

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

Separate 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.

Establishment and Operation Licence No	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 Establishment and Operation Licence and its amendments were issued by the State Securities Commission of Vietnam.

Members' Council	Mr. Do Minh Toan	Chairman
	Mr. Nguyen Duc Thai Han	Vice Chairman
	Mr. Huynh Duy Sang	Member
	Mr. Trinh Bao Quoc	Member
Board of Directors	Mr. Nguyen Duc Hoan	General Director
Legal Representative	Mr. Do Minh Toan	Chairman

ACB Securities Company Limited*Separate Statement of Financial position for Quarter 1 of 2026 (continued)***Form B01 – CTCK***(Issued under Circular No. 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance)***Registered office****Head office**

3rd 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

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

Mac Dinh Chi Branch

2nd Floor, 3rd 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

Separate Statement of Financial position for Quarter 1 of 2026 (continued)

Form B01 – CTCK

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

Hai Phong Branch

15 Hoang Dieu Street
Hong Bang Ward
Hai Phong City
Vietnam

Da Nang Branch

218 Bach Dang Street
Hai Chau Ward
Da Nang City
Vietnam

Khanh Hoa Branch

80 Quang Trung Street
Nha Trang Ward
Khanh Hoa Province
Vietnam

Vung Tau Branch

111 Hoang Hoa Tham Street
Vung Tau Ward
Ho Chi Minh City
Vietnam

Can Tho Branch

17 - 19 Nam Ky Khoi Nghia Street
Ninh Kieu Ward
Can Tho City
Vietnam

ACB Securities Company Limited

Separate Statement of Financial position for Quarter 1 of 2026 (continued)

Form B01 – CTCK

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

	Code	Note	31/03/2026 VND	01/01/2026 VND
ASSETS				
A	100		38,860,172,391,025	37,310,059,633,197
I	110		38,834,226,131,226	37,281,556,071,523
1	111	5	2,361,227,783,570	1,972,808,104,055
1.1	111.1		2,361,227,783,570	1,972,808,104,055
1.2	111.2		-	-
2	112	7(a)	4,972,633,373,654	4,768,129,833,247
3	113	7(b)	11,674,011,879,308	11,656,522,515,145
4	114	7(c)	19,560,960,391,303	17,340,704,548,896
5	116	8	(117,475,984,907)	(117,475,976,897)
6	117	9	367,686,706,037	1,646,158,178,061
6.1	117.1		-	1,241,381,966,000
6.2	117.2		367,686,706,037	404,776,212,061
6.2.1	117.3		50,000	50,000
6.2.2	117.4		367,686,656,037	404,776,162,061
7	118	10	10,605,264,289	8,732,296,347
8	119	11	4,746,366,332	6,822,043,050
9	122		1,129,444,620	498,022,599
10	129		(1,299,092,980)	(1,343,492,980)
II	130		25,946,259,799	28,503,561,674
1	131		442,483,942	113,101,218
2	133	12	20,005,686,724	27,490,203,710
3	134		44,000,000	44,000,000
4	135		384,757,166	834,879,620
5	136	22	-	-
6	137	13	4,963,331,967	577,126

ACB Securities Company Limited

Separate Statement of Financial position for Quarter 1 of 2026 (continued)

Form B01 – CTCK

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

	Code	Note	31/03/2026 VND	01/01/2026 VND
C				
LIABILITIES (300 = 310 + 340)	300		25,611,494,770,017	24,309,038,593,030
I				
Current liabilities	310		25,411,481,770,017	24,109,025,593,030
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	14,166,744,762	122,744,220,049
5	321		60,000,000	60,000,000
6	322	22	79,536,875,309	186,569,281,169
7	323		23,734,732,894	34,623,981,221
8	324		661,129,929	160,776,979
9	325	23	59,149,966,266	57,531,170,088
10	327		-	-
11	329		11,369,503,596	6,815,523,881
II				
Long-term liabilities	340		200,013,000,000	200,013,000,000
1	346		200,000,000,000	200,000,000,000
2	353		13,000,000	13,000,000
D				
EQUITY (400 = 410)	400		14,466,720,131,672	14,221,689,495,805
I				
Owner's equity	410		14,466,720,131,672	14,221,689,495,805
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		147,003,969,513	147,003,969,513
4	415		167,626,370,395	167,626,370,395
5	417		3,152,089,791,764	2,907,059,155,897
5.1	417.1		3,156,053,863,551	2,884,332,170,192
5.2	417.2		(3,964,071,787)	22,726,985,705
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		40,078,214,901,689	38,530,728,088,835

ACB Securities Company Limited

Separate Statement of Financial position for Quarter 1 of 2026 (continued)

