FINANCIAL STATEMENTS

AN BINH SECURITIES JOINT STOCK COMPANY

2nd Quarter of 2026

AN BINH SECURITIES JOINT STOCK COMPANY
16th Floor, Geleximco Building, No. 36 Hoang Cau Street,
O Cho Dua Ward, Hanoi City

CONTENTS

STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Code	ASSETS		Note	30/06/2026 VND	01/01/2026 VND
100	**A.**	**CURRENT ASSETS**		**7,001,111,987,394**	**4,032,869,894,864**
110	**I.**	**Financial assets**		**6,995,795,180,018**	**4,027,239,823,783**
111	1.	Cash and cash equivalents	4	1,075,614,516,299	122,837,939,722
111.1	1.1	Cash		*1,075,614,516,299*	*122,837,939,722*
111.2	1.1	Cash equivalents		-	-
112	1.	Financial assets at fair value through profit and loss (FVTPL)	5a)	3,945,471,807,267	504,958,915,423
212.1	2.	Held-to-maturity investments (HTM)	5b)	702,007,056,542	1,788,575,880,181
114	3.	Loans	5c)	1,242,049,109,320	1,565,247,402,928
116	4.	Provision for impairment of financial assets and mortgage	6	*(19,732,395,421)*	*(19,023,599,821)*
117	5.	Receivables	7	43,305,862,102	59,651,246,387
117.1	*5.1*	Receivables from disposal of financial assets	-	*2,023,815,140*	-
117.2	*5.2*	Receivables from and accruals for dividend and interest income		*41,282,046,962*	*59,651,246,387*
118	6.	Prepayments to suppliers		1,353,961,141	174,059,256
119	7.	Receivables from services provided by the Company	7	7,390,381,380	5,714,495,013
122	8.	Other receivables	7	2,220,231,608	2,988,834,914
129	9.	Provision for impairment of receivables	8	(3,885,350,220)	(3,885,350,220)
130	**II.**	**Other current assets**		**5,316,807,376**	**5,630,071,081**
131	1.	Advances		35,000,000	1,310,000,000
132	2.	Tools, supplies		46,650,700	46,650,700
133	3.	Short-term prepaid expenses		3,998,681,412	2,870,822,483
136	4.	Taxes and other receivables from State budget		19,549,264	19,549,264
137	5.	Other short-term assets	9	1,216,926,000	1,383,048,634
200	**B.**	**NON- CURRENT ASSETS**		**316,524,590,912**	**681,162,381,024**
210	**I.**	**Long-term financial assets**		**216,600,000,000**	**580,000,000,000**
212	1.	Investments		216,600,000,000	580,000,000,000
212.1	1.1	Held-to-maturity investments (HTM)	10	216,600,000,000	580,000,000,000
220	**II.**	**Fixed assets**		**77,401,372,296**	**79,695,536,350**
221	1.	Tangible fixed assets	11	10,184,409,821	11,615,872,655
222	-	Cost		*32,627,886,801*	*32,627,886,801*
223a	-	Accumulated depreciation		*(22,443,476,980)*	*(21,012,014,146)*
227	2.	Intangible fixed assets	12	67,216,962,475	68,079,663,695
228	-	Cost		*105,407,208,045*	*105,407,208,045*
229a	-	Accumulated amortization		*(38,190,245,570)*	*(37,327,544,350)*
240	**IV.**	**Construction in progress**		-	-
250	**V.**	**Other long-term assets**		**22,523,218,616**	**21,466,844,674**
251	1.	Long-term deposits, collaterals and pledges		2,044,966,640	1,108,253,200
252	2.	Long-term prepaid expenses		478,251,976	358,591,474
253	2.	Deferred income tax assets		-	-
254	3.	Deposits to Settlement Assistance Fund	13	20,000,000,000	20,000,000,000
260	**VI.**	**Provisions for long-term assets**		-	-
270	**TOTAL ASSETS**			**7,317,636,578,306**	**4,714,032,275,888**

STATEMENT OF FINANCIAL POSITION

As at 30/06/2026
(continue)

Code		RESOURCES	Note	30/06/2026 VND	30/06/2026 VND
300	**C.**	**LIABILITIES**		**3,544,678,019,374**	**3,117,771,571,701**
310	**I.**	**Current liabilities**		**3,511,675,094,444**	**3,107,307,369,379**
311	1.	Short-term loans and debts	14	3,441,096,245,358	3,024,019,795,289
312	1.1	Short-term loans		3,441,096,245,358	3,024,019,795,289
318	2.	Payables for securities transaction activities	15	1,992,937,751	7,763,245,195
320	3.	Short-term trade payables		1,767,883,063	2,314,562,512
321	4.	Advances from customers		13,916,161,152	439,048,119
322	5.	Tax payables and statutory obligations	16	24,656,512,749	36,730,265,192
323	6.	Payables to employees		5,626,845,356	15,178,104,284
324	7.	Employee benefits		418,373,000	402,073,900
325	8.	Short-term accrued expenses	17	12,006,252,397	13,584,114,249
327	9.	Short-term unearned revenue		167,145,960	205,882,807
328	10.	Short-term deposits, collateral received	18	117,000,000	117,000,000
329	11.	Other short-term payables	19	571,299,565	189,269,986
331	12.	Bonus and welfare fund		9,338,438,093	6,364,007,846
340	**II.**	**Long-term liabilities**		**33,002,924,930**	**10,464,202,322**
356	1.	Deferred tax payables		33,002,924,930	10,464,202,322
400	**D.**	**OWNER'S EQUITY**		**3,772,958,558,932**	**1,596,260,704,187**
410	**I.**	**Owner's Equity**	**20**	**3,772,958,558,932**	**1,596,260,704,187**
411	1.	Share capital	**20a**	3,011,500,000,000	1,011,500,000,000
411.1	1.1	Contributed capital		3,011,500,000,000	1,011,500,000,000
411.1a	1.2	Ordinary shares with voting rights		3,011,500,000,000	1,011,500,000,000
412	1.	Asset revaluation differences		-	-
414	2.	Charter capital supplementary reserve fund		13,199,809,009	13,199,809,009
415	3.	Operational risk and financial reserve fund		13,199,809,009	13,199,809,009
417	4.	Undistributed earnings	**20b**	735,058,940,914	558,361,086,169
417.1	4.1	Realized earnings		603,047,241,192	516,504,276,880
417.2	4.2	Unrealized earnings		132,011,699,722	41,856,809,289
420	**II.**	**Non-business funds and other funds**		-	-
440		**TOTAL LIABILITIES AND OWNER'S EQUITY**		**7,317,636,578,306**	**4,714,032,275,888**

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM		Note	30/06/2026	01/01/2026
0	A.	ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS			
006	1.	Quantity of outstanding shares in circulation		301,150,000	101,150,000
008	2.	Financial assets listed/registered at the VSD of the Company	21	2,759,060,070,000	652,305,770,000
009	3.	The Company's non-traded financial assets deposited at tl	22	5,070,000	-
012	4.	The Company's financial assets which are not deposited at the VSD	23	*841,934,360,000*	*523,917,970,000*
013	5.	The Company's financial assets are entitled		*25,670,000*	*24,440,000*
0	B.	**ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS**			
021	1.	Financial assets listed/registered at the VSD of investors	24	27,183,123,492,000	30,214,742,905,000
021.1	*a.*	Unrestricted financial assets		*15,797,404,882,000*	*19,045,548,865,000*
021.2	*b.*	Restricted financial assets		*1,369,954,900,000*	*1,369,929,100,000*
021.3	*c.*	Mortgage financial assets		*9,963,700,080,000*	*9,712,842,080,000*
021.4	*d.*	Blocked financial assets		*36,268,830,000*	*3,630,440,000*
021.5	*e.*	Financial assets awaiting settlement		*15,794,800,000*	*82,792,420,000*
021.6	*f.*	Financial assets awaiting for loans		-	-
022	1.	Non-traded financial assets deposited at the VSD of investors	25	94,800,710,000	18,370,040,000
023	2.	Awaiting financial assets of investors	26	112,195,469,490	335,225,774,920
026	3	Investors' deposits	27	627,091,467,589	515,173,415,998
027	3.1	Investors' deposits for securities trading activities managed by the Company		627,084,801,439	515,166,749,848
030	3.2	Deposits of securities issuers		6,666,150	6,666,150
031	4.	Payables to investors - Investors' deposits for securities trading activities managed by the Company	28	627,084,801,439	515,166,749,848

