

Số: **67.1**/CV-ACBS.26

TP. HCM, ngày 20 tháng 04 năm 2026

HCMC, day 20 month 04 year 2026

No: **67.1**/ CV-ACBS.26

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ**  
**PERIODIC INFORMATION DISCLOSURE**

- Kính gửi/ To:
- Ủy ban chứng khoán Nhà nước/ *The State Securities Commission;*
  - Sở Giao dịch Chứng khoán Việt Nam/ *Vietnam Exchange;*
  - Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange;*
  - Sở Giao dịch Chứng khoán TP. Hồ Chí Minh/ *Hochiminh Stock Exchange.*

Tên tổ chức: **Công ty TNHH Chứng khoán ACB**

Name of organization: **ACB SECURITIES COMPANY**

- Mã chứng khoán/ *Stock code:*

- Địa chỉ: Tầng 3 Tòa nhà Léman Luxury, số 117 Nguyễn Đình Chiểu, phường Xuân Hòa, TP Hồ Chí Minh. (Trước đây: Tầng 3 Tòa nhà Léman Luxury, số 117 Nguyễn Đình Chiểu, phường Võ Thị Sáu, Quận 3, TP Hồ Chí Minh)

*Address: 3rd Floor, Léman Luxury Building, 117 Nguyen Dinh Chieu Street, Xuan Hoa Ward, HCMC (Formerly: 3rd Floor, Léman Luxury Building, 117 Nguyen Dinh Chieu Street, Vo Thi Sau Ward, District 3, HCMC)*

- Điện thoại: (028) 7300 7000

Fax: (028) 7300 3751

*Telephone: (028) 7300 7000*

*Fax: (028) 7300 3751*

- Người thực hiện công bố thông tin: Võ Đình Nam

*Persons making information disclosure: Vo Dinh Nam*

Chức vụ : Giám đốc Nhân sự

*Position: Chief Human Resources Officer*

**Nội dung thông tin công bố/ Contents of disclosure:**

- Công ty TNHH Chứng khoán ACB (ACBS) công bố Báo cáo tài chính Quý 1/2026 như sau:

*ACB Securities Company (ACBS) has disclosed its financial statements in Quarter 1, 2026 as follows:*

- Báo cáo tài chính riêng Quý 1/2026 và báo cáo tài chính hợp nhất Quý 1/2026.

*Separate Financial Statement in Quarter 1, 2026 and Consolidated Financial Statement in Quarter 1, 2026.*

- Giải trình biến động lợi nhuận sau thuế TNDN thay đổi trên 10% tại Báo cáo kết quả hoạt động kinh doanh riêng và Báo cáo kết quả hoạt động kinh doanh hợp nhất Quý 1/2026 so với Quý 1/2025.

*Explanation for fluctuations in profit after tax due to corporate income changes exceeding 10% in the Separate Income Statement and Consolidated Income Statement for Quarter 1, 2026, compared to Quarter 1, 2025.*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 20/04/2026 tại đường dẫn: <http://acbs.com.vn>.

*This information was published on the company's website on 20/04/2026, as in the link <http://acbs.com.vn>.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

**Đại diện tổ chức**

*Organization representative*

Người UQ CBTT

*Person authorized to disclose information*



**Võ Đình Nam**

**ACB Securities Company Limited**

Consolidated Financial Statements for Quarter 1 of 2026



**ACB Securities Company Limited**  
**Corporate information**

**Business Registration Certificate No,** 0302030508 29 June 2000

The Enterprise Registration Certificate has been amended several times, the most recent of which is the Enterprise Registration Certificate No, 0302030508 dated 21 April 2025, The Enterprise Registration Certificate and its amendments were issued by the Department of Finance of Ho Chi Minh City.

<b>Establishment and Operation Certificate</b>	06/GPHDKD	29 June 2000
	56/2001/UBCK-QLKD	21 September 2001
	71/UBCK-GPDCCTCK	6 September 2007
	77/UBCK-GPDCCTCK	1 October 2007
	105/UBCK-GPDCCTCK	14 January 2008
	464/QD-UBCK	7 July 2008
	150/UBCK-GP	4 September 2008
	271/UBCK-GP	4 November 2009
	115/GPDC-UBCK	3 October 2012
	13/GPDC-UBCK	13 June 2014
	18/GPDC-UBCK	11 August 2014
	26/GPDC-UBCK	11 July 2017
	45/GPDC-UBCK	21 June 2021
	63/GPDC-UBCK	3 August 2022
	101/GPDC-UBCK	24 October 2022
	91/GPDC-UBCK	13 November 2023
	96/GPDC-UBCK	28 November 2023
05/GPDC-UBCK	26 January 2024	
03/GPDC-UBCK	22 January 2025	
07/GPDC-UBCK	4 April 2025	

The initial Establishment and Operation Licence and its amendments were issued by the State Securities Commission of Vietnam.

<b>Members' Council</b>	Mr. Do Minh Toan	Chairman
	Mr. Nguyen Duc Thai Han	Vice Chairman
	Mr. Huynh Duy Sang	Member
	Mr. Trinh Bao Quoc	Member

<b>Board of Directors</b>	Mr. Nguyen Duc Hoan	General Director
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<b>Legal Representative</b>	Mr. Do Minh Toan	Chairman
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**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Registered office**

**Head office**

3<sup>rd</sup> Floor, Léman Luxury Building  
117 Nguyen Dinh Chieu Street  
Xuan Hoa Ward  
Ho Chi Minh City  
Vietnam

**Cho Lon Branch**

321 - 323 Tran Phu Street  
An Dong Ward  
Ho Chi Minh City  
Vietnam

**Truong Dinh Branch**

107N Truong Dinh Street  
Xuan Hoa Ward  
Ho Chi Minh City  
Vietnam

**Nguyen Thi Minh Khai  
Transaction office**

442 Nguyen Thi Minh Khai Street  
Ban Co Ward  
Ho Chi Minh City  
Vietnam

**Dong Sai Gon Branch**

3<sup>rd</sup> Floor, Building No. 53-55 Nguyen Huu Canh  
Thanh My Tay Ward  
Ho Chi Minh City  
Vietnam

**Mac Dinh Chi Branch**

2<sup>nd</sup> Floor, 3<sup>rd</sup> Floor, 41 Mac Dinh Chi Street  
Sai Gon Ward  
Ho Chi Minh City  
Vietnam

**Ha Noi Branch**

10 Phan Chu Trinh Street  
Cua Nam Ward  
Hanoi City  
Vietnam

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

<b>Hai Phong Branch</b>	15 Hoang Dieu Street Hong Bang Ward Hai Phong City Vietnam
<b>Da Nang Branch</b>	218 Bach Dang Street Hai Chau Ward Da Nang City Vietnam
<b>Khanh Hoa Branch</b>	80 Quang Trung Street Nha Trang Ward Khanh Hoa Province Vietnam
<b>Vung Tau Branch</b>	111 Hoang Hoa Tham Street Vung Tau Ward Ho Chi Minh City Vietnam
<b>Can Tho Branch</b>	17 - 19 Nam Ky Khoi Nghia Street Ninh Kieu Ward Can Tho City Vietnam

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Form B01 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC*  
*dated 27 December 2016 of the Ministry of Finance)*

	<b>Code</b>	<b>Note</b>	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
<b>ASSETS</b>				
<b>A</b>	<b>CURRENT ASSETS</b> <b>(100 = 110 + 130)</b>		<b>39,956,980,879,025</b>	<b>38,412,240,809,574</b>
<b>I</b>	<b>Financial assets (“FA”)</b>		<b>39,930,941,186,461</b>	<b>38,383,723,039,024</b>
1	Cash and cash equivalents	111 5	2,406,731,161,704	2,002,160,996,703
1.1	<i>Cash</i>	111.1	2,406,731,161,704	1,974,160,996,703
1.2	<i>Cash equivalents</i>	111.2	-	28,000,000,000
2	Financial assets at fair value through profit or loss (“FVTPL”)	112 7(a)	5,593,939,170,641	4,991,942,072,247
3	Held-to-maturity investments	113 7(b)	12,097,011,879,308	12,389,822,515,145
4	Loans receivables	114 7(c)	19,560,960,391,303	17,340,704,548,896
5	Allowance for diminution in value of financial assets and pledge assets	116 8	(117,475,984,907)	(117,475,976,897)
6	Receivables	117 9	373,595,199,314	1,661,174,112,582
6.1	<i>Receivables from sales of financial assets</i>	117.1	2,016,520,675	1,241,381,966,000
6.2	<i>Dividend and interest receivables from financial assets</i>	117.2	371,578,678,639	419,792,146,582
6.2.1	<i>Overdue dividend and interest receivables from financial assets</i>	117.3	50,000	50,000
6.2.2	<i>Undue dividend and interest receivables from financial assets</i>	117.4	371,578,628,639	419,792,096,582
7	Short-term prepayment to suppliers	118 10	10,896,864,289	9,023,896,347
8	Receivables from services rendered	119 11	4,746,366,332	6,822,043,050
9	Other receivables	122	1,835,231,457	100,892,323,931
10	Allowance for diminution in value of account receivables	129	(1,299,092,980)	(1,343,492,980)
<b>II</b>	<b>Other current assets</b>		<b>26,039,692,564</b>	<b>28,517,770,550</b>
1	Advances	131	522,483,942	113,101,218
2	Office supplies, tools and equipment	132	106,000,000	20,800,000
3	Short-term prepaid expenses	133 12	20,018,119,489	27,504,412,586
4	Short-term deposits, collaterals and pledges	134	45,000,000	44,000,000
5	Deductible value added tax	135	384,757,166	834,879,620
6	Taxes and other receivables from State Treasury	136 22	-	-
7	Other current assets	137 13	4,963,331,967	577,126

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Form B01 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC)*

	Code	Note	31/03/2026 VND	01/01/2026 VND
<b>B</b>	<b>LONG-TERM ASSETS</b> <b>(200 = 210 + 220 + 240 + 250)</b>	<b>200</b>	<b>168,669,503,214</b>	<b>171,403,455,448</b>
<b>I</b>	<b>Long-term financial assets</b>	<b>210</b>	-	-
2	Investments	212 14	-	-
2.1	<i>Investment in a subsidiary</i>	212.2	-	-
2.2	<i>Other investments</i>	212.4	-	-
<b>II</b>	<b>Fixed assets</b>	<b>220</b>	<b>86,275,288,078</b>	<b>82,396,011,971</b>
1	Tangible fixed assets	221 15	56,602,480,891	56,546,836,060
	<i>Cost</i>	222	188,265,501,761	184,761,085,361
	<i>Accumulated depreciation</i>	223a	(131,663,020,870)	(128,214,249,301)
2	Intangible fixed assets	227 16	29,672,807,187	25,849,175,911
	<i>Cost</i>	228	94,000,276,871	87,726,276,871
	<i>Accumulated amortisation</i>	229a	(64,327,469,684)	(61,877,100,960)
<b>III</b>	<b>Construction in progress</b>	<b>240 17</b>	<b>2,444,862,113</b>	<b>5,120,262,113</b>
<b>IV</b>	<b>Other long-term assets</b>	<b>250</b>	<b>79,949,353,023</b>	<b>83,887,181,364</b>
1	Long-term deposits, collaterals and pledges	251	6,494,463,100	6,480,263,100
2	Long-term prepaid expenses	252	38,315,366,603	42,274,821,118
3	Deferred tax assets	253	77,058,854	77,058,854
4	Deposits at Settlement Funds	254 18(a)	20,000,000,000	20,000,000,000
5	Other long-term assets	255 18(b)	15,062,464,466	15,055,038,292
5.1	<i>Deposits at the Derivatives Clearing Fund</i>	255.1	15,062,464,466	15,055,038,292
	<b>TOTAL ASSETS</b> <b>(270 = 100 + 200)</b>	<b>270</b>	<b>40,125,650,382,239</b>	<b>38,583,644,265,022</b>

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Form B01 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC)*