Form B01 – CTCK

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

OFF-BALANCE SHEET ITEMS		Code	Note	31/03/2026 VND	01/01/2026 VND
A. THE COMPANY'S ASSETS					
2	Valuable papers custodied (Quantity)	2	25(a)	4,050,094	4,050,094
8	Listed/registered financial assets at Vietnam Securities Depository and Clearing Corporation ("VSDC") of the Company	8	25(b)	2,693,498,595,000	2,871,479,205,000
9	Custodied financial assets at VSDC not available for trading	9		1,920,000	1,920,000
10	The Company's financial assets in transit	10	25(c)	615,572,930,000	31,551,655,000
12	Financial assets not custodied at VSDC	12		1,750,000	1,750,000
14	Covered warrants (Quantity)	14		149,552,900	155,187,200
B. ASSETS AND PAYABLES RELATING TO ASSETS MANAGED BY THE COMPANY					
1	Listed/registered financial assets at VSDC of Investors	21		47,003,738,602,200	46,935,664,244,000
	<i>a. Freely traded financial assets</i>	21.1		44,243,876,472,000	44,201,528,889,000
	<i>b. Financial assets restricted on transfer</i>	21.2		79,998,140,000	102,948,680,000
	<i>c. Pledged financial assets</i>	21.3		804,763,280,000	856,762,280,000
	<i>d. Blocked financial assets</i>	21.4		1,472,462,100,000	1,472,261,350,000
	<i>e. Financial assets awaiting settlement</i>	21.5		402,638,610,200	302,163,045,000
2	Investors'/customers' financial assets custodied at VSDC but not yet traded	22		195,336,530,000	152,783,350,000
	<i>a. Financial assets deposited at VSDC but not yet traded and freely on transfer</i>	22.1		151,681,400,000	150,127,000,000
	<i>b. Financial assets deposited at VSDC but not yet traded and restricted from transfer</i>	22.2		43,348,350,000	2,656,350,000
	<i>d. Financial assets deposited at VSDC and not yet traded, blocked or temporarily held.</i>	22.4		306,780,000	-
3	Investors' financial assets in transit	23		408,566,162,600	266,963,135,000
5	Investors'/customers' financial assets have not been custodied at VSDC	24.b		1,089,364,490,000	1,089,364,490,000
7	Customers' deposits	26		1,969,049,289,480	1,392,442,911,050
7.1	Customers' cash deposits managed by the Company for securities transactions	27		744,095,972,844	717,130,128,558
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

ACB Securities Company Limited

Separate Statement of Financial position for Quarter 1 of 2026 (continued)

Form B01 – CTCK

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

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

	Code	31/03/2026 VND	01/01/2026 VND
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

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
Separate statement of income for Quarter 1 of 2026

Form B02 – CTCK
(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
I OPERATING INCOME						
1.1 Gains from financial assets at FVTPL	1		603,383,322,947	299,458,545,350	603,383,322,947	299,458,545,350
<i>a. Gains from sales of financial assets at FVTPL</i>	1.1	26(a)	308,925,557,285	118,024,121,196	308,925,557,285	118,024,121,196
<i>b. Gains from revaluation of financial assets at FVTPL</i>	1.2	26(b)	253,111,619,175	156,996,279,221	253,111,619,175	156,996,279,221
<i>c. Dividends and interest income from financial assets at FVTPL</i>	1.3	26(c)	-	8,481,878,215	-	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)	162,734,835,801	169,822,607,211	162,734,835,801	169,822,607,211
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)	104,427,186,709	66,891,394,628	104,427,186,709	66,891,394,628
1.9 Revenue from securities custody	9	26(d)	2,879,289,460	2,272,860,212	2,879,289,460	2,272,860,212
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)	513,758,366	309,143,408	513,758,366	309,143,408
Total operating income	20		1,316,420,262,818	746,488,528,981	1,316,420,262,818	746,488,528,981

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

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

Form B02 – CTCK
*(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
II OPERATING EXPENSES						
2.1 Losses from financial assets at FVTPL	21		470,052,251,184	266,002,274,232	470,052,251,184	266,002,274,232
<i>a. Losses from sales of financial assets at FVTPL</i>	21.1	26(a)	148,901,463,551	81,067,515,560	148,901,463,551	81,067,515,560
<i>b. Unrealised losses from revaluation of financial assets at FVTPL</i>	21.2	26(b)	378,751,491,891	178,658,321,798	378,751,491,891	178,658,321,798
<i>c. Transaction costs of acquisition of financial assets at FVTPL</i>	21.3		1,964,479	199,050,300	1,964,479	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		(44,400,000)	-	(44,400,000)	-
Total operating expenses	40		956,696,907,264	527,344,976,876	956,696,907,264	527,344,976,876

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

Form B02 – CTCK
*(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
III FINANCIAL INCOME						
3.1 Realised and unrealised foreign exchange gains	41		-	-	-	-
3.2 Interest income from current accounts	42		1,049,261,429	2,346,990,482	1,049,261,429	2,346,990,482
Total financial income	50		1,049,261,429	2,346,990,482	1,049,261,429	2,346,990,482
IV FINANCIAL EXPENSES						
4.1 Realised and unrealised foreign exchange losses	51		-	1,159,200	-	1,159,200
Total financial expenses	60		-	1,159,200	-	1,159,200
V SELLING EXPENSES	61		3,633,632,052	945,326,972	3,633,632,052	945,326,972
VI GENERAL AND ADMINISTRATION EXPENSES	62	29	50,977,699,333	44,381,923,917	50,977,699,333	44,381,923,917
VII RESULTS FROM OPERATING ACTIVITIES (70 = 20 – 40 + 50 – 60 – 61 – 62)	70		306,161,285,598	176,162,132,498	306,161,285,598	176,162,132,498