031.1	*4.1*	*Payables to domestic investors for deposits for securities trading activities managed by the Company*		*623,335,284,196*	*513,757,464,209*
031.2	*4.2*	*Payables to foreign investors for deposits for securities trading activities managed by the Company*		*3,749,517,243*	*1,409,285,639*
035	5.	Payables for dividend, principal and interest from bonds	29	*6,666,150*	*6,666,150*

M.S.D.N: 0102036848-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN AN BÌNH
THÀNH PHỐ HÀ NỘI

Tran Thi Thu Phuong
Preparer

Le Thi Thu Hien
Chief Accountant

Nguyen Quang Dat
General Director
Ha Noi, 16th July 2026

STATEMENT OF COMPREHENSIVE INCOME

2nd Quarter of 2026

Code		ITEM	Note	2nd Quarter of 2026	2nd Quarter of 2025	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
				VND	VND	VND	VND
	I.	**OPERATING INCOME**					
01	1.1	Gain from financial assets at fair value through profit and loss (FVTPL)		212,916,531,329	19,893,060,722	249,934,720,506	33,313,847,823
01.1		a. Gain from disposal of financial assets at FVTPL	31.a)	*70,353,781,679*	*18,098,063,924*	*86,873,960,251*	*30,163,803,728*
01.2		b. Gain from revaluation of financial assets at FVTPL		*141,053,028,451*	*1,782,598,898*	*157,501,102,492*	*2,765,864,908*
01.3		c. Dividend, interest income from financial assets at FVTPL	31.b)	*1,509,721,199*	*12,397,900*	*5,559,657,763*	*384,179,187*
02	1.2	Gain from held-to-maturity (HTM) investments	31.b)	24,844,258,621	29,072,932,319	63,594,119,253	56,951,368,193
03	1.3	Gain from loans and receivables	31.b)	37,414,289,016	32,073,486,930	76,482,377,073	64,470,189,666
06	1.4	Revenue from brokerage services		18,936,783,635	19,092,632,056	44,363,384,695	32,491,027,449
07	1.5	Revenue from underwriting and issuance agent services		-	7,720,122,929	-	9,793,695,350
08	1.8	Revenue from securities investment advisory services		60,000,000	-	105,000,000	-
09	1.6	Revenue from securities custodian services		1,401,180,125	1,329,496,323	2,898,927,904	2,678,606,424
10	1.7	Revenue from financial advisory services		300,000,000	50,000,000	300,000,000	281,818,182
11	1.8	Revenue from other operating activities	31.c)	139,659,085	112,510,909	5,564,082,791	211,353,636
20		**Total operating income**		**296,012,701,811**	**109,344,242,188**	**443,242,612,222**	**200,191,906,723**
	II.	**OPERATING EXPENSES**					
21	2.1	Loss from financial assets at fair value through profit and loss (FVTPL)		20,383,055,570	2,100,978,661	48,473,487,079	5,360,015,898
21.1		*a. Loss from disposal of financial assets at FVTPL*	31.a)	*2,916,606,030*	*283,344,678*	*3,665,997,628*	*1,298,771,595*
21.2		*b. Loss from revaluation of financial assets at FVTPL*		*17,466,449,540*	*1,817,633,983*	*44,807,489,451*	*4,061,244,303*
24	2.3	Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans		1,436,061,669	2,145,109,607	4,114,842,677	3,670,729,597
26	2.4	Expenses for proprietary trading activities		2,612,357,117	5,002,648,590	4,416,420,769	7,069,626,135
27	2.5	Expenses for brokerage services		14,384,751,181	12,443,464,398	31,768,989,191	21,159,937,117
28	2.6	Expenses for underwriting and issuance agent services		-	2,475,707,751	-	4,287,831,372
30	2.7	Expenses for securities custodian services		945,857,880	793,902,605	1,851,852,512	1,551,071,256
32	2.8	Expenses for other operating	32	77,796,064	(628,016,806)	78,388,788	(907,222,166)
40		**Total operating expenses**		**39,839,879,481**	**24,333,794,806**	**90,703,981,016**	**42,191,989,209**
	III.	**FINANCIAL INCOME**					
42	3.1	Non-fixed dividend and interest income		437,178,043	266,396,491	815,093,231	474,053,128
44	3.2	Other income for investments		-	-	87,392,961	-
50		**Total financial income**		**437,178,043**	**266,396,491**	**902,486,192**	**474,053,128**
	IV.	**FINANCIAL EXPENSES**					
52	4.1	Borrowing costs		36,614,359,114	24,334,193,367	82,188,200,234	46,764,009,766
60		**Total financial expenses**		**36,614,359,114**	**24,334,193,367**	**82,188,200,234**	**46,764,009,766**

STATEMENT OF COMPREHENSIVE INCOME

2nd Quarter of 2026

Code		ITEM	Note	2nd Quarter of 2026	2nd Quarter of 2025	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
				VND	VND	VND	VND
62	VI.	**GENERAL AND ADMINISTRATIVE EXPENSES**	33	**24,209,648,337**	**21,004,893,052**	**45,193,908,687**	**38,798,744,135**
70	VII.	**OPERATING PROFIT**		**195,785,992,922**	**39,937,757,454**	**226,059,008,477**	**72,911,216,741**
	VIII.	**OTHER INCOME AND EXPENSES**		-	-		
71	8.1	Other income	34	1,308,567	1,534,761	3,311,160	2,458,891
72	8.2	Other expense	36	42,980,221	51,200,000	455,480,221	52,918,627
80		**Total other operating profit**		**(41,671,654)**	**(49,665,239)**	**(452,169,061)**	**(50,459,736)**
90	IX.	**TOTAL PROFIT BEFORE TAX**		**195,744,321,268**	**39,888,092,215**	**225,606,839,416**	**72,860,757,005**
91	9.1	Realized profit		72,157,742,357	39,923,127,300	112,913,226,375	74,156,136,400
92	9.2	Unrealized profit		123,586,578,911	(35,035,085)	112,693,613,041	(1,295,379,395)
100	X.	**CORPORATE INCOME TAX EXPENSES**		**36,997,857,620**	**6,866,705,461**	**45,445,554,424**	**13,917,651,006**
100.1	10.1	Current corporate income tax expenses	37	14,459,135,012	8,196,528,881	22,906,831,816	15,247,474,426
100.2	10.2	Deferred corporate income tax expenses	37	22,538,722,608	(1,329,823,420)	22,538,722,608	(1,329,823,420)
200	XI.	**PROFIT AFTER TAX**		**158,746,463,648**	**33,021,386,754**	**180,161,284,992**	**58,943,105,999**
300	XII.	**OTHER COMPREHENSIVE INCOME AFTI**		-	-		
301	12.1	Gain/(Loss) from revaluation of AFS financial assets		-	15,239,629,128	-	15,239,629,128
400		**Total comprehensive income**		-	**15,239,629,128**	-	**15,239,629,128**
500	XIII.	**NET INCOME ON COMMON SHARES**					-
501	13.1	Basic earnings per share (VND/share)	38	1,388	326	1,672	583