	Code	Note	31/03/2026 VND	01/01/2026 VND
<b>C</b>				
<b>LIABILITIES (300 = 310 + 340)</b>	<b>300</b>		<b>25,615,684,246,044</b>	<b>24,313,942,597,384</b>
<b>I</b>				
<b>Current liabilities</b>	<b>310</b>		<b>25,415,671,246,044</b>	<b>24,113,929,597,384</b>
1	311		24,885,640,000,000	23,173,380,000,000
1.1	312	19	24,885,640,000,000	23,173,380,000,000
3	318	20	337,162,817,261	527,140,639,643
4	320	21	14,258,379,976	122,835,907,749
5	321		60,000,000	60,000,000
6	322	22	82,459,928,901	188,776,860,227
7	323		24,768,950,894	37,099,281,221
8	324		672,261,554	160,776,979
9	325	23	59,273,966,266	57,655,170,088
10	327		-	-
11	329		11,374,941,192	6,820,961,477
<b>II</b>				
<b>Long-term liabilities</b>	<b>340</b>		<b>200,013,000,000</b>	<b>200,013,000,000</b>
1	346		200,000,000,000	200,000,000,000
2	353		13,000,000	13,000,000
<b>D</b>				
<b>EQUITY (400 = 410)</b>	<b>400</b>		<b>14,509,966,136,195</b>	<b>14,269,701,667,638</b>
<b>I</b>				
<b>Owner's equity</b>	<b>410</b>		<b>14,509,966,136,195</b>	<b>14,269,701,667,638</b>
1	411		11,000,000,000,000	11,000,000,000,000
1.1	411.1	24	11,000,000,000,000	11,000,000,000,000
3	414		147,729,332,606	147,729,332,606
4	415		168,979,231,821	168,979,231,821
5	417		3,193,257,571,768	2,952,993,103,211
5.1	417.1		3,190,719,026,122	2,909,644,863,506
5.2	417.2		2,538,545,646	43,348,239,705
<b>TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)</b>	<b>440</b>		<b>40,125,650,382,239</b>	<b>38,583,644,265,022</b>

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Form B01 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC)*

**OFF-BALANCE SHEET ITEMS**

	<b>Code</b>	<b>Note</b>	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
<b>A. THE COMPANY'S ASSETS</b>				
2		25(a)	4,050,094	4,050,094
8		25(b)	2,792,829,515,000	2,912,347,205,000
9			1,920,000	1,920,000
10		25(c)	649,322,930,000	35,122,575,000
12			199,589,202,800	25,001,750,000
14			149,552,900	155,187,200
<b>B. ASSETS AND PAYABLES RELATING TO ASSETS MANAGED BY THE COMPANY</b>				
1		21	47,003,738,602,200	46,935,664,244,000
		21.1	44,243,876,472,000	44,201,528,889,000
		21.2	79,998,140,000	102,948,680,000
		21.3	804,763,280,000	856,762,280,000
		21.4	1,472,462,100,000	1,472,261,350,000
		21.5	402,638,610,200	302,163,045,000
2		22	195,336,530,000	152,783,350,000
		22.1	151,681,400,000	150,127,000,000
		22.2	43,348,350,000	2,656,350,000
		22.4	306,780,000	-
3		23	408,566,162,600	266,963,135,000
5		24.b	1,089,364,490,000	1,089,364,490,000
7		26	1,969,049,289,480	1,392,442,911,050
7.1		27	744,095,972,844	717,130,128,558

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Form B01 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC)*

	<b>Code</b>	<b>Note</b>	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
7.1.1 Customers' marginal deposits at VSDC for derivative trading activities	27.1		15,874,695,926	18,299,920,642
7.2 Customers' synthesising deposits for securities trading activities	28		1,092,171,209,490	597,270,271,140
7.4 Deposits of securities issuers	30		116,907,411,220	59,742,590,710

**OFF-BALANCE SHEET ITEMS  
(CONTINUED)**

	<b>Code</b>		<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
8 Payables to investors for cash deposits managed by the Company for securities transactions	31		759,970,668,770	735,430,049,200
8.1 Payables to domestic investors for cash deposits managed by the Company for securities transactions	31.1		759,970,658,286	735,430,038,714
8.2 Payables to foreign investors for cash deposits managed by the Company for securities transactions	31.2		10,484	10,486
9 Payables to securities issuers	32		113,618,079,299	56,410,278,299
12 Dividend payables, bond principals and interest payables	35		3,289,331,921	3,332,312,411

**ACB Securities Company Limited**  
**Consolidated statement of financial for Quarter 1 of 2026 (continued)**

**Form B01 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC)*

20 April 2026

Prepared by:



Ms. Pham Thi Sanh  
*General Accountant*

Reviewed by:



Mr. Vo Van Van  
*Chief Accountant*

Approved by:



Mr. Nguyen Duc Hoan  
*General Director*

**ACB Securities Company Limited**  
**Consolidated statement of income for Quarter 1 of 2026**

**Form B02 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

	Code	Note	Q1/2026 VND	Q1/2025 VND	Accumulated 2026 VND	Accumulated 2025 VND
<b>I OPERATING INCOME</b>						
1.1 Gains from financial assets at FVTPL	1		617,071,460,309	303,998,254,350	617,071,460,309	303,998,254,350
<i>a. Gains from sales of financial assets at FVTPL</i>	1.1	26(a)	314,379,026,839	119,521,979,196	314,379,026,839	119,521,979,196
<i>b. Gains from revaluation of financial assets at FVTPL</i>	1.2	26(b)	259,325,619,175	160,038,130,221	259,325,619,175	160,038,130,221
<i>c. Dividends and interest income from financial assets at FVTPL</i>	1.3	26(c)	2,020,667,808	8,481,878,215	2,020,667,808	8,481,878,215
<i>d. Losses from revaluation outstanding covered warrants payables</i>	1.4	26(b)	41,346,146,487	15,956,266,718	41,346,146,487	15,956,266,718
1.2 Interest income from HTM investments	2	26(c)	171,827,893,607	170,516,009,655	171,827,893,607	170,516,009,655
1.3 Interest income from loans and receivables	3	26(c)	442,401,156,627	206,480,341,808	442,401,156,627	206,480,341,808
1.6 Revenue from securities brokerage	6	26(d)	103,933,500,721	66,888,095,593	103,933,500,721	66,888,095,593
1.9 Revenue from securities custody	9	26(d)	2,873,040,863	2,272,489,702	2,873,040,863	2,272,489,702
1.1 Revenue from financial advisory services	10	26(d)	80,712,908	1,253,636,364	80,712,908	1,253,636,364
1.11 Other operating income	11	26(d)	2,291,649,425	1,456,895,567	2,291,649,425	1,456,895,567
<b>Total operating income</b>	<b>20</b>		<b>1,340,479,414,460</b>	<b>752,865,723,039</b>	<b>1,340,479,414,460</b>	<b>752,865,723,039</b>

*The accompanying notes are an integral part of these consolidated financial statements*

ACB Securities Company Limited  
Consolidated statement of income for Quarter 1 of 2026 (continued)

Form B02 – CTCK/HN  
(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)

	Code	Note	Q1/2026 VND	Q1/2025 VND	Accumulated 2026 VND	Accumulated 2025 VND
<b>II OPERATING EXPENSES</b>						
2.1 Losses from financial assets at FVTPL	21		492,105,297,751	266,002,274,232	492,105,297,751	266,002,274,232
<i>a. Losses from sales of financial assets at FVTPL</i>	21.1	26(a)	150,258,453,551	81,067,515,560	150,258,453,551	81,067,515,560
<i>b. Unrealised losses from revaluation of financial assets at FVTPL</i>	21.2	26(b)	399,084,128,458	178,658,321,798	399,084,128,458	178,658,321,798
<i>c. Transaction costs of acquisition of financial assets at FVTPL</i>	21.3		365,384,479	199,050,300	365,384,479	199,050,300
<i>d. Gain from revaluation outstanding covered warrants payables</i>	21.4	26(b)	(57,602,668,737)	6,077,386,574	(57,602,668,737)	6,077,386,574
2.4 Allowance expenses for loans receivables and borrowings costs of loans	24	27	384,868,879,874	178,209,574,681	384,868,879,874	178,209,574,681
2.6 Expenses for self-trading	26		6,293,682,313	5,715,336,743	6,293,682,313	5,715,336,743
2.7 Expenses for securities brokerage	27	28	89,499,679,444	73,271,275,211	89,499,679,444	73,271,275,211
2.1 Expenses for securities custody	30		4,236,128,967	3,539,913,490	4,236,128,967	3,539,913,490
2.11 Expenses for financial advisory services	31		1,790,685,482	606,602,519	1,790,685,482	606,602,519
2.12 Expenses for other services	32		836,848,528	578,208,180	836,848,528	578,208,180
<b>Total operating expenses</b>	<b>40</b>		<b>979,631,202,359</b>	<b>527,923,185,056</b>	<b>979,631,202,359</b>	<b>527,923,185,056</b>

ACB Securities Company Limited  
 Consolidated statement of income for Quarter 1 of 2026 (continued)

Form B02 – CTCK/HN  
 (Issued under Circular No. 334/2016/TT-BTC  
 dated 27 December 2016 of the Ministry of Finance)

	Code	Note	Q1/2026 VND	Q1/2025 VND	Accumulated 2026 VND	Accumulated 2025 VND
<b>III FINANCIAL INCOME</b>						
3.1 Realised and unrealised foreign exchange gains	41		-	-	-	-
3.2 Interest income from current accounts	42		1,053,701,025	2,347,094,079	1,053,701,025	2,347,094,079
<b>Total financial income</b>	<b>50</b>		<b>1,053,701,025</b>	<b>2,347,094,079</b>	<b>1,053,701,025</b>	<b>2,347,094,079</b>
<b>IV FINANCIAL EXPENSES</b>						
4.1 Realised and unrealised foreign exchange losses	51		-	1,159,200	-	1,159,200
<b>Total financial expenses</b>	<b>60</b>		<b>-</b>	<b>1,159,200</b>	<b>-</b>	<b>1,159,200</b>
<b>V SELLING EXPENSES</b>	<b>61</b>		<b>3,633,632,052</b>	<b>945,326,972</b>	<b>3,633,632,052</b>	<b>945,326,972</b>
<b>VI GENERAL AND ADMINISTRATION EXPENSES</b>	<b>62</b>	<b>29</b>	<b>55,010,785,120</b>	<b>44,740,101,146</b>	<b>55,010,785,120</b>	<b>44,740,101,146</b>
<b>VII RESULTS FROM OPERATING ACTIVITIES</b> (70 = 20 – 40 + 50 – 60 – 61– 62)	<b>70</b>		<b>303,257,495,954</b>	<b>181,603,044,744</b>	<b>303,257,495,954</b>	<b>181,603,044,744</b>

ACB Securities Company Limited  
Consolidated statement of income for Quarter 1 of 2026 (continued)

**Form B02 – CTCK/HN**  
(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)

	Code	Note	Q1/2026 VND	Q1/2025 VND	Accumulated 2026 VND	Accumulated 2025 VND
<b>VIII</b>	<b>OTHER INCOME AND OTHER EXPENSES</b>					
8.1	71		213,501,563	5,124,767	213,501,563	5,124,767
8.2	72		69,033,876	28,669,768	69,033,876	28,669,768
	<b>80</b>		<b>144,467,687</b>	<b>(23,545,001)</b>	<b>144,467,687</b>	<b>(23,545,001)</b>
<b>IX</b>	<b>90</b>		<b>303,401,963,641</b>	<b>181,579,499,743</b>	<b>303,401,963,641</b>	<b>181,579,499,743</b>
	Code	Note	Q1/2026 VND	Q1/2025 VND	Accumulated 2026 VND	Accumulated 2025 VND
<b>IX</b>	<b>90</b>		<b>303,401,963,641</b>	<b>181,579,499,743</b>	<b>303,401,963,641</b>	<b>181,579,499,743</b>
9.1	91		344,211,657,700	190,320,811,176	344,211,657,700	190,320,811,176
9.2	92		(40,809,694,059)	(8,741,311,433)	(40,809,694,059)	(8,741,311,433)
<b>X</b>	<b>100</b>		<b>63,137,495,084</b>	<b>35,478,407,702</b>	<b>63,137,495,084</b>	<b>35,478,407,702</b>
10.1	100.1	30	63,137,495,084	35,478,407,702	63,137,495,084	35,478,407,702

