



FINANCIAL STATEMENTS

AN BINH SECURITIES JOINT STOCK COMPANY

For the 01/01/2026 to 31/03/2026

AN BINH SECURITIES JOINT STOCK COMPANY

16th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi City

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STATEMENT OF FINANCIAL POSITION

As at ngày 31 tháng 03 năm 2026

Code	ASSETS	Note	31/03/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		3,379,371,793,797	4,032,869,894,864
110	I. Financial assets		3,368,761,995,688	4,027,239,823,783
111	1. Cash and cash equivalents	4	232,814,282,718	122,837,939,722
111.1	1.1 Cash		232,814,282,718	122,837,939,722
112	2. Financial assets at fair value through profit and loss (FVTPL)	5	528,609,117,876	504,958,915,423
113	3. Held-to-maturity investments (HTM)	5	1,586,293,385,437	1,788,575,880,181
114	4. Loans	5	970,992,032,936	1,565,247,402,928
116	6. Provision for impairment of financial assets and mortgage assets	6	(19,023,599,821)	(19,023,599,821)
117	7. Receivables	7	64,700,979,319	59,651,246,387
117.1	7.1 Receivables from disposal of financial assets		-	-
117.2	7.2 Receivables from and accruals for dividend and interest income		64,700,979,319	59,651,246,387
	7.2.1 Receive dividends, interest		38,162,527,266	44,214,348,470
	7.2.2 Accruals for dividend and interest income		26,538,452,053	15,436,897,917
118	8. Prepayments to suppliers		129,105,404	174,059,256
119	9. Receivables from services provided by the Company	7	5,919,279,052	5,714,495,013
122	10. Other receivables	7	2,212,762,987	2,988,834,914
129	11. Provision for impairment of receivables	9	(3,885,350,220)	(3,885,350,220)
130	II. Short-term accounts receivable		10,609,798,109	5,630,071,081
131	1. Advances		1,782,000,000	1,310,000,000
132	2. Tools, supplies		46,650,700	46,650,700
133	3. Short-term prepaid expenses		2,233,043,145	2,870,822,483
136	6. Taxes and other receivables from State budget		19,549,264	19,549,264
137	7. Other short-term assets		6,528,555,000	1,383,048,634
200	B. NON- CURRENT ASSETS		680,667,108,879	681,162,381,024
210	I. Long-term financial assets		580,000,000,000	580,000,000,000
211	1. Long-term receivables	5	-	-
212	2. Investments		580,000,000,000	580,000,000,000
212.1	2.1 Held-to-maturity investments (HTM)		580,000,000,000	580,000,000,000
220	II. Fixed assets		78,541,795,084	79,695,536,350
221	1. Tangible fixed assets	10	10,898,041,715	11,615,872,655
222	- Cost		32,627,886,801	32,627,886,801
223a	- Accumulated depreciation		(21,729,845,086)	(21,012,014,146)
227	3. Intangible fixed assets	11	67,643,753,369	68,079,663,695
228	- Cost		105,407,208,045	105,407,208,045
229a	- Accumulated amortization		(37,763,454,676)	(37,327,544,350)
250	V. Other long-term assets		22,125,313,795	21,466,844,674
251	1. Long-term mortgages	8	1,727,345,800	1,108,253,200
252	2. Long-term prepaid expenses		397,967,995	358,591,474
253	3. Deferred income tax assets		-	-
254	4. Deposits to Settlement Assistance Fund	12	20,000,000,000	20,000,000,000
255	5. Other long-term assets		-	-
260	VI. Provisions for long-term assets		-	-
270	TOTAL ASSETS		4,060,038,902,676	4,714,032,275,888

STATEMENT OF FINANCIAL POSITION

As at ngày 31 tháng 03 năm 2026

(continue)

Code	RESOURCES	Note	31/03/2026 VND	01/01/2026 VND
300	C. LIABILITIES		2,445,826,807,392	3,117,771,571,701
			-	-
310	I. Current liabilities		2,435,362,605,070	3,107,307,369,379
311	1. Short-term loans and debts	13	2,378,564,000,000	3,024,019,795,289
	1.1 Short-term loans		2,378,564,000,000	3,024,019,795,289
318	6. Payables for securities transaction activities	14	12,714,674,772	7,763,245,195
319	7. Payables for error from Financial assets transaction		-	-
320	8. Trade payables	15	1,265,593,781	2,314,562,512
321	9. Advances from customers		3,511,910,217	439,048,119
322	10. Tax payables and statutory obligations	16	13,221,606,410	36,730,265,192
323	11. Payables to employees		25,581,596	15,178,104,284
324	12. Employee benefits		506,431,000	402,073,900
325	13. Accrued expenses	17	15,145,325,849	13,584,114,249
326	14. Inter-company payables		-	-
327	15. Short-term unearned revenue		341,968,929	205,882,807
328	16. Short-term deposits, collateral received		117,000,000	117,000,000
329	17. Other short-term payables	18	610,074,423	189,269,986
330	18. Provision for payables		-	-
331	19. Bonus and welfare fund		9,338,438,093	6,364,007,846
332	20. Securities merchandising operation payables		-	-
			-	-
340	II. Long-term liabilities		10,464,202,322	10,464,202,322
356	16. Deferred tax payables		10,464,202,322	10,464,202,322
			-	-
400	D. OWNER'S EQUITY		1,614,212,095,284	1,596,260,704,187
			-	-
410	I. Equity	19	1,614,212,095,284	1,596,260,704,187
411	1. Contributed legal capital		1,011,500,000,000	1,011,500,000,000
411.1	1.1 Contributed legal capital		1,011,500,000,000	1,011,500,000,000
411.1a	a. Ordinary shares with voting rights		1,011,500,000,000	1,011,500,000,000
412	2. Asset revaluation differences		-	-
413	3. Foreign exchange differences		-	-
414	4. Charter capital supplementary reserve fund		13,199,809,009	13,199,809,009
415	5. Operational risk and financial reserve fund		13,199,809,009	13,199,809,009
416	6. Other funds belonging to owners' equity		-	-
417	7. Undistributed earnings		576,312,477,266	558,361,086,169
	7.1 Realized earnings		545,348,633,847	516,504,276,880
	7.2 Unrealized earnings		30,963,843,419	41,856,809,289
420	II. Non-business funds and other funds		-	-
			-	-
440	TOTAL RESOURCES AND OWNER'S EQUITY		4,060,038,902,676	4,714,032,275,888