CÔNG TY CỔ PHẦN CHỨNG KHOÁN AN BÌNH
M.S.D.N: 0102036848 - C.T.C.P
THÀNH PHỐ HÀ NỘI

Tran Thi Thu Phuong	Le Thi Thu Hien	Nguyen Quang Dat
Preparer	Chief Accountant	General Director
		Ha Noi, 16th July 2026

STATEMENT OF CASH FLOW

2nd Quarter of 2026

(Under Indirect method)

Code	ITEM		Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
				VND	VND
	I.	**Cash flow from operating activities**			
01	**1.**	**Profit before tax**		**225,606,839,416**	**72,860,757,005**
02	**2.**	**Adjustments for**		24,187,994,481	(5,554,740,670)
03	-	*Depreciation and amortisation*		2,294,164,054	2,345,941,288
04	-	*Provisions*		708,795,600	(1,010,000,000)
05	-	*Gains/losses from unrealized foreign exchange*		-	-
06	-	*Interest expense*		85,594,247,311	50,534,739,363
07	-	*Gains/losses from investing activities*		(64,409,212,484)	(57,425,421,321)
08	-	Interest income			
09	-	*Other adjustments*			
10	**3.**	**Increase in non-monetary expenses**		**44,807,489,451**	**4,061,244,303**
11	-	Loss from revaluation of financial assets at FVTPL		44,807,489,451	4,061,244,303
18	***4.***	***Decrease in non-monetary income***		**(157,501,102,492)**	**(2,765,864,908)**
19	-	Gain from revaluation of financial assets at FVTPL		(157,501,102,492)	(2,765,864,908)
	5.	***Operating profit before changes in working capital***		**(1,665,810,306,832)**	**(392,595,133,733)**
31	-	Increase/Decrease in financial assets at FVTPL		(3,327,819,278,803)	928,354,692,835
32	-	Increase/Decrease in HTM investments		1,449,968,823,639	(1,161,804,913,560)
33	-	Increase/Decrease in loans		323,198,293,608	(61,411,522,151)
34	-	Increase/Decrease in financial assets at AFS		-	-
36	-	Increase/Decrease in receivables and accruals from dividend and interest income		18,369,199,425	(10,404,890,752)
37	-	Increase/Decrease in receivables from services provided by the Company		(1,675,886,367)	877,431,469
39	-	Increase/Decrease in other receivables		(411,298,579)	(3,331,919,880)
40	-	Increase/Decrease in other assets		1,441,122,634	413,224,158
41	-	Increase/Decrease in accrued expenses (excluding interest expenses)		(14,323,630)	(2,788,729,261)
42	-	Increase/Decrease in prepaid expenses		(1,247,519,431)	1,117,224,572
43	-	CIT paid		(34,835,000,307)	(26,842,126,529)
44	-	Interest paid		(87,157,785,533)	(52,768,633,665)
45	-	Increase/Decrease in trade payables		(546,679,449)	(69,530,491)
46	-	Increase/Decrease in welfare benefits		16,299,100	29,640,000
47	-	Increase/Decrease in tax and payables to the State (excluding CIT paid)		(145,583,952)	(2,243,100,686)
48	-	Increase/Decrease in payables to employees		(9,551,258,928)	(2,803,749,279)
50	-	Increase/Decrease in other payables		7,561,098,321	1,114,769,487
51	-	Other receipts from operating activities		-	-
52		Other payments from operating activities		(936,713,440)	(33,000,000)
60	**Net cash flows from operating activities**			**(1,528,709,085,976)**	**(323,993,738,003)**

STATEMENT OF CASH FLOW

2nd Quarter of 2026
(Under Indirect method)

Code		ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
				VND	VND
	II.	*Cash flows from investing activities*			
61	1.	Payments for purchase and construction of fixed assets, investment properties and other long-term assets		-	
65	3	Dividends and interest from long term investments received		64,409,212,484	57,425,421,321
70		***Net cash flows from investing activities***		**64,409,212,484**	**57,425,421,321**
	III.	CASH FLOWS FROM FINANCING ACTIVITIES			
71	1.	Receipts from stocks issuing and capital contribution from equity owners		2,000,000,000,000	-
73	3.	Proceeds from borrowings		11,033,465,392,313	18,038,861,967,719
73.2	3.2	Borrowings from others		11,033,465,392,313	18,038,861,967,719
74	4.	Repayment of borrowings		(10,616,388,942,244)	(17,746,247,636,903)
74.3	4.3	Other repayment of borrowings		(10,616,388,942,244)	(17,746,247,636,903)
76	6.	Dividends, profit paid to equity owners			
80		**Net cash flows from financing activities**		**2,417,076,450,069**	**292,614,330,816**
90		**Net decrease/increase in cash and cash equivalents**		**952,776,576,577**	**26,046,014,134**
101		**Cash and cash equivalents at beginning of the period**		**122,837,939,722**	**104,236,513,302**
101.1		Cash		122,837,939,722	104,236,513,302
101.2		Cash equivalents		-	-
103		**Cash and cash equivalents at end of the period**		**1,075,614,516,299**	**130,282,527,436**
103.1		Cash		*1,075,614,516,299*	*130,282,527,436*
103.2		Cash equivalents		-	-

M.S.D.N: 0102036848-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN AN BÌNH
THÀNH PHỐ HÀ NỘI

Preparer	Chief Accountant	General Director
Tran Thi Thu Phuong	**Le Thi Thu Hien**	**Nguyen Quang Dat**
Preparer	Chief Accountant	General Director
		Ha Noi, 16th July 2026

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

2nd Quarter of 2026
(Under Indirect method)

Code		ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
				VND	VND
	I.	**Cash flows from brokerage and trust activities of the investors**			
01	1	Cash receipts from disposal of brokerage securities of customers		35,540,986,441,324	12,202,392,597,397
02	2	Cash payments for acquisition of brokerage securities of customers		(15,729,066,068,572)	(11,763,485,416,863)
07	3	Cash receipts for settlement of securities transaction of customers		19,633,799,062,819	12,299,729,187,710
08	4	Cash payments for settlement of securities transaction of customers		(39,332,180,251,902)	(12,527,663,466,391)
11	5	Cash payments for custodian fees of customers		(1,621,132,078)	(1,369,977,613)
14	6	Cash receipt from securities issuers		244,210,692,038	165,085,055,637
15	7	Cash payments to securities issuers		(244,210,692,038)	(165,085,055,637)
20		**Net increase/decrease in cash during the period**		**111,918,051,591**	**209,602,924,240**
30	**II.**	**Cash and cash equivalents at the beginning of the period**		**515,173,415,998**	**234,765,718,130**
31		Cash at banks at the beginning of the period:		515,173,415,998	234,765,718,130
32	-	Investors' deposits managed by the Company for securities trading activities		515,166,749,848	234,759,051,980
35	-	Deposits of securities issuers		6,666,150	6,666,150
		In which: term deposits		-	-
36		Cash equivalent		-	-
37		Effect of exchange rate fluctuations		-	-
40	**III.**	**Cash and cash equivalents at the end of the period**		**627,091,467,589**	**444,368,642,370**
41		Cash at banks at the end of the period:		627,091,467,589	444,368,642,370
42	-	Investors' deposits managed by the Company for securities trading activities		627,084,801,439	444,361,976,220
45	-	Deposits of securities issuers		6,666,150	6,666,150