ACB Securities Company Limited  
 Consolidated statement of income for Quarter 1 of 2026 (continued)

**Form B02 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
 dated 27 December 2016 of the Ministry of Finance)*

	Code	Note	Q1/2026 VND	Q1/2025 VND	Accumulated 2026 VND	Accumulated 2025 VND
XI	200	NET PROFIT AFTER TAX (200 = 90 – 100)	240,264,468,557	146,101,092,041	240,264,468,557	146,101,092,041
XII	300	OTHER COMPREHENSIVE INCOME AFTER TAX	-	-	-	-

**ACB Securities Company Limited**  
**Consolidated statement of income for Quarter 1 of 2026**

**Form B02 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

20 April 2026

Prepared by:



Ms. Pham Thi Sanh  
*General Accountant*

Reviewed by:



Mr. Vo Van Van  
*Chief Accountant*

Approved by:



Mr. Nguyen Duc Hoan  
*General Director*

**ACB Securities Company Limited**  
**Consolidated statement of cash flows for Quarter 1 of 2026**  
**(Indirect method - continued)**

**Form B03 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)*

	Code	31/03/2026 VND	01/01/2026 VND
<b>I CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1 Profit before tax	1	303,401,963,641	181,579,499,743
2 Adjustments for	2	(223,987,585,418)	(200,313,160,928)
Depreciation and amortisation	3	5,899,140,293	7,342,480,642
Allowance	4	(44,391,990)	(2,050)
Interest expenses	6	382,366,048,705	177,822,590,158
Profit from investment activities	7	(171,827,893,607)	(170,516,009,655)
Accrued interest income	8	(440,380,488,819)	(214,962,220,023)
<b>3 Increase in non-monetary expenses</b>	<b>10</b>	<b>341,481,459,721</b>	<b>184,735,708,372</b>
Losses from revaluation of financial assets at FVTPL	11	341,481,459,721	184,735,708,372
<b>4 Decrease in non-monetary income</b>	<b>18</b>	<b>(300,671,765,662)</b>	<b>(175,994,396,939)</b>
Gains from revaluation of financial assets at FVTPL	19	(300,671,765,662)	(175,994,396,939)
<b>5. Operating profit before changes in operating assets and liabilities</b>	<b>30</b>	<b>(1,420,810,890,881)</b>	<b>(3,438,709,985,824)</b>
Increase in financial assets at FVTPL	31	(741,755,607,677)	(785,075,253,327)
Increase in held to maturity investments	32	292,810,635,837	(3,775,852,462,269)
Increase in loans receivables	33	(2,220,255,842,407)	(733,664,262,029)
Decrease available for sells financial assets	34	-	-
Decrease in receivables from selling financial assets	35	1,239,365,445,325	842,020,041,100
Decrease in receivables and dividend and interest receivables of financial assets	36	660,421,850,369	288,932,528,833
Increase in receivables for services rendered	37	2,075,676,718	(1,401,273,941)
(Increase)/decrease in other receivables	39	99,057,092,474	3,797,508,349
Increase in other assets	40	(5,029,841,285)	216,316,330
(Decrease)/increase in accrued expenses (exclude interest from borrowing)	41	3,419,799,918	(1,364,132,831)
Increase in prepaid expenses	42	11,445,747,612	11,668,632,592
Corporate income tax paid	43	(148,246,908,398)	(33,293,523,085)
Interest paid	44	(384,167,052,445)	(186,888,311,418)
Decrease in accounts payable	45	(108,577,527,773)	(76,873,629,546)
Increase in employee benefits payable	46	511,484,575	474,465,920
Increase/(decrease) in taxes and other payables to State Treasury	47	(21,207,518,012)	(13,804,371,000)
Decrease in payable to employees	48	(12,330,330,327)	(13,347,697,130)
(Decrease)/increase in other payables	50	(88,347,995,385)	1,035,745,437,628
<b>Net cash flows from operating activities</b>	<b>60</b>	<b>(1,300,586,818,599)</b>	<b>(3,448,702,335,576)</b>

**ACB Securities Company Limited**  
**Consolidated statement of cash flows for Quarter 1 of 2026**  
**(Indirect method - continued)**

**Form B03 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

	<b>Code</b>	<b>31/03/2026 VND</b>	<b>01/01/2026 VND</b>
<b>II CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for additions to fixed assets	61	(7,103,016,400)	(5,180,176,694)
Proceeds from disposal and sale of fixed assets	62	-	-
<b>Net cash flows from investing activities</b>	<b>70</b>	<b>(7,103,016,400)</b>	<b>(5,180,176,694)</b>
<b>III CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from receiving capital contributions from owners	71	-	3,000,000,000,000
Proceeds from short-term borrowings	73	23,009,140,000,000	15,536,640,000,000
<i>Other borrowings</i>	73.2	23,009,140,000,000	15,536,640,000,000
Payments to settle borrowing principals	74	(21,296,880,000,000)	(15,149,700,000,000)
<i>Other borrowings</i>	74.3	(21,296,880,000,000)	(15,149,700,000,000)
<b>Net cash flows from financing activities</b>	<b>80</b>	<b>1,712,260,000,000</b>	<b>3,386,940,000,000</b>
<b>Net cash flows during the year (90 = 60 + 70 + 80)</b>	<b>90</b>	<b>404,570,165,001</b>	<b>(66,942,512,270)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>101</b>	<b>2,002,160,996,703</b>	<b>1,537,490,849,303</b>
▪ <i>Cash in banks</i>	101.1	1,974,160,996,703	397,476,970,785
▪ <i>Cash equivalents</i>	101.2	28,000,000,000	1,140,013,878,518
<b>Cash and cash equivalents at the end of the year (103 = 90 + 101) (Note 5)</b>	<b>103</b>	<b>2,406,731,161,704</b>	<b>1,470,548,337,033</b>
▪ <i>Cash in banks</i>	103.1	2,406,731,161,704	1,470,548,337,033
▪ <i>Cash equivalents</i>	103.2	-	-

**ACB Securities Company Limited**  
**Consolidated statement of cash flows for Quarter 1 of 2026**  
**(Indirect method - continued)**

**Form B03 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC*  
*dated 27 December 2016 of the Ministry of Finance)*

	<b>Code</b>	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
<b>Cash flows of customers for brokerage and entrustment activities</b>			
Proceeds from sales of securities brokered by the Company	1	10,583,310,684,323	23,397,293,412,900
Payments for purchases of securities brokered by the Company	2	(12,853,381,699,609)	(23,107,184,120,660)
Receive deposits to pay customers' securities transactions	7	62,547,996,800,496	35,570,742,645,316
<i>Deposits payments of investors at VSDC</i>	7.1	62,547,996,800,496	35,570,742,645,316
Payment for securities transactions of customers	8	(62,521,030,956,210)	(35,473,496,499,425)
Proceeds from securities issuers	14	29,014,887,656,102	369,988,807,676
Payments for securities issuers	15	(26,192,750,881,956)	(616,661,336,291)
<b>Net cash flows during the year</b>	<b>20</b>	<b>576,606,378,430</b>	<b>136,795,816,839</b>
<b>Cash and cash equivalents of customers at the beginning of the year</b>	<b>30</b>	<b>1,392,442,911,050</b>	<b>819,013,957,232</b>
Cash in banks at the beginning of the year	31	1,392,442,911,050	819,013,957,232
▪ <i>Cash deposits managed by the Company for securities transactions of Investors</i>	32	735,430,049,200	712,343,645,756
▪ <i>Synthesising deposits for securities trading activities</i>	33	597,270,271,140	103,407,538,750
▪ <i>Deposits from securities issuers</i>	35	59,742,590,710	3,262,772,726
<b>Cash and cash equivalents of customers at the end of the year (40 = 20 + 30)</b>	<b>40</b>	<b>1,969,049,289,480</b>	<b>955,809,774,071</b>

**ACB Securities Company Limited**  
**Consolidated statement of cash flows for Quarter 1 of 2026**  
**(Indirect method - continued)**

**Form B03 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

	<b>Code</b>	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Cash in banks at the end of the year	41	1,969,049,289,480	955,809,774,071
▪ <i>Cash deposits managed by the Company for securities transactions of investors</i>	42	759,970,668,770	805,702,698,970
▪ <i>Synthesising deposits for securities trading activities</i>	43	1,092,171,209,490	142,160,927,440
▪ <i>Deposits from securities issuers</i>	45	116,907,411,220	7,946,147,661

**ACB Securities Company Limited**  
**Consolidated statement of cash flows for Quarter 1 of 2026**  
**(Indirect method - continued)**

**Form B03 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

20 April 2026

Prepared by:



Ms. Pham Thi Sanh  
*General Accountant*

Reviewed by:



Mr. Vo Van Van  
*Chief Accountant*

Approved by:



Mr. Nguyen Duc Hoan  
*General Director*

ACB Securities Company Limited  
Consolidated statement of changes in equity for Quarter 1 of 2026

Form B04 – CTCK/HN  
(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)

	Opening balance as at		Movement during the six-month period ended				Closing balance as at	
	1/1/2025	1/1/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026
	VND	VND	Increase VND	(Decrease) VND	Increase VND	(Decrease) VND	VND	VND
Owner's capital	7,000,000,000,000	11,000,000,000,000	3,000,000,000,000				10,000,000,000,000	11,000,000,000,000
Contributed capital	7,000,000,000,000	11,000,000,000,000	3,000,000,000,000				10,000,000,000,000	11,000,000,000,000
Reserve to supplement authorised capital	147,729,352,606	147,729,352,606					147,729,332,606	147,729,352,606
Financial reserve	168,979,231,821	168,979,231,821					168,979,231,821	168,979,231,821
Retained profits	1,935,007,564,073	2,952,993,103,211	154,842,403,474	(8,741,311,433)	281,074,162,616	(40,809,694,059)	2,081,108,656,114	3,193,257,571,768
Realised profits	1,973,624,726,238	2,909,644,863,506	154,842,403,474		281,074,162,616		2,128,467,129,712	3,190,719,026,122
Unrealised (losses)/profits	(38,617,162,165)	43,348,239,705		(8,741,311,433)		(40,809,694,059)	(47,358,473,598)	2,538,545,646
<b>Total</b>	<b>9,251,716,128,500</b>	<b>14,269,701,667,638</b>	<b>3,154,842,403,474</b>	<b>(8,741,311,433)</b>	<b>281,074,162,616</b>	<b>(40,809,694,059)</b>	<b>12,397,817,220,541</b>	<b>14,509,966,136,195</b>

The accompanying notes are an integral part of these consolidated financial statements

**ACB Securities Company Limited**  
**Consolidated statement of changes in equity for Quarter 1 of 2026**

**Form B04 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

20 April 2026

Prepared by:



Ms. Pham Thi Sanh  
*General Accountant*

Reviewed by:



Mr. Vo Van Van  
*Chief Accountant*

Approved by:



Mr. Nguyen Duc Hoan  
*General Director*

*The accompanying notes are an integral part of these consolidated financial statements*

**ACB Securities Company Limited**  
**Notes to the consolidated financial statements for Quarter 1 of 2026**

**Form B09 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements.

**1. Reporting entity**

**(a) Establishment**

ACB Securities Company Limited (“the Company”) is a limited liability company established in Vietnam under Establishment and Operation Licence No. 06/GPHDKD dated 29 June 2000 issued by the State Securities Commission of Vietnam. The Company’s Establishment and Operation Licence has been amended several times, the most recent of which is the Amended Establishment and Operation Licence No. 101/GPĐC-UBCK dated 4 April 2025 issued by the State Securities Commission of Vietnam.

**(b) ACBS’s equity**

As at 31 March 2026, ACBS’s equity was VND11,000,000 million (01/01/2026: VND11,000,000 million).