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

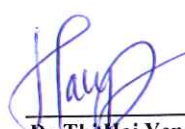
Code	ITEMS	Note	31/03/2026	01/01/2026
A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS				
006	1. Quantity of outstanding shares in circulation		101,150,000	101,150,000
007	2. Treasury stocks		-	-
008	3. Financial assets listed/registered at the VSD of the Company	20	880,830,500,000	652,305,770,000
0	a. <i>Unrestricted financial assets</i>		780,830,500,000	551,854,770,000
0	c. <i>Mortgage financial assets</i>		100,000,000,000	100,000,000,000
0	e. <i>Financial assets awaiting settlement</i>		-	451,000,000
012	7. The Company's financial assets which are not deposited at the VSD	21	250,219,350,000	523,917,970,000
013	8. The Company's financial assets are entitled		15,020,000	24,440,000
B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS				
021	1. Financial assets listed/registered at the VSD of investors	22	30,937,343,863,400	30,214,742,905,000
021.1	a. <i>Unrestricted financial assets</i>		19,836,601,233,400	19,045,548,865,000
021.2	b. <i>Restricted financial assets</i>		1,369,719,100,000	1,369,929,100,000
021.3	c. <i>Mortgage financial assets</i>		9,696,200,080,000	9,712,842,080,000
021.4	d. <i>Blocked financial assets</i>		3,629,440,000	3,630,440,000
021.5	e. <i>Financial assets awaiting settlement</i>		31,194,010,000	82,792,420,000
021.6	f. <i>Financial assets awaiting for loans</i>		-	-
022	2. Non-traded financial assets deposited at the VSD of investors	23	712,300,230,000	18,370,040,000
022.1	a. <i>Unrestricted and non-traded financial assets deposited at the VSD</i>		711,996,430,000	18,066,240,000
022.2	b. <i>Restricted and non-traded financial assets deposited at the VSD</i>		303,800,000	303,800,000
023	3. Awaiting financial assets of investors	24	208,059,595,410	335,225,774,920


AN BINH SECURITIES JOINT STOCK COMPANY

16th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi City

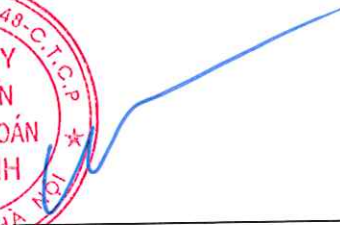
OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	31/03/2026	01/01/2026
026	7. Investors' deposits	25	815,240,163,329	515,173,415,998
027	7.1 Investors' deposits for securities trading activities managed by the Company		815,233,497,179	515,166,749,848
030	8. Deposits of securities issuers		6,666,150	6,666,150
031	9. Payables to investors - Investors' deposits for securities trading activities managed by the Company	26	815,233,497,179	515,166,749,848
031.1	9.1 Payables to domestic investors		814,754,613,599	513,757,464,209
031.2	9.2 Payables to foreign investors		478,883,580	1,409,285,639
035	12. Payables for dividend, principal and interest from bonds	27	6,666,150	6,666,150


Do Thi Hai Yen
Preparer


Le Thi Thu Hien
Chief Accountant




Nguyen Quang Dat
General Director
Ha Noi, 20 April 2026


STATEMENT OF COMPREHENSIVE INCOME

For the 01/01/2026 to 31/03/2026

Code	ITEMS	Note	Quarter I/2026	Quarter I/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)		37,018,189,177	13,420,787,101	37,018,189,177	13,420,787,101
01.1	a. Gain from disposal of financial assets at FVTPL	29.a)	16,520,178,572	12,065,739,804	16,520,178,572	12,065,739,804
01.2	b. Gain from revaluation of financial assets at FVTPL		16,448,074,041	983,266,010	16,448,074,041	983,266,010
01.3	c. Dividend, interest income from financial assets at FVTPL	29.c)	4,049,936,564	371,781,287	4,049,936,564	371,781,287
02	1.2 Gain from held-to-maturity (HTM) investments	29.c)	38,749,860,632	27,878,435,874	38,749,860,632	27,878,435,874
03	1.3 Gain from loans and receivables	29.c)	39,068,088,057	32,396,702,736	39,068,088,057	32,396,702,736
06	1.6 Revenue from brokerage services		25,426,601,060	13,398,395,393	25,426,601,060	13,398,395,393
07	1.7 Revenue from underwriting and issuance agent services		-	2,073,572,421	-	2,073,572,421
08	1.8 Revenue from securities investment advisory services		45,000,000	-	45,000,000	-
09	1.9 Revenue from securities custodian services		1,497,747,779	1,349,110,101	1,497,747,779	1,349,110,101
10	1.10 Revenue from financial advisory services		-	231,818,182	-	231,818,182
11	1.11 Revenue from other operating	29.d)	5,424,423,706	98,842,727	5,424,423,706	98,842,727
20	Total operating income		147,229,910,411	90,847,664,535	147,229,910,411	90,847,664,535
	II. OPERATING EXPENSES					
21	2.1 Loss from financial assets at fair value through profit and loss (FVTPL)		28,090,431,509	3,259,037,237	28,090,431,509	3,259,037,237
21.1	a. Loss from disposal of financial assets at FVTPL		749,391,598	1,015,426,917	749,391,598	1,015,426,917
21.2	b. Loss from revaluation of financial assets at FVTPL	29.b)	27,341,039,911	2,243,610,320	27,341,039,911	2,243,610,320
24	2.3 Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans		2,678,781,008	1,525,619,990	2,678,781,008	1,525,619,990
26	2.3 Expenses for proprietary trading activities		1,804,063,652	2,066,977,545	1,804,063,652	2,066,977,545
27	2.4 Expenses for brokerage services		17,384,238,010	8,716,472,719	17,384,238,010	8,716,472,719
28	2.6 Expenses for underwriting and issuance agent services		-	1,812,123,621	-	1,812,123,621
30	2.6 Expenses for securities custodian services		905,994,632	757,168,651	905,994,632	757,168,651
31	2.8 Expenses for financial advisory		-	-	-	-
32	2.9 Expenses for other operating		592,724	(279,205,360)	592,724	(279,205,360)
40	Total operating expenses		50,864,101,535	17,858,194,403	50,864,101,535	17,858,194,403
	III. FINANCIAL INCOME	30	-	-	-	-
42	3.1 Non-fixed dividend and interest income		377,915,188	207,656,637	377,915,188	207,656,637
44	3.2 Other income for investments		87,392,961	-	87,392,961	-
50	Total financial income		465,308,149	207,656,637	465,308,149	207,656,637

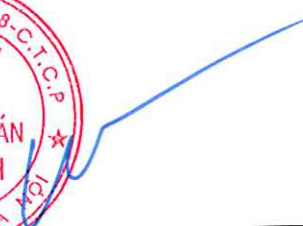
STATEMENT OF COMPREHENSIVE INCOME
For the 01/01/2026 to 31/03/2026