M.S.D.N:0102036848-C.T.C.P CÔNG TY CỔ PHẦN CHỨNG KHOÁN AN BÌNH THÀNH PHỐ HÀ NỘI

Preparer	Chief Accountant	General Director
Tran Thi Thu Phuong	**Le Thi Thu Hien**	**Nguyen Quang Dat**
Preparer	Chief Accountant	General Director

Ha Noi, 16th July 2026

STATEMENT OF CHANGES IN OWNERS' EQUITY

2nd Quarter of 2026

	ITEMS	Beginning balance		Increase/ Decrease				Ending balance	
				Previous period		Current period			
		01/01/2025	01/01/2026	Increase	Decrease	Increase	Decrease	30/06/2025	30/06/2026
I.	**Changes in owners' equity**								
1	Share Capital	1,011,500,000,000	1,011,500,000,000	-	-	2,000,000,000,000	-	1,011,500,000,000	3,011,500,000,000
1.1	*Ordinary shares with voting rights*	*1,011,500,000,000*	*1,011,500,000,000*	-	-	2,000,000,000,000	-	1,011,500,000,000	3,011,500,000,000
2	Charter capital supplementary reserve fund	13,199,809,009	*13,199,809,009*	-	-	-	-	13,199,809,009	13,199,809,009
3	Operational risk and financial reserve fund	13,199,809,009	13,199,809,009	-	-	-	-	13,199,809,009	13,199,809,009
4	Difference from revaluation of financial assets at fair value	10,677,529,998	-	4,562,099,130	-	-	-	15,239,629,128	-
5	Undistributed earnings	387,253,634,898	558,361,086,169	62,007,627,235	(5,128,582,321)	196,858,798,087	(20,160,943,342)	444,132,679,812	735,058,940,914
5.1	Realized earnings	*391,536,625,062*	*516,504,276,880*	*58,908,661,974*	*(2,064,061,085)*	*90,006,394,559*	*(3,463,430,247)*	*448,381,225,951*	*603,047,241,192*
5.2	Unrealized earnings	*(4,282,990,164)*	*41,856,809,289*	*3,098,965,261*	*(3,064,521,236)*	*106,852,403,528*	*(16,697,513,095)*	*(4,248,546,139)*	*132,011,699,722*
	TOTAL	**1,435,830,782,914**	**1,596,260,704,187**	**66,569,726,365**	**(5,128,582,321)**	**2,196,858,798,087**	**(20,160,943,342)**	**1,497,271,926,958**	**3,772,958,558,932**

Preparer	Chief Accountant	General Director
Tran Thi Thu Phuong	**Le Thi Thu Hien**	**Nguyen Quang Dat**
Preparer	Chief Accountant	General Director

Ha Noi, 16th July 2026

CÔNG TY CỔ PHẦN CHỨNG KHOÁN AN BÌNH
M.S.D.N: 0102036848-C.T.C.P
THÀNH PHỐ HÀ NỘI

NOTES TO THE FINANCIAL STATEMENTS

2nd Quarter of 2026

1 . BACKGROUND

1.1 . Operating characteristics of the Securities Company

An Binh Securities Joint Stock Company was established pursuant to Business Registration Certificate No. 0103013960, first issued by the Hanoi Department of Planning and Investment on September 26, 2006; Business Registration Certificate No. 0102036848 for the 2nd amendment registered on December 26, 2022; Business Registration Certificate No. 0102036848 for the 3rd amendment registered on December 04, 2025; Business Registration Certificate No. 0102036848 for the 4th amendment registered on June 25, 2026 and operates under Securities Business License No. 16/UBCK-GPHĐKD issued by the State Securities Commission on September 29, 2006; Amendment License No. 178/UBCK-GP issued by the State Securities Commission on December 10, 2008; Amendment License No. 365/UBCK-GP issued by the State Securities Commission on November 02, 2010; Amendment License No. 19/GPĐC-UBCK dated February 26, 2018; Amendment License No. 79/GPĐC-UBCK dated September 16, 2021; and Amendment License No. 126/GPĐC_UBCK dated November 25, 2025; and Amendment License No. 77/GPĐC_UBCK dated June 24, 2026

The Company's head office is located at: 16th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi City.

The Company's Charter of Operation was issued in October 2006 and most recently amended and supplemented in March 2026.

Company's Legal capital under Business License: VND 3,011,500,000,000, Contributed Legal capital as at 30 June 2026: VND 3,011,500,000,000; Equivalent to 301,150,000 shares with the price of VND 10,000 per share.

The Company's member entities are as follows:

1, Ho Chi Minh City Branch;
2, Hue City Branch;
3, Hai Phong City Branch;
4, Da Nang City Branch;
5, Thai Binh City Branch;
6, Bac Ninh City Branch;
7, Vung Tau City Branch;
8, Hanoi City Branch;
9, Representative Office in Son La.

1.2 . Business field

The Company's business activities include: securities brokerage; principal trading; securities investment advisory; financial advisory; securities underwriting and depository services.

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 first fiscal year begins on September 29th, 2006 when the Company is granted a certificate of establishment and ends on December 31st, 2006.

The Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

The Company applies the Accounting Regime for Securities Companies issued under Circular No. 210/2014/TT-BTC dated December 30th, 2014 of the Minister of Finance on accounting guidance applicable to securities companies (replacing Circular No. 95/2008/TT-BTC dated October 24th, 2008, Decision No. 99/2000/QD-BTC dated June 13rd, 2000, Circular No. 162/2010/TT-BTC dated October 20th, 2010); Circular No. 334/2016/TT-BTC dated December 27th, 2016 of the Minister of Finance, amending, supplementing and replacing appendices 02 and 04 of Circular 210/2014/TT-BTC.

Circular No. 210/2014/TT-BTC dated December 30, 2014 takes effect from January 1st, 2016 and Circular No. 334/2016/TT-BTC dated December 27th, 2016 takes effect from fiscal year 2016, except for the provisions on fair value taking effect from January 1st, 2017.

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 . 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 less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Deposits from the sale of underwritten securities are funds received from the sale of underwritten securities at a designated commercial bank where the company acts as the securities underwriter (principal or sub-underwriter) (including funds received from securities sales agents) and deposits for principal, interest, and dividends of the issuer.

Securities transaction clearing deposits are the funds available for clearing and settlement by the Company and its clients on day T+x as required by the Vietnam Securities Depository Center (VSD), opened at a designated bank to settle the purchase and sale of securities based on the net clearing results.

Investor deposits for securities trading are presented as off-balance sheet items outside the financial statements.

2.4 . Financial assets

a) *Initial recognition*

Financial assets

Financial assets of the Company including cash and cash equivalents, financial assets at fair value through profit and loss (FVTPL), held-to-maturity investments (HTM), loans, available for sale financial assets (AFS) and receivables. 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, except financial assets at fair value through profit and loss (FVTPL) are identified by purchasing price/issuing cost.

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.

b) *Classification principles*

Financial assets at fair value through profit and loss (FVTPL): financial asset is classified as FVTPL if it was held for the purpose of selling or repurchasing in financial market through researching and analyzing with profit-taking expectation. The other financial assets are not classified to FVTPL when they are sold, they must be reclassified to FVTPL.

Financial assets FVTPL is a debt instrument at maturity which must be recognized as receivables and provision as doubtful debts (if any).

Held-to-maturity financial assets (HTM): are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the positive intention and ability to hold to maturity, except for:

- Non-derivative financial assets that at the time of initial recognition were classified by the Company as recognized at value through profit/loss (FVTPL);
- Non-derivative financial assets that the Company has classified as available-for-sale (AFS); and
- Non-derivative financial assets satisfy the definition of loans and receivables.

