



FINANCIAL STATEMENTS

AN BINH SECURITIES JOINT STOCK COMPANY

For the 01/04/2025 to 30/06/2025

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 30 tháng 06 năm 2025

Code	ASSETS	Note	30/06/2025 VND	01/01/2025 VND
100	A. CURRENT ASSETS		2,763,209,546,602	2,544,709,772,677
110	I. Financial assets		2,754,315,200,404	2,535,474,017,749
111	1. Cash and cash equivalents	4	130,282,527,436	104,236,513,302
111.1	1.1 Cash		130,282,527,436	104,236,513,302
111.2	1.2 Cash equivalents		-	-
112	2. Financial assets at fair value through profit and loss (FVTPL)	5	271,632,602,624	1,201,282,674,854
113	3. Held-to-maturity investments (HTM)	5	1,197,589,863,013	150,425,523,576
114	4. Loans	5	1,127,304,766,171	1,065,893,244,020
115	5. Available for sale financial assets (AFS)	5	-	-
116	6. Provision for impairment of financial assets and mortgage assets	6	(19,023,599,821)	(19,023,599,821)
117	7. Receivables	7	40,349,673,025	29,944,782,273
117.1	7.1 Receivables from disposal of financial assets		-	-
117.2	7.2 Receivables from and accruals for dividend and		40,349,673,025	29,944,782,273
	7.2.1 Receive dividends, interest		29,987,348,661	16,710,469,266
	7.2.2 Accruals for dividend and interest income		10,362,324,364	13,234,313,007
118	8. Prepayments to suppliers		3,462,744,190	124,246,706
119	9. Receivables from services provided by the Company	7	4,968,918,238	5,846,349,707
120	Intra-company receivables		-	-
121	- Receivables from transaction errors		-	-
122	10. Other receivables	7	3,240,555,748	3,247,133,352
129	11. Provision for impairment of receivables	8	(5,492,850,220)	(6,502,850,220)
130	II. Short-term accounts receivable		8,894,346,198	9,235,754,928
131	1. Advances		2,137,000,000	2,620,000,000
132	2. Tools, supplies		32,087,700	32,087,700
133	3. Short-term prepaid expenses	9	2,179,967,392	3,297,191,964
134	4. Short-term mortgages	9	-	-
135	5. Deductible VAT		-	-
136	6. Taxes and other receivables from State budget		19,549,264	19,549,264
137	7. Other short-term assets		4,525,741,842	3,266,926,000
138	8. Purchase and resale of Government bonds		-	-
139	9. Provisions for short-term assets		-	-
200	B. NON- CURRENT ASSETS		961,033,832,535	845,333,140,570
210	I. Long-term financial assets		856,824,430,618	737,621,757,365
211	1. Long-term receivables	7	-	-
212	2. Investments		856,824,430,618	737,621,757,365
212.1	2.1 Held-to-maturity investments (HTM)		809,179,118,488	694,538,544,365
212.2	2.2 Investments in subsidiaries		-	-
212.3	2.3 Investments in joint ventures and associates		-	-
212.4	2.4 Equity investments in other entities		47,645,312,130	43,083,213,000
213	3. Provision for devaluation of long-term investments		-	-

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220	II.	Fixed assets	73,814,441,176	76,160,382,464
221	1.	Tangible fixed assets	4,954,984,544	6,211,360,522
222	-	Cost	24,348,490,641	24,348,490,641
223a	-	Accumulated depreciation	(19,393,506,097)	(18,137,130,119)
224	2.	Finance lease assets	-	-
225	-	Cost	-	-
226a	-	Accumulated depreciation	-	-
226b	-	Asset revaluation differences	-	-
227	3.	Intangible fixed assets	68,859,456,632	69,949,021,942
228	-	Cost	105,307,528,045	105,307,528,045
229a	-	Accumulated amortization	(36,448,071,413)	(35,358,506,103)
			-	-
230	III.	Intangible fixed assets	-	-
231	-	Cost	-	-
232a	-	Accumulated amortization	-	-
232b	-	Asset revaluation differences	-	-
240	IV.	Construction in progress	-	-
250	V.	Other long-term assets	30,394,960,741	31,551,000,741
251	1.	Long-term mortgages	9,324,213,200	10,480,253,200
252	2.	Long-term prepaid expenses	-	-
253	3.	Deferred income tax assets	1,070,747,541	1,070,747,541
254	4.	Deposits to Settlement Assistance Fund	20,000,000,000	20,000,000,000
255	5.	Other long-term assets	-	-
260	VI.	Provisions for long-term assets	-	-
270		TOTAL ASSETS	<u>3,724,243,379,137</u>	<u>3,390,042,913,247</u>

STATEMENT OF FINANCIAL POSITION

As at ngày 30 tháng 06 năm 2025

(continue)

Code	RESOURCES	Note	30/06/2025 VND	01/01/2025 VND
300	C. LIABILITIES		2,228,301,275,599	1,954,212,130,333
			-	-
310	I. Current liabilities		2,228,301,275,599	1,954,212,130,333
311	1. Short-term loans and debts	13	2,186,340,290,933	1,893,725,960,117
	1.1 Short-term loans		2,186,340,290,933	1,893,725,960,117
318	6. Payables for securities transaction activities		2,165,791,143	1,972,190,951
319	7. Payables for error from Financial assets transaction		-	-
320	8. Trade payables		1,137,562,275	1,207,092,766
321	9. Advances from customers		2,661,012,526	347,769,388
322	10. Tax payables and statutory obligations		17,718,750,714	31,556,503,503
323	11. Payables to employees		608,800,523	3,412,549,802
324	12. Employee benefits		206,240,800	176,600,800
325	13. Accrued expenses		10,278,904,262	15,301,527,825
326	14. Inter-company payables		-	-
327	15. Short-term unearned revenue		170,624,290	56,944,454
328	16. Short-term deposits, collateral received		117,000,000	117,000,000
329	17. Other short-term payables		353,584,281	1,240,337,960
330	18. Provision for payables	-	-	-
331	19. Bonus and welfare fund		6,542,713,852	5,097,652,767
332	20. Securities merchandising operation payables	-	-	-
			-	-
400	D. OWNER'S EQUITY		1,495,942,103,538	1,435,830,782,914
			-	-
410	I. Equity		1,495,942,103,538	1,435,830,782,914
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		15,239,629,128	10,677,529,998
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		442,802,856,392	387,253,634,898
	7.1 Realized earnings		448,381,225,951	391,536,625,062
	7.2 Unrealized earnings		(5,578,369,559)	(4,282,990,164)
420	II. Non-business funds and other funds	-	-	-
			-	-
440	TOTAL RESOURCES AND OWNER'S EQUITY		3,724,243,379,137	3,390,042,913,247

OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

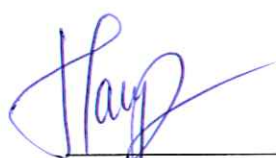
Code	ITEMS	Note	30/06/2025	01/01/2025
	A. ASSETS OF THE SECURITIES COMPANY AND ASSETS MANAGED UNDER AGREEMENTS			
006	1. Quantity of outstanding shares in circulation		101,150,000	101,150,000
007	2. Treasury stocks		-	-
008	3. Financial assets listed/registered at the VSD of the Company		693,647,450,000	695,615,000,000
009	4. The Company's non-traded financial assets deposited at the VSD		4,350,000	-
010	5. The Company's awaiting financial assets		-	-
011	6. The Company's financial assets correct trading errors		-	-
012	7. The Company's financial assets which are not deposited at the VSD		302,317,970,000	132,417,970,000
013	8. The Company's financial assets are entitled		8,900,000	1,600,000
	B. ASSETS AND PAYABLES UNDER AGREEMENT WITH INVESTORS			
021	1. Financial assets listed/registered at the VSD of investors		21,607,263,565,000	19,305,700,900,000
021.1	a. Unrestricted financial assets		13,626,364,305,000	14,402,301,940,000
021.2	b. Restricted financial assets		1,361,804,350,000	1,363,330,680,000
021.3	c. Mortgage financial assets		6,552,642,080,000	3,492,642,080,000
021.4	d. Blocked financial assets		22,234,960,000	2,291,960,000
021.5	e. Financial assets awaiting settlement		44,217,870,000	45,134,240,000
021.6	f. Financial assets awaiting for loans		-	-
022	2. Non-traded financial assets deposited at the VSD of investors		53,257,570,000	82,572,360,000
022.1	a. Unrestricted and non-traded financial assets deposited at the VSD		44,690,090,000	19,073,910,000
022.2	b. Restricted and non-traded financial assets deposited at the VSD		8,567,480,000	63,498,450,000
022.3	c. Non-traded and mortgage financial assets deposited at the VSD		-	-
022.4	d. Non-traded and blocked financial assets deposited at the VSD		-	-
023	3. Awaiting financial assets of investors		209,305,358,550	-
024.a	4. Financial assets correct trading errors of investors		-	-
024.b	5. Financial assets which are not deposited at the VSD of investors		-	-
025	6. Entitled financial assets of investors		-	-

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OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS

Code	ITEM	Note	30/06/2025	01/01/2025
026	7. Investors' deposits		444,368,642,370	234,765,718,130
027	7.1 Investors' deposits for securities trading activities managed by the Company		444,361,976,220	234,759,051,980
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		444,361,976,220	234,759,051,980
031.1	9.1 Payables to domestic investors		443,354,447,026	233,671,113,396
031.2	9.2 Payables to foreign investors		1,007,529,194	1,087,938,584
032	10.2. Payables to securities issuers		-	-
033	10. Receivable to investors on error of the financial assets		-	-
035	12. Payables for dividend, principal and interest from bonds		6,666,150	6,666,150



Do Thi Hai Yen
Preparer



Le Thi Thu Hien
Chief Accountant



Nham Ha Hai
General Director
Ha Noi, 17 July 2025


STATEMENT OF COMPREHENSIVE INCOME
For the 01/01/2025 to 30/06/2025

Code	ITEMS	Note			CUMULATIVE THIS YEAR TO THE END OF THE QUARTER	ACCUMULATE D FROM PREVIOUS YEAR TO END OF QUARTER
			Quarter II/2025 VND	Quarter II/2024 VND	VND	VND
	I. OPERATING INCOME					
01	1.1 Gain from financial assets at fair value through profit and loss (FVTPL)		19,893,060,722	32,706,748,406	33,313,847,823	42,536,915,923
01.1	a. Gain from disposal of financial assets at FVTPL	29.a)	18,098,063,924	22,944,657,051	30,163,803,728	31,568,077,112
01.2	b. Gain from revaluation of financial assets at FVTPL	29.b)	1,782,598,898	(1,558,909,484)	2,765,864,908	(2,638,660,618)
01.3	c. Dividend, interest income from financial assets at FVTPL	29.c)	12,397,900	11,321,000,839	384,179,187	13,607,499,429
02	1.2 Gain from held-to-maturity (HTM) investments	29.c)	29,072,932,319	12,113,721,619	56,951,368,193	25,935,022,512
03	1.3 Gain from loans and receivables	29.c)	32,073,486,930	30,480,870,413	64,470,189,666	57,473,356,335
04	1.4 Gain from available-for-sale (AFS) financial assets		-	-	-	-
05	1.5 Gains from risk prevention derivatives		-	-	-	-
06	1.6 Revenue from brokerage services		19,092,632,056	27,827,171,731	32,491,027,449	49,655,291,944
07	1.7 Revenue from underwriting and issuance agent services		7,720,122,929	2,228,912,123	9,793,695,350	3,723,724,498
09	1.9 Revenue from securities custodian services		1,329,496,323	1,033,700,676	2,678,606,424	2,031,875,939
10	1.10 Revenue from financial advisory services		50,000,000	181,818,182	281,818,182	181,818,182
11	1.1 Revenue from other operating	29.d)	112,510,909	115,135,454	211,353,636	223,841,817
20	Total operating income		109,344,242,188	106,688,078,604	200,191,906,723	181,761,847,150
	II. OPERATING EXPENSES		-	-	-	-
21	2.1 Loss from financial assets at fair value through profit and loss (FVTPL)		2,100,978,661	6,784,911,971	5,360,015,898	19,175,740,477
21.1	a. Loss from disposal of financial assets at FVTPL	29.a)	283,344,678	4,861,978,865	1,298,771,595	17,324,778,783
21.2	b. Loss from revaluation of financial assets at FVTPL	29.b)	1,817,633,983	1,922,933,106	4,061,244,303	1,850,961,694
22	2.2 Loss from held-to-maturity (HTM) investments		-	284,272,301	-	284,272,301
24	2.3 Provision expenses for diminution in value and impairment of financial assets, doubtful receivables and borrowing costs of loans		2,145,109,607	667,576,035	3,670,729,597	700,110,241
26	2.4 Expenses for proprietary trading activities		5,002,648,590	3,804,561,304	7,069,626,135	3,930,808,024
27	2.5 Expenses for brokerage services		12,443,464,398	13,935,105,869	21,159,937,117	25,586,238,314
28	2.6 Expenses for underwriting and issuance agent services		2,475,707,751	4,207,390,431	4,287,831,372	7,696,016,294
30	2.7 Expenses for securities custodian services		793,902,605	605,189,250	1,551,071,256	1,163,155,297
31	2.8 Expenses for financial advisory services		-	-	-	-
32	2.9 Expenses for other operating		(628,016,806)	651,121,532	(907,222,166)	652,583,397
40	Total operating expenses		24,333,794,806	30,940,128,693	42,191,989,209	59,188,924,345
	III. FINANCIAL INCOME	30	-	-	-	-
42	3.1 Non-fixed dividend and interest income		266,396,491	283,893,534	474,053,128	524,321,080
44	3.2 Other income for investments		-	-	-	-
50	Total financial income		266,396,491	283,893,534	474,053,128	524,321,080