Code	ITEMS	Note	Quarter I/2026	Quarter I/2025	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
			VND	VND	VND	VND
	IV. FINANCIAL EXPENSES	31	-	-	-	-
51	4.1 Realized and unrealized loss from changes in foreign exchanges rates		-	-	-	-
52	4.2 Borrowing costs		45,573,841,120	22,429,816,399	45,573,841,120	22,429,816,399
60	Total financial expenses		45,573,841,120	22,429,816,399	45,573,841,120	22,429,816,399
62	VI. GENERAL AND ADMINISTRATIVE EXPENSES	32	20,984,260,350	17,793,851,083	20,984,260,350	17,793,851,083
70	VII. OPERATING PROFIT		30,273,015,555	32,973,459,287	30,273,015,555	32,973,459,287
	VIII. OTHER INCOME AND EXPENSES		-	-	-	-
71	8.1 Other income	33	2,002,593	924,130	2,002,593	924,130
72	8.2 Other expense	34	412,500,000	1,718,627	412,500,000	1,718,627
80	Total other operating profit		(410,497,407)	(794,497)	(410,497,407)	(794,497)
90	IX. TOTAL PROFIT BEFORE TAX		29,862,518,148	32,972,664,790	29,862,518,148	32,972,664,790
91	9.1 Realized profit		40,755,484,018	34,233,009,100	40,755,484,018	34,233,009,100
92	9.2 Unrealized profit		(10,892,965,870)	(1,260,344,310)	(10,892,965,870)	(1,260,344,310)
100	X. CORPORATE INCOME TAX EXPENSES	35	8,447,696,804	7,050,945,545	8,447,696,804	7,050,945,545
100.1	10.1 Current corporate income tax expenses		8,447,696,804	7,050,945,545	8,447,696,804	7,050,945,545
100.2	10.2 Deferred corporate income tax expenses		-	-	-	-
200	XI. PROFIT AFTER TAX		21,414,821,344	25,921,719,245	21,414,821,344	25,921,719,245
300	XII. OTHER COMPREHENSIVE INCOME AFTER TAX		-	-	-	-
301	12.1 Gain/(Loss) from revaluation of AFS financial assets		-	14,177,303,328	-	14,177,303,328
400	Total other comprehensive income		-	14,177,303,328	-	14,177,303,328
500	XIII. Revenue		-	-	-	-
501	13.1 Basic earnings per share (VND/share)	36	212	256	212	256


Do Thi Hai Yen
Preparer


Le Thi Thu Hien
Chief Accountant




Nguyen Quang Dat
General Director
Ha Noi, 20 April 2026

STATEMENT OF CASH FLOWS

For the 01/01/2026 to 31/03/2026

(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		29,862,518,148	32,972,664,790
02	2. Adjustments for		10,278,587,574	(2,494,658,246)
03	- Depreciation and amortisation		1,153,741,266	1,279,341,081
04	- Provisions		-	(380,000,000)
06	- Interest expense		48,252,622,128	24,055,436,389
07	- Gains/losses from investing activities		(39,127,775,820)	(16,150,287,038)
08	- Bond discount interest		-	(11,299,148,678)
10	3. Adjustments for		27,341,039,911	2,243,610,320
11	- Loss from revaluation of financial assets at FVTPL		27,341,039,911	2,243,610,320
18	4. Adjustments for		(16,448,074,041)	(983,266,010)
19	- Depreciation and amortisation		(16,448,074,041)	(983,266,010)
30	5. Adjustments for		665,270,290,873	(197,657,629,426)
31	- Depreciation and amortisation		(34,543,168,323)	976,969,824,668
32	- Increase (decrease) in held-to-maturity (HTM) investments		202,282,494,744	(844,537,870,257)
33	- Gains/losses from unrealized foreign exchange		594,255,369,992	(264,024,738,851)
36	- Gains/losses from investing activities		(5,049,732,932)	(5,467,945,024)
37	- (-) Increase, (+) decrease in receivables from services provided by securities companies		(204,784,039)	385,817,976
39	- (-) Increase, (+) decrease other receivables		821,025,779	74,661,606
40	- Increase (decrease) other assets		(5,617,506,366)	(1,238,531,907)
41	- Increase (decrease) in payable expenses (excluding interest expenses)		1,561,211,600	(4,789,637,950)
42	- Increase (decrease) prepaid expenses		165,743,882	(270,178,001)
43	- Corporate income tax paid		(32,835,000,307)	(24,842,126,529)
44	- Interest paid		(47,819,963,193)	(26,841,451,577)
45	- Increase, (decrease) payable to seller		(1,048,968,731)	92,759,567
46	- Increase, (decrease) employee benefit contributions		104,357,100	(66,129,000)
47	- Increase, (decrease) in taxes and amounts payable to the State (excluding corporate income tax)		878,644,721	(2,597,197,933)
48	- Increase, (decrease) payable to workers		(15,152,522,688)	(3,375,718,109)
50	- Increase, (decrease) other payables, receivables		8,581,182,234	2,785,311,895
51	- Other income from operating activities		-	-
52	- Other expenses for business activities		(1,108,092,600)	85,520,000
60	Net cash flows from investing activities		716,304,362,465	(165,919,278,572)

STATEMENT OF CASH FLOWS

For the 01/01/2026 to 31/03/2026
(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		-	-
65	1. Investments in other entities		39,127,775,820	16,150,287,038
70	<i>Net cash flows from investing activities</i>		78,255,551,640	16,150,287,038
	III. CASH FLOWS FROM FINANCING ACTIVITIES		-	-
73	3. Long-term and short-term borrowings received		7,148,312,608,299	7,293,508,625,676
73.1	3.1 Loan repayment		-	-
73.2	3.1 Finance lease principle paid		7,148,312,608,299	7,293,508,625,676
74	4. Dividends, profit paid to equity owners		(7,793,768,403,588)	(7,172,962,209,420)
74.3	4.3 Long-term and short-term borrowings received		(7,793,768,403,588)	(7,172,962,209,420)
80	<i>Net cash flows from financing activities</i>		(645,455,795,289)	120,546,416,256
90	<i>Net decrease/increase in cash and cash equivalents</i>		109,976,342,996	(29,222,575,278)
101	Cash and cash equivalents at beginning of the Quarter		122,837,939,722	104,236,513,302
101.1	Cash		122,837,939,722	104,236,513,302
103	Cash and cash equivalents at end of the Quarter	4	232,814,282,718	75,013,938,024
103.1	Cash		232,814,282,718	75,013,938,024

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS

For the 01/01/2026 to 31/03/2026

Code	ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER VND	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER VND
	I. Cash flows from brokerage and trust activities of the investors			
01	1. Cash receipts from disposal of brokerage securities of customers		13,561,280,945,435	5,617,871,937,999
02	2. Cash payments for acquisition of brokerage securities of customers		(9,317,829,122,104)	(5,353,493,056,086)
07	3. Cash receipts for settlement of securities transaction of customers		20,536,185,430,445	1,250,844,715,419
08	4. Cash payments for settlement of securities transaction of customers		(24,478,578,548,567)	(1,412,930,270,166)
11	5. Cash payments for custodian fees of customers		(991,957,878)	(567,807,468)
14	6. Cash receipt from securities issuers		74,847,557,850	266,207,511,597
15	7. Cash payments to securities issuers		(74,847,557,850)	(266,207,332,597)
20	Net increase/decrease in cash during the year		300,066,747,331	101,725,698,698
30	II Cash and cash equivalents of investors at the beginning of Quarter		515,173,415,998	234,765,718,130
31	Cash at banks:		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
40	Cash and cash equivalents of investors at the end of Quarter	25	815,240,163,329	336,491,416,828
41	Cash at banks:		815,240,163,329	336,491,416,828
42	- Investors' deposits managed by the Company for securities trading activities		815,233,497,179	336,484,571,678
45	- Deposits of securities issuers		6,666,150	6,845,150