Following initial recognition, held-to-maturity (HTM) financial assets are determined at amortized cost using the effective interest rate method.

Loans: are non-derivative financial assets with fixed or identifiable payments and not listed on the market.

Types of loan commitments made:

- Margin contract;
- Prepaid of selling securities contract.

After initial recognition, loans are measured at amortized cost using the real interest rate method, except for loans to financial assets recognized at fair value through profit or loss; Financial liabilities arising from the transfer a financial asset that are not eligible for discontinuance or when applicable in accordance with the continued relevant regulations; financial guarantee contracts.

Provision for impairment of loan value is set aside when the company incurs lending risks in lending operations in accordance with the provisions of the Securities Law due to customers' failure to perform or partial inability to perform or all of its obligations under the loan commitment. Provisions for impairment of loans include specific provisions and general provisions.

Available for sale financial assets (AFS): are the non-derivative financial assets that are determined as available for sale or are not classified as:

- Loans or Receivables;
- Held to maturity investments;
- Financial assets at fair value through profit and loss (FVTPL).

Financial assets that are invested by the Company but have no short-term investment objectives and long-term objectives have not been identified. Therefore, this is a limited financial asset classified in the Company's operations.

c) *Revalue financial asset principles*

Revaluation of financial assets FTVPL and AFS at market value or fair value is according to the method of valuation in accordance with the law.

Fair value/market value of financial assets is determined according to the provisions of Circular No. 48/2019/TT-BTC as follows:

- For listed securities (including listed stocks, fund certificates, derivatives, and covered warrants): the actual market price of securities is calculated based on the closing price at the latest date transactions as of the date of preparation of the financial statements.
- For shares registered for trading on the trading market for unlisted public companies and state-owned enterprises equitized through public offerings of securities (UPCoM), the actual market price of the securities shall be determined as the reference price of the trading day immediately preceding the balance sheet date, as announced by the Stock Exchange.

- For Government bonds: the actual bond price on the market is the average of the prices that the market maker commits to offer at a certain price in the bidding session according to the provisions of Decree No. 95/2018/ND-CP dated June 30, 2018 on issuance, registration, depository, listing and trading of Government debt instruments on the stock market; guiding documents of the Ministry of Finance and amendments, supplements or replacements, if any. In case there is no such committed price, the actual bond price on the market is the most recent transaction price at the Stock Exchange within 10 days from the date of preparing the financial statement. In case there is no transaction within 10 days from the date of preparing the annual financial statement, the enterprise does not make provisions for this investment.

- For local government bonds, government-guaranteed bonds and corporate bonds: the market price of local government bonds, government-guaranteed bonds and listed, registered corporate bonds is the most recent transaction price at the Stock Exchange within 10 days from the date of preparation of the financial statements. In case there is no transaction within 10 days from the date of preparation of the annual financial statements, the enterprise shall not make provisions for this investment.

- In case the securities have been listed on the market but have not been traded within 30 days; the securities have been delisted or suspended from trading or have stopped trading; the shares of a joint stock company have been registered for trading on the Upcom market but have not been traded within 30 days before the time of preparing the financial statements will be assessed for the possibility and level of price reduction based on the consideration of the financial situation and book value of the issuer as of June 30, 2022.

Securities without reference prices from the above sources will have their potential and extent of depreciation assessed based on a review of the issuer's financial situation and book value at the date of valuation.

2.5 . Long-term investment

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year based on the [Separate] Financial Statements/Consolidated Financial Statements of subsidiaries, joint ventures or associates at the provision date.

2.6 . Short-term and long-term deposits received

Deposits received are recording amounts enterprises received deposits related to business to be performed in compliance with regulations of law in force. Deposits received are not under assets of the Company, the Company has to manage separately from monetary assets of the Company.

2.7 . Short-term and long-term receivables

Receivables from sale of financial assets: reflects the total value receivable when selling financial assets in the Company's financial asset portfolio (not through the Stock Exchanges), including the maturity value of financial assets or liquidation of these financial assets.

Receivables from and accruals for dividend and interest income: reflecting receivables from and accruals for dividend and interest income belonging to the Company's financial asset list.

Receivables of services rendered by the Company: reflecting receivables of the Company with the Stock Exchange, the Vietnam Securities Depository (VSD), the Investors are clients of the Company, with Securities issuing organizations or underwriters of securities and receivables from securities trading activities.

Provision for impairment of receivables: The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

The provision for bad debts is made for each bad debts as follow:

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%

2.8 . Fixed assets, Finance lease fixed assets and Investment properties

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.

Depreciation is provided on a straight-line basis. Annual rates calculated to write off the cost of each asset evenly over its expected useful life as follows:

- Buildings, structures	05 - 50 year
- Machinery, equipment	03 - 08 year
- Transportation equipment	10 year
- Office equipment and furniture	04 - 06 year
- Management software	03 - 08 year

2.9 . Prepaid expenses

Prepaid expenses only related to present fiscal year are recognised as short-term prepaid expenses and are recorded into operating costs.

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

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 . Short-term and long-term payables

Payables is presented according to term of payables, details for every entity, details for each type of currency and the other factors due to the management of the Company.

Loans: reflects the situation of bond issuance and bond payment; reflect the temporary borrowings and repayment the loans of the Company to the Bank, Vietnam Securities Depository Center, Settlement Assistance Fund or other borrowers in accordance with the regulations on lending activities applicable to securities companies.

Payables for securities transaction activities: reflect the payment situation about Fees for securities trading activities, Securities services for the Stock Exchange, Vietnam Securities Depository (VSD), payable to the Securities release agent.

Payables to a securities issuing organization: reflecting the Securities Issuing Organization payable's receipt and payment of disposing underwriting securities by The Company in the primary or secondary issuing company Primary or secondary securities, including the circumstance which the issued company disposed securities through agents.

2.11 . 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.

2.12 . Owner's equity

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

Realised profit during the period is the net difference between total revenue and income, and total expenses in the statement of comprehensive income of the Company. The profit is used to allocate for the owner will not contains losses realized at the beginning and losses not yet realized until distributing of interest to the owners. The distribution of the Company's profits to the owner must be transparent and in accordance with the securities law and other relevant laws applicable to the securities company, Charter of the securities company, Resolution of the General Meeting of Shareholders. Profits have distributed income to capital contributing members or shareholders after subtracting the tax liabilities to be calculated on the income they are entitled to.

2.13 . 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

Income from securities trading

Income from disposing of proprietary financial assets FVTPL is determined as the difference between the selling price and the cost of the number of FVTPL financial assets sold. Income from sale of financial assets is income earned.

Income from an increasing revalue of FVTPL proprietary financial assets at fair value. Income from revaluation financial asset in FVTPL proprietary financial assets are unrealized income.

Income derived from FVTPL, HTM, loans including: loan interest arising on loans in accordance with the Law on Securities; Dividends, dividends distributed from stock, bond interest; Interest derived from fixed deposits.

Dividends and profit arising from financial assets belonging to the Company's portfolio: FVTPL, HTM, and AFS are recognized when the Company is entitled to receive dividends from the ownership of the shares already established.

2.14 . Operating expenses and general and administrative expenses

Costs are recognized into operating costs when it may decrease economic benefits at the generating time or it may be determined in a certain way, no distinction it was paid or not.

2.15 . Taxation

a) Deferred income tax asset and Deferred income tax liability

Deferred income tax assets are determined based on the total deductible temporary differences and the carry-forward deductible value of unused tax losses and tax credits. Deferred income tax liabilities are determined based on taxable temporary differences at the end of the accounting period.