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

Form B02 – CTCK
*(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
IX						
			ACCOUNTING PROFIT			
			BEFORE TAX (90 = 70 + 80)			
			(BROUGHT FORWARD FROM THE			
			PREVIOUS PAGE)			
	90		306,305,553,285	176,138,587,497	306,305,553,285	176,138,587,497
9.1	91		332,996,610,777	187,921,749,930	332,996,610,777	187,921,749,930
9.2	92		(26,691,057,492)	(11,783,162,433)	(26,691,057,492)	(11,783,162,433)
X						
			INCOME TAX EXPENSE			
10.1	100.1	30	61,274,917,418	34,998,595,453	61,274,917,418	34,998,595,453
			61,274,917,418	34,998,595,453	61,274,917,418	34,998,595,453
XI						
			NET PROFIT AFTER TAX			
			(200 = 90 – 100)			
	200		245,030,635,867	141,139,992,044	245,030,635,867	141,139,992,044
XII						
			OTHER COMPREHENSIVE INCOME			
			AFTER TAX			
	300		-	-	-	-

ACB Securities Company Limited
Separate statement of income for Quarter 1 of 2026

Form B02 – CTCK
*(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

Separate statement of cash flows for Quarter 1 of 2026 (Indirect method - continued)

Form B03 – CTCK

(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
I CASH FLOWS FROM OPERATING ACTIVITIES			
1 Profit before tax	1	306,305,553,285	176,138,587,497
2 Adjustments for	2	(216,918,627,879)	(199,623,925,151)
Depreciation and amortisation	3	5,895,707,834	7,338,313,975
Allowance	4	(44,391,990)	(2,050)
Interest expenses	6	382,366,048,705	177,822,590,158
Profit from investment activities	7	(162,734,835,801)	(169,822,607,211)
Accrued interest income	8	(442,401,156,627)	(214,962,220,023)
3 Increase in non-monetary expenses	10	321,148,823,154	184,735,708,372
Losses from revaluation of financial assets at FVTPL	11	321,148,823,154	184,735,708,372
4 Decrease in non-monetary income	18	(294,457,765,662)	(172,952,545,939)
Gains from revaluation of financial assets at FVTPL	19	(294,457,765,662)	(172,952,545,939)
5. Operating profit before changes in operating assets and liabilities	30	(1,432,815,286,983)	(3,436,875,785,596)
Increase in financial assets at FVTPL	31	(330,143,413,123)	(785,776,753,327)
Increase in held to maturity investments	32	(17,489,364,163)	(3,773,552,462,269)
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	1,241,381,966,000	841,991,484,000
Decrease in receivables and dividend and interest receivables of financial assets	36	642,225,498,452	288,391,832,140
Increase in receivables for services rendered	37	2,075,676,718	(1,401,273,941)
(Increase)/decrease in other receivables	39	(631,422,021)	3,846,735,294
Increase in other assets	40	(4,948,841,285)	216,316,330
(Decrease)/increase in accrued expenses (exclude interest from borrowing)	41	3,419,799,918	(1,361,972,831)
Increase in prepaid expenses	42	11,339,396,700	11,668,632,592
Corporate income tax paid	43	(146,692,792,490)	(33,014,429,628)
Interest paid	44	(384,167,052,445)	(186,888,311,418)
Decrease in accounts payable	45	(108,577,475,287)	(76,873,629,546)
Increase in employee benefits payable	46	500,352,950	443,323,870
Increase/(decrease) in taxes and other payables to State Treasury	47	(21,614,530,788)	(13,893,867,650)
Decrease in payable to employees	48	(10,889,248,327)	(12,828,697,130)
(Decrease)/increase in other payables	50	(88,347,995,385)	1,035,821,549,947
Net cash flows from operating activities	60	(1,316,737,304,085)	(3,448,577,960,817)

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

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

Form B02 – CTCK
*(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
II CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets	61	(7,103,016,400)	(5,180,176,694)
Proceeds from disposal and sale of fixed assets	62	-	-
Net cash flows from investing activities	70	(7,103,016,400)	(5,180,176,694)
III CASH FLOWS FROM FINANCING ACTIVITIES			
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)
Net cash flows from financing activities	80	1,712,260,000,000	3,386,940,000,000
Net cash flows during the year (90 = 60 + 70 + 80)	90	388,419,679,515	(66,818,137,511)
Cash and cash equivalents at the beginning of the year	101	1,972,808,104,055	1,536,769,056,282
▪ <i>Cash in banks</i>	101.1	1,972,808,104,055	396,755,177,764
▪ <i>Cash equivalents</i>	101.2	-	1,140,013,878,518
Cash and cash equivalents at the end of the year (103 = 90 + 101) (Note 5)	103	2,361,227,783,570	1,469,950,918,771
▪ <i>Cash in banks</i>	103.1	2,361,227,783,570	1,469,950,918,771
▪ <i>Cash equivalents</i>	103.2	-	-

