate Business And Construction Investment JSC	625 000	10 000 000 000	625 000	10 000 000 000
- Bond				
DRT12402		17 402 729 717	376	37 605 888 896
Provision for devaluation of long-term investment	174	17 402 729 717	376	37 605 888 896
		<u>43 842 883 598</u>		<u>61 716 042 777</u>
14 . LONG-TERM PREPAID EXPENSES				
		<u>31-03-26</u>	<u>01-01-26</u>	
		VND	VND	
Tools awaiting for allocation		159 539 906	181 359 069	
Others		252 982 820	198 182 302	
		<u>412 522 726</u>	<u>379 541 371</u>	
15 . SHORT-TERM TRADE PAYABLES				
		<u>31-03-26</u>	<u>01-01-26</u>	
		VND	VND	
a) Short-term trade payables are detailed:				
An Binh Securities Joint Stock Company			1 539 531	
Geleximco Group		9 295 145	9 732 390	
CMC Telecommunications Infrastructure Joint Stock Company		5 280 000		
New Generation Services and Trading Joint Stock Company			54 865 350	
Others		74 544 499	93 108 445	
		<u>89 119 644</u>	<u>159 245 716</u>	
b) Short-term trade payables are related parties (Details in Note. 25)		<u>5 280 000</u>	<u>1 539 531</u>	
16 . TAX PAYABLES AND STATUTORY OBLIGATIONS				
		<u>31-03-26</u>	<u>01-01-26</u>	
		VND	VND	
Value added tax		35 556	12 011 533	
Business income tax		1 096 620 298	1 363 962 938	
Personal income tax		247 449 828	226 427 723	
		<u>1 344 105 682</u>	<u>1 602 402 194</u>	
17 . SHORT-TERM ACCRUED EXPENSES				
		<u>31-03-26</u>	<u>01-01-26</u>	
		VND	VND	
a) Accrued expenses detailed by content				
Fund certificate distribution costs		789 017	1 445 365	
Open-ended fund service fee		410 752 877	288 969 847	
Other accrued expenses		472 059 913	472 804 074	
		<u>883 601 807</u>	<u>763 219 286</u>	
b) Accrued expenses to related parties (Details in Note. 25)		<u>21 362 927</u>	<u>31 772 740</u>	
18 . OTHER SHORT-TERM PAYABLES				
		<u>31-03-26</u>	<u>01-01-26</u>	
		VND	VND	
Trade union fund		231 926 003	249 659 103	
Payable to the Custodian Bank		20 560 480	11 359 094	
Other payables		53 460 131	317 423 315	
		<u>305 946 614</u>	<u>578 441 512</u>	
19 . REVENUE				
		<u>This period</u>	<u>Same period last year</u>	
		VND	VND	

Revenue from management operation of An Binh Energy and Infrastructure Investment Fund	3 565 790 279	3 581 544 546
Revenue from management operation and fee for redemption, subscription of An Binh Bond Investment Fund	4 379 812 084	7 536 922 359
Revenue from management operation of ETF ABFVN DIAMOND, fee for redemption, subscription of ETF ABFVN DIAMOND fund units, and other related revenue	83 940 595	288 220 185
Revenue from management operation of An Binh Prosperity Equity Fund	12 109 972	
Revenue of management operation of securities portfolio	190 927 977	143 789 635
Other revenue	9 201 386	3 200 949

8 241 782 293	11 553 677 674
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Revenue to related parties
(Details in Note. 25)

6 528 892 532	10 270 280 717
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20 . COST OF OPERATING ACTIVITIES, COST OF GOODS SOLD

Expenses of management operation of securities investment Funds and securities
Expenses of management operation of securities portfolio
Other expenses

This period	Same period last year
VND	VND
1 919 359 384	2 990 881 764
9 201 386	4 300 949
980 000 000	969 721 658
2 908 560 770	3 964 904 371

21 . FINANCIAL INCOME

Interest on deposits, profit on financial investment
Gains from selling securities and liquidating investments
Dividends, profits earned
Realized gain from foreign exchange difference

This period	Same period last year
VND	VND
4 604 273 038	2 400 192 586
2 390 299 767	4 091 594 599
3 447 000	16 670 000
6 998 019 805	6 508 457 185
782 398	462 630

Revenue to related parties
(Details in Note. 25)

22 . FINANCIAL EXPENSES

Loss from selling securities and liquidating investments
Provisions/reversal of provision for devaluation of investment
Others

This period	Same period last year
VND	VND
2 324 840 003	1 936 211 670
(1 371 432 533)	303 244 500
29 177 388	202 467 651
982 584 858	2 441 923 821

23 . GENERAL ADMINISTRATIVE EXPENSES

Labour expenses
Raw material
Depreciation and amortisation
Tax, fees and charge
Expenses from external services
Other expenses by cash

This period	Same period last year
VND	VND
4 345 468 655	3 999 169 044
42 256 295	66 215 393
27 171 666	176 697 984
3 546 789	5 758 779
711 875 905	683 428 601
172 474 344	186 921 062
5 302 793 654	5 118 190 863

24 . CORPORATE INCOME TAX

Total profit before tax
Increase
- Unreasonable expenses
Decrease

This period	Same period last year
VND	VND
6 045 862 816	6 537 115 804
30 000 000	24 000 000
30 000 000	24 000 000
3 447 000	16 670 000