Deferred income tax asset and Deferred income tax liability are determined based on ... (thuyết minh theo thực tế của từng đơn vị: prevailing corporate income tax rate (or corporate income tax rate which is estimated to change in the future if the deferred income tax asset or deferred income tax liability are reversed when the new tax rates have been enacted), tax rates and tax laws enacted at the end of accounting year.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

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

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

2.16 . Related Parties

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

Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;

Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

3 . VALUE OF SECURITIES TRANSACTION THIS THE PERIOD

	Volume of securities transaction this the period	Value of securities transaction this the period
		VND
Securities company	**123,606,782**	**14,369,725,808,713**
- Shares	54,885,588	819,349,942,100
- Bonds	65,224,187	12,874,278,136,640
- Valuable Papers	3,497,007	676,097,729,973
Investors	**465,482,683**	**12,832,323,808,256**
- Shares	459,890,022	12,230,186,687,450
- Bonds	5,381,050	599,410,946,346
- Fund certificates	211,611	2,726,174,460
- Other securities	-	-
	589,089,465	**27,202,049,616,969**

4 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash at bank	1,075,614,516,299	122,837,939,722
Cash in transit	-	-
Cash equivalents	-	-
	1,075,614,516,299	**122,837,939,722**

5 . FINANCIAL ASSETS

a) Financial assets at fair value through profit and loss (FVTPL)

	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed Shares	133,958,968,560	134,502,616,102	26,588,860,363	16,626,329,102
Unlisted Shares	718,696,730,545	882,882,153,957	81,803,856,317	142,714,490,857
Unlisted Bonds	2,249,776,197,921	2,250,327,292,795	342,405,874,137	343,805,688,844
Fund certificates	52,223,761,176	51,958,220,000	1,839,312,995	1,812,406,620
Certificate of deposit	625,801,524,413	625,801,524,413	-	-
	3,780,457,182,615	**3,945,471,807,267**	**452,637,903,812**	**504,958,915,423**

b) Held-to-maturity investments (HTM)

	30/06/2026	01/01/2026
	VND	VND
Short-term time deposits	702,007,056,542	1,649,836,146,809
Bonds of VinGroup Joint Stock Company	-	28,739,733,372
Certificate of deposit (CD)	-	110,000,000,000
	702,007,056,542	**1,788,575,880,181**

c) Loans

	30/06/2026		01/01/2026	
	Book value	Fair value	Book value	Fair value
			VND	VND
Margin operation	1,172,311,676,887	1,152,579,281,466	1,337,021,789,246	1,317,998,189,425
Prepaid of selling securities operation	69,737,432,433	69,737,432,433	228,225,613,682	228,225,613,682
	1,242,049,109,320	**1,222,316,713,899**	**1,565,247,402,928**	**1,546,223,803,107**

The fair value of loans is determined as the book value of the loans minus the allowance for impairment of loans.

5 . FINANCIAL ASSETS
Fluctuation of market value

	30/06/2026				01/01/2026			
	Book value	Increase	Decrease	Revaluation value	Book value	Increase	Decrease	Revaluation value
						VND	VND	VND
Listed Shares	**133,958,968,560**	**8,181,805,078**	**(7,638,157,536)**	**134,502,616,102**	**26,588,860,363**	-	**(9,962,531,261)**	**16,626,329,102**
- SHN	59,188,892,637	7,866,719,363	-	67,055,612,000	21,100,892,637	-	(9,987,404,637)	11,113,488,000
- Others	74,770,075,923	315,085,715	(7,638,157,536)	67,447,004,102	5,487,967,726	-	24,873,376	5,512,841,102
Unlisted Shares	**718,696,730,545**	**166,537,062,820**	**(2,351,639,408)**	**882,882,153,957**	**81,803,856,317**	**60,910,634,540**	-	**142,714,490,857**
- An Binh Commercial Joint Stock Bank	679,758,705,102	166,029,019,498	-	845,787,724,600	32,405,683,002	60,842,914,998	-	93,248,598,000
- Global Insurance Corporation	-	-	-	-	-	-	-	-
- An Hoa Paper Joint Stock Company	3,754,300,000	-	-	3,754,300,000	41,842,300,000	-	-	41,842,300,000
- Exim Land Corportation	3,230,000,000	-	-	3,230,000,000	3,230,000,000	-	-	3,230,000,000
- Vietnam Public Joint Stock Commercial Bank	957,605,000	-	-	957,605,000	957,605,000	-	-	957,605,000
- Others	30,996,120,443	508,043,322	(2,351,639,408)	29,152,524,357	3,368,268,315	67,719,542	-	3,435,987,857
Unlisted Bonds	**2,249,776,197,921**	**1,373,187,460**	**(822,092,586)**	**2,250,327,292,795**	**342,405,874,137**	**1,399,814,707**	-	**343,805,688,844**
- Bonds of Van Huong Investment and Tourism Joint Stock Company	203,518,687,793	450,276,618	(377,033,444)	203,591,930,967	342,405,874,137	1,399,814,707	-	343,805,688,844
- Bonds of New Times T&T Joint Stock Company	761,982,005,075	-	-	761,982,005,075	-	-	-	-
- Bond of Sai Gon Capital Joint Stock Company	747,645,074,700	-	-	747,645,074,700	-	-	-	-
- Other bonds	536,630,430,353	922,910,842	(445,059,142)	537,108,282,053	-	-	-	-
Fund certificate	**52,223,761,176**	-	**(265,541,176)**	**51,958,220,000**	**1,839,312,995**	-	**(26,906,375)**	**1,812,406,620**
Certificates of deposit	**625,801,524,413**	-	-	**625,801,524,413**	-	-	-	-
Total	**3,780,457,182,615**	**176,092,055,358**	**(11,077,430,706)**	**3,945,471,807,267**	**452,637,903,812**	**62,310,449,247**	**(9,989,437,636)**	**504,958,915,423**

6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS

	30/06/2026	01/01/2026
	VND	VND
Provision for impairment of loans	(19,732,395,421)	(19,023,599,821)
	(19,732,395,421)	**(19,023,599,821)**

7 . SHORT-TERM ACCOUNTS RECEIVABLE

	30/06/2026	01/01/2026
	VND	VND
Receivables from sale of investments	2,023,815,140	-
Receivables from and accruals for dividend and interest income	41,282,046,962	59,651,246,387
Receivables from services provided by the Company	7,390,381,380	5,714,495,013
Other receivables	2,220,231,608	2,988,834,914
	52,916,475,090	**68,354,576,314**

8 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt	30/06/2026				01/01/2026
		Beginning	Provision	Reversal	Closing	
	VND	VND	VND	VND	VND	VND
Provision for impairment of other receivables	**4,020,350,220**	**(3,885,350,220)**	-	-	**(3,885,350,220)**	**(3,885,350,220)**
- Nguyen Hoai Anh	1,390,282,667	(1,390,282,667)	-	-	(1,390,282,667)	(1,390,282,667)
- Mai My Trang	1,186,912,000	(1,186,912,000)	-	-	(1,186,912,000)	(1,186,912,000)
- Sunshine Cab Joint Stock Company	450,000,000	(315,000,000)	-	-	(315,000,000)	(315,000,000)
- Others	993,155,553	(993,155,553)	-	-	(993,155,553)	(993,155,553)
	4,020,350,220	**(3,885,350,220)**	-	-	**(3,885,350,220)**	**(3,885,350,220)**

9 . OTHER SHORT-TERM ASSETS

	30/06/2026	01/01/2026
	VND	VND
Receivables from other customers	1,216,926,000	1,216,926,000
Other receivables	-	166,122,634
	1,216,926,000	**1,383,048,634**