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

Form B02 – CTCK
*(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
Cash flows of customers for brokerage and entrustment activities			
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	(2,425,224,716)	(3,887,092,677)
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)
Net cash flows during the year	20	576,606,378,430	136,795,816,839
Cash and cash equivalents of customers at the beginning of the year	30	1,392,442,911,050	819,013,957,232
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
Cash and cash equivalents of customers at the end of the year (40 = 20 + 30)	40	1,969,049,289,480	955,809,774,071

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

Form B02 – CTCK
*(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
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
Separate statement of income for Quarter 1 of 2026 (continued)

Form B02 – CTCK
*(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
Separate statement of changes in equity for Quarter 1 of 2026

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

	Opening balance as at		Movement during the year ended				Closing balance as at	
	1/1/2025	1/1/2026	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	147,003,969,513	147,003,969,513					147,003,969,513	147,003,969,513
Financial reserve	167,626,370,395	167,626,370,395					167,626,370,395	167,626,370,395
Retained profits	1,920,633,588,969	2,907,059,155,897	152,923,154,477	(11,783,162,433)	271,721,693,359	(26,691,057,492)	2,061,773,581,013	3,152,089,791,764
Realised profits	1,969,384,954,134	2,884,332,170,192	152,923,154,477		271,721,693,359		2,119,308,108,611	3,156,053,863,551
Unrealised (losses)/profits	(45,751,365,165)	22,726,985,705		(11,783,162,433)		(26,691,057,492)	(57,534,527,598)	(3,964,071,787)
	9,235,263,928,877	14,221,689,495,805	3,152,923,154,477	(11,783,162,433)	271,721,693,359	(26,691,057,492)	12,376,403,920,921	14,446,720,131,672

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

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

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

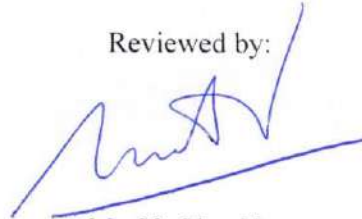
20 April 2026

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 separate financial statements

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

Form B09 – CTCK
*(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 separate 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, 07/GPĐC-UBCK dated 4 April 2025 issued by the State Securities Commission of Vietnam.

(b) The Company’s equity

As at 31 March 2026, the Company’s equity was VND11,000,000 million (1/1/2026: VND11,000,000 million).

(c) Principal activities

The principal activities of the Company 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 the Company is generally within 12 months.

(e) Subsidiary

As at 31 December 2025 and 1 January 2025, the Company has one (1) subsidiary 100% owned which is ACB Capital Management Company (“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 371 employees (1/1/2026: 367 employees).

ACB Securities Company Limited

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

Form B09 – CTCK

(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 separate interim 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 interim separate financial reporting.

The Company also prepares the consolidated financial statements of the Company and its subsidiary (collectively referred to as “ACBS”) 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 interim consolidated financial reporting. These separate interim financial statements of the Company should be read in conjunction with ACBS’s consolidated interim financial statements for the six-month period ended 31 March 2026 in order to obtain sufficient information on the consolidated financial position of ACBS as at 31 March 2026. ACBS’s consolidated statements of income, consolidated statement of cash flows and consolidated statement of changes in equity for the six-month period ended on that date.

(b) Basis of measurement

The separate interim financial statements, except for the separate 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(d). The separate statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. These separate interim financial statements are for the nine-month period ended 31 March 2026.

(d) Accounting and presentation currency

The Company’s accounting currency is Vietnam Dong (“VND”), which is also the currency used for separate financial statement presentation purpose.

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

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

3. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these separate interim financial statements.

The accounting policies that have been adopted by the Company in the preparation of these separate interim financial statements are consistent with those adopted in the preparation of the most recent annual separate financial statements.

(a) 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 separate statement of income.

(b) 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 the Company'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.

(c) 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.

(ii) Classification and measurement

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

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

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

(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 separate 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.

(d) Financial assets at FVTPL

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

- It is considered by the 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 as 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.

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.

ACB Securities Company Limited

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

Form B09 – CTCK

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

(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.

(e) 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 the Company on initial recognition classified as at FVTPL;
- those that the Company classified as available-for-sale; and
- those that meet the definition of loans and receivables.

ACB Securities Company Limited

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

Form B09 – CTCK

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

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 is 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 the Company and this event cannot be predicted by the Company.

(f) 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 separate statement of income.

(g) 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%

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

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

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

(h) Investment in subsidiary

For the purpose of these separate financial statements, investments in subsidiaries are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment value if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(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, 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 separate 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

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

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

(j) Intangible fixed assets

Software

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.

(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.

(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.

ACB Securities Company Limited

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

Form B09 – CTCK

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

(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.

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 and other legal regulations.

The Company’s Members’ Council 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 separate 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 separate 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 separate 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 separate statement of income when the service is rendered.

ACB Securities Company Limited

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

Form B09 – CTCK

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

(iv) Revenue from financial advisory services

Revenue from financial advisory services is recognised in the separate 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 custody services

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

(r) Interest expense

Interest expense is recognised as an expense in the separate 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 separate 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 separate interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior year is included as an integral part of the current year separate interim 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 separate interim 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 separate interim 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' 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.