Do Thi Hai Yen
Preparer

Le Thi Thu Hien
Chief Accountant

Nguyen Quang Dat
General Director
Ha Noi, 20 April 2026



STATEMENT OF CHANGES IN OWNERS' EQUITY
For the 01/01/2026 to 31/03/2026

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
		01/01/2026		ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER		CUMULATIVE THIS YEAR TO THE END OF THE QUARTER		31/03/2026	
		VND	VND	Increase	Decrease	Increase	Decrease	VND	VND
I. Changes in owners' equity									
1. Contributed legal capital		1,011,500,000,000	1,011,500,000,000					1,011,500,000,000	1,011,500,000,000
1.1 Ordinary shares with voting rights		1,011,500,000,000	1,011,500,000,000					1,011,500,000,000	1,011,500,000,000
1.2 Other equity's resources									
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. Asset revaluation differences		10,677,529,998		3,499,773,330				14,177,303,328	
5. Other funds belonging to owners' equity									
6. Undistributed earnings		387,253,634,898	558,361,086,169	27,723,367,393	1,801,648,148	34,619,140,864	16,667,749,767	413,175,354,143	576,312,477,266
6.1 Realized earnings		391,536,625,062	516,504,276,880	27,182,063,555		32,307,787,214	3,463,430,247	418,718,688,617	545,348,633,847
6.2 Unrealized earnings		(4,282,990,164)	41,856,809,289	541,303,838	1,801,648,148	2,311,353,650	13,204,319,520	(5,543,334,474)	30,963,843,419
TOTAL		1,435,830,782,914	1,596,260,704,187	31,223,140,723	1,801,648,148	34,619,140,864	16,667,749,767	1,465,252,275,489	1,614,212,095,284

II. Other comprehensive income

1. Gain/(Loss) from revaluation of available-for-sale financial assets

3,499,773,330

14,177,303,328

Total

3,499,773,330

14,177,303,328



Do Thi Jai Yen

Do Thi Jai Yen
Preparer

Le Thi Thu Hien

Le Thi Thu Hien
Chief Accountant

Nguyen Quang Dat
General Director

Ha Noi, 20 April 2026

NOTES TO THE FINANCIAL STATEMENTS
For the 01/01/2026 to 31/03/2026

1 . BACKGROUND

1.1 . Forms of Ownership

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; 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.

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

The Company's Charter of Operation was issued in October 2006 and most recently amended and supplemented in September 2021.

Company's Legal capital under Business License: VND 1,011,500,000,000, Contributed Legal capital as at 31 March 2026: VND 1,011,500,000,000; Equivalent to 101,150,000 shares with the price of VND 10,000 per share.

The Company's member entities are as follows:

- 1 - An Binh Securities Joint Stock Company Branch in Ho Chi Minh City - Cau Ong Lanh Ward, Ho Chi Minh City;
- 2 - An Binh Securities Joint Stock Company Branch in Hue - Vy Da Ward, Hue City;
- 3 - An Binh Securities Joint Stock Company Branch in Hai Phong - Ngo Quyen Ward, Hai Phong City;
- 4 - An Binh Securities Joint Stock Company Branch in Da Nang City - Thanh Khe Ward, Da Nang City;
- 5 - An Binh Securities Joint Stock Company Branch in Thai Binh City - Thai Binh Ward, Hung Yen Province;
- 6 - An Binh Securities Joint Stock Company Branch in Bac Ninh City - Kinh Bac Ward, Bac Ninh Province;
- 7 - An Binh Securities Joint Stock Company Branch in Vung Tau City - Vung Tau Ward, Ho Chi Minh City;
- 8 - Representative Office of An Binh Securities Joint Stock Company in Son La - To Hieu Ward, Son La Province;
- 9 - An Binh Securities Joint Stock Company - Hanoi Branch - Lang Ward, I

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

Applicable Accounting Policies

The Company applies the accounting system applicable to Securities Companies issued by the Ministry of Finance in accordance with Circular No. 210/2014/TT-BTC dated 30 December, 2014 ("Circular 210") providing guidance on accounting systems applicable to securities companies and Circular No. 334/2016/TT-BTC dated 27 December, 2016 ("Circular 334") amending, supplementing and replacing appendices No. 02 and No. 04 of Circular 210. These Circulars provide regulations related to accounting documents, accounting account system as well as methods of preparation and presentation of financial statements applicable to Securities Companies.

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 . Basis for preparation of Financial Statements

Financial statements are presented based on historical cost principle.

Interim [Separate] Financial Statements of the Company/Corporation are prepared based on summarization of transactions incurred and recorded into accounting books of dependent accounting entities and the head office of the Company or Corporation/or based on

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 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.

Cash deposit for disposing underwriting securities is the money receive from disposing underwriting securities at the designated commercial bank by the function of the Company - Securities underwriting organizations (underwriting principal or secondary) (including proceeds from securities sale agents) and principal, interest and dividend payments of the Issuing Organizations.

Deposits for clearing payment for securities transactions are amounts ready for clearing and settlement of the Company and investors at T + x at the request of the Vietnam Securities Depository Center (VSD). It may be opened at the designated bank to make payment for the purchases or sale of securities according to the net deduction result.

Investors' deposits on securities trading are presented at the non-financial statements (Off - statement of financial accounts).

2.5 . Financial assets and Financial liabilities

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 the Company classified as fair value through profit or loss (FVTPL) upon initial recognition;
- Non-derivative financial assets classified by the Company as available for sale (AFS);
- Non-derivative financial assets that meet the definition of loans and receivables.

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.

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.

Financial liabilities recognized through profit or loss: are financial liabilities that meet one of the following conditions:

- Financial liabilities are classified by The Board of Management into the holding group for business;
- At the time of initial recognition, the Company classified financial liabilities into groups that recognized through profit or loss.

Financial liabilities recognized by amortized value: financial liabilities are not classified as financial liabilities recognized through profit or loss.

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. In case, there is no market prices at the most recent trading date, the Company uses fair value to revalue its financial assets. The fair value is determined on the base of respect for the principle, method or model of valuation theory of financial assets approved by the Board of Management.

The fair value/market value of financial assets is determined in accordance as follows:

- The market value of the securities listed on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange is the closing price of the last trading day counted to the date of revaluation;
- For securities of companies that are not listed on the stock exchange but are registered for trading on the Unlisted Public Company Market (UPCoM), the market value is determined based on the reference price on the trading day immediately preceding the remeasurement date as announced by the Stock Exchange.
- For listed securities that are cancelled or suspended from trading or cease trading from the sixth trading day onwards, the actual securities price is the book value on the date of the most recent financial statement.
- For unlisted securities and securities not registered for trading on the unlisted public companies trading market (UPCoM), the securities price used as the basis for revaluation is the price collected from reference information sources that the Board of Directors assesses that this price represents the market price of these securities.