10 LONG -TERM FINANCIAL ASSETS

0 Held-to-maturity investments (HTM)

	30/06/2026	01/01/2026
	VND	VND
Bonds of Joint Stock Commercial Bank for Investment and Development of Vietnam	50,000,000,000	100,000,000,000
Bonds of Van Huong Investment and Tourism Joint Stock Company	66,600,000,000	380,000,000,000
Vietinbank Private Tier 2 Capital Increase Bonds	100,000,000,000	100,000,000,000
	216,600,000,000	**580,000,000,000**

11 . TANGIBLE FIXED ASSETS

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Original cost					
As at 01/01/2026	220,000,001	29,914,427,800	2,413,680,000	79,779,000	32,627,886,801
Purchase	-	-	0	0	-
Finished construction investment	-	-	-	-	-
Others	-	-	-	-	-
Transferring into investment properties	-	-	-	-	-
Liquidating, disposed	-	-	0	0	-
Others	-	-	-	-	-
As at 30/06/2026	**220,000,001**	**29,914,427,800**	**2,413,680,000**	**79,779,000**	**32,627,886,801**
Accumulated depreciation	-	-	-	-	
As at 01/01/2026	220,000,001	19,011,961,269	1,744,669,187	35,383,689	21,012,014,146
Depreciation	-	1,352,430,664	68,035,002	10,997,168	1,431,462,834
Others	-	-	-	-	-
Transferring into investment properties	-	-	-	-	-
Liquidating, disposed	-	-	-	-	-
Others	-	-	-	-	-
As at 30/06/2026	**220,000,001**	**20,364,391,933**	**1,812,704,189**	**46,380,857**	**22,443,476,980**
Net carrying amount	-	-	-	-	
As at 01/01/2026	-	10,902,466,531	669,010,813	44,395,311	11,615,872,655
As at 30/06/2026	-	**9,550,035,867**	**600,975,811**	**33,398,143**	**10,184,409,821**
As at 30/06/2026	-	-	-	-	-

12 . INTANGIBLE FIXED ASSETS

	Invention copyright	Land use rights	Software	Total
		VND	VND	VND
Original cost				
As at 01/01/2026	-	61,500,000,000	43,907,208,045	105,407,208,045
Purchase	-	-	-	-
Reclassification	-	-	-	-
Liquidating, disposed		-	-	-
Decrease due to reclassification		-	-	-
As at 30/06/2026	-	**61,500,000,000**	**43,907,208,045**	**105,407,208,045**
Accumulated depreciation				
As at 01/01/2026	-	-	37,327,544,350	37,327,544,350
Depreciation	-	-	862,701,220	862,701,220
Reclassification	-	-	-	-
Liquidating, disposed		-	-	-
Decrease due to reclassification		-	-	-
As at 30/06/2026	-	-	**38,190,245,570**	**38,190,245,570**
Net carrying amount				
As at 01/01/2026	-	61,500,000,000	6,579,663,695	68,079,663,695
As at 30/06/2026	-	**61,500,000,000**	**5,716,962,475**	**67,216,962,475**

13 DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2026	01/01/2026
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	11,783,064,342	11,783,064,342
Allocated interest	8,096,935,658	8,096,935,658
Ending balance	**20,000,000,000**	**20,000,000,000**

14 . SHORT-TERM LOANS AND DEBTS

	01/01/2026	Amount of loan during the period	Amount paid during the period	30/06/2026
	VND	VND	VND	VND
Short-term loans	**3,024,019,795,289**	**11,033,465,392,313**	**10,616,388,942,244**	**3,441,096,245,358**
- Bank Loan	2,600,300,000,000	5,754,800,000,000	4,960,800,000,000	3,394,300,000,000
- Others	423,719,795,289	5,278,665,392,313	5,655,588,942,244	46,796,245,358
	3,024,019,795,289	**11,033,465,392,313**	**10,616,388,942,244**	**3,441,096,245,358**

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15 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/06/2026	01/01/2026
	VND	VND
Payable for collaborator commission	1,776,314,441	1,778,816,885
Payable for buy additional issued shares	37,985,000	5,805,790,000
Other payables	178,638,310	178,638,310
	1,992,937,751	**7,763,245,195**

16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax	20,906,831,816	32,835,000,307
Personal income tax	3,708,302,126	3,889,761,963
Value added tax	41,378,807	5,502,922
	24,656,512,749	**36,730,265,192**

17 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued expenses for advisory and transaction selling financial assets	3,986,084,858	3,762,535,378
Accrued interest expenses	7,246,667,539	8,823,890,788
Other accrued expenses	773,500,000	997,688,083
	12,006,252,397	**13,584,114,249**

18 . DEPOSITS, COLLATERAL RECEIVED

a) SHORT-TERM

	30/06/2026	01/01/2026
	VND	VND
Receive deposits for securities services	117,000,000	117,000,000
	117,000,000	**117,000,000**

19 . OTHER SHORT-TERM PAYABLES

a) Short-term

	30/06/2026	01/01/2026
	VND	VND
Others	571,299,565	189,269,986
	571,299,565	**189,269,986**

20 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Geleximco Group- Joint Stock Company	0.00%	-	45.85%	463,795,170,000
Mr Nguyen Van Anh	2.25%	67,649,180,000	6.69%	67,649,180,000
Mr Vu Duc Chinh	3.60%	108,550,710,000	10.73%	108,550,710,000
Ms Vu Thi Minh Trang	2.50%	75,388,500,000	7.45%	75,388,500,000
Others	91.65%	2,759,911,610,000	29.27%	296,116,440,000
	100%	**3,011,500,000,000**	**100%**	**1,011,500,000,000**

b) Undistributed earnings

	30/06/2026	01/01/2026
	VND	VND
- Realized undistributed earnings	*603,047,241,192*	*516,504,276,880*
- Unrealized earnings	*132,011,699,722*	*41,856,809,289*
	735,058,940,914	**558,361,086,169**

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

	Accumulated from the beginning of the year to 4th Quarter 2024	Accumulated from the beginning of the year to 4th Quarter 2023
	VND	VND
Owner's invested capital	3,011,500,000,000	1,011,500,000,000
- *At the beginning of the period*	*1,011,500,000,000*	*1,011,500,000,000*
- *Increase in the the period*	*2,000,000,000,000*	-
- *Decrease in the the period*	-	-
- *At the ending of the period*	*3,011,500,000,000*	*1,011,500,000,000*
Distributed dividends and profit	-	-
- *Distributed dividends on last the period profit*	-	-

d) **Stock**

	30/06/2026	01/01/2026
Quantity of Authorized issuing stocks	301,150,000	101,150,000
Quantity of issued stocks	301,150,000	101,150,000
- *Common stocks*	*301,150,000*	*101,150,000*
Quantity of circulation stocks	301,150,000	101,150,000
- *Common stocks*	*301,150,000*	*101,150,000*
Par value per stock (VND)	10,000	10,000

21 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	2,659,060,070,000	551,854,770,000
Restricted financial assets	-	-
Mortgage financial assets	100,000,000,000	100,000,000,000
Blocked and temporarily held financial assets	-	-
Financial assets awaiting settlement	-	451,000,000
	2,759,060,070,000	**652,305,770,000**

22 . THE COMPANY'S NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD

	30/06/2026	01/01/2026
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	5,070,000	-
	5,070,000	**-**

23 . THE COMPANY'S FINANCIAL ASSETS WHICH ARE NOT DEPOSITED AT THE VSD

	30/06/2026	01/01/2026
	VND	VND
The Company's financial assets which are not deposited at the VSD	841,934,360,000	523,917,970,000
	841,934,360,000	**523,917,970,000**