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

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

Collaterals

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, the Company'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	2,361,227,783,570	1,972,808,104,055
Cash equivalents (i)	5	-	-
Held-to-maturity investments – short term (i)	7(b)	11,674,011,879,308	11,656,522,515,145
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)		367,686,706,037	404,776,212,061
Receivables from selling financial assets (iv)		-	1,241,381,966,000
Receivables from 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		33,973,596,458,517	32,623,015,966,333

(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.

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

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

(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:

	31/03/2026	1/1/2026
	VND	VND
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.

(iv) Other receivables

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

ACB Securities Company Limited
Notes to the separate financial statements for Quarter 1 of 2026 (continued)
Form B09 – CTCK
*(Issued under Circular No, 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance)*
(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 flows 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	14,166,744,762	14,166,744,762	14,166,744,762
Accrued expenses	59,149,966,266	59,149,966,266	59,149,966,266
Payables to employees	23,734,732,894	23,734,732,894	23,734,732,894
Taxes and other payables to State Treasury	79,536,875,309	79,536,875,309	79,536,875,309
Other payables	12,030,633,525	12,030,633,525	12,030,633,525
	25,611,421,770,017	25,611,421,770,017	25,611,421,770,017
As at 1 January 2026	Carrying amount VND	Contractual cash flows VND	Within 1 year VND
Short-term borrowings	23,173,380,000,000	23,173,380,000,000	23,173,380,000,000
Bonds issued – long term	200,000,000,000	200,000,000,000	200,000,000,000
Payable for securities trading activities	527,140,639,643	527,140,639,643	527,140,639,643
Payable to suppliers	122,744,220,049	122,744,220,049	122,744,220,049
Accrued expenses	57,531,170,088	57,531,170,088	57,531,170,088
Payables to employees	34,623,981,221	34,623,981,221	34,623,981,221
Taxes and other payables to State Treasury	186,569,281,169	186,569,281,169	186,569,281,169
Other payables	6,976,300,860	6,976,300,860	6,976,300,860
	24,308,965,593,030	24,308,965,593,030	24,308,965,593,030

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,

ACB Securities Company Limited**Notes to the separate financial statements for Quarter 1 of 2026 (continued)****Form B09 – CTCK***(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)***(d) Market risk**

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:

	Carrying amount	
	31/03/2026 VND	1/1/2026 VND
Fixed rate instruments		
Cash in banks and cash equivalents	2,361,227,783,570	1,972,808,104,055
Held-to-maturity investments	11,674,011,879,308	11,656,522,515,145
Loans receivables – 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.

ACB Securities Company Limited**Notes to the separate financial statements for Quarter 1 of 2026 (continued)****Form B09 – CTCK***(Issued under Circular No, 334/2016/TT-BTC
dated 27 December 2016 of the Ministry of Finance)*

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
Financial instruments with stock price risk		
Financial assets at FVTPL	2,729,120,038,195	3,924,014,767,155
▪ <i>Listed shares and traded shares on UPCOM</i>	1,181,587,036,695	1,971,453,443,155
▪ <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 VND 109,164 million and VND13,061 million, respectively (1/1/2026: by VND156,960 million and VND20,685 million).

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

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

(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 receivables – 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	(*)

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

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

	31/03/2026		1/1/2026	
	Carrying amount VND	Fair value VND	Carrying amount VND	Fair value VND
<i>Classified as available-for-sale financial asset:</i>				
▪ Investments	1,050,000,000,000	(*)	1,050,000,000,000	(*)
<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 – short 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)	(14,166,744,762)	(14,166,744,762)	(122,744,220,049)	(122,744,220,049)
▪ Accrued expenses (i)	(59,149,966,266)	(59,149,966,266)	(57,531,170,088)	(57,531,170,088)
▪ Other payables (i)	(11,369,503,596)	(11,369,503,596)	(6,815,523,881)	(6,815,523,881)

(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 separate 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 separate financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK

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

5. Cash and cash equivalents

	31/03/2026 VND	1/1/2026 VND
Cash in banks	1,822,597,596,514	1,636,164,988,568
Cash for clearing and settlement	538,630,187,056	336,643,115,487
Cash equivalents	-	-
	2,361,227,783,570	1,972,808,104,055

6. Volume and value of transactions during the year

	2026		2025	
	Volume of transactions	Value of transactions VND	Volume of transactions	Value of transactions VND
a) The Company				
Shares	727,534,450	5,885,837,417,475	608,115,350	5,015,336,728,000
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) Investors/customers				
Shares	2,882,819,927	78,683,695,582,525	4,703,542,233	48,105,546,725,360
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
	4,009,779,070	143,671,282,000,000	5,562,848,123	93,915,189,306,380

ACB Securities Company Limited

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

Form B09 – CTCK

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

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	1,285,119,441,153	1,181,587,036,695	2,075,634,190,029	1,971,453,443,155
Unlisted shares	21,418,749,529	21,418,816,201	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	-	-
	5,090,886,068,075	4,972,633,373,654	4,760,742,654,952	4,768,129,833,247