**(c) Principal activities**

The principal activities of ACBS are to carry out securities brokerage, securities trading, securities investment consulting, corporate financial consulting, securities underwriting, margin loans and securities depository activities.

**(d) Normal operating cycle**

The normal operating cycle of ACBS is generally within 12 months.

**(e) Subsidiary**

As at 30 September 2025 and 1 January 2025, the Company has one (1) subsidiary 100% owned which is ACB Capital Management Company Limited (“ACBC”), established under the license operation No. 41/UBCK-GP issued by the State Securities Commission on 28 October 2008, operating in fund management industry.

**(f) Number of employees**

As at 31 March 2026, the Company had 393 employees (1/1/2026: 386 employees).

**ACB Securities Company Limited**  
**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

**2. Basis of preparation**

**(a) Statement of compliance**

The interim consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises, Circular No. 210/2014/TT-BTC dated 30 December 2014 (Circular 210”) issued by the Ministry of Finance on the promulgation of accounting guidance for securities companies and Circular No. 334/2016/TT-BTC dated 27 December 2016 (“Circular 334”) issued by the Ministry of Finance amending, supplementing and replacing Appendix 02 and Appendix 04 of Circular 210, Circular No. 23/2018/TT-BTC dated 12 March 2018 (“Circular 23”) issued by the Ministry of Finance on Accounting guidance for covered warrants for securities companies that are issuers and the relevant statutory requirements applicable to the interim consolidated financial reporting.

**(b) Basis of measurement**

The interim consolidated financial statements, except for the interim consolidated statement of cash flows, are prepared on the accrual basis using the historical cost concept, except for financial instruments classified as financial assets at FVTPL and available for sales financial assets which are measured at fair value. The methods used to measure fair values are described in Note 3(e). The interim consolidated statement of cash flows is prepared using the indirect method.

**(c) Annual accounting period**

The annual accounting period of ACBS is from 1 January to 31 December.

**(d) Accounting and presentation currency**

ACBS’s accounting currency is Vietnam Dong (“VND”), which is also the currency used for interim consolidated financial statement presentation purpose.

**3. Summary of significant accounting policies**

The following significant accounting policies have been consistently adopted in the preparation of these interim consolidated financial statements.

The accounting policies applied by ACBS in preparing these interim consolidated financial statements are consistent with the accounting policies applied in preparing the most recent year's consolidated financial statements.

**(a) Basic of consolidation**

***Subsidiaries***

Subsidiaries are entities controlled by the Company. The financial statements of the subsidiary are included in the consolidated financial statements from the date that control commences until the date that control ceases.

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

***Loss of control***

When it loses control over a subsidiary, ACBS derecognises the assets and liabilities of the subsidiary, and any related NCI and other equity components. Any gain or loss arising from this event is recognised in the consolidated statement of income. After divestment, the remaining interest in the previous subsidiary (if any) is recognised at the carrying amount of the investment in the separate financial statements of the parent company, after adjusting for proportionality for the changes in equity since the date of acquisition if ACBS still retains significant influence in the investee, or at cost of the remaining investment if significant influence is no longer present.

***Transactions eliminated on consolidation***

Intra-group transactions, balances, and any unrealised income of ACBS and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains and losses arising from transactions with equity accounted investees are eliminated against the investment to the extent of ACBS's interest in the investee.

**(b) Foreign currency transactions**

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and account transfer selling rate, respectively, at the end of the annual accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the consolidated statement of income.

**(c) Cash and cash equivalents**

Cash comprises cash on hand, cash in banks for operation and cash deposits for securities transactions clearing and settlement of the Company. Cash deposits for securities transactions, securities transactions clearing and settlement of the customers are separated from ACBS's accounts.

Cash equivalents are short-term investments with term to maturity of not more than 3 months, which are readily convertible to known amount of cash and are subject to an insignificant risk of changes in value from the acquisition date at the end of the annual accounting period.

**(d) Financial assets and financial liabilities**

**(i) Recognition**

Financial assets and financial liabilities are recognised in statement of financial position when the Company becomes a party to the contractual provisions of the financial assets and financial liabilities.

**ACB Securities Company Limited**  
**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**  
*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

**(ii) Classification and measurement**

- Financial assets at fair value through profit or loss (“FVTPL”): see Note 3(e);
- Held-to-maturity investments: see Note 3(f);
- Loans: see Note 3(g); and
- Receivables: see Note 3(h).

The Company classifies financial liabilities as financial liabilities measured at amortisation, except for covered warrants payables which are classified as financial liabilities recognised at fair value through profit or loss.

**(iii) Derecognition**

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or when the Company transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred.

The Company derecognises a financial liability when its contractual obligations are discharged, cancelled or expired.

**(iv) Offsetting**

Financial assets and liabilities are offset and the net amount presented in the consolidated statement of financial position when and only when the Company has a legal right to set off the amounts and the Company intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

**(e) Financial assets at FVTPL**

A financial asset at FVTPL is a financial asset that meets either of the following conditions:

- It is considered by Board of Directors as held for trading. A financial asset is considered as held for trading if:
  - it is acquired principally for the purpose of selling it in the near term;
  - there is evidence of a recent pattern of short-term profit-taking; or
  - a derivative (except for a derivative that is financial guarantee contract or a designated and effective hedging instrument).
- Upon initial recognition, it is designated by the Company financial asset at FVTPL.

Financial assets at FVTPL are initially recognised at purchase price excluding transaction costs. Subsequent to initial recognition, these financial assets are measured at market value or fair value (when market value is not available) with changes in market price or fair value being recognised as profit/ loss in the separate statement of income.

For listed securities, the market price is the closing price at the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange on the latest transaction date prior to the end of the annual accounting period.

## **ACB Securities Company Limited**

### **Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)*

For securities registered for trading on the Unlisted Public Company Market (“UPCOM”), the market price is the closing price at UPCOM on the latest trading day prior to the end of the annual accounting period.

For unlisted securities and not yet registered for trading, the market price is the average price of the transaction prices at the latest trading date prior to the end of the annual accounting period not more than one month from the end of the annual accounting period provided by three securities companies which are not related to the Company.

For delisted securities and securities for which trading has been suspended or cancelled from the sixth day onward, the fair value is the book value at the latest financial position date.

Investments in equity instruments including derivative instruments to be settled by equity instruments are stated at cost if there are no market prices and their fair values cannot be determined reliably.

#### **(i) Covered warrants**

Covered warrants are secured securities issued by the securities companies which gives its holder the right to buy (call warrant) or sell (put warrant) underlying securities to issuing organisations at a predetermined price, at or sooner a predetermined time, or receive the difference between the exercise price and the underlying securities price at the time of execution. The securities companies issuing covered warrants are required to deposit cash and financial assets, or obtain bank guarantees to secure their obligations to warrant holders.

The Company records transactions related to covered warrants under the guidance of Circular No. 23/2018/TT-BTC issued by the Ministry of Finance dated 12 March 2018, details as follows:

When distributing covered warrants to investors, the Company recognised an increase in covered warrants payables at issued price and also monitored number of authorised covered warrants in off-balance sheet.

Covered warrants are initially recognised at issued price and subsequently remeasured at fair value at the “Covered warrants payables” account. At the end of the annual accounting period, the Company revalued its outstanding covered warrants at fair value. In case the price of covered warrant is decreased or increased, the difference will be recognised as income or expense in the separate statement of income.

Expenses of issuance of covered warrants are recognised in losses from sales of financial assets at FVTPL in the separate statement of income.

Gains/(losses) at maturity date and buyback covered warrant issued are recognised in gains/(losses) from sales of financial assets at FVTPL in the separate statement of income.

#### **(f) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the Company has the positive intention and ability to hold to maturity, other than:

- those that ACBS on initial recognition classified as at FVTPL;

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- those that ACBS classified as available-for-sale; and
- those that meet the definition of loans and receivables.

Held-to-maturity investments include term deposits at banks and these investments are stated at costs less allowance for doubtful debts. Allowance for diminution in value is made when there is an indicator of long-term decline or certain evidence that the Company might not be able to fully recover the amount and the Company does not make allowance for diminution in value for short-term changes in prices.

Financial assets will not be further classified as held-to-maturity investments if during the current financial year or during the two most recent financial years they were sold or reclassified a significant amount of held-to-maturity financial assets prior to maturity, unless the sale or reclassification meets either of the following conditions:

- it is very close to maturity that changes in market interest rates do not significantly affect the value of financial assets;
- it is made after the Company has received the majority of the principal of these financial assets under payment progress or advance payments; or
- it is in connection with a special event beyond the control of ACBS and this event cannot be predicted by the Company.

#### (g) Loans

Loans are stated at cost. Subsequently, loans are recorded at amortised cost using the effective interest rate method. Advances to customers for the proceeds from selling securities are advances to customers who have transactions to sell securities at the transaction date. These advances are due within two trading days.

At the end of the annual accounting period, allowance is made for loans when there is evidence of impairment. Allowance is determined by the difference between the market value of the collateral assets and the carrying amount of the respective loan and advances at the end of the annual accounting period. Allowance made/(reversed) for impairment of loans and advances is recognised as an increase/(decrease) in expenses in the consolidated statement of income.

#### (h) Account receivables

Receivables from the sale of financial assets and from the rendering of services and other receivables are stated at cost less allowance for doubtful debts. Allowance for doubtful debts is made based on the overdue status of the debts or expected losses on undue debts which may occur when an economic organisation is bankrupted or liquidated; or the debtor is missing, having escaped, being prosecuted, in prison, under a trial or pending executive of sentences or deceased.

Allowance for bad debts is determined by reference to past due status as follows:

<i>Overdue status</i>	<i>Allowance rate</i>
From six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years and over	100%

For overdue debts, the Company's Board of Directors also assesses the expected recovery of the debts in

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determining the allowance.

Allowance for doubtful debts based on the expected losses of undue debts is determined by the Company's Board of Directors by considering consideration to the recovery of these debts.

**(i) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repairs and maintenance and overhaul cost, is charged to the consolidated statement of income in the year in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has 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 expenditure is capitalised as an additional cost of tangible fixed assets.

**(ii) Depreciation**

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets.

▪ Buildings	25 years
▪ Machinery and equipment	3 - 7 years
▪ Motor vehicles	6 years
▪ Management equipment	3 - 5 years
▪ Other tangible fixed assets	3 - 6 years

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**(j) Intangible fixed assets**

***Software and website***

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised in the statement of income on a straight-line basis over year ranging from 3 to 5 years.

Websites are considered computer software and are depreciated using the straight-line method over 3 years.

**(k) Prepaid expenses**

Prepaid expenses include prepayments for goods, services, tools and equipment do not qualify to be accounted as fixed assets according to the prevailing regulations. Prepaid expenses are initial stated at cost and allocated to operating expenses on a straight-line basis over their estimated useful life.

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**(l) Trade and other payables**

Trade and other payables are stated at their cost.

**(m) Provisions**

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

**(n) Taxation**

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in statement of income except to the extent that it relates to items recognised directly to other comprehensive income, in which case it is recognised in other comprehensive income.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted at the end of the annual accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

**(o) Contributed capital**

Contributed capital is recognised on the contribution date at the actual amount contributed less any directly attributable costs.

**(p) Statutory reserves**

On 17 December 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC (“Circular 114”) superseding Circular No. 146/2014/TT-BTC dated 6 October 2014 (“Circular 146”) issued by the Ministry of Finance to guidance on the financial regime applicable to securities companies and fund management companies. Circular 114 is effective from 1 February 2022

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In accordance with Circular 114:

- The reserve to supplement authorised capital that was already made under Circular 146 will be used to supplement authorised capital as promulgated under Securities Law No. 54/2019/QH14 and other legal regulations.
- The financial reserve can be used to supplement to authorised capital or distributed in accordance with the shareholders' decision at the Annual General Meeting, Members' Council or Chairman of the Company as promulgated under Securities Law No. 54/2019/QH14, other legal regulations.