For securities without reference from the above sources, the Company has not properly measured the fair values of these securities because Vietnam Accounting Standards and Vietnamese Accounting System apply for securities companies do not have specific guidance on the determination of fair value. Accordingly, fair value is estimated at the original cost of the investment.

The difference in increase/decrease dues to revalue FVTPL are recorded according to the principle of non-offset and presented in the Statement of Comprehensive Income on 02 items: the item "Loss from financial assets at fair value through profit and loss (FVTPL)" - details "Loss from revaluation of financial assets at FVTPL" (if the assessment decreases) and the item "Gain from financial assets at fair value through profit and loss (FVTPL)" - Details "Gain from revaluation of financial assets at FVTPL" (if the assessment increases).

The difference in increase/decrease dues to revalue AFS are recognized directly in equity of the Statements of Financial Position on the item "Asset revaluation differences".

Financial assets held to maturity are reviewed for impairment at the balance sheet date. Provisions are made for these investments when there is objective evidence that the investment is not recoverable or is not likely to be recoverable as a result of one or more loss events that have an adverse effect on the expected future cash flows. Objective evidence of impairment may include a decline in the market value/fair value (if any) of the debt, signs that the debtor or group of debtors are experiencing significant financial difficulties, defaults or delays in payment of interest or principal, the possibility of bankruptcy or financial restructuring of the debtor and observable data that indicate a quantifiable reduction in expected future cash flows, such as changes in repayment terms, financial position associated with the possibility of default. When there is evidence of impairment, the provision balance is determined based on the difference between the allocated value and the fair value at the time of assessment. Increases or decreases in the provision balance are recorded in the Statement of Operations under the item "Provision expenses for financial assets, handling of bad debts, impairment losses of financial assets and borrowing costs of loans".

Loans are made provision of impairment at the Statement of Financial Position date. Provision for loans is made on the basis of the estimated loss, calculated as the difference between the market value of the security used as collateral for the loan and the balance of the loan. Increases and decreases of provision are recognized in the Statement of Comprehensive Income on the "Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans".

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 disposal of financial assets: reflecting receivables from disposal of financial assets of the Company (not through Stock Exchange), ...

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.

Receivables are monitored in detail by receivable term, receivable entity, original currency, and other factors according to the Company's management needs. Receivables are classified as short-term and long-term in the interim financial statements based on the remaining term of receivables at the reporting date.

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 according to the Circular No.48/2019/TT-BTC issued by Ministry of Finance on 08 August 2009 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.

If these expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditures are capitalized as an additional cost of tangible fixed assets.

Other costs incurred after fixed assets have been put into operation, such as repairs, maintenance and overhaul costs, are recognised in the statement of operations in the period in which the costs are incurred.

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:

- Transportation equipment	06 - 10	year
- Office equipment and furniture	03 - 07	year
- Management software	02 - 06	year
- Management software	03 - 05	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 Company's prepaid expenses include:

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

- Other prepaid expenses include office rental costs, copyright service costs and other prepaid expenses recorded at original cost and allocated on a straight-line basis over their useful lives of 01 to 05 years.

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 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.12 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

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

2.13 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Undistributed profits of the Company include realized profits and unrealized profits. Accumulated realized profit of the Company at the end of the previous period is the basis for distributing profit to the owner. Accumulated unrealized profit at the end of the previous period is not the basis for distribution to the owner.

Unrealized profit of the fiscal year is the difference between the total value of revaluation gains and losses of FVTPL financial assets or other financial assets included in the income statement in the Company's financial assets portfolio and deferred income tax expenses/income arising during the year (if any).

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.

On December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC to abolish Circular No. 146/2015/TT-BTC of the Minister of Finance guiding the financial regime for securities companies and fund management companies. Accordingly:

- For the balance of the reserve fund to supplement charter capital set aside according to the provisions of Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;
- For the balance of financial reserve fund and operational risk fund set aside according to the provisions of Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Meeting of Shareholders, Board of Members or Chairman of the Company according to current regulations.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management [Lưu ý: Nếu là đơn vị đã luy ký chứng khoán thì bổ sung thêm ý sau] and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

2.14 . Foreign currency transactions

Transactions in currencies other than accounting unit of the Company (VND) are recorded at the rate of exchange ruling at the dates of transactions. Monetary items denominated in foreign currencies are revalued as follow:

- For accounts classifies as asset: applies exchange rates of purchases of commercial banks where Company regularly conducts transaction;
- For accounts classified as liabilities: applies exchange rates of selling foreign currency of commercial banks where Company regularly conducts transaction.

All sums of real exchange rates for foreign currency transactions in the period and real exchange rate upon re-determining accounts derived from foreign currencies at the end of the year are recorded immediately to Statement of Comprehensive Income.

2.15 . 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 dividends 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.

2.16 . 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.

2.17 . Financial income, financial expense

Financial income

- Exchange income difference;
- Income from interest is recognized in the Statement of Comprehensive Income on accrual basis;
- Other financial income from investment;

Income from business cooperation contracts

- Exchange expenses;
- Interest expenses;
- Other financial expenses (transfer fees, ...)

2.18 . Taxation

a) 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.

b) Current corporate income tax rate

The Company is subject to corporate income tax of ...% for the... for the fiscal year ended as at 31 December 2018.

2.19 . Earnings per share

Basic earnings per share amounts are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

2.20 . 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.

2.21 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgments about the Company as a whole.

3 . VALUE OF SECURITIES TRANSACTION THIS

	Volume of securities transaction this	Volume of securities transaction this
		VND
Securities company	50,052,877	6,062,168,655,370
- Shares	5,831,995	135,178,541,750
- Bonds	43,927,670	5,923,476,389,860
- Other securities	293,212	3,513,723,760
Investors	719,001,145	18,875,250,965,921
- Shares	709,385,918	18,062,360,316,910
- Bonds	8,172,757	794,966,445,741
- Other securities	1,442,470	17,924,203,270
	769,054,022	24,937,419,621,291

4 . CASH AND CASH EQUIVALENTS

	31/03/2025	01/01/2025
	VND	VND
Cash at bank	232,814,282,718	122,837,939,722
	<u>232,814,282,718</u>	<u>122,837,939,722</u>

5 . FINANCIAL ASSETS

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

	31/03/2025		01/01/2025	
	Book value	Fair value	Book value	Fair value
	VND	VND	VND	VND
Listed securities	68,612,091,630	56,814,602,752	26,588,860,363	16,626,329,102
Unlisted shares	91,526,038,445	143,716,276,857	81,803,856,317	142,714,490,857
Unlisted bonds	324,045,459,186	325,385,241,267	342,405,874,137	343,805,688,844
Fund certificate	2,997,482,874	2,692,997,000	1,839,312,995	1,812,406,620
	<u>487,181,072,135</u>	<u>528,609,117,876</u>	<u>452,637,903,812</u>	<u>504,958,915,423</u>

b) Held-to-maturity investments (HTM)