- Dividend

Total taxable income

3 447 000	16 670 000
6 072 415 816	6 544 445 804

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

1 214 483 163	1 308 889 161
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Adjustments to corporate income tax of previous periods into corporate income tax payable this period

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Current corporate income tax expense

1 214 483 163	1 308 889 161
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25. TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties

Relationship

An Binh Energy and Infrastructure Fund

Member fund managed by the Company

An Binh Bond Investment Fund

Open-ended fund managed by the Company

ETF ABFVN DIAMOND

Exchange traded fund managed by the Company

An Binh Prosperity Equity Fund

Open-ended fund managed by the Company

CMC Technology and Solution Company Limited

Subsidiary of CMC Corporation by Mr. Le Viet Ha - General Director of the Company is a member of the Board of Management

CMC Telecommunication Infrastructure Corporation

Subsidiary of CMC Corporation by Mr. Le Viet Ha - General Director of the Company is a member of the Board of Management

An Binh Securities Joint Stock Company

Ms. Dao Thi Cam - Member of the Board of Supervisors of the Company is a member of the Board of Supervisors of An Binh Securities Joint Stock Company.

Mr. Le Viet Ha - General Director of the Company is a member of the Board of Management of An Binh Securities Joint Stock Company until March 18, 2026

During the period, the Company has the transactions with related parties as follows:

	This period VND	Same period last year VND
Revenue from management activities of Securities Investment Funds and other related revenue	6 528 892 532	10 270 280 717
An Binh Energy and Infrastructure Fund	3 565 790 279	3 581 544 546
An Binh Bond Investment Fund	2 867 051 686	6 591 343 332
ETF ABFVN Diamond	83 940 595	97 392 839
An Binh Prosperity Equity Fund	12 109 972	
Securities account deposit interest	782 398	462 630
An Binh Securities Joint Stock Company	782 398	462 630
Purchasing/ Selling securities	72 833 275 658	142 517 091 128
An Binh Securities Joint Stock Company		81 315 266 690
An Binh Bond Investment Fund	72 833 275 658	61 201 824 438
Purchase goods and services	82 029 784	3 022 282 442
An Binh Securities Joint Stock Company	19 000 000	164 270 492
CMC Telecommunication Infrastructure Corporation	25 934 987	25 772 533
CMC Technology and Solution Company Limited	37 094 797	2 832 239 417
Contributing capital to establish securities investment funds	29 564 120 304	19 082 734 602
ETF ABFVN Diamond	29 564 120 304	19 082 734 602
Contributed capital to the investment funds	50 000 000 000	
An Binh Prosperity Equity Fund	50 000 000 000	

(*) The company contributed capital to the fund's public offering, acquiring 5,000,000 of fund certificates, equivalent to VND 50 billion.

Outstanding balances up to the reporting date are as follows:

	31-03-26 VND	01-01-26 VND
Short-term investment	64 804 417 318	43 732 889 914

Certificate of ETF ABFVN Diamond
Certificate of An Binh Prosperity Equity Fund

Receivables from professional activities

An Binh Securities Joint Stock Company

An Binh Bond Investment Fund

ETF ABFVN Diamond

An Binh Prosperity Equity Fund

Long-term trade receivables

An Binh Energy and Infrastructure Fund

Short-term trade payables

CMC Telecommunication Infrastructure Corporation

An Binh Securities Joint Stock Company

Accrued expenses

CMC Technology and Solution Company Limited

CMC Telecommunication Infrastructure Corporation

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

14 804 417 318	43 732 889 914
50 000 000 000	
1 460 074 387	1 350 933 018
	3 079 108
1 424 293 537	1 020 523 324
23 670 878	327 330 586
12 109 972	
41 283 865 182	37 718 074 903
41 283 865 182	37 718 074 903
5 280 000	1 539 531
5 280 000	
	1 539 531
21 362 927	31 772 740
19 000 000	27 483 653
2 362 927	4 289 087

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

Board of Management

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

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

This period	Same period last year
VND	VND
30 000 000	24 000 000
(**)	(**)
60 000 000	60 000 000
90 000 000	84 000 000

Board of General Directors and Board of Supervisors

Mr. Le Viet Ha - General Director
Mr. Nguyen Thanh Nam - Deputy General Director
Mrs. Vu Khanh Linh - Deputy General Director

This period	Same period last year
VND	VND
155 400 000	146 400 000
90 000 000	90 000 000
72 000 000	
317 400 000	236 400 000

Board of Supervisors

Mrs. Pham Thi Ngoc Ha - Head of Control Department
Mrs. Nguyen Thi Thanh Huyen - Member - Dismissed on April 29, 2025
Ms. Dao Thi Cam - Member - Appointed on April 29, 2025
Mr. Tong Tran Le Thanh - Member

This period	Same period last year
VND	VND
15 000 000	9 000 000
	6 000 000
24 000 000	
12 000 000	6 000 000
51 000 000	21 000 000

[Signature]

[Signature]

Tran Thi Bich Ngoc
Preparer

Phung Thi Minh Thu
Chief Accountant



Le Viet Ha
General Director
Hanoi, 20 April 2026