STATEMENT OF COMPREHENSIVE INCOME


For the 01/04/2025 to 30/06/2025

Code	ITEMS	Note			CUMULATIVE	ACCUMULATE
			Quarter II/2025	Quarter II/2024	THIS YEAR TO	D FROM
			VND	VND	THE END OF	PREVIOUS
					THE QUARTER	YEAR TO END
					VND	OF QUARTER
						VND
	IV. FINANCIAL EXPENSES	31	-	-	-	-
51	4.1 Realized and unrealized loss from changes in foreign exchanges rates		-	-	-	-
52	4.2 Borrowing costs		24,334,193,367	9,229,673,647	46,764,009,766	17,855,658,651
60	Total financial expenses		24,334,193,367	9,229,673,647	46,764,009,766	17,855,658,651
62	VI. GENERAL AND ADMINISTRATIVE E	32	21,004,893,052	16,811,971,561	38,798,744,135	34,208,680,795
70	VII. OPERATING PROFIT		39,937,757,454	49,990,198,237	72,911,216,741	71,032,904,439
	VIII OTHER INCOME AND EXPENSES		-	-	-	-
71	8.1 Other income	35	1,534,761	63	2,458,891	19,907
72	8.2 Other expense	36	51,200,000	87,000,018	52,918,627	117,000,129
80	Total other operating profit		(49,665,239)	(86,999,955)	(50,459,736)	(116,980,222)
90	IX. TOTAL PROFIT BEFORE TAX		39,888,092,215	49,903,198,282	72,860,757,005	70,915,924,217
91	9.1 Realized profit		39,923,127,300	53,385,040,872	74,156,136,400	75,405,546,529
92	9.2 Unrealized profit		(35,035,085)	(3,481,842,590)	(1,295,379,395)	(4,489,622,312)
100	X. CORPORATE INCOME TAX EXPENS	33	8,196,528,881	10,100,487,854	15,247,474,426	14,434,995,749
100.1	10 Current corporate income tax expenses		8,196,528,881	10,998,412,316	15,247,474,426	15,332,920,211
100.2	10 Deferred corporate income tax expenses	0	-	(897,924,462)	-	(897,924,462)
200	XI. PROFIT AFTER TAX		31,691,563,334	39,802,710,428	57,613,282,579	56,480,928,468
300	XII. OTHER COMPREHENSIVE INCOME AFTER		-	-	-	-
301	12 Gain/(Loss) from revaluation of AFS financial assets		15,239,629,128	17,641,665,798	15,239,629,128	17,641,665,798
400	Total other comprehensive income		15,239,629,128	17,641,665,798	15,239,629,128	17,641,665,798
500	XIII Revenue		-	-	-	-
501	13 Earnings per share (VND/share)		313	394	570	558


Do Thi Hai Yen
Preparer


Le Thi Thu Hien
Chief Accountant




Nham Ha Hai
General Director
Ha Noi, 17 July 2025

STATEMENT OF CASH FLOWS

For the 01/04/2025 to 30/06/2025

(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		72,860,757,005	70,915,924,217
02	2. Adjustments for		18,389,984,805	(7,349,391,663)
03	- Depreciation and amortisation		2,345,941,288	2,554,075,119
04	- Provisions		(1,010,000,000)	1,317,530,400
05	- Gains/losses from unrealized foreign exchange		-	-
06	- Interest expense		50,534,739,363	17,888,238,492
07	- Gains/losses from investing activities		(33,480,695,846)	(26,175,071,291)
08	- Bond discount interest		-	(2,934,164,383)
10	3. Adjustments for		4,061,244,303	1,850,961,694
11	- Loss from revaluation of financial assets at FVTPL		4,061,244,303	1,850,961,694
18	4. Adjustments for		(2,765,864,908)	2,638,660,618
19	- Depreciation and amortisation		(2,765,864,908)	2,638,660,618
30	5. Adjustments for		(392,595,133,733)	(507,485,510,147)
31	- Depreciation and amortisation		928,354,692,835	(486,320,393,034)
32	- Increase (decrease) in held-to-maturity (HTM) investr		(1,161,804,913,560)	3,025,010,165
33	- Gains/losses from unrealized foreign exchange		(61,411,522,151)	(306,460,157,855)
34	- Provisions		-	-
35	- Gains/losses from unrealized foreign exchange		-	-
36	- Gains/losses from investing activities		(10,404,890,752)	15,650,518,270
37	- (-) Increase, (+) decrease in receivables from services		877,431,469	367,196,370
38	- (-) Increase, (+) decrease receivables for securities trar		-	-
39	- (-) Increase, (+) decrease other receivables		(3,331,919,880)	250,993,059,262
40	- Increase (decrease) other assets		(775,815,842)	(1,515,478,000)
41	- Increase (decrease) in payable expenses (excluding int		(2,788,729,261)	(269,294,273)
42	- Increase (decrease) prepaid expenses		1,117,224,572	1,036,191,847
43	- Corporate income tax paid		(26,842,126,529)	(6,242,379,004)
44	- Interest paid		(52,768,633,665)	(17,838,835,887)
45	- Increase, (decrease) payable to seller		(69,530,491)	541,977,440
46	- Increase, (decrease) employee benefit contributions		29,640,000	759,900
47	- Increase, (decrease) in taxes and amounts payable to t		(2,243,100,686)	954,222,109
48	- Increase, (decrease) payable to workers		(2,803,749,279)	(3,419,666,577)
50	- Increase, (decrease) other payables, receivables		1,114,769,487	42,035,759,120
52	- Other expenses for business activities		1,156,040,000	(24,000,000)
60	Net cash flows from investing activities		(300,049,012,528)	(439,429,355,281)