The Company's Members' Council ctors has not yet made any decision regarding the existing balances of reserve to supplement authorised capital and financial reserve for Quarter 1 of 2026.

**(q) Revenue**

**(i) Gains from sales of financial assets**

Gains from sales of financial assets is recognised in the consolidated statement of income upon receipt of the order matching reports of securities trading transactions from Vietnam Securities Depository and Clearing Corporation ("VSDC") (for listed securities) or completion of the agreement on transfer of assets (for unlisted securities).

**(ii) Dividend and interest income from financial assets**

Dividend income is recognised in the consolidated statement of income when the Company's right to receive dividends is established. Share dividends are not recognised as income.

Interest income is recognised in the consolidated statement of income on a time proportion basis with reference to the principal outstanding and the applicable interest rate. Interest income also includes amortisation of discounts, premiums, interest received in advance or differences between the value of debt instrument at initial recognition and par value at maturity date.

**(iii) Revenue from securities brokerage**

Revenue from securities brokerage activities is recognised in the consolidated statement of income when the service is rendered.

**(iv) Revenue from financial advisory services**

Revenue from financial advisory services is recognised in the consolidated statement of income in proportion to the stage of completion of the transaction at the end of the annual accounting period. The stage of completion is assessed by reference to work performed.

**(v) Revenue from securities custodial services**

Revenue from securities custody activities is recognised in the consolidated statement of income when the service is rendered.

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**(r) Interest expense**

Interest expense is recognised as an expense in the consolidated statement of income when it is incurred. Interest expenses related to loans receivables are recognised at “Allowance expenses for loans receivables and borrowings costs of loans”.

**(s) Operating lease payments**

Payments made under operating leases are recognised in the consolidated statement of income on a straight-line basis over the term of the lease.

**(t) Related parties**

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies include the parent company, the ultimate parent companies and their subsidiaries and associates.

**(u) Comparative information**

Comparative information in these interim consolidated financial statements is presented as corresponding figures. Under this method, comparative information for the prior year are included as an integral part of the current year consolidated financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current year. Accordingly, the comparative information included in these consolidated financial statements is not intended to present the Company’s financial position, results of operation or cash flows for the prior year.

**(v) Nil balances**

Items or balances required by Circular 334 issued by the Ministry of Finance that are not shown in these interim consolidated financial statements indicate nil balances.

#### 4. Financial instruments

##### (a) Financial risk management

###### (i) Overview

The Company has exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk.

The Members' of Council oversees how the Board of Directors monitors compliance with the Company's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

###### (ii) Risk management framework

The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors has established the Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee reports regularly to the Board of Directors on its activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

##### (b) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

To manage the level of credit risk, the Company attempts to deal with counterparties of good credit standing, and when appropriate, obtains collaterals. The Board of Directors has established a credit policy under which each new customer is analysed individually for creditworthiness before the standard terms and conditions are offered.

Concentration level of credit risk that arises from groups of counterparties when they have similar economic characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. The major concentration level of credit risk arises from type of customer in relation to the Company's advances to customers for the proceeds from selling securities and margin loans.

###### *Collaterals*

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The amount and type of collateral required depends on an assessment of the credit risk of the counterparty. Guidelines are implemented regarding the acceptability of types of collateral and valuation parameters. The main types of collateral obtained are listed securities and cash deposited at the Company. The Board of Directors monitors the market value of collateral, requests additional collateral in accordance with the underlying agreement, and monitors the market value of collateral obtained during its review of the adequacy of the allowance for doubtful debts.

***Exposure to credit risk***

Not considering collaterals, ACBS's maximum exposure to credit risk at the end of the annual accounting period was as follows:

	Note	31/03/2026 VND	1/1/2026 VND
Cash and cash equivalents:			
Cash in banks (i)	5	2,406,731,161,704	1,974,160,996,703
Cash equivalents (i)	5	-	28,000,000,000
Held-to-maturity investments – short term (i)	7(b)	12,097,011,879,308	12,389,822,515,145
Loans:			
Margin loans (ii)	7(c)	19,308,785,984,599	17,195,059,799,722
Advance to customers for the proceeds from selling securities (iii)	7(c)	252,174,406,704	145,644,749,174
Other receivables:			
Receivables and dividend and interest receivables of financial assets (iv)		371,578,678,639	419,792,146,582
Receivables from selling financial assets (iv)		2,016,520,675	1,241,381,966,000
Receivables for services rendered (iv)	11	4,746,366,332	6,822,043,050
Other current assets	13	4,963,331,967	577,126
Total value of assets expose to credit risk		<b>34.448.008.329.928</b>	<b>33.400.684.793.502</b>

***(i) Cash in banks, cash equivalents and held-to-maturity investments***

Cash in banks, cash equivalents and held-to-maturity investments of the Company are mainly held with well-known financial institutions. The Board of Directors does not foresee any significant credit risk from these deposits and does not expect that these financial institutions may default and cause losses to the Company.

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**(ii) Margin loans contract**

Margin loans are secured by eligible securities listed on the stock exchanges. Under the prevailing regulations on margin loans, the initial margin rate is not lower than 50% of the eligible securities' value. Ineligible securities are defined by the stock exchanges on regularly. Eligible securities are approved by authorised management and frequently updated by Margin loans risk management function based on several criteria including, the listed company's performance, volatility and liquidity.

Customer Securities Department has continuously reviewed the margin loan report which includes outstanding balances, collateral and maintenance margin ratio. When the margin ratio falls below the maintenance ratio (regulated level: 30%), the system will alert and the Company makes margin calls. When the customers do not add or insufficiently add the collaterals within the duration of margin calls, the Company force sells out collaterals to collect the debts.

According to the prevailing securities regulations, the margin loan limit applicable to one customer is 3% of the securities company's equity. As at 31 March 2026 and as at 1 January 2026, there were no margin loan balance that exceeds 3% of the Company's equity.

Analysis of credit quality of margin loans as at the end of the annual accounting period was as follows:

	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
Margin loans		
▪ Overdue from 3 years and above	117,476,188,907	117,476,188,907

**(iii) Advances to customers for the proceeds from selling securities**

Advances to customers for the proceeds from selling securities are collected from VSDC. VSDC is a state-owned entity and has no history of payment defaults.

VSDC requires its members to deposit into the Settlement Fund and the Clearing Fund for derivatives securities to secure their trading obligations.

The Company may fulfil customers' securities trading orders only when the customers' balances maintain enough (100%) cash and securities and must carry out further steps to ensure payments prior to execution of the trades.

Credit risk from advances to customers for the proceeds from selling securities is assessed as low.

As at 31 March 2026 and as at 1 January 2026, there were no balance with Vietnam Securities Depository and Clearing Corporation that were past due nor impaired.

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Credit exposure is restricted by doing business with counterparties with high credit ratings and obtaining security where necessary.

**(c) Liquidity risk**

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Financial liabilities with fixed or determinable payments and estimated interest payments as of the end of the annual accounting period were as follows:

As at 31 March 2026	Carrying amount VND	Contractual cash flow VND	Within 1 year VND
Short-term borrowings	24,885,640,000,000	24,885,640,000,000	24,885,640,000,000
Bonds issued – long term	200,000,000,000	200,000,000,000	200,000,000,000
Payable for securities trading activities	337,162,817,261	337,162,817,261	337,162,817,261
Payable to suppliers	14,258,379,976	14,258,379,976	14,258,379,976
Accrued expenses	59,273,966,266	59,273,966,266	59,273,966,266
Payables to employees	24,768,950,894	24,768,950,894	24,768,950,894
Taxes and other payables to State			
Treasury	82,459,928,901	82,459,928,901	82,459,928,901
Other payables	12,047,202,746	12,047,202,746	12,047,202,746
	<b>25,615,611,246,044</b>	<b>25,615,611,246,044</b>	<b>25,615,611,246,044</b>

As at 1 January 2026	Carrying amount VND	Contractual cash flow VND	Within 1 year VND
Short-term borrowings	23,173,380,000,000	23,173,380,000,000	23,173,380,000,000
Payable for securities trading activities	200,000,000,000	200,000,000,000	200,000,000,000
Payable to suppliers	527,140,639,643	527,140,639,643	527,140,639,643
Accrued expenses	122,835,907,749	122,835,907,749	122,835,907,749
Payables to employees	57,655,170,088	57,655,170,088	57,655,170,088
Taxes and other payables to State			
Treasury	37,099,281,221	37,099,281,221	37,099,281,221
Other payables	188,776,860,227	188,776,860,227	188,776,860,227
	<b>24,313,869,597,384</b>	<b>24,313,869,597,384</b>	<b>24,313,869,597,384</b>

The Company manages its ability to meet the expected operational expenses and servicing its debts by investing its cash surpluses in cash equivalents and short-term deposits at banks.

The Company considers that the risk related to debt obligations is rather low. It is able to mobilise funds and loans with term of less than 12 months can be renewed with current lenders.

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Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company's results of operations or the value of its holding financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

**(i) Currency risk**

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Company is exposed to currency risk on borrowings that are denominated in a currency other than the accounting currency of the Company, which is VND. At the end of the annual accounting period, the Company does not have any balance from these transactions.

**(ii) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

At the end of the annual accounting period, the interest rate profile of the Company's interest-bearing financial instruments was as follows:

	<b>Carrying amount</b>	
	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
<b>Fixed rate instruments</b>		
Cash in banks and cash equivalents	2,406,731,161,704	2,002,160,996,703
Held-to-maturity investments	12,097,011,879,308	12,389,822,515,145
Loans receivable – net	19,443,484,406,396	17,223,228,571,999
Other current assets	4,963,331,967	577,126
Deposits at Settlement Funds	20,000,000,000	20,000,000,000
Short-term borrowings	(24,885,640,000,000)	(23,173,380,000,000)
Bonds issued – long term	(200,000,000,000)	(200,000,000,000)

**(iii) Stock price risk**

Shares held by the Company are affected by market risks arising from uncertainty about the future value of these shares. The Company manages its share price risk by setting investment limits. The Investment Committee of the Company also reviews and approves investment decisions in shares.

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At the end of the annual accounting period, the financial instruments exposed to the share price risk of the Company are as follows:

	Fair value	
	31/03/2026 VND	1/1/2026 VND
<b>Financial instruments with stock price risk</b>		
Financial assets at FVTPL	3,160,838,221,395	4,147,827,006,155
▪ <i>Listed shares and traded shares on UPCOM</i>	1,613,305,219,895	2,195,265,682,155
▪ <i>Underlying assets hedge for warrants issued by the Company</i>	1,547,533,001,500	1,952,561,324,000
Financial liabilities at FVTPL	326,529,954,000	517,136,779,000
▪ <i>Covered warrants payables</i>	326,529,954,000	517,136,779,000

As at 31 March 2026, if share prices increase/decrease by 5% with all other variables (including tax rates) being held constant, the net revaluation net differences of the financial assets and financial liabilities of the Company would have increased/decreased by VND126,433 million and VND13,061 million, respectively (1/1/2026: increased/decreased by VND165,913 million and VND20,685 million respectively).

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(e) Fair value

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction on the measurement date.