	31/03/2026	01/01/2026
	VND	VND
Short-term time deposits	1,526,293,385,437	1,649,836,146,809
Unlisted bonds – short-term corporate bonds	-	580,000,000,000
Unlisted bonds – long-term corporate bonds	580,000,000,000	28,739,733,372
Certificate of deposit (CD)	60,000,000,000	110,000,000,000
	<u>2,166,293,385,437</u>	<u>2,368,575,880,181</u>

c) Loans

	31/03/2026	01/01/2026
	VND	VND
Margin operation	808,952,255,063	1,337,021,789,246
Prepaid of selling securities operation	162,039,777,873	228,225,613,682
	<u>970,992,032,936</u>	<u>1,565,247,402,928</u>

6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS

	31/03/2026	01/01/2026
	VND	VND
Provision for impairment of loans	(19,023,599,821)	(19,023,599,821)
	<u>(19,023,599,821)</u>	<u>(19,023,599,821)</u>

7 . RECEIVABLES

	31/03/2026	01/01/2026
	VND	VND
Receivables from and accruals for dividend and interest income	64,700,979,319	59,651,246,387
Receivables from services provided by the Company	5,919,279,052	5,714,495,013
Other receivables	2,212,762,987	2,988,834,914
	<u>72,833,021,358</u>	<u>68,354,576,314</u>

8 . DEPOSITS, COLLATERALS AND PLEDGES

Long-term	31/03/2026	01/01/2026
	VND	VND
Deposit for office rental and other services	1,727,345,800	1,108,253,200
	<u>1,727,345,800</u>	<u>1,108,253,200</u>

AN BINH SECURITIES JOINT STOCK COMPANY

16th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi City

9 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt VND	Current year			Last year VND
		Beginning VND	Provision VND	Reversal VND	
Provision for impairment of other receivables	4,470,350,220	(3,885,350,220)	-	-	(3,885,350,220)
- Nguyen Hoai Anh	1,390,282,667	(1,390,282,667)	-	-	(1,390,282,667)
- Mai My Trang	1,186,912,000	(1,186,912,000)	-	-	(1,186,912,000)
- Sunshine Cab Joint Stock Company	900,000,000	(315,000,000)	-	-	(315,000,000)
- Other	993,155,553	(993,155,553)	-	-	(993,155,553)
Total	4,470,350,220	(3,885,350,220)	-	-	(3,885,350,220)

AN BINH SECURITIES JOINT STOCK COMPANY

16th Floor, Geleximco Building, No. 36 Hoang Cau Street, O Cho Dua Ward, Hanoi City

10 . 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	-	-	-	-	-
Finished construction investment	-	-	-	-	-
Others	-	-	-	-	-
Transferring into investment property	-	-	-	-	-
Liquidating, disposed	-	-	-	-	-
Others	-	-	-	-	-
As at 31/03/2026	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	-	677,931,624	34,017,501	5,881,815	717,830,940
Others	-	-	-	-	-
Transferring into investment property	-	-	-	-	-
Liquidating, disposed	-	-	-	-	-
Others	-	-	-	-	-
As at 31/03/2026	220,000,001	19,689,892,893	1,778,686,688	41,265,504	21,729,845,086
Net carrying amount					
As at 01/01/2026	-	10,902,466,531	669,010,813	44,395,311	11,615,872,655
As at 31/03/2026	-	10,224,534,907	634,993,312	38,513,496	10,898,041,715
As at 31/03/2026	-	-	-	-	-

11 . INTANGIBLE FIXED ASSETS

	Trading and accounting software VND	Other intangible assets VND	Total VND
Original cost			
As at 01/01/2026	43,907,208,045	61,500,000,000	105,407,208,045
Purchase	-	-	-
As at 31/03/2026	43,907,208,045	61,500,000,000	105,407,208,045
Accumulated depreciation			
As at 01/01/2026	37,327,544,350	-	37,327,544,350
Depreciation	435,910,326	-	435,910,326
As at 31/03/2026	37,763,454,676	-	37,763,454,676
Net carrying amount			
As at 01/01/2026	6,579,663,695	61,500,000,000	68,079,663,695
As at 31/03/2026	6,143,753,369	61,500,000,000	67,643,753,369

12 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	31/03/2026 VND	01/01/2026 VND
Initial deposit	120,000,000	120,000,000
Additional deposit	11,783,064,342	11,783,064,342
Annual amortization of interest	8,096,935,658	8,096,935,658
Ending balance	20,000,000,000	20,000,000,000

13 . LOANS AND DEBTS

	01/01/2026 VND	Increase in the VND	Decrease in the VND	31/03/2026 VND
Loans from banks	2,600,300,000,000	2,084,300,000,000	2,398,300,000,000	2,286,300,000,000
Loans from other entities	423,719,795,289	5,064,012,608,299	5,395,468,403,588	92,264,000,000
	3,024,019,795,289	7,148,312,608,299	7,793,768,403,588	2,378,564,000,000

14 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	31/03/2026 VND	01/01/2026 VND
Must pay transaction fees to branches and transaction offices	178,638,310	178,638,310
Payable for subscription of newly issued shares	10,454,792,000	5,805,790,000
Payable to other organizations and individuals	2,081,244,462	1,778,816,885
	12,714,674,772	7,763,245,195

15 . TRADE PAYABLES

	31/03/2026 VND	01/01/2026 VND
Payable for purchase of financial assets	392,496,075	392,496,075
VIETSUN Investment and Trading Joint Stock Company	36,810,371	40,766,287
Tat Dat Construction and Trading Joint Stock Company	645,271,154	645,271,154
UHY Auditing and Consulting Co., Ltd.	-	135,000,000
ABBA Security Services Company Limited	84,809,432	1,015,516,920
La Vie Company Limited	8,292,453	8,095,049
Payable to other vendors	97,914,296	77,417,027
	1,265,593,781	2,314,562,512

16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	31/03/2026 VND	01/01/2026 VND
Value added tax	23,246,419	5,502,922
Business income tax	8,447,696,804	32,835,000,307
Personal income tax	4,750,663,187	3,889,761,963
	13,221,606,410	36,730,265,192

17 . ACCRUED EXPENSES

	31/03/2026 VND	01/01/2026 VND
Accrued interest expenses	9,256,549,723	8,823,890,788
Other accrued expenses	5,888,776,126	4,760,223,461
	15,145,325,849	13,584,114,249

18 . OTHER PAYABLES

	31/03/2026	01/01/2026
	VND	VND
Other payables	610,074,423	189,269,986
	610,074,423	189,269,986