STATEMENT OF CASH FLOWS

For the 01/04/2025 to 30/06/2025

(Under indirect method)

Code	ITEM	Note	CUMULATIVE THIS YEAR TO THE END OF THE QUARTER VND	ACCUMULATED FROM PREVIOUS YEAR TO END OF QUARTER VND
	II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
61	1. Purchase of fixed assets and other long-term assets		-	(235,840,000)
65	2. Investments in other entities		33,480,695,846	13,432,859,250
70	<i>Net cash flows from investing activities</i>		<i>66,961,391,692</i>	<i>13,197,019,250</i>
	II CASH FLOWS FROM FINANCING ACTIVITIES		-	-
71	1. Receipts from stocks issuing and capital contribution from equity owners		-	-
72	2. Fund returned to equity owners, issued stock redemption		-	-
73	3. Long-term and short-term borrowings received		18,038,861,967,719	12,727,280,547,117
73.1	3 Loan repayment		-	-
73.2	3. Finance lease principle paid		18,038,861,967,719	12,727,280,547,117
74	4. Dividends, profit paid to equity owners		(17,746,247,636,903)	(12,345,834,557,656)
74.3	4. Long-term and short-term borrowings received		(17,746,247,636,903)	(12,345,834,557,656)
75	5. Loan repayment		-	-
76	6. Dividends, profit paid to equity owners		-	-
80	<i>Net cash flows from financing activities</i>		<i>292,614,330,816</i>	<i>381,445,989,461</i>
90	<i>Net decrease/increase in cash and cash equivalents</i>		<i>26,046,014,134</i>	<i>(44,786,346,570)</i>
101	<i>Cash and cash equivalents at beginning of the</i>		<i>104,236,513,302</i>	<i>288,020,444,274</i>
101.1	Cash		104,236,513,302	288,020,444,274
101.2	Cash equivalents		-	-
102	Impact of foreign exchange rate changes on foreign cui		-	-
0			-	-
103	<i>Cash and cash equivalents at end of the</i>	4	<i>130,282,527,436</i>	<i>243,234,097,704</i>
103.1	Cash		130,282,527,436	243,234,097,704
103.2	Cash equivalents		-	-
104	Impact of foreign exchange rate changes on foreign cui		-	-

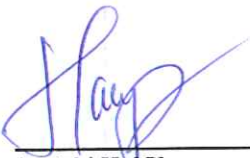
AN BINH SECURITIES JOINT STOCK COMPANY

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

CASH FLOWS FROM BROKERAGE AND TRUST ACTIVITIES OF THE INVESTORS


For the 01/04/2025 to 30/06/2025

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		12,202,392,597,397	17,778,477,251,087
02	2. Cash payments for acquisition of brokerage securities of customers		(11,763,485,416,863)	(17,781,259,100,896)
07	3. Cash receipts for settlement of securities transaction of customers		-	5,836,128,695,215
08	4. Cash payments for settlement of securities transaction of customers		(12,527,676,824,291)	(5,791,216,405,745)
11	5. Cash payments for custodian fees of customers		(1,369,977,613)	(1,970,944,256)
14	6. Cash receipt from securities issuers		165,071,697,737	553,496,461,478
15	7. Cash payments to securities issuers		(165,071,697,737)	(553,643,344,218)
20	Net increase/decrease in cash during the year		209,602,924,240	40,012,612,665
30	II Cash and cash equivalents of investors at the beginning of		234,765,718,130	405,530,103,251
31	Cash at banks:		234,765,718,130	405,530,103,251
32	- Investors' deposits managed by the Company for securities trading activities		234,759,051,980	405,376,534,601
35	- Deposits of securities issuers		6,666,150	153,568,650
40	Cash and cash equivalents of investors at the end of		444,368,642,370	445,542,715,916
41	Cash at banks:		444,368,642,370	445,542,715,916
42	- Investors' deposits managed by the Company for securities trading activities		443,354,447,026	445,536,049,766
44	- Investors' deposits for securities transaction clearing and settlement		1,007,529,194	-
45	- Deposits of securities issuers		6,666,150	6,666,150


Do Thi Hai Yen
Preparer


Le Thi Thu Hien
Chief Accountant




Nham Ha Hai
General Director
Ha Noi, 17 July 2025

STATEMENT OF CHANGES IN OWNERS' EQUITY
For the 01/04/2025 to 30/06/2025

ITEMS	Note	Beginning balance		Increase/ Decrease				Ending balance	
				Quarter II/2024		Quarter II/2025			
		01/01/2024	01/01/2025	Increase	Decrease	Increase	Decrease	30/06/2024	30/06/2025
		VND	VND			VND		VND	VND
1. 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
1.1 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		13,764,176,627	10,677,529,998	3,877,489,171	-	4,562,099,130	-	17,641,665,798	15,239,629,128
4. Other funds belonging to owners' equity		-	-	-	-	-	-	-	-
5. Undistributed earnings		285,527,663,882	387,253,634,898	65,922,338,463	(10,759,811,300)	60,677,803,815	(5,128,582,321)	340,690,191,045	442,802,856,392
5.1 Realized earnings		284,831,689,048	391,536,625,062	60,231,308,232	(1,477,083,219)	58,908,641,874	(2,064,061,085)	343,585,914,061	448,381,225,951
5.2 Unrealized earnings		695,974,834	(4,282,990,164)	5,691,030,231	(9,282,728,081)	1,769,012,841	(3,064,521,236)	(2,895,723,016)	(5,578,369,559)
TOTAL		1,337,191,458,527	1,435,830,782,914	69,799,827,634	(10,759,811,300)	65,239,902,945	(5,128,582,321)	1,396,231,474,861	1,495,942,103,538


Do Thi Hui Yen
Preparer


Le Thi Thu Hien
Chief Accountant


Nam Ha Hai
General Director

Ha Noi, 17 July 2025

NOTES TO THE FINANCIAL STATEMENTS

For the 01/04/2025 to 30/06/2025

1 . BACKGROUND

1.1 . Forms of Ownership

An Binh Securities Joint Stock Company was established under Business Registration Certificate No. 0103013960 first issued by the Department of Planning and Investment of Hanoi City on September 26, 2006 and operates under Securities Business License No. 16/UBCK-GPHDKD issued by the State Securities Commission on September 29, 2006, Adjusted License No. 178/UBCK-GP issued by the State Securities Commission on December 10, 2008, Adjusted License No. 365/UBCK-GP issued by the State Securities Commission on November 2, 2010, Adjusted License No. 19/GPDC-UBCK dated February 26, 2018, Adjusted License No. 79/GPDC-UBCK dated September 16, 2021.