The fair values of financial assets and liabilities, together with the carrying amounts shown in the statement of financial position were as follows:

	31/03/2026		1/1/2026	
	Carrying amount VND	Fair value VND	Carrying amount VND	Fair value VND
<i>Categorised as financial assets at FVTPL</i>				
▪ Financial assets at FVTPL	4,972,633,373,654	4,972,633,373,654	4,768,129,833,247	4,768,129,833,247
- Listed shares and traded shares on UPCOM	1,181,587,036,695	1,181,587,036,695	1,971,453,443,155	1,971,453,443,155
- Unlisted shares and not yet registered for trading	21,418,816,201	21,418,816,201	21,418,676,701	21,418,676,701
- Underlying assets hedge for warrants issued by the Company	1,547,533,001,500	1,547,533,001,500	1,952,561,324,000	1,952,561,324,000
- Corporate bonds	806,208,219,180	806,208,219,180	792,363,013,400	792,363,013,400
- Government bonds	1,402,579,780,000	1,402,579,780,000		
- Certificates of deposit	13,306,520,078	13,306,520,078	30,333,375,991	30,333,375,991
<i>Categorised as loans and receivables:</i>				
▪ Cash and cash equivalents (i)	2,361,227,783,570	2,361,227,783,570	1,972,808,104,055	1,972,808,104,055
▪ Held-to-maturity investments – short-term (i)	11,674,011,879,308	11,674,011,879,308	11,656,522,515,145	11,656,522,515,145
▪ Loans receivable – net (i)	19,443,484,406,396	19,443,484,406,396	17,223,228,571,999	17,223,228,571,999
▪ Receivables (i)	366,387,613,057	366,387,613,057	1,644,814,685,081	1,644,814,685,081
▪ Prepayments to suppliers – short-term (i)	10,605,264,289	10,605,264,289	8,732,296,347	8,732,296,347
▪ Receivables from services rendered (i)	4,746,366,332	4,746,366,332	6,822,043,050	6,822,043,050
▪ Other receivables (i)	1,129,444,620	1,129,444,620	498,022,599	498,022,599
▪ Other current assets (i)	4,963,331,967	4,963,331,967	577,126	577,126
▪ Long-term deposits, collaterals and pledges	6,494,463,100	(*)	6,480,263,100	(*)
▪ Deposits at Settlement Funds	20,000,000,000	(*)	20,000,000,000	(*)
▪ Other non-current assets	15,055,038,292	(*)	15,055,038,292	(*)

*Classified as available-for-sale financial asset:*

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	31/03/2026		1/1/2026	
	Carrying amount VND	Fair value VND	Carrying amount VND	Fair value VND
▪ Investments	-		-	
<i>Classified as financial liabilities recognised at FVTPL:</i>				
▪ Covered warrants payables	(326,529,954,000)	(326,529,954,000)	(517,136,779,000)	(517,136,779,000)
<i>Categorised as liabilities at amortised cost:</i>				
▪ Short-term borrowings (i)	(24,885,640,000,000)	(24,885,640,000,000)	(23,173,380,000,000)	(23,173,380,000,000)
▪ Bonds issued – long term (i)	(200,000,000,000)	(*)	(200,000,000,000)	(*)
▪ Accounts payable for securities trading activities (i)	(10,632,863,261)	(10,632,863,261)	(10,003,860,643)	(10,003,860,643)
▪ Accounts payable to suppliers (i)	(14,258,379,976)	(14,258,379,976)	(122,835,907,749)	(122,835,907,749)
▪ Accrued expenses (i)	(59,273,966,266)	(59,273,966,266)	(57,655,170,088)	(57,655,170,088)
▪ Other payables (i)	(11,374,941,192)	(11,374,941,192)	(6,820,961,477)	(6,820,961,477)

(i) The fair value of these financial assets and financial liabilities are assumed to be equal to their carrying amount because these financial assets and financial liabilities are short term.

(\*) The Company has not determined fair values of these financial instruments for disclosure in the consolidated financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. The fair values of these financial instruments may differ from their carrying amounts.

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

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*(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)*

**5. Cash and cash equivalents**

	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
Cash in banks	1,868,100,974,648	1,637,517,881,216
Cash for clearing and settlement	538,630,187,056	336,643,115,487
Cash equivalents	-	28,000,000,000
	<b>2,406,731,161,704</b>	<b>2,002,160,996,703</b>

**6. Volume and value of transactions during the year**

	<b>2026</b>		<b>2025</b>	
	<b>Volume of transactions</b>	<b>Value of transactions VND</b>	<b>Volume of transactions</b>	<b>Value of transactions VND</b>
<b>a) The Company</b>				
Shares	735,459,650	6,483,281,492,475	608,176,350	5,017,536,086,000
Bonds	399,300,000	44,154,780,920,000	251,100,000	31,029,116,540,000
Other securities	271	48,534,360,000	33,143	4,482,515,850,000
<b>b) Investors/customers</b>				
Shares	2,874,894,727	78,086,251,507,525	4,703,481,233	48,103,347,367,360
Bonds	57,012	1,581,664,080,000	20,059	251,933,253,020
Other securities	67,410	13,316,760,640,000	37,338,776	5,030,740,210,000
	<b>4,009,779,070</b>	<b>143,671,282,000,000</b>	<b>5,562,848,123</b>	<b>93,915,189,306,380</b>

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

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**7. Financial assets**

**(a) Financial assets at FVTPL**

	31/03/2026		1/1/2026	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Listed share and shares trading on the Upcom	1,699,922,620,707	1,613,305,219,895	2,278,825,175,029	2,195,265,682,155
Unlisted shares	221,418,749,529	211,006,429,988	21,418,230,909	21,418,676,701
Underlying assets hedge for covered warrant issued by the Company	1,598,155,334,212	1,547,533,001,500	1,863,356,858,023	1,952,561,324,000
Certificates of deposit	13,306,520,078	13,306,520,078	30,333,375,991	30,333,375,991
Corporate bonds	770,306,243,103	806,208,219,180	770,000,000,000	792,363,013,400
Government bonds	1,402,579,780,000	1,402,579,780,000	-	-
	<b>5,705,689,247,629</b>	<b>5,593,939,170,641</b>	<b>4,963,933,639,952</b>	<b>4,991,942,072,247</b>

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)*

**(b) Held-to-maturity investments**

	31/03/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Term deposits at banks	11,235,711,879,308		11,547,272,515,145	-
Term deposits at banks – Warrants	861,300,000,000		842,550,000,000	-
	<b>12,097,011,879,308</b>		<b>12,389,822,515,145</b>	-

**(c) Loans receivables**

	31/03/2026		1/1/2026	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Margin loans (i)	19,308,785,984,599	19,191,309,999,692	17,195,059,799,722	17,077,583,822,825
Advances to customers for the proceeds from selling securities (ii)	252,174,406,704	252,174,406,704	145,644,749,174	145,644,749,174
	<b>19,560,960,391,303</b>	<b>19,443,484,406,396</b>	<b>17,340,704,548,896</b>	<b>17,223,228,571,999</b>

(i) The fair value of these loans is considered approximately the recoverable amount for impairment of loans overdue for more than 3 years.

(ii) The fair value of these advances is considered approximately their carrying amount because these advances are short-term

**8. Allowance for diminution in value of financial assets and pledge assets**

	31/03/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Allowance for impairment of margin loans and advances	117,476,188,907	117,475,984,907	117,476,188,907	117,475,976,897
<b>2026</b>	<b>As at 31/03/2026</b>		<b>Allowance</b>	<b>Allowance</b>
	<b>Cost</b>	<b>Recoverable</b>	<b>as at</b>	<b>made during</b>
	<b>VND</b>	<b>amount</b>	<b>1/1/2026</b>	<b>the year</b>
		<b>VND</b>	<b>VND</b>	<b>VND</b>
	117,476,188,907	204,000	117,475,976,897	8,010
<b>2025</b>	<b>As at 31/03/2025</b>		<b>Allowance</b>	<b>Allowance</b>
	<b>Cost</b>	<b>Recoverable</b>	<b>as at</b>	<b>reversed during</b>
	<b>VND</b>	<b>amount</b>	<b>1/1/2025</b>	<b>the year</b>
		<b>VND</b>	<b>VND</b>	<b>VND</b>
	117,476,188,907	209,350	117,475,981,607	(2,050)

ACB Securities Company Limited  
Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

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**9. Receivables**

	31/03/2026 VND	1/1/2026 VND
Interest receivables on bank deposits	233,051,836,077	269,619,679,785
Receivables from selling listed securities	2,016,520,675	1,241,381,966,000
Interest receivables on from the parent bank	6,511,506,847	36,566,891,500
Dividend receivables - Listed shares	625,000,000	2,100,000,000
Accrued interest from margin loan transactions	131,390,285,715	111,505,525,297
Others	50,000	50,000
	<b>373,595,199,314</b>	<b>1,661,174,112,582</b>

**10. Short-term prepayment to suppliers**

	31/03/2026 VND	1/1/2026 VND
Office rental expenses	1,232,048,233	1,232,048,233
Office repair and design	57,111,600	57,111,600
Purchase and repair of software information system expense	8,098,631,956	5,462,383,000
Others	1,509,072,500	2,272,353,514
	<b>10,896,864,289</b>	<b>9,023,896,347</b>

**11. Receivables from services rendered**

	31/03/2026 VND	1/1/2026 VND
Receivables from brokered services	4,071,887,760	4,325,289,905
Receivables from consulting activities	312,044,400	2,132,000,000
Others	362,434,172	364,753,145
	<b>4,746,366,332</b>	<b>6,822,043,050</b>

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)*

**12. Short-term prepaid expenses**

	31/03/2026 VND	1/1/2026 VND
Software expenses	4,055,575,560	8,352,536,441
Server system expenses	9,008,393,314	226,080,000
Others	6,954,150,615	18,925,796,145
	<b>20,018,119,489</b>	<b>27,504,412,586</b>

**13. Other current assets**

	31/03/2026 VND	1/1/2026 VND
Deposit for derivatives trading	4,963,331,967	577,126

**14. Investments**

	Ownership rate	31/03/2026			1/1/2026		
		Cost VND	Fair value VND	Allowance VND	Cost VND	Fair value VND	Allowance VND
<b>Investment in other entities</b>							
Hoa Phat - A Chau Real Estate Joint Stock Company		-			-		-
		-	.		-		-

(\*) As at 31 March 2026 and 1 January 2026, the Company has not determined fair values of these financial instruments for disclosure in the consolidated financial statements because information about their market prices is not available. The fair values of these financial instruments may differ from their carrying amounts.

## 15. Tangible fixed assets

	Building VND	Machinery and equipment VND	Motor vehicle VND	Management equipment VND	Other tangible fixed assets VND	Total VND
<b>Cost</b>						
Opening balance	70,322,893,712	2,331,727,182	6,487,256,556	99,839,359,729	5,779,848,182	184,761,085,361
Additions				3,504,416,400		3,504,416,400
Disposals						
Closing balance	70,322,893,712	2,331,727,182	6,487,256,556	103,343,776,129	5,779,848,182	188,265,501,761
<b>Accumulated depreciation</b>						
Opening balance	44,684,894,062	2,297,402,600	3,911,785,709	72,800,315,483	4,519,851,447	128,214,249,301
Charge for the year	843,227,730	3,432,459	229,584,024	2,166,187,638	206,339,718	3,448,771,569
Disposals						
Closing balance	45,528,121,792	2,300,835,059	4,141,369,733	74,966,503,121	4,726,191,165	131,663,020,870
<b>Net book value</b>						
Opening balance	25,637,999,650	34,324,582	2,575,470,847	27,039,044,246	1,259,996,735	56,546,836,060
Closing balance	24,794,771,920	30,892,123	2,345,886,823	28,377,273,008	1,053,657,017	56,602,480,891

Included in tangible fixed assets were assets costing VND67,378 million which were fully depreciated as at 31 March 2026 (1/1/2026: VND63,683 million), but which are still in use,

ACB Securities Company Limited

Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK/HN

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**16. Intangible fixed assets**

	Software VND	Others VND	Total VND
<b>Cost</b>			
Opening balance	85,836,986,871	1,889,290,000	87,726,276,871
Additions	-	-	-
Transfer from construction in progress (Note 17)	6,274,000,000		6,274,000,000
Closing balance	92,110,986,871	1,889,290,000	94,000,276,871
<b>Accumulated depreciation</b>			
Opening balance	61,115,552,727	761,548,233	61,877,100,960
Charge for the year	2,392,104,224	58,264,500	2,450,368,724
Closing balance	63,507,656,951	819,812,733	64,327,469,684
<b>Net book value</b>			
Opening balance	24,721,434,144	1,127,741,767	25,849,175,911
Closing balance	28,603,329,920	1,069,477,267	29,672,807,187

Included in intangible fixed assets were assets costing VND46,379 million which were fully amortised as at 31 March 2026 (1/1/2026: VND45,626 million), but which are still in use.