19 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	31/03/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Mr. Nguyen Van Anh	6.69	67,649,180,000	6.69	67,649,180,000
Mr. Vu Duc Chinh	10.73	108,550,710,000	10.73	108,550,710,000
Ms. Vu Thi Minh Trang	7.45	75,388,500,000	7.45	75,388,500,000
Treasury stocks	75.13	759,911,610,000	75.13	759,911,610,000
	100.00	1,011,500,000,000	100.00	1,011,500,000,000

b) Undistributed earnings

	31/03/2026	01/01/2026
	VND	VND
Realized earnings	545,348,633,847	516,504,276,880
Unrealized earnings	30,963,843,419	41,856,809,289
	576,312,477,266	558,361,086,169

c) The situation of income distribution for shareholders or capital contributors

	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER
	VND	VND
Realized earnings undistributed previous year	516,504,276,880	391,536,625,062
Unrealized loss accumulated to the end of the fiscal year	30,963,843,419	5,543,334,474
Realized gain/loss accumulated to the beginning of the year	32,307,787,214	27,182,063,555
Earnings distributed to shareholders accumulate to the end of the fiscal year	548,812,064,094	418,718,688,617
The deduction of funds from profit	(3,463,430,247)	-
- Bonus and welfare fund	(3,463,430,247)	-
Realized earning undistributed accumulated to the end of the fiscal year	545,348,633,847	418,718,688,617

d) Stock

	31/03/2026	01/01/2026
Quantity of Authorized issuing stocks	101,150,000	101,150,000
Quantity of issued stocks	101,150,000	101,150,000
- Common stocks	101,150,000	101,150,000
Quantity of circulation stocks	101,150,000	101,150,000
- Common stocks	101,150,000	101,150,000
Par value per stock (VND)	10,000	10,000

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

	31/03/2026	01/01/2026
	VND	VND
Owner's invested capital	1,011,500,000,000	1,011,500,000,000
- At the beginning of Quarter	1,011,500,000,000	1,011,500,000,000
- At the ending of Quarter	1,011,500,000,000	1,011,500,000,000

f) Stock		31/03/2026	01/01/2026
		VND	VND
Quantity of Authorized issuing stocks		101,150,000	101,150,000
Quantity of issued stocks		101,150,000	101,150,000
- Common stocks		101,150,000	101,150,000
Quantity of circulation stocks		101,150,000	101,150,000
- Common stocks		101,150,000	101,150,000
Par value per stock (VND)		10,000	10,000
20 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY		31/03/2026	01/01/2026
		VND	VND
Unrestricted financial assets		780,830,500,000	551,854,770,000
Mortgage financial assets		100,000,000,000	100,000,000,000
Financial assets awaiting settlement		-	451,000,000
		<u>880,830,500,000</u>	<u>652,305,770,000</u>
21 . THE COMPANY'S FINANCIAL ASSETS WHICH ARE NOT DEPOSITED AT THE VSD		31/03/2026	01/01/2026
		VND	VND
The Company's financial assets which are not deposited at the VSD		250,219,350,000	523,917,970,000
		<u>250,219,350,000</u>	<u>523,917,970,000</u>
22 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF INVESTORS		31/03/2026	01/01/2026
		VND	VND
Unrestricted financial assets		19,836,601,233,400	19,045,548,865,000
Restricted financial assets		1,369,719,100,000	1,369,929,100,000
Mortgage financial assets		9,696,200,080,000	9,712,842,080,000
Blocked financial assets		3,629,440,000	3,630,440,000
Financial assets awaiting settlement		31,194,010,000	82,792,420,000
		<u>30,937,343,863,400</u>	<u>30,214,742,905,000</u>
23 . NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD OF INVESTORS		31/03/2026	01/01/2026
		VND	VND
Unrestricted and non-traded financial assets deposited at the VSD		711,996,430,000	18,066,240,000
Restricted and non-traded financial assets deposited at the VSD		303,800,000	303,800,000
		<u>712,300,230,000</u>	<u>18,370,040,000</u>
24 . AWAITING FINANCIAL ASSETS OF INVESTORS		31/03/2026	01/01/2026
		VND	VND
Awaiting financial assets of investors		208,059,595,410	335,225,774,920
		<u>208,059,595,410</u>	<u>335,225,774,920</u>

25 . INVESTORS' DEPOSITS

	31/03/2026	01/01/2026
	VND	VND
Investors' deposits for securities trading activities managed by the Company	815,233,497,179	515,166,749,848
1. Domestic investors	814,754,613,599	513,757,464,209
2. Foreign investors	478,883,580	1,409,285,639
Investors' deposits for securities transaction clearing and settlement	6,666,150	6,666,150
1. Domestic investors	6,666,150	6,666,150
	815,240,163,329	515,173,415,998

26 . PAYABLES TO INVESTORS

	31/03/2026	01/01/2026
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	815,233,497,179	515,166,749,848
1.1 Domestic investors	814,754,613,599	513,757,464,209
1.2 Foreign investors	478,883,580	1,409,285,639
	815,233,497,179	515,166,749,848

27 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS

	31/03/2026	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

28 . LOAN PAYABLES OF INVESTORS TO THE COMPANY

	31/03/2026	01/01/2026
	VND	VND
1. Margin transaction payables	808,952,255,063	1,337,021,789,246
1.1 Principal of margin transaction	808,952,255,063	1,337,021,789,246
Domestic investors	808,952,255,063	1,337,021,789,246
2. Prepaid of selling securities operation payables	162,039,777,873	228,225,613,682
2.1 Principal of prepaid of selling securities operation	162,039,777,873	228,225,613,682
Domestic investors	162,039,777,873	228,225,613,682
	970,992,032,936	1,565,247,402,928

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29 . OPERATING INCOME

a) Profit, loss of financial assets

	Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of		Gain, loss from trading shares of the		Notes
				current year		previous year		
				Gain	Loss	Gain	Loss	
		VND	VND	VND	VND	VND	VND	
-	<i>Listed stocks</i>	39,924,076,750	38,777,313,733	1,455,059,921	308,296,904	82,422,054	8,356,917	
-	<i>Unlisted stocks</i>	3,738,720,000	3,434,937,872	303,782,128	-	-	-	
-	<i>Listed bonds</i>	2,209,824,855,000	2,210,128,625,000	13,800,000	317,570,000	907,060,000	1,007,070,000	
-	<i>Unlisted Bonds</i>	760,443,815,825	745,819,803,996	14,747,536,523	123,524,694	11,009,366,750	-	
-	<i>Certificates of Deposit and</i>	-	-	-	-	66,891,000	-	

b) Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value		Notes
	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	31/03/2026	01/01/2026	
Listed securities/ Upcom											
SHN	68,612,091,630	26,588,860,363	56,814,602,752	16,626,329,102	-	-	(11,797,488,878)	(9,962,531,261)	56,814,602,752	16,626,329,102	
Others	21,100,892,637	21,100,892,637	9,029,709,000	11,113,488,000	-	-	(12,071,183,637)	(9,987,404,637)	9,029,709,000	11,113,488,000	
	47,511,198,993	5,487,967,726	47,784,893,752	5,512,841,102	-	-	273,694,759	24,873,376	47,784,893,752	5,512,841,102	
Unlisted Bonds	324,045,459,186	342,405,874,137	325,385,241,267	343,805,688,844	1,339,782,081	1,399,814,707	-	-	325,385,241,267	343,805,688,844	
Bonds of Van Huong Investment and Tourism Joint Stock Company	282,228,101,832	342,405,874,137	283,564,281,300	343,805,688,844	1,336,179,468	1,399,814,707	-	-	283,564,281,300	343,805,688,844	
Other	41,817,357,354	-	41,820,959,967	-	3,602,613	-	-	-	41,820,959,967	-	
Certificates of deposit	-	-	-	-	-	-	-	-	-	-	
Unlisted shares (*)	91,526,038,445	81,803,856,317	143,716,276,857	142,714,490,857	52,190,238,412	60,910,634,540	-	-	143,716,276,857	142,714,490,857	
Copec Group	320,000,000	320,000,000	320,000,000	320,000,000	-	-	-	-	320,000,000	320,000,000	
Construction	41,842,300,000	41,842,300,000	41,842,300,000	41,842,300,000	-	-	-	-	41,842,300,000	41,842,300,000	
An Hoa Paper Joint Stock Company	3,230,000,000	3,230,000,000	3,230,000,000	3,230,000,000	-	-	-	-	3,230,000,000	3,230,000,000	
Exim Land Corporation	957,605,000	957,605,000	957,605,000	957,605,000	-	-	-	-	957,605,000	957,605,000	
Vietnam Public Joint Stock Commercial Bank	694,687,500	694,687,500	694,687,500	694,687,500	-	-	-	-	694,687,500	694,687,500	
Xuan Mai Southern Concrete Joint Stock	32,405,683,002	32,405,683,002	84,986,064,000	93,248,598,000	52,580,380,998	60,842,914,998	-	-	84,986,064,000	93,248,598,000	
An Binh Commercial Joint Stock Bank	12,075,762,943	2,353,580,815	11,685,620,357	2,421,300,357	(390,142,586)	67,719,542	-	-	11,685,620,357	2,421,300,357	
Others	-	-	-	-	-	-	-	-	-	-	
Deposit agreements	2,997,482,874	1,839,312,995	2,692,997,000	1,812,406,620	-	-	(304,485,874)	(26,906,375)	2,692,997,000	1,812,406,620	
Fund certificate	487,181,072,135	452,637,903,812	528,609,117,876	504,958,915,423	53,530,020,493	62,310,449,247	(12,101,974,752)	(9,989,437,636)	528,609,117,876	504,958,915,423	

c) Dividend, interest income from financial assets at FVTPL, loans, HTM, AFS		Quarter I/2026	Quarter I/2025
	VND	VND	
Financial assets at fair value through profit and loss (FVTPL)	4,049,936,564	371,781,287	
Held-to-maturity investments (HTM)	38,749,860,632	27,878,435,874	
Loans	39,068,088,057	32,396,702,736	
	81,867,885,253	60,646,919,897	
d) Revenue outside of financial assets income		Quarter I/2026	Quarter I/2025
	VND	VND	
- Other revenue	5,424,423,706	98,842,727	
Net revenue from operating activities	5,424,423,706	98,842,727	
30 . FINANCIAL INCOME		Quarter I/2026	Quarter I/2025
	VND	VND	
Income from interest on demand deposits	465,308,149	207,656,637	
	465,308,149	207,656,637	
31 . FINANCIAL EXPENSES		Quarter I/2026	Quarter I/2025
	VND	VND	
Borrowing costs	45,573,841,120	22,429,816,399	
	45,573,841,120	22,429,816,399	
32 . GENERAL ADMINISTRATIVE EXPENSES		Quarter I/2026	Quarter I/2025
	VND	VND	
Labor expenses	13,830,158,392	10,633,219,343	
Trade union fund, Social insurance, Health insurance, Unemployment insurance	633,993,600	560,319,000	
Office supplies expenses	408,392,382	375,703,835	
Tools, supplies	157,023,490	52,769,504	
Depreciation and amortisation	1,153,741,266	1,279,341,081	
Tax, fees and charge	88,158	12,000,725	
Expenses from external services	4,800,863,062	4,880,497,595	
0 Other expenses	-	-	
	20,984,260,350	17,793,851,083	
33 . OTHER INCOME		Quarter I/2026	Quarter I/2025
	VND	VND	
Other income	2,002,593	924,130	
	2,002,593	924,130	

34 . OTHER EXPENSES

	Quarter I/2026	Quarter I/2025
	VND	VND
Penalty fees	412,500,000	-
Other expenses	-	1,718,627
	412,500,000	1,718,627

35 . CURRENT CORPORATE INCOME TAX EXPENSES

	Quarter I/2026	Quarter I/2025
	VND	VND
Total profit before tax	29,862,518,148	32,972,664,790
Increase	28,824,039,911	3,266,288,945
- <i>Unreasonable expenses</i>	1,483,000,000	1,022,678,625
- <i>Loss on remeasurement of financial assets</i>	27,341,039,911	2,243,610,320
Decrease	(16,448,074,041)	(984,226,010)
- <i>Dividend</i>	-	(960,000)
- <i>Gain on remeasurement of financial assets</i>	(16,448,074,041)	(983,266,010)
Taxable income	42,238,484,018	35,254,727,725
	8,447,696,804	7,050,945,545

36 . BASIC EARNINGS PER SHARE

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

	Quarter I/2026	Quarter I/2025
	VND	VND
Undistributed earnings	21,414,821,344	25,921,719,245
Profit distributed for common stocks	21,414,821,344	25,921,719,245
Average circulated common stocks in the	101,150,000	101,150,000
Basic earnings per share	212	256

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37 . SEGMENT REPORTING

Under business fields

	Business activities 1	Business activities 2	Business activities 3	Grant total
	VND	VND	VND	VND
Net revenue from operating activities	26,924,348,839	50,202,446,257	70,568,423,464	147,695,218,560
Segment expenses	18,290,232,642	29,894,495,161	69,237,475,202	117,422,203,005
Unallocated expenses	-	-	-	-
Unallocated expenses	-	-	-	-
Net profit from operating activities	8,634,116,197	20,307,951,096	1,330,948,262	30,273,015,555
Segment assets	5,919,279,052	509,585,518,055	3,544,534,105,569	4,060,038,902,676
Unallocated assets	-	-	-	-
Total assets	5,919,279,052	509,585,518,055	3,544,534,105,569	4,060,038,902,676
Segment liabilities	12,714,674,772	-	2,433,112,132,620	2,445,826,807,392
Unallocated liabilities	-	-	-	-
Total liabilities	12,714,674,772	-	2,433,112,132,620	2,445,826,807,392

Under geographical areas

38 . EVENTS AFTER THE REPORTING PERIOD

There were no subsequent events after the end of the reporting period that require adjustment or disclosure in the financial statements for the first quarter of 2026.



Do Thi Nhi Yen
Preparer



Le Thi Thu Hien
Chief Accountant



Nguyen Quang Dat
General Director
Hanoi, 20 April 2026