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 December 2024: 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, 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

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 not listed on the stock market but registered for trading on the trading market of unlisted public companies (UPCOM), the market value is determined as the average reference price in the 30 most recent consecutive trading days before the revaluation date 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 lấy 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	163,825,389	20,538,769,258,595
- Shares	350,800	7,762,940,000
- Bonds	29,905,609	5,749,475,168,595
- Other securities	133,568,980	14,781,531,150,000
Investors	2,829,901,054	55,059,783,190,000
- Shares	2,807,862,052	54,230,771,300,000
- Bonds	6,634,060	675,179,370,000
- Other securities	15,404,942	153,832,520,000
	2,993,726,443	75,598,552,448,595

4 . CASH AND CASH EQUIVALENTS

	31/03/2025	01/01/2025
	VND	VND
Cash on hand	-	-
Cash at bank	130,282,527,436	104,236,513,302
Cash at bank for securities transaction compensation payment	-	-
Cash equivalents	-	-
	<u>130,282,527,436</u>	<u>104,236,513,302</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 and upcom securities	22,367,274,815	15,412,047,502	22,076,112,639	16,776,712,002
Unlisted shares	47,061,278,765	47,059,209,964	47,061,278,765	47,059,221,564
Unlisted bonds	207,481,479,000	207,802,195,158	2,057,678,600	2,056,536,392
Fund certificate	1,371,687,144	1,359,150,000	1,011,137,659	960,000,000
Deposit contract	-	-	1,031,845,041,096	1,031,845,041,096
Certificate of deposit	-	-	102,585,163,800	102,585,163,800
	<u>278,281,719,724</u>	<u>271,632,602,624</u>	<u>1,206,636,412,559</u>	<u>1,201,282,674,854</u>

b) Held-to-maturity investments (HTM)

	30/06/2025	01/01/2025
	VND	VND
Term deposits under 01 year	1,147,589,863,013	150,425,523,576
Held to Maturity Bonds	50,000,000,000	
	<u>1,197,589,863,013</u>	<u>150,425,523,576</u>

c) Loans

	30/06/2025	01/01/2025
	VND	VND
Margin operation	949,730,151,444	1,008,034,982,313
Prepaid of selling securities operation	177,574,614,727	57,858,261,707
	<u>1,127,304,766,171</u>	<u>1,065,893,244,020</u>

AN BINH SECURITIES JOINT STOCK COMPANY
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d) . Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value		Notes
	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	
Listed securities/ Upcom	22,367,274,815	22,655,282,776	15,412,047,502	15,652,784,502	22,274,324	-	(6,977,501,637)	(7,002,498,274)	15,412,047,502	15,652,784,502	
	21,100,892,639	21,100,892,639	14,123,391,002	14,123,391,002	-	-	(6,977,501,637)	(6,977,501,637)	14,123,391,002	14,123,391,002	
	1,266,382,176	1,554,390,137	1,288,656,500	1,529,393,500	22,274,324	-	-	(24,996,637)	1,288,656,500	1,529,393,500	
	207,481,479,000	159,400,428,484	207,802,195,158	159,861,730,282	394,565,218	461,301,798	(73,849,060)	-	207,802,195,158	159,861,730,282	
Unlisted Bonds	7,839,940,426	24,721,700,000	7,766,091,366	24,729,116,510	-	7,416,510	(73,849,060)	-	7,766,091,366	24,729,116,510	
Bonds of Van Huong Investment and Tourism Joint Stock Company	199,641,538,574	134,678,728,484	200,036,103,792	135,132,613,772	394,565,218	453,885,288	-	-	200,036,103,792	135,132,613,772	
Bonds of Van Huong Investment and Tourism Joint Stock Company											

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d) . Fluctuation of market value

	Book value		Market value		Increase		Decrease		Revaluation value		Notes
	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	30/06/2025	01/01/2025	
					VND	VND	VND	VND	VND	VND	
Certificates of deposit	-	-	-	-	-	-	-	-	-	-	
Unlisted shares (*)	48,432,965,909	47,610,876,631	48,403,742,500	47,523,370,728	-	-	(14,605,945)	(72,885,539)	48,418,359,964	47,537,991,092	
Colec Group Construction Engineering and Construction Materials JSC	320,000,000	320,000,000	320,000,000	320,000,000	-	-	-	-	320,000,000	320,000,000	
An Hoa Paper Joint Stock Company	41,842,300,000	41,842,300,000	41,842,300,000	41,842,300,000	-	-	-	-	41,842,300,000	41,842,300,000	
Exim Land Corporation	3,230,000,000	3,230,000,000	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	-	-	-	-	957,605,000	957,605,000	
Xuan Mai Southern Concrete Joint Stock Company	694,687,500	694,687,500	694,687,500	694,687,500	-	-	-	-	694,687,500	694,687,500	
Others	16,686,265	16,686,265	-	-	-	-	(2,068,801)	(2,065,901)	14,617,464	14,620,364	
Deposit agreements	-	-	-	-	-	-	-	-	-	-	
Fund certificate	1,371,687,144	549,597,866	1,359,150,000	478,778,228	-	-	(12,537,144)	(70,819,638)	1,359,150,000	478,778,228	
-	-	-	-	-	-	-	-	-	-	-	
Investment trust in PVICI (*)	278,281,719,724	229,666,587,891	271,617,985,160	223,037,885,512	416,839,542	461,301,798	(7,065,956,642)	(7,075,383,813)	271,632,602,624	223,052,505,876	

6 . PROVISION FOR IMPAIRMENT OF FINANCIAL ASSETS AND MORTGAGE ASSETS

	<u>30/06/2025</u>	<u>01/01/2025</u>
	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

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Receivables from and accruals for dividend and interest income	40,349,673,025	29,944,782,273
Receivables from services provided by the Company	4,968,918,238	5,846,349,707
Other receivables	3,240,555,748	3,247,133,352
	<u>48,559,147,011</u>	<u>39,038,265,332</u>

AN BINH SECURITIES JOINT STOCK COMPANY

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8 . PROVISION FOR IMPAIRMENT OF RECEIVABLES