**17. Construction in progress**

	2026 VND	2025 VND
Opening balance	5,120,262,113	1,014,000,000
Additions during the year	3,598,600,000	-
Transfer to prepaid expenses	-	-
Transfer to intangible fixed assets (Note 16)	-	-
Transfer to tangible fixed assets (Note 15)	(6,274,000,000)	-
Closing balance	2,444,862,113	1,014,000,000

Construction in progress balance represents the cost of computer software that has not been installed.

**ACB Securities Company Limited**

Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

**Form B09 – CTCK/HN***(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)***18. Deposits at Settlement Funds and derivatives Trading Clearing Fund****(a) Deposit at Settlement Funds**

According to Decision No, 45/QD-VSD dated 22 May 2014 issued by the VSDC, the Company is required to deposit an initial amount of VND120 million at the VSDC and an annual contribution of 0,01% of the total value of brokered securities, which are listed and registered for transactions in the Stock Exchanges, in the previous year with the maximum of annual contribution of VND2,500 million to Settlement Funds,

Movements of deposits at Settlement Funds during the year were as follows:

	<b>2026</b>	<b>2025</b>
	<b>VND</b>	<b>VND</b>
Opening balance	20,000,000,000	20,000,000,000
Interest incurred		1,201,280,125
Received interest		(1,201,280,125)
Closing balance	<b>20,000,000,000</b>	<b>20,000,000,000</b>

**(b) Other non-current assets**

According to Decision No, 97/QD-VSD dated 23 March 2017 issued by the VSDC on regulations on management and use of clearing fund for derivative securities activities, ACBS is responsible for contributing to Clearing Fund in cash or securities. The minimum contribution rate in cash is 80% of the total value of assets contributed to Clearing Fund, The initial minimum contribution is VND10 billion for direct clearing members, VND15 billion for general clearing members, As at 31 March 2026 and 1 January 2026, ACBS has fully paid the minimum contribution,

## 19, Short-term borrowings

## (a) Short-term borrowings

	Interest rate %/year	Balance at 1/1/2026 VND	Receipts VND	Payments VND	Balance at 31/03/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	4.75%-7.5%	4,056,000,000,000	3,349,000,000,000	2,096,000,000,000	5,309,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade	6.5%-8.0%	200,000,000,000	200,000,000,000	(400,000,000,000)	-
Prosperity And Growth Commercial Joint Stock Bank	4.95%-6.0%	600,000,000,000	600,000,000,000	(600,000,000,000)	600,000,000,000
Vietnam International Commercial Joint Stock Bank	6.2%-9.0%	2,975,000,000,000	1,565,500,000,000	(1,568,500,000,000)	2,972,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	4.7%-7.3%	2,719,500,000,000	2,886,000,000,000	(3,041,500,000,000)	2,564,000,000,000
Indovina Bank Ltd,	6.1%-7.6%	784,000,000,000	600,000,000,000	(1,084,000,000,000)	300,000,000,000
Woori Bank Vietnam Limited	4.45%-4.8%	492,000,000,000	260,000,000,000	(260,000,000,000)	492,000,000,000
Orient Commercial Joint Stock Bank	7.5%-7.55%	100,000,000,000	410,000,000,000	(260,000,000,000)	250,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	8.2%-9.0%	970,000,000,000	2,175,000,000,000	(1,210,000,000,000)	1,935,000,000,000
Vietnam Commercial Joint Stock Export Import Bank	5.7%-8.3%	1,629,000,000,000	2,965,000,000,000	(2,229,000,000,000)	2,365,000,000,000
Viet Capital Commercial Joint Stock Bank	8.5%	245,000,000,000	240,000,000,000	(245,000,000,000)	240,000,000,000
Vietnam Bank for Agriculture and Rural Development	4.2%-6.3%	690,000,000,000	510,000,000,000	(790,000,000,000)	410,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	7.2%-8.2%	700,000,000,000	650,000,000,000	(1,100,000,000,000)	250,000,000,000
Military Commercial Joint Stock Bank	6.6%-8.9%	1,180,000,000,000	1,780,000,000,000	(1,580,000,000,000)	1,380,000,000,000
An Binh Commercial Joint Stock Bank	8.1%	390,000,000,000	-	390,000,000,000	-
Cathay United Bank	5.95%-8.98%	782,880,000,000	788,640,000,000	(782,880,000,000)	788,640,000,000
Public Bank VietNam	4.8%-6.5%	350,000,000,000	150,000,000,000	(400,000,000,000)	100,000,000,000
MB Shinsei Finance Limited Liability Company	7.5%-8.6%	360,000,000,000	360,000,000,000	(360,000,000,000)	360,000,000,000
Sinhan bank Viet Nam	4.5%-6.0%	500,000,000,000	500,000,000,000	500,000,000,000	500,000,000,000
Tien Phong Commercial Joint Stock Bank	8.2%-9.2%	-	380,000,000,000	150,000,000,000	230,000,000,000
Southeast Asia Commercial Joint Stock Bank	8.2%	-	90,000,000,000	-	90,000,000,000
Ho Chi Minh City Development Joint Stock Commercial Bank	5.8%-8.8%	3,200,000,000,000	2,000,000,000,000	2,000,000,000,000	3,200,000,000,000
Industrial bank of Korea	4.7%-7.0%	250,000,000,000	400,000,000,000	250,000,000,000	400,000,000,000

ACB Securities Company Limited

Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK/HN

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

	Interest rate %/year	Balance at 1/1/2026 VND	Receipts VND	Payments VND	Balance at 31/03/2026 VND
E.Sun Bank	8.4%	-	150,000,000,000	-	150,000,000,000
		23,173,380,000,000	23,009,140,000,000	(21,296,880,000,000)	24,885,640,000,000

(b) Bonds issued

	Balance at 1/1/2026 VND	Incurring VND	Payments VND	Balance at 31/3/2026 VND
Long-term bonds issued	200,000,000,000	-	-	200,000,000,000
	200,000,000,000	-	-	200,000,000,000

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**

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**20. Accounts payable for securities trading activities**

	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
Payable to Securities Exchanges and VSDC	10,632,863,261	10,003,860,643
Covered warrants payable (*)	326,529,954,000	517,136,779,000
	<hr/>	<hr/>
	<b>337,162,817,261</b>	<b>527,140,639,643</b>
	<hr/>	<hr/>

(\*) As at 31 March 2026, the number of covered warrants issued by the Company were as follows:

<b>Code</b>	<b>31/03/2026</b>		<b>1/1/2026</b>	
	<b>Allowed to issue</b>	<b>Circulated</b>	<b>Allowed to issue</b>	<b>Circulated</b>
CFPT2513	26,700,000	16,014,900	26,700,000	22,672,000
CHPG2518	31,900,000	29,135,500	31,900,000	30,591,900
CMWG2511	27,600,000	13,962,800	27,600,000	18,334,300
CVIB2504	16,600,000	15,174,400	16,600,000	14,185,500
Khác	263,400,000	138,805,400	268,400,000	133,468,000
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>366,200,000</b>	<b>213,093,000</b>	<b>371,200,000</b>	<b>219,251,700</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**21. Accounts payable to suppliers**

	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
Payable for buying financial assets	73,630,000	104,383,972,000
Other suppliers	14,184,749,976	18,451,935,749
	<hr/>	<hr/>
	<b>14,258,379,976</b>	<b>122,835,907,749</b>
	<hr/>	<hr/>

ACB Securities Company Limited

Notes to the consolidated financial statements for Quarter 4 of 2025 (continued)

Form B09 – CTCK/HN

(Issued under Circular No. 334/2016/TT-BTC  
dated 27 December 2016 of the Ministry of Finance)

22. Taxes and other receivables or payables to State Treasury

2026	1/1/2026 VND		Incurred VND	Paid VND	Net-off VND	Refund VND	31/03/2026 VND	
	Receivable	Payable					Receivable	Payable
Corporate income tax	- 148,246,908,398	63,137,495,084	(148,246,908,398)	-	-	-	63,137,495,084	
Personal income tax	- 5,056,750,704	8,282,135,029	(14,487,605,728)	-	-	1,148,719,995	-	
Investors' income tax	- 33,706,067,324	49,161,831,378	(65,179,421,941)	-	-	-	17,688,476,761	
Value added tax	- 663,892,614	1,310,299,433	(1,388,459,679)	(264,648,849)	-	-	321,083,519	
Other taxes	- 1,103,241,187	6,520,382,159	(5,162,029,814)	-	-	-	2,461,593,532	
	- 188,776,860,227	128,412,143,083	(234,464,425,560)	(264,648,849)	-	1,148,719,995	83,608,648,896	

2025	1/1/2025 VND		Incurred VND	Paid VND	Net-off VND	Refund VND	31/03/2025 VND	
	Receivable	Payable					Receivable	Payable
Corporate income tax	- 33,293,523,085	35,478,407,702	(33,293,523,085)	-	-	-	35,478,407,702	
Personal income tax	- 3,516,248,240	7,685,864,621	(12,902,243,256)	-	-	1,845,060,615	144,930,220	
Investors' income tax	- 21,686,010,958	30,704,053,772	(39,163,559,496)	-	-	-	13,226,505,234	
Value added tax	- 347,995,030	167,263,020	(181,911,017)	(201,233,176)	-	-	132,113,857	
Other taxes	- 977,762,431	3,864,005,276	(3,776,610,744)	-	-	-	1,065,156,963	
	- 59,821,539,744	77,899,594,391	(89,317,847,598)	(201,233,176)	-	1,845,060,615	50,047,113,976	

ACB Securities Company Limited

Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK/HN

(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)

23. Accrued expenses

	31/03/2026 VND	1/1/2026 VND
Interest expenses	53,791,055,715	55,592,059,455
Others	5,482,910,551	2,063,110,633
	<b>59,273,966,266</b>	<b>57,655,170,088</b>

24. Contributed capital

The Company's authorised and contributed equity capital were as follow:

	31/03/2026 Authorised and contributed capital		01/01/2026 Authorised and contributed capital	
	VND	%	VND	%
Asia Commercial Joint Stock Bank	11,000,000,000,000	100%	11,000,000,000,000	100%

Movements in contributed charter capital during the year were as follows:

	2026 VND	2025 VND
Opening balance	11,000,000,000,000	7,000,000,000,000
Contributed capital by cash from Asia Commercial Joint Stock Bank	-	3,000,000,000,000
Closing balance	11,000,000,000,000	10,000,000,000,000

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

**Form B09 – CTCK/HN**

*(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)*

**25. Off-balance sheet items the consolidated statement of financial position**

**(a) Valuable paper custodied (Quantity)**

	<b>31/03/2026</b>	<b>1/1/2026</b>
Shares	3,850,094	3,850,094
Bonds	200,000	200,000
	<b>4,050,094</b>	<b>4,050,094</b>

**(b) Listed/registered financial assets at VSDC of the Company**

	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
Freely traded financial assets	1,686,424,850,000	1,589,541,475,000
Financial assets waiting for settlement	1,106,404,665,000	1,052,805,730,000
Mortgaged financial assets	-	270,000,000,000
	<b>2,792,829,515,000</b>	<b>2,912,347,205,000</b>

**(c) The Company's financial assets in transit**

	<b>31/03/2026</b>	<b>1/1/2026</b>
	<b>VND</b>	<b>VND</b>
Shares	37,250,000,000	21,594,920,000
Warranties	13,072,930,000	13,527,655,000
Bonds	599,000,000,000	-
	<b>649,322,930,000</b>	<b>35,122,575,000</b>