ACB Securities Company Limited

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

Form B09 – CTCK

(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	10,812,711,879,308		10,813,972,515,145	-
Term deposits at banks – Warrants	861,300,000,000		842,550,000,000	-
	11,674,011,879,308		11,656,522,515,145	-

(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 (i)	252,174,406,704	252,174,406,704	145,644,749,174	145,644,749,174
	19,560,960,391,303	19,443,484,406,396	17,340,704,548,896	17,223,228,571,999

(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
2026	As at 31/03/2026		Allowance	Allowance
	Cost	Recoverable	as at	made during
	VND	amount	1/1/2026	the year
		VND	VND	VND
	117,476,188,907	204,000	117,475,976,897	8,010
2025	As at 31/03/2025		Allowance	Allowance
	Cost	Recoverable	as at	reversed during
	VND	amount	1/1/2025	the year
		VND	VND	VND
	117,476,188,907	209,350	117,475,981,607	(2,050)

ACB Securities Company Limited**Notes to the separate financial statements for Quarter 1 of 2026 (continued)****Form B09 – CTCK***(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)***9. Receivables**

	31/03/2026	1/1/2026
	VND	VND
Interest receivables on bank deposits	230,540,068,954	269,054,316,771
Receivables from selling listed securities	-	1,241,381,966,000
Interest receivables from the parent bank	5,756,301,368	22,116,319,993
Dividend receivables - listed shares	-	2,100,000,000
Accrued interest from margin loan transactions	131,390,285,715	111,505,525,297
Others	50,000	50,000
	367,686,706,037	1,646,158,178,061

10. Short-term prepayment to suppliers

	31/03/2026	1/1/2026
	VND	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	5,170,783,000
Others	1,207,072,500	2,272,353,514
	10,594,864,289	8,732,296,347

11. Receivables from services rendered

	31/03/2026	1/1/2026
	VND	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
	4,746,366,332	6,822,043,050

ACB Securities Company Limited

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

Form B09 – CTCK

(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	6,941,717,850	18,911,587,269
	20,005,686,724	27,490,203,710

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
Investment in a subsidiary							
ACB Capital Management Company	100%	1,050,000,000,000		(*)	1,050,000,000,000	(*)	
Investment in other entities							
		-	(*)			(*)	
		1,050,000,000,000			1,050,000,000,000		

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

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

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

15. Tangible fixed assets

	Building VND	Machinery and equipment VND	Motor vehicle VND	Management equipment VND	Other tangible fixed assets VND	Total VND
Cost						
Opening balance	70,322,893,712	2,290,537,682	6,487,256,556	99,839,359,729	5,779,848,182	184,719,895,861
Additions				3,504,416,400		3,504,416,400
Disposals						
Closing balance	70,322,893,712	2,290,537,682	6,487,256,556	103,343,776,129	5,779,848,182	188,224,312,261
Accumulated depreciation						
Opening balance	44,684,894,062	2,290,537,682	3,911,785,709	72,800,315,483	4,519,851,447	128,207,384,383
Charge for the year	843,227,730		229,584,024	2,166,187,638	206,339,718	3,445,339,110
Disposals						
Closing balance	45,528,121,792	2,290,537,682	4,141,369,733	74,966,503,121	4,726,191,165	131,652,723,493
Net book value						
Opening balance	25,637,999,650	-	2,575,470,847	27,039,044,246	1,259,996,735	56,512,511,478
Closing balance	24,794,771,920	-	2,345,886,823	28,377,273,008	1,053,657,017	56,571,588,768

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

ACB Securities Company Limited

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

Form B09 – CTCK

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

16. Intangible fixed assets

	Software VND	Others VND	Total VND
Cost			
Opening balance	85,836,986,871	1,839,290,000	87,676,276,871
Additions			
Transfer from construction in progress (Note 17)	6,274,000,000		6,274,000,000
Closing balance	92,110,986,871	1,839,290,000	93,950,276,871
Accumulated depreciation			
Opening balance	61,115,552,727	711,548,233	61,827,100,960
Charge for the year	2,392,104,224	58,264,500	2,450,368,724
Closing balance	63,507,656,951	769,812,733	64,277,469,684
Net book value			
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 VND46,329 million which were fully amortised as at 31 March 2026, but which are still in use (1/1/2026: VND45,576 million).

17. Construction in progress

	2026 VND	2025 VND
Opening balance	5,031,000,000	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	2,355,600,000	1,014,000,000

Construction in progress balance represents the cost of repairing fixed assets that has not been installed.

ACB Securities Company Limited**Notes to the separate financial statements for Quarter 1 of 2026 (continued)****Form B09 – CTCK***(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:

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

(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, the Company 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, the Company has fully paid the minimum contribution.