24 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Unrestricted financial assets	15,797,404,882,000	19,045,548,865,000
Restricted financial assets	1,369,954,900,000	*1,369,929,100,000*
Mortgage financial assets	9,963,700,080,000	*9,712,842,080,000*
Blocked financial assets	36,268,830,000	3,630,440,000
Financial assets awaiting settlement	15,794,800,000	82,792,420,000
	27,183,123,492,000	**30,214,742,905,000**

25 . NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	93,684,710,000	18,066,240,000
Restricted and non-traded financial assets deposited at the VSD	1,116,000,000	303,800,000
	94,800,710,000	**18,370,040,000**

26 . FINANCIAL ASSETS PENDING SETTLEMENT OF INVESTORS

	30/06/2026	01/01/2026
	VND	VND
Financial assets pending settlement of investors	112,195,469,490	335,225,774,920
	112,195,469,490	**335,225,774,920**

27 . INVESTORS' DEPOSITS

	30/06/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	**627,084,801,439**	**515,166,749,848**
1 Domestic investors	623,335,284,196	513,757,464,209
2 Foreign investors	3,749,517,243	1,409,285,639
Deposits of securities issuers	**6,666,150**	**6,666,150**
2 Deposits of securities issuers	6,666,150	6,666,150
	627,091,467,589	**515,173,415,998**

28 . PAYABLES TO INVESTORS

	30/06/2026	01/01/2026
	VND	VND
1 **Payables to investors - Investors' deposits for securities trading activities managed by the Company**	627,084,801,439	515,166,749,848
1.1 Domestic investors	623,335,284,196	513,757,464,209
1.2 Foreign investors	3,749,517,243	1,409,285,639
	627,084,801,439	**515,166,749,848**

29 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	30/06/2026	01/01/2026
	VND	VND
Payables for dividend, principal and interest from bonds to investors	6,666,150	6,666,150
	6,666,150	**6,666,150**

30 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	30/06/2026	01/01/2026
	VND	VND
1. Margin transaction payables	1,172,311,676,887	1,337,021,789,246
1.1 Principal of margin transaction	1,172,311,676,887	1,337,021,789,246
Domestic investors	1,172,311,676,887	1,337,021,789,246
2. Prepaid of selling securities operation payables	69,737,432,433	228,225,613,682
2.1 Principal of prepaid of selling securities operation	69,737,432,433	228,225,613,682
Domestic investors	69,737,432,433	228,225,613,682
	1,242,049,109,320	**1,565,247,402,928**

31 . OPERATING INCOME

a) Gains, losses from disposal of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of current year		Gain, loss from trading shares of the previous year	
				Gain	Loss	Gain	Loss
		VND	VND	VND	VND	VND	VND
1. Listed Shares	374,100	19,450,475,000	19,671,618,070	39,445,709	260,588,779	48,899,851	75,127,812
2. Unlisted Shares	808,480	44,099,290,000	43,610,990,000	488,300,000	-	-	-
3. Listed Bonds	32,410,000	3,798,511,220,000	3,798,990,400,000	17,200,000	496,380,000	31,240,000	111,800,000
4. Unlisted Bonds	181,536	1,890,234,382,229	1,822,585,183,510	69,808,835,970	2,159,637,251	18,017,924,073	96,416,866
	33,774,116	**5,752,295,367,229**	**5,684,858,191,580**	**70,353,781,679**	**2,916,606,030**	**18,098,063,924**	**283,344,678**

b) Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
- Financial assets at fair value through profit and loss (FVTPL)	1,509,721,199	12,397,900
- Held-to-maturity investments (HTM)	24,844,258,621	29,072,932,319
- Loans	37,414,289,016	32,073,486,930
	63,768,268,836	**61,158,817,149**

c) Revenue outside of financial assets income

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Other revenue	**139,659,085**	**112,510,909**
Of which:		
- Property rental revenue	32,727,273	32,727,273
- Other revenue	106,931,812	79,783,636
Net revenue from other operating activities	**139,659,085**	**112,510,909**

32 . EXPENSES OTHER THAN FINANCIAL ASSETS EXPENSES

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Operating expenses for providing other services	**77,796,064**	**(628,016,806)**
Of which:	-	-
- Cost of paying principal, interest and dividends on bonds on behalf of the Issuing Organization	1,940,949	1,983,194
- Other service costs	75,855,115	-
- Provision for doubtful debts and handling of doubtful debts losses related to providing securities services	-	(630,000,000)
Operating expenses for providing other services	**77,796,064**	**(628,016,806)**

33 . GENERAL ADMINISTRATIVE EXPENSES

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Labour expenses	18,237,232,930	14,925,692,426
Supplies	231,113,880	325,288,186
Tools	190,001,647	65,801,586
Depreciation and amortisation	1,140,422,788	1,066,600,207
Tax, fees and charge	2,624,571	1,975,277
Other expenses	4,408,252,521	4,619,535,370
	24,209,648,337	**21,004,893,052**

34 . OTHER INCOME

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Liquidating, disposed	-	-
Others	1,308,567	1,534,761
	1,308,567	**1,534,761**

35 . SEGMENT REPORTING

Under business fields

	Brokerage services, securities custodian services	Proprietary trading activities	Others	Grant total
	VND	VND	VND	VND
Revenue from operating activities	47,262,312,599	313,528,839,759	82,451,459,864	443,242,612,222
Segment expenses	33,620,841,703	52,889,907,848	4,193,231,465	90,703,981,016
Unallocated revenue	-	-	-	902,486,192
Unallocated expenses	-	-	-	127,382,108,921
Net profit from operating activities	**13,641,470,896**	**260,638,931,911**	**78,258,228,399**	**226,059,008,477**
Segment assets	7,390,381,380	4,866,102,678,949	1,222,316,713,899	6,095,809,774,228
Unallocated assets	-	-	-	1,221,826,804,078
Total assets	**7,390,381,380**	**4,866,102,678,949**	**1,222,316,713,899**	**7,317,636,578,306**
Segment liabilities	1,992,937,751	-	3,441,096,245,358	3,443,089,183,109
Unallocated liabilities	-	-	-	101,588,836,265
Total liabilities	**1,992,937,751**	-	**3,441,096,245,358**	**3,544,678,019,374**

Under geographical areas

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36 . OTHER EXPENSES

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Remaining value of fixed assets and costs of liquidating, disposed	-	-
Fines	-	-
Other expenses	42,980,221	51,200,000
	42,980,221	**51,200,000**

37 . CURRENT CORPORATE INCOME TAX EXPENSES

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Current corporate income tax expense	14,459,135,012	8,196,528,881

	2nd Quarter of 2026	2nd Quarter of 2025
Deferred income tax expenses charged to statement of comprehensive income	VND	VND
Deductible temporary difference	22,538,722,608	(1,329,823,420)
	22,538,722,608	**(1,329,823,420)**

38 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	2nd Quarter of 2026	2nd Quarter of 2025
	VND	VND
Profit after tax	158,746,463,648	33,021,386,754
Profit distributed for common stocks	158,746,463,648	33,021,386,754
Average circulated common stocks in the period	114,336,813	101,150,000
Amount deducted from bonus and welfare fund (VND)		
Basic earnings per share	**1,388**	**326**

39 . EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD

There are no matter or circumstance arising after the end of the accounting period that require adjustment or presentation in the Quarter II/2026 Financial Statements.

M.S.D.N: 0102036848-C.T.C.P
CÔNG TY CỔ PHẦN CHỨNG KHOÁN AN BÌNH
THÀNH PHỐ HÀ NỘI

Preparer	Chief Accountant	General Director
Tran Thi Thu Phuong	**Le Thi Thu Hien**	**Nguyen Quang Dat**
Preparer	Chief Accountant	General Director

Ha Noi, 16th July 2026