	Amount of doubtful debt	Current year			Last year
		Beginning	Provision	Reversal	
	VND	VND	VND	VND	VND
Provision for impairment of other re	7,967,850,220	(6,502,850,220)	-	1,010,000,000	(6,502,850,220)
- 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)
- Soleil Investment And Hotel	2,500,000,000	(1,750,000,000)	-	-	(1,750,000,000)
- Sunshine Cab Joint Stock Company	1,350,000,000	(855,000,000)	-	630,000,000	(855,000,000)
- Sunshine Housing Joint Stock Company	600,000,000	(380,000,000)	-	380,000,000	(380,000,000)
- Ha Thi Thu (KHM on TK190)	92,629,664	(92,629,664)	-	-	(92,629,664)
- Nguyen Bich Van	331,099,889	(331,099,889)	-	-	(331,099,889)
- Nguyen Huu Trung	400,000,000	(400,000,000)	-	-	(400,000,000)
- Asia Gold Joint Stock Company	40,326,000	(40,326,000)	-	-	(40,326,000)
- Cosevco Tourism and Mineral Wat	60,000,000	(60,000,000)	-	-	(60,000,000)
- Vung Tau Liquefied Gas Storage Trading Joint Stock Company	6,600,000	(6,600,000)	-	-	(6,600,000)
- Construction, Manufacturing and Import-Export Company 125	10,000,000	(10,000,000)	-	-	(10,000,000)
	7,967,850,220	(6,502,850,220)	-	1,010,000,000	(6,502,850,220)

9 . DEPOSITS, COLLATERALS AND PLEDGES

a) Short-term deposits, collaterals and pledges

	30/06/2025	01/01/2025
	VND	VND
Deposit for securities purchase contract (*)	-	-
Bond purchase contract deposit	-	-
Office rental deposit	-	-
	-	-

b) Long-term deposits, collaterals and pledges

	30/06/2025	01/01/2025
	VND	VND
Deposit for office rental and other services	9,324,213,200	10,480,253,200
	9,324,213,200	10,480,253,200

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10 . TANGIBLE FIXED ASSETS

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
As at 01/01/2025	220,000,001	21,678,021,640	2,413,680,000	36,789,000	-	24,348,490,641
Purchase	-	-	-	-	-	-
Finished construction investment	-	-	-	-	-	-
Others	-	-	-	-	-	-
Transferring into investment property	-	-	-	-	-	-
Liquidating, disposed	-	-	-	-	-	-
Others	-	-	-	-	-	-
As at 30/06/2025	220,000,001	21,678,021,640	2,413,680,000	36,789,000	-	24,348,490,641
Accumulated depreciation						
As at 01/01/2025	220,000,001	16,333,325,473	1,560,045,067	23,759,578	-	18,137,130,119
Depreciation	-	1,135,188,232	116,589,118	4,598,628	-	1,256,375,978
Others	-	-	-	-	-	-
Transferring into investment property	-	-	-	-	-	-
Liquidating, disposed	-	-	-	-	-	-
Others	-	-	-	-	-	-
As at 30/06/2025	220,000,001	17,468,513,705	1,676,634,185	28,358,206	-	19,393,506,097
Net carrying amount						
As at 01/01/2025	-	-	-	-	-	6,211,360,522
As at 30/06/2025	-	5,344,696,167	853,634,933	13,029,422	-	4,954,984,544
As at 30/06/2025	-	4,209,507,935	737,045,815	8,430,794	-	-
As at 30/06/2025	-	-	-	-	-	-

11 . INTANGIBLE FIXED ASSETS

	Trading and accounting software	Other intangible assets	Total
	VND	VND	VND
Original cost			
As at 01/01/2025	43,807,528,045	61,500,000,000	105,307,528,045
Purchase	-	-	-
As at 30/06/2025	43,807,528,045	61,500,000,000	105,307,528,045
Accumulated depreciation			
As at 01/01/2025	35,358,506,103	-	35,358,506,103
Depreciation	1,089,565,310	-	1,089,565,310
As at 30/06/2025	36,448,071,413	-	36,448,071,413
Net carrying amount			
As at 01/01/2025	8,449,021,942	61,500,000,000	69,949,021,942
As at 30/06/2025	7,359,456,632	61,500,000,000	68,859,456,632

12 . DEPOSITS TO SETTLEMENT ASSISTANCE FUND

	30/06/2025	01/01/2025
	VND	VND
Initial deposit	120,000,000	120,000,000
Additional deposit	11,783,064,342	11,783,064,342
Additional deposit	8,096,935,658	8,096,935,658
Ending balance	20,000,000,000	20,000,000,000

13 . LOANS AND DEBTS

	01/01/2025	Increase in the	Decrease in the	30/06/2025
	VND	VND	VND	VND
Loans from banks	1,739,000,000,000	3,641,500,000,000	3,414,000,000,000	1,966,500,000,000
Loans from other entities	154,725,960,117	14,397,361,967,719	14,332,247,636,903	219,840,290,933
	1,893,725,960,117	18,038,861,967,719	17,746,247,636,903	2,186,340,290,933

14 . PAYABLES FOR SECURITIES TRANSACTION ACTIVITIES

	30/06/2025	01/01/2025
	VND	VND
Payable to Hanoi Stock Exchange	-	4,540,000
Must pay transaction fees to branches and transaction offices	178,638,310	178,638,310
Payable to other organizations and individuals	1,987,152,833	1,789,012,641
	2,165,791,143	1,972,190,951

15 . TRADE PAYABLES

	30/06/2025	01/01/2025
	VND	VND
Payable for purchase of financial assets	392,496,075	392,496,075
VIETSUN Investment and Trading Joint Stock Company	11,297,543	11,297,543
Tat Dat Construction and Trading Joint Stock Company	645,271,154	645,271,154
UHY Auditing and Consulting Co., Ltd.	-	113,400,000
ABBA Security Services Company Limited	10,800,000	-
La Vie Company Limited	7,012,203	7,263,686
Payable to other vendors	59,885,300	37,364,308
	1,126,762,275	1,207,092,766

16 . TAX PAYABLES AND STATUTORY OBLIGATIONS

	30/06/2025	01/01/2025
	VND	VND
Value added tax	3,131,160	47,622,236
Business income tax	13,247,474,426	24,842,126,529
Personal income tax	4,468,145,128	6,666,754,738
Other taxes	-	-
	17,718,750,714	31,556,503,503

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

17 . ACCRUED EXPENSES

a) Short-term accrued expenses

	30/06/2025	01/01/2025
	VND	VND
Accrued interest expenses	3,957,545,645	6,191,439,947
Other accrued expenses	6,321,358,617	9,110,087,878
	10,278,904,262	15,301,527,825

18 . OTHER PAYABLES

	30/06/2025	01/01/2025
	VND	VND
Other payables	353,584,281	1,240,337,960
	353,584,281	1,240,337,960