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

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

19. Short-term borrowings

(a) Short-term borrowings

The borrowings are made for the purpose of supplementing working capital for the Company's business activities. Movements of short-term borrowings during the year were as follows:

	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 separate financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK
*(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	Incurred VND	Payments VND	Balance at 31/03/2026 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 separate financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK

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

20. Accounts payable for securities trading activities

	31/12/2025	1/1/2025
	VND	VND
Payable to Securities Exchanges and and VSDC	10,632,863,261	10,003,860,643
Covered warrants payable (*)	326,529,954,000	517,136,779,000
	<hr/>	<hr/>
	337,162,817,261	527,140,639,643

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

Code	31/03/2026		1/1/2026	
	Allowed to issue	Circulated	Allowed to issue	Circulated
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/>
	366,200,000	213,093,000	371,200,000	219,251,700

21. Accounts payable to suppliers

	31/03/2026	1/1/2026
	VND	VND
Payable for buying other financial assets	73,630,000	104,383,972,000
Other suppliers	14,093,114,762	18,360,248,049
	<hr/>	<hr/>
	14,166,744,762	122,744,220,049

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

Form B09 – CTCK
(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	Tax refund VND	31/03/2026 VND	
	Receivable	Payable					Receivable	Payable
Corporate income tax	-	146,692,792,490	61,274,917,418	(146,692,792,490)	-	-	-	61,274,917,418
Personal income tax	-	4,403,287,554	7,224,924,969	(13,834,142,578)	-	-	2,205,930,055	-
Investors' income tax	-	33,706,067,324	49,158,565,512	(65,179,421,941)	-	-	-	17,685,210,895
Value added tax	-	663,892,614	1,308,881,033	(1,387,041,279)	(264,648,849)	-	-	321,083,519
Other taxes	-	1,103,241,187	6,520,382,159	(5,162,029,814)	-	-	-	2,461,593,532
	-	186,569,281,169	125,487,671,091	(232,255,428,102)	(264,648,849)	-	2,205,930,055	81,742,805,364

2025	1/1/2025 VND		Incurred VND	Paid VND	Net-off VND	Tax refund VND	31/03/2025 VND	
	Receivable	Payable					Receivable	Payable
Corporate income tax	-	33,014,429,628	34,998,595,453	(33,014,429,628)	-	-	-	34,998,595,453
Personal income tax	-	3,460,814,670	7,540,934,401	(12,846,809,686)	-	-1,845,060,615	-	-
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
	-	59,487,012,717	77,274,851,922	(88,983,320,571)	(201,233,176)	-	1,845,060,615	49,422,371,507

ACB Securities Company Limited

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

Form B09 – CTCK

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

23. Accrued expenses

	31/03/2026	1/1/2026
	VND	VND
Interest expenses	53,791,055,715	55,592,059,455
Others	5,358,910,551	1,939,110,633
	59,149,966,266	57,531,170,088

24. Contributed capital

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

	31/03/2026		1/1/2026	
	Authorised and contributed capital		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	2025
	VND	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

The direct parent company and the ultimate parent company, Asia Commercial Joint Stock Bank, were established in Vietnam.

ACB Securities Company Limited**Notes to the separate financial statements for Quarter 1 of 2026 (continued)****Form B09 – CTCK***(Issued under Circular No. 334/2016/TT-BTC dated 27 December 2016 of the Ministry of Finance)***25. Off-balance sheet items the separate statement of financial position****(a) Valuable paper custodied (Quantity)**

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

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

	31/03/2026 VND	1/1/2025 VND
Freely traded financial assets	1,587,093,930,000	1,548,673,475,000
Financial assets waiting for settlement	1,106,404,665,000	1,052,805,730,000
Mortgaged financial assets	-	270,000,000,000
	2,693,498,595,000	2,871,479,205,000

(c) The Company's financial assets in transit

	31/03/2026 VND	1/1/2026 VND
Shares	3,500,000,000	18,024,000,000
Warranties	13,072,930,000	13,527,655,000
Bonds	599,000,000,000	-
	615,572,930,000	31,551,655,000

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

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

26. Revenue from operating activities

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

2026	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 in the prior year VND
Shares	72,633,296	2,926,234,692,900	2,744,552,099,067	181,682,593,833	50,253,161,327
Bonds	185,725,024	20,421,634,269,906	20,422,831,065,566	(1,196,795,660)	(898,860,000)
ETF fund certificates					
Certificates of deposit				11,317,604,638	1,603,427,200
Gains from selling underlying securities				191,803,402,811	49,354,301,327
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 when buying back warrants issued by the Company				(34,025,337,039)	(12,645,234,144)
Gains from matured covered warrants issued by the Company				2,392,297,962	(768,218,747)
				160,024,093,734	36,956,605,636

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 year VND
Financial assets recognised at FVTPL					
Listed shares and traded shares on UPCOM	1,285,119,441,153	1,181,587,036,695	(103,532,404,458)	(104,180,746,874)	(104,180,746,874)
Unlisted shares and unregistered for trading	21,418,749,529	21,418,816,201	66,672	445,792	(379,120)
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	-	-	-
	5,090,886,068,075	4,972,633,373,654	(118,252,694,421)	7,387,178,295	(125,639,872,716)
	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 year VND
Covered warrants	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 year VND
Financial assets recognised at FVTPL					
Listed shares and traded shares on UPCOM	2,356,329,412,729	2,271,677,002,795	(84,652,409,934)	(79,349,879,952)	(5,302,529,982)
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	-	-	-
	3,967,382,800,288	3,877,733,973,496	(89,648,826,792)	(67,986,784,215)	(21,662,042,577)
	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 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 separate financial statements for Quarter 1 of 2026 (continued)