## 26. Revenue from operating activities

### (a) Gains/(losses) from sales of financial assets at FVTPL

	Quantity	Proceeds VND	Weighted average cost at the end of the trading day VND	Gains/(losses) from sales of securities in the current year VND	Gains/(losses) from sales of securities prior year VND
Shares	73,851,296	2,987,038,907,900	2,801,259,834,513	185,779,073,387	51,751,019,327
Bonds	185,725,024	20,421,634,269,906	20,422,831,065,566	(1,196,795,660)	(898,860,000)
Warrants issued by other organisations	-	-	-	-	-
ETF fund certificates	-	-	-	-	-
Certificates of deposit	-	-	-	11,317,604,638	1,603,427,200
Gains/(losses) from selling underlying securities				195,899,882,365	50,852,159,327
Gains of matured warrants issued by other organisations					-
Net gains from trading derivatives – future contracts				(146,270,000)	(587,670,000)
Gains from selling valuable papers					
Losses/(gains) when buying back warrants issued by the Company				(34,025,337,039)	(12,645,234,144)
Gains/(losses) from matured covered warrants issued by the Company				2,392,297,962	(768,218,747)
				<u>164,120,573,288</u>	<u>38,454,463,636</u>

26, Revenue from operating activities (continued)

(b) Gains/(losses) from revaluation of financial assets and covered warrants payables at FVTPL

2026	Cost as at 31/03/2026 VND	Fair value/ market price as at 31/03/2026 VND	Revaluation differences as at 31/03/2026 VND	Revaluation differences as at 1/1/2026 VND	Revaluation gain differences during the period VND
<b>Financial assets recognised at FVTPL</b>					
Listed shares and traded shares on UPCOM	1,699,922,620,707	1,613,305,219,895	(86,617,400,812)	(83,559,492,874)	(3,057,907,938)
Unlisted shares and unregistered for trading	221,418,749,529	211,006,429,988	(10,412,319,541)	445,792	(10,412,765,333)
Underlying assets hedge for covered warrants	1,598,155,334,212	1,547,533,001,500	(50,622,332,712)	89,204,465,977	(139,826,798,689)
Corporate bonds	770,306,243,103	806,208,219,180	35,901,976,077	22,363,013,400	13,538,962,677
Government bonds	1,402,579,780,000	1,402,579,780,000	-	-	-
Certificates of deposit	13,306,520,078	13,306,520,078	-	-	-
	<b>5,705,689,247,629</b>	<b>5,593,939,170,641</b>	<b>(111,750,076,988)</b>	<b>28,008,432,295</b>	<b>(139,758,509,283)</b>
	<b>Cost as at 31/03/2026 VND</b>	<b>Fair value/ market price as at 31/03/2026 VND</b>	<b>Revaluation differences as at 31/03/2026 VND</b>	<b>Revaluation differences as at 1/1/2026 VND</b>	<b>Revaluation gain differences during the period VND</b>
<b>Covered warrants</b>	440,818,576,634	326,529,954,000	114,288,622,634	15,339,807,410	98,948,815,224

26. Revenue from operating activities (continued)

(b) Gains/(losses) from revaluation of financial assets and covered warrants payables at FVTPL (continued)

2025	Cost as at 31/03/2025 VND	Fair value/ market price as at 31/03/2025 VND	Revaluation differences as at 31/03/2025 VND	Revaluation differences as at 1/1/2025 VND	Revaluation gains/(losses) differences during the period VND
<b>Financial assets recognised at FVTPL</b>					
Listed shares and traded shares on UPCOM	2,361,366,412,729	2,286,890,056,795	(74,476,355,934)	(72,215,676,952)	(2,260,678,982)
Unlisted shares and unregistered for trading	9,571,660,909	9,572,106,701	445,792	445,792	-
Underlying asset hedge for covered warrants	903,724,206,650	898,727,344,000	(4,996,862,650)	11,362,649,945	(16,359,512,595)
Government bonds	697,757,520,000	697,757,520,000	-	-	-
	3,972,419,800,288	3,892,947,027,496	(79,472,772,792)	(60,852,581,215)	(18,620,191,577)
	Cost as at 31/03/2025 VND	Fair value/ market price as at 31/03/2025 VND	Revaluation differences as at 31/03/2025 VND	Revaluation differences as at 1/1/2025 VND	Revaluation gains/(losses) differences during the year VND
Covered warrants	216,309,916,194	184,195,617,000	32,114,299,194	22,235,419,050	9,878,880,144

ACB Securities Company Limited  
Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

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26. Revenue from operating activities (continued)

(c) Dividend, interest income from financial assets at FVTPL, held to maturity investments, loans and receivables

	2026 VND	2025 VND
From financial assets at FVTPL	-	8,481,878,215
▪ <i>Income from term deposits</i>	145,667,808	7,307,598,215
▪ <i>Dividends and interests arising from financial assets at FVTPL</i>	1,875,000,000	1,174,280,000
▪ <i>Bond interest</i>	-	-
From held to maturity investments	171,827,893,607	170,516,009,655
From loans and receivables	442,401,156,627	206,480,341,808
▪ <i>Income from margin activities</i>	428,568,209,553	202,014,857,840
▪ <i>Income from advance services</i>	3,455,968,794	1,646,307,630
▪ <i>Income from margin loan extension</i>	10,376,978,280	2,819,176,338
	616,249,718,042	385,478,229,678

(d) Revenue other than income from financial assets

	2026 VND	2025 VND
Revenue from securities brokerage	103,933,500,721	66,888,095,593
Revenue from securities custody	2,873,040,863	2,272,489,702
Revenue from financial advisory services	80,712,908	1,253,636,364
Other operating income	2,291,649,425	1,456,895,567
	109,178,903,917	71,871,117,226

**ACB Securities Company Limited**  
**Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)**

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**27. Allowance expenses for loans receivables and borrowings costs of loans**

	<b>2026</b>	<b>2025</b>
	<b>VND</b>	<b>VND</b>
Allowance made for diminution in value of financial assets and collaterals (Note 8)	8,010	(2,050)
Interest expenses	382,366,048,705	177,822,590,158
Others	2,502,823,159	386,986,573
	<hr/>	<hr/>
	384,868,879,874	178,209,574,681
	<hr/>	<hr/>

**28. Expenses for securities brokerage**

	<b>2026</b>	<b>2025</b>
	<b>VND</b>	<b>VND</b>
Employee costs	30,963,870,350	23,443,140,830
Securities brokerage fees	24,549,244,780	19,243,086,762
Outside services	15,189,922,784	17,573,759,469
Depreciation and amortisation of fixed assets	4,137,630,392	5,215,954,158
Others	14,659,011,138	7,795,333,992
	<hr/>	<hr/>
	89,499,679,444	73,271,275,211
	<hr/>	<hr/>

**29. General and administration expenses**

	<b>2026</b>	<b>2025</b>
	<b>VND</b>	<b>VND</b>
Salary expenses	38,128,063,528	29,004,775,808
Outside services	10,465,881,965	9,356,279,524
Depreciation and amortisation of fixed assets	1,632,146,037	1,960,840,015
Non-deductible value added tax	1,855,592,091	1,075,965,556
Office stationery expenses	567,282,217	940,143,174
Others	2,361,819,282	2,402,097,069
	<hr/>	<hr/>
	55,010,785,120	44,740,101,146
	<hr/>	<hr/>

ACB Securities Company Limited  
Notes to the consolidated financial statements for Quarter 1 of 2026 (continued)

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**30. Corporate income tax expenses**

**(a) Recognised in the statement of income**

	2026 VND	2025 VND
<b>Current tax expense</b>		
Current year	63,137,495,084	34,998,595,453
Income tax expense	<u>63,137,495,084</u>	<u>34,998,595,453</u>
<b>Deferred tax benefit</b>		
Origination and reversal of temporary differences	-	-
Income tax expense	<u>63,137,495,084</u>	<u>34,998,595,453</u>

**(b) Reconciliation of effective tax rate**

	2026 VND	2025 VND
Accounting profit before tax	303,401,963,641	181,579,499,743
Tax at the Company's tax rate	60,680,392,728	36,315,899,949
Adjustments due to consolidated financial statements	2,818,295,595	(608,370,200)
Non-taxable income	(375,000,000)	(234,856,000)
Non-deductible expenses	13,806,761	5,733,954
Income tax expenses	<u>63,137,495,084</u>	<u>35,478,407,702</u>

**(c) Applicable tax rates**

The Company's income tax rate is 20%. The income tax computation is subjected to the review and approval of the tax authorities,

**ACB Securities Company Limited****Notes to the consolidated financial statements for Quarter 4 of 2025 (continued)****Form B09 – CTCK/HN***(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)***31. Significant transactions with related parties**

The Company had the following principal transactions with related parties during the year as follows:

	2026 VND	2025 VND
<b>Asia Commercial Joint Stock Bank</b>		
Contributed capital received	-	3,000,000,000,000
Interest income on bank deposits	15,180,000,408	24,410,535,361
Brokerage revenue	-	-
Rental revenue	210,000,000	-
Consulting revenue	-	-
Office rental, utilities paid	11,065,922	138,228,009
Other costs	10,766,002	16,010,389

ACBS had the following significant balances with related parties at the end of the annual accounting period:

	31/03/2026 VND	1/1/2026 VND
<b>Asia Commercial Joint Stock Bank</b>		
Demands deposit at the Bank	541,762,174,346	825,547,497,480
Bank deposits with original terms are less than 12 months	430,000,000,000	1,463,187,857,623
Bank deposits with original terms not exceeding 3 months	-	28,000,000,000
Certificates of deposit	13,306,520,078	30,333,375,991
Interest receivables from bank deposits	6,742,506,847	36,566,891,500
Contributed capital	11,000,000,000	11,000,000,000

**32. Commitments*****Lease Commitments***

The future minimum lease payments under non-cancellable operating leases were as follows:

	31/03/2026 VND	1/1/2026 VND
Within one year	14,403,578,796	14,478,578,796
Within two to five years	12,584,530,563	16,166,675,262
	<b>26,988,109,359</b>	<b>30,645,254,058</b>

**33. Post balance sheet event**

**ACB Securities Company Limited**

**Notes to the consolidated financial statements for Quarter 4 of 2025 (continued)**

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dated 27 December 2016 of the Ministry of Finance)*

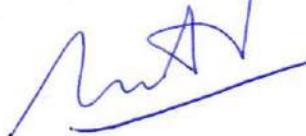
20 April 2026

Prepared by:



Ms. Pham Thi Sanh  
*General Accountant*

Reviewed by:



Mr. Vo Van Van  
*Chief Accountant*

Approved by:



Mr. Nguyễn Đức Hoàn  
*General Director*





No: 67.3/W-ACBS.06

Ho Chi Minh City, April 20, 2026

To: - State Securities Commission;  
- Vietnam Exchange;  
- Ho Chi Minh City Stock Exchange; and  
- Hanoi Stock Exchange.

Re: Explanation for the fluctuation exceeding 10% in profit after tax in the consolidated financial statements for Quarter 1, 2026 ("Q1, 2026") compared to Quarter 1, 2025 ("Q1, 2025").

ACB Securities Company ("ACBS") hereby provides an explanation for the fluctuation exceeding 10% in the Profit after tax for Q1, 2026 consolidated financial statement compared to Q1, 2025, as follows:

Unit: VND billion

Financial Statements	Indicator	Q1, 2026	Q1, 2025	Increase
(1)	(2)	(3)	(4)	(5)=(3)-(4)
Consolidated Financial Statement.	Net Profit After Tax	240	146	94

Primary reasons for the Increase:

- Total operating revenue increased by VND 587 billion compared to the same period of Q1, 2025, driven primarily by a VND 314 billion rise in investment income. Additionally, interest income from loans grew by VND 235 billion, while securities brokerage and custody fees increased by VND 38 billion;
- Operating expenses increased by VND 452 billion year-over-year;
- General and administrative expenses increased by VND 13 billion; and
- Corporate income tax expenses increased by VND 28 billion.

As a result of the above factors, ACBS recorded an VND 94 billion increase in net profit after tax in Q1, 2026 compared to the same period of Q1, 2025.

This report is submitted for the consideration of the relevant authorities.

Sincerely,

Recipients:

- As listed above; and
- Archived by the Administration and Accounting Departments.

GENERAL DIRECTOR  
CÔNG TY  
TRÁCH NHIỆM HỮU HẠN  
CHỨNG KHOÁN  
ACB  
P. XUAN HOA - T.P. HO CHI MINH  
Nguyễn Đức Hoàn