19 . OWNER'S EQUITY

a) Details of owner's invested capital

	Rate	30/06/2025	Rate	01/01/2025
	(%)	VND	(%)	VND
Geleximco Group - JSC	45.85	463,795,170,000	45.85	463,795,170,000
Mr. Chu Van Man	400%	40,500,000,000	400%	40,500,000,000
Mr. Nguyen Van Anh	6.69	67,649,180,000	6.69	67,649,180,000
Mr. Vu Duc Chinh	1073%	108,550,710,000	1073%	108,550,710,000
Ms. Vu Thi Minh Trang	7.45	75,388,500,000	7.45	75,388,500,000
Treasury stocks	2527%	255,616,440,000	2527%	255,616,440,000
	100.00	1,011,500,000,000	100.00	1,011,500,000,000

b) Undistributed earnings

	30/06/2025	01/01/2025
	VND	VND
Realized earnings	448,381,225,951	391,536,625,062
Unrealized earnings	(5,578,369,559)	(4,282,990,164)
	442,802,856,392	387,253,634,898

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	391,536,625,062	284,831,689,048
Unrealized loss accumulated to the end of the fiscal year	(2,064,061,085)	(1,477,083,219)
Realized gain/loss accumulated to the beginning of the year	58,908,661,974	60,231,308,232
Earnings distributed to shareholders accumulate to the end of the fiscal year	448,381,225,951	343,585,914,061
0 Realized earning undistributed accumulated to the end of the fiscal year	448,381,225,951	343,585,914,061

d) Stock

	30/06/2025	01/01/2025
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

f) Capital transactions with owners and distribution of dividends and profits		
	30/06/2025	01/01/2025
	VND	VND
Owner's invested capital	1,011,500,000,000	1,011,500,000,000
- At the beginning of	1,011,500,000,000	1,011,500,000,000
- Increase in the	-	-
- Decrease in the	-	-
- At the ending of	1,011,500,000,000	1,011,500,000,000
Distributed dividends and profit	-	-
- Distributed dividends on last profit	-	-
- Estimate-distributed dividends on this profit	-	-
Dividends declared after each balance sheet date	-	-
- Declared dividend on common stocks	-	-
- Declared dividend on preferred stocks	-	-
g) Stock		
	30/06/2025	01/01/2025
	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
- Preferred stocks	-	-
Quantity of repurchased stocks	-	-
- Common stocks	-	-
- Preferred stocks	-	-
Quantity of circulation stocks	101,150,000	101,150,000
- Common stocks	101,150,000	101,150,000
- Preferred stocks	-	-
Par value per stock (VND)	10,000	10,000
20 . FINANCIAL ASSETS LISTED/REGISTERED AT THE VSD OF THE COMPANY		
	30/06/2025	01/01/2025
	VND	VND
Unrestricted financial assets	50,000,000,000	50,000,000,000
Restricted financial assets	-	-
Mortgage financial assets	50,000,000,000	50,000,000,000
Blocked and temporarily held financial assets	-	77,000,000
Financial assets awaiting settlement	-	77,000,000
Financial assets waiting for loans	-	-
Financial assets collateral loan security	-	-
	<u>50,000,000,000</u>	<u>50,077,000,000</u>
21 . THE COMPANY'S NON-TRADED FINANCIAL ASSETS DEPOSITED AT THE VSD		
	30/06/2025	01/01/2025
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	4,350,000	-
Restricted and non-traded financial assets deposited at the VSD	-	-
Non-traded and mortgage financial assets deposited at the VSD	-	-
Non-traded and blocked financial assets deposited at the VSD	-	-
	<u>4,350,000</u>	<u>-</u>

22 . THE COMPANY'S AWAITING FINANCIAL ASSETS

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
The Company's awaiting financial assets	-	-
	<u>-</u>	<u>-</u>

THE COMPANY'S FINANCIAL ASSETS CORRECT TRADING ERRORS

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
The Company's financial assets correct trading errors	-	-
	<u>-</u>	<u>-</u>

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

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
The Company's financial assets which are not deposited at the VSD	302,317,970,000	132,417,970,000
	<u>302,317,970,000</u>	<u>132,417,970,000</u>

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

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Unrestricted financial assets	13,626,364,305,000	14,402,301,940,000
Restricted financial assets	1,361,804,350,000	1,363,330,680,000
Mortgage financial assets	6,552,642,080,000	3,492,642,080,000
Blocked financial assets	22,234,960,000	2,291,960,000
Financial assets awaiting settlement	44,217,870,000	45,134,240,000
Financial assets awaiting for loans	-	-
	<u>21,607,263,565,000</u>	<u>19,305,700,900,000</u>

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

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Unrestricted and non-traded financial assets deposited at the VSD	44,690,090,000	19,073,910,000
Restricted and non-traded financial assets deposited at the VSD	8,567,480,000	63,498,450,000
Non-traded and mortgage financial assets deposited at the VSD	-	-
Non-traded and blocked financial assets deposited at the VSD	-	-
	<u>53,257,570,000</u>	<u>82,572,360,000</u>

26 . AWAITING FINANCIAL ASSETS OF INVESTORS

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Awaiting financial assets of investors	209,305,358,550	-
	<u>209,305,358,550</u>	<u>-</u>

27 . INVESTORS' DEPOSITS

	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Investors' deposits for securities trading activities managed by the Company	444,361,976,220	234,759,051,980
1. Domestic investors	443,354,447,026	234,759,051,980
2. Foreign investors	1,007,529,194	-
Investors' deposits for securities transaction clearing and settlement	6,666,150	6,666,150
1. Domestic investors	6,666,150	6,666,150

	<u>444,368,642,370</u>	<u>234,765,718,130</u>
28 . PAYABLES TO INVESTORS		
	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
1. Payables to investors - Investors' deposits for securities trading activities managed by the Company	444,361,976,220	234,759,051,980
1.1 Domestic investors	443,354,447,026	233,671,113,396
1.2 Foreign investors	1,007,529,194	1,087,938,584
	<u>444,361,976,220</u>	<u>234,759,051,980</u>
29 . PAYABLES FOR DIVIDEND, PRINCIPAL AND INTEREST FROM BONDS		
	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
Payables for dividend, principal and interest from bonds to investors	6,666,150	6,666,150
Payables for dividend to shareholders or profit to shareholders	-	-
	<u>6,666,150</u>	<u>6,666,150</u>
30 . LOAN PAYABLES OF INVESTORS TO THE COMPANY		
	<u>30/06/2025</u>	<u>01/01/2025</u>
	VND	VND
1. Margin transaction payables	949,730,151,444	1,008,034,982,313
1.1 Principal of margin transaction	949,730,151,444	1,008,034,982,313
Domestic investors	949,730,151,444	1,008,034,982,313
Foreign investors	-	-
1.2 Interest of margin transaction	-	-
Domestic investors	-	-
2. Prepaid of selling securities operation payables	177,574,614,727	57,858,261,707
2.1 Principal of prepaid of selling securities operation	177,574,614,727	57,858,261,707
Domestic investors	177,574,614,727	57,858,261,707
	<u>1,127,304,766,171</u>	<u>1,065,893,244,020</u>