Form B09 – CTCK

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

26. Revenue from operating activities (continued)

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

	2026	2025
	VND	
From financial assets at FVTPL	-	8,481,878,215
▪ <i>Income from term deposits</i>	-	7,307,598,215
▪ <i>Dividends and interests arising from financial assets at FVTPL</i>	-	1,174,280,000
▪ <i>Bond interest</i>	-	-
From held to maturity investments	162,734,835,801	169,822,607,211
From loans and receivables	442,401,156,627	206,480,341,808
▪ <i>Income from margin loans</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 loans extension</i>	10,376,978,280	2,819,176,338
	<hr/>	
	605,135,992,428	384,784,827,234
	<hr/>	

- (d) Revenue other than income from financial assets

	2026	2025
	VND	VND
Revenue from securities brokerage	104,427,186,709	66,891,394,628
Revenue from securities custody	2,879,289,460	2,272,860,212
Revenue from financial advisory services	80,712,908	1,253,636,364
Other operating income	513,758,366	309,143,408
	<hr/>	
	107,900,947,443	70,727,034,612
	<hr/>	

ACB Securities Company Limited

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

Form B09 – CTCK

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

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

	2026 VND	2025 VND
Allowance/(reversed) 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/> 384,868,879,874	<hr/> 178,209,574,681

28. Expenses for securities brokerage

	2026 VND	2025 VND
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/> 89,499,679,444	<hr/> 73,271,275,211

29. General and administration expenses

	2026 VND	2025 VND
Salary expenses	34,357,844,678	28,732,578,798
Outside services	10,326,476,766	9,356,279,524
Depreciation and amortisation of fixed assets	1,628,713,578	1,956,673,348
Non-deductible value added tax	1,855,592,091	1,075,965,556
Office stationery expenses	567,282,217	874,975,363
Others	2,241,790,003	2,385,451,328
	<hr/> 50,977,699,333	<hr/> 44,381,923,917

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

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

30. Corporate income tax expenses

(a) Recognised in the statement of income

	2026 VND	2025 VND
Current tax expense		
Current year	61,274,917,418	34,998,595,453
	<hr/> 61,274,917,418	<hr/> 34,998,595,453
Deferred tax benefit		
Origination and reversal of temporary differences	-	-
	<hr/> 61,274,917,418	<hr/> 34,998,595,453
Income tax expense	<hr/> <hr/> 61,274,917,418	<hr/> <hr/> 34,998,595,453

(b) Reconciliation of effective tax rate

	2026 VND	2025 VND
Accounting profit before tax	306,305,553,285	176,138,587,497
Tax at the Company's tax rate	61,261,110,65	35,227,717,499
Non-taxable income	-	(234,856,000)
Non-deductible expenses	13,806,761	5,733,954
	<hr/> 61,274,917,418	<hr/> 34,998,595,453

(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 separate financial statements for Quarter 1 of 2026 (continued)****Form B09 – CTCK***(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	2025
	VND	VND
Asia Commercial Joint Stock Bank		
Contributed capital received	-	3,000,000,000,000
Interest income from bank deposits	8,572,318,733	24,054,882,819
Brokerage revenue	-	-
Rental revenue	210,000,000	-
Consulting revenue	-	-
Office rental, utilities paid	11,065,922	138,228,009
Other costs	10,399,902	15,736,889
ACB Capital Management Company Limited		
Securities depository revenue	6,248,597	370,510
Brokerage revenue	493,685,988	3,299,035
SMS revenue	95,000	30,000

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

	31/03/2026	1/1/2026
	VND	VND
Asia Commercial Joint Stock Bank		
Demand deposit at the Bank	496,294,836,080	824,231,346,641
Bank deposits with original terms of less than 12 months	330,000,000,000	752,387,857,623
Bank deposits with original terms not exceeding 3 months	-	-
Certificates of deposit	13,306,520,078	30,333,375,991
Interest receivables from bank deposits	5,987,301,368	22,116,319,993
Contributed capital	11,000,000,000	11,000,000,000
ACB Capital Management Company Limited		
Investment in a subsidiary	1,050,000,000,000	1,050,000,000,000

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

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

32. Commitments

Lease Commitments

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

	31/03/2026	1/1/2026
	VND	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
	26,988,109,359	30,645,254,058

33. Post balance sheet event

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



No: 67.4/CV-ACBS.26

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 separate 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 separate financial statements compared to Q1, 2025, as follows:

Unit: VND billion

Financial Statements (1)	Indicator (2)	Q1, 2026 (3)	Q1, 2025 (4)	Increase (5)=(3)-(4)
Separate Financial Statements	Net Profit After Tax	245	141	104

Primary reasons for the increase:

- Total operating revenue increased by VND 570 billion compared to the same period of Q1, 2025, driven primarily by a VND 297 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 430 billion year-over-year;
- General and administrative expenses increased by VND 10 billion; and
- Corporate income tax expenses increased by VND 26 billion.

As a result of the above factors, ACBS recorded an VND 104 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