AN BINH SECURITIES JOINT STOCK COMPANY

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31 . OPERATING INCOME

a) Profit, loss of financial assets

Quantity	Total amount	Cost of goods sold	Gain, loss from trading shares of current year		Gain, loss from trading shares of previous year		Notes
			Gain	Loss	Gain	Loss	
	VND	VND	VND	VND	VND	VND	
- Other listed stocks/bonds	90.300	3.299.170.000	131.321.905	83.484.729	-	-	
28.224.563	3.300.711.690.000	3.300.892.260.000	938.300.000	1.118.870.000			
- Unlisted Bonds	16.500.837	3.279.797.380.521	29.027.290.823	96.416.866	22.788.218.701	4.861.978.865	
- Certificates of Deposit and	100	102.652.054.800	66.891.000	-	156.438.350	-	
Other Unlisted Stocks							
	6.686.460.295.321	6.842.656.053.987	30.163.803.728	1.298.771.595	22.944.657.051	4.861.978.865	

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

	Quarter II/2025	Quarter II/2024
	VND	VND
Financial assets at fair value through profit and loss (FVTPL)	12,397,900	11,321,000,839
Held-to-maturity investments (HTM)	29,072,932,319	12,113,721,619
Loans	32,073,486,930	30,480,870,413
	<u>61,158,817,149</u>	<u>53,915,592,871</u>

d) Revenue outside of financial assets income

	Quarter II/2025	Quarter II/2024
	VND	VND
- Other revenue	112,510,909	115,135,454
Net revenue from operating activities	<u>112,510,909</u>	<u>115,135,454</u>

32 . FINANCIAL INCOME

	Quarter II/2025	Quarter II/2024
	VND	VND
Exchange rate difference	-	-
- Gain of realized rate exchange difference	-	-
- Gain of unrealized rate exchange difference	-	-
Income from interest on demand deposits	266,396,491	283,893,534
Other financial income	-	-
	<u>266,396,491</u>	<u>283,893,534</u>

33 . FINANCIAL EXPENSES

	Quarter II/2025	Quarter II/2024
	VND	VND
Exchange rate difference	-	-
- Loss of realized exchange rate difference	-	-
- Loss of unrealized exchange rate difference	-	-
Borrowing costs	24,334,193,367	9,229,673,647
	<u>24,334,193,367</u>	<u>9,229,673,647</u>

34 . GENERAL ADMINISTRATIVE EXPENSES

	Quarter II/2025	Quarter II/2024
	VND	VND
Labor expenses	14,339,540,668	10,950,538,193
Trade union fund, Social insurance, Health insurance, Unemployment insurance	586,151,758	618,844,500
Office supplies expenses	325,288,186	163,941,320
Tools, supplies	65,801,586	142,852,647
Depreciation and amortisation	1,066,600,207	1,281,904,245
Tax, fees and charge	1,975,277	2,099,426
Expenses from external services	4,619,535,370	3,651,791,230
0 Other expenses	-	-
	21,004,893,052	16,811,971,561

35 . OTHER INCOME

	Quarter II/2025	Quarter II/2024
	VND	VND
Gain from liquidation, disposal of fixed assets	-	-
Receivables from penalty	-	-
Other income	1,534,761	63
	1,534,761	63

36 . OTHER EXPENSES

	Quarter II/2025	Quarter II/2024
	VND	VND
Loss from liquidation, disposal of fixed assets	-	-
Penalty fees	-	85,000,000
Other expenses	51,200,000	2,000,018
	51,200,000	87,000,018

37 . CURRENT CORPORATE INCOME TAX EXPENSES

	Quarter II/2025	Quarter II/2024
	VND	VND
Total profit before tax	39,888,092,215	49,903,198,282
Increase	1,072,875,000	3,529,989,810
- Unreasonable expenses	1,072,875,000	3,529,989,810
Decrease	21,677,190	1,558,873,484
- Dividend	(13,357,895)	(36,000)
- Switching losses last year	35,035,085	1,558,909,484
- Switching losses last year	-	-
Taxable income	40,982,644,405	54,992,061,576
Adjustment of tax expenses in previous s and tax expenses in the current	-	-
Current corporate income tax expense (tax rate 20%)	8,196,528,881	10,998,412,315

38 . BASIC EARNINGS PER SHARE

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

	Quarter II/2025	Quarter II/2024
	VND	VND
Undistributed earnings	31,691,563,334	39,802,710,428
Profit distributed for common stocks	31,691,563,334	39,802,710,428
Average circulated common stocks in the	101,150,000	101,150,000
Basic earnings per share	313	394

The company has not planned to deduct Bonus and welfare from the profit after tax for the fiscal year ended as at 31/12/2015.

As at March 31, 2025, the Company does not have any shares with potential dilution of earnings per share.

AN BINH SECURITIES JOINT STOCK COMPANY

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

39 . 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	20,422,128,379	19,893,060,722	69,029,053,087	109,344,242,188
Segment expenses	13,237,367,003	7,103,627,251	3,992,800,552	24,333,794,806
Unallocated expenses	-	-	266,396,491	266,396,491
Unallocated expenses	-	-	45,339,086,419	45,339,086,419
Net profit from operating activities	7,184,761,376	12,789,433,471	19,697,166,116	39,671,360,963
Segment assets	4,968,918,238	252,609,002,803	2,496,737,279,363	2,754,315,200,404
Unallocated assets	-	-	-	969,928,178,733
Total assets	4,968,918,238	252,609,002,803	2,496,737,279,363	3,724,243,379,137
Segment liabilities	2,165,791,143	-	2,186,340,290,933	2,188,506,082,076
Unallocated liabilities	-	-	39,795,193,523	39,795,193,523
Total liabilities	2,165,791,143	-	2,226,135,484,456	2,228,301,275,599

Under geographical areas

40 . EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

There are no other events occurring after the balance sheet date that require adjustment or disclosure in the Quarter IV/2025 Financial Statements.



Do Thi Hai Yen
Preparer



Le Thi Thu Hien
Chief Accountant



Nham Ha Hai
General Director
Ha Noi, 17 July 2025

