CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM

DRAGON CAPITAL VIETFUND MANAGEMENT JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SECOND QUARTER 2026

Floor 15th, Me Linh Point Tower, 2 Ngo Duc Ke, Sai Gon Ward, HCMC
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Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED BALANCE SHEET

For the accounting period ending Jun 30, 2026

Units: VND

Items	Code	Note	30/06/2026	31/12/2025
A- CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	**100**		**1,004,029,965,995**	**881,758,455,214**
I. Cash and cash equivalents	110	V.1	**141,891,648,091**	**168,398,779,782**
1. Cash	111		80,921,420,694	3,128,197,591
2. Cash equivalents	112		60,970,227,397	165,270,582,191
II. Short-term financial investments	120	V.2	**681,532,925,904**	**570,429,112,549**
1. Short-term financial investments	121		691,270,759,538	574,405,553,712
2. Allowance for diminution in the value of short-term investments (*)	129		(9,737,833,634)	(3,976,441,163)
III. Accounts receivable – short-term	130		**167,155,264,013**	**131,099,211,482**
1. Short-term trade receivables	131		-	-
2. Prepayments to suppliers	132		349,331,067	516,946,599
3. Short-term inter-company receivables	133		-	-
4. Receivables from professional activities	135	V.3	136,305,009,400	130,275,788,684
5. Other short-term receivables	138	V.4	30,500,923,546	306,476,199
6. Provision for doubtful short-term receivables (*)	139		-	-
IV. Inventories	140		-	-
V. Other current assets	150		**13,450,127,987**	**11,831,351,401**
1. Short-term prepaid expenses	151		13,450,127,987	11,831,351,401
2. Value Added Tax to be reclaimed	152		-	-
3. Taxes and other receivables from the State Budget	154		-	-
4. Government bond purchase and resale transaction	157		-	-
5. Other current assets	158		-	-
B. NON-CURRENT ASSETS (200 = 210 + 220 + 250 + 260)	**200**		**223,541,430,528**	**146,671,324,610**
I. Long-term receivables	210		**8,703,042,610**	**8,438,548,420**
1. Long-term trade receivables	211		-	-
2. Working capital in dependent units	212		-	-
3. Long-term inter-company receivables	213		-	-
4. Other long-term receivables	218	V.5	8,703,042,610	8,438,548,420
5. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		**82,048,279,937**	**92,758,267,401**
1. Tangible fixed assets	221	V.6	1,904,768,841	3,751,653,868
- Cost	222		24,362,437,782	24,991,358,682
- Accumulated amortization	223		(22,457,668,941)	(21,239,704,814)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	V.7	69,694,474,776	76,274,204,505
- Cost	228		157,436,510,229	149,087,205,601
- Accumulated amortization	229		(87,742,035,453)	(72,813,001,096)
4. Construction in progress	230	V.8	10,449,036,320	12,732,409,028

Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED BALANCE SHEET

For the accounting period ending Jun 30, 2026

III. Long-term financial investments	250	V.9	**101,470,969,896**	-
1. Investments in subsidiaries	251		-	-
2. Investments in associates and joint ventures	252		-	-
3. Other long-term investments	258		101,470,969,896	-
4. Provision for impairment of long-term financial investments	259		-	-
IV. Other non-current assets	260		**31,319,138,085**	**45,474,508,789**
1. Long-term prepaid expenses	261	V.10	4,573,617,612	7,118,275,774
2. Deferred income tax assets	262	V.11	26,745,520,473	38,356,233,015
3. Other non-current assets	268		-	-
TOTAL ASSETS (270 = 100 + 200)	**270**		**1,227,571,396,523**	**1,028,429,779,824**

Units: VND

Items	Code	Note	30/06/2026	31/12/2025
A – LIABILITIES (300 = 310 + 330)	**300**		**216,380,840,898**	**250,979,677,540**
I. Current liabilities	310		**216,380,840,898**	**250,979,677,540**
1. Short-term borrowings	311		-	-
2. Short-term trade payables	312		18,686,585,232	2,332,622,225
3. Short-term advances from customers	313		-	-
4. Taxes and others payable to State Treasury	314	V.12	54,083,458,626	60,537,716,212
5. Payables to employees	315		-	111,871,653
6. Accrued expenses	316	V.13	132,257,298,769	181,781,165,075
7. Inter-company payables	317			-
8. Other short-term payables	319	V.14	11,353,498,271	6,216,302,375
9. Short-term provisions	320		-	-
II. Non-current liabilities	330		-	-
B -OWNER'S EQUITY	**400**		**1,011,190,555,625**	**777,450,102,284**
1. Owner's contributed capital	411		312,011,430,000	312,011,430,000
2. Share premium	412		6,963,180,000	6,963,180,000
3. Other capital of owners	413		12,437,128,658	-
4. Treasury shares (*)	414		-	-
5. Asset revaluation differences	415		-	-
6. Foreign exchange differences	416		(364,370,144)	-
7. Investment and development fund	417		-	-
8. Financial reserve fund	418		-	-
9. Charter capital supplementary reserve fund	419		17,754,075,939	17,754,075,939
10. Undistributed post-tax profits	420		662,389,111,172	440,721,416,345
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**1,227,571,396,523**	**1,028,429,779,824**

Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED BALANCE SHEET

For the accounting period ending Jun 30, 2026

OFF-BALANCE SHEET ITEMS

Units: VND

Items	Code	Note	30/06/2026	31/12/2025
1. Assets held under operating leases	001			
2. Assets received on behalf	002			
3. Deposit assets	003			
4. Resolved doubtful debt	004			
5. Foreign currencies - USD	005		69,057,039,802	956,764,622
6. Depository securities of the fund management company	006			
In which:				
6.1. Trading securities	007			
6.2. Temporary suspensed trading securities	008			
6.3. Mortgaged securities	009			
6.4. Temporarily custodied securities	010			
6.5. Pending payent securities	011			
6.6. Pending withdrawal blocked-off securities	012			
6.7. Pending transaction securities	013			
6.8. Deposit securities for loan's guarantee	014			
6.9 Securities of transaction error correction	015			
7. Non-depository securities of the fund management company	020			
8. Cash of entrusting investors	030	V.15	87,421,480,712	172,620,572,941
- Domestic entrusting investors	031		78,996,621,911	172,620,572,941
- Foreign entrusting investors	032		8,424,858,801	-
9. Investment of entrusted investors	040	V.16	1,845,874,961,492	1,250,888,077,181
9.1. Domestic entrusting investors	041		1,734,584,848,348	1,250,888,077,181
9.1. Foreign entrusting investors	042		111,290,113,144	-
10. Receivables of entrusting investors	050	V.17	192,166,578,831	141,975,784,141
11. Payables of entrusting investors	051	V.18	2,834,876,416	10,096,988,172

HCMC, date 14 month 08 year 2026

General Accountant	Chief Accountant	Chief Finanial Officer
Nguyen Huu Tuan	Nguyen Ngoc Hiep	Phan Thi Tuy Van

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CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM
P. SÀI GÒN - T.P HỒ CHÍ MINH

Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED INCOME STATEMENT

For the accounting period ending Jun 30, 2026

Units: VND

Items	Code	Note	This Quarter of This Year	This Quarter of Previous Year	Cumulative from the beginning of the year to the end of this period	
					This year	Last Year
1. Revenue	01	VI.1	353,043,986,899	238,898,098,972	640,006,591,931	480,388,178,699
2. Deductions from Revenue	02		-	-	-	-
3. Net Revenue (10=01-02)	10		353,043,986,899	238,898,098,972	640,006,591,931	480,388,178,699
4. Operating Expenses, Cost of Goods Sold	11		-	-	-	-
5. Gross Profit from Operating Activities (20=10-11)	20		353,043,986,899	238,898,098,972	640,006,591,931	480,388,178,699
6. Financial Income	21	VI.2	27,757,294,947	4,682,759,654	58,365,472,200	8,772,086,715
7. Financial Expenses	22	VI.3	4,394,551,058	(3,414,322,106)	7,629,907,499	2,193,222,855
8. General and Administrative Expenses	25	VI.4	227,388,374,456	222,091,035,588	422,996,326,514	417,113,511,836
9. Profit from Operating Activities (30=20 +(21-22)- 25)	30		149,018,356,332	24,904,145,144	267,745,830,118	69,853,530,723
10. Other Income	31		681,818,182	11,441,000	681,818,182	11,441,000
11. Other Expenses	32	VI.5	716,136,790	-	716,136,790	-
12. Other Profit (40=31-32)	40		(34,318,608)	11,441,000	(34,318,608)	11,441,000
13. Accounting Profit Before Tax (50=30+40)	50		148,984,037,724	24,915,586,144	267,711,511,510	69,864,971,723
14. Corporate Income Tax Expense_ Current	51	VI.6	39,477,487,974	15,947,274,748	40,443,348,470	7,150,962,754
15. Corporate Income Tax _ Deferred	52	VI.7	(11,270,261,559)	(10,692,703,129)	11,819,032,542	7,262,416,191
16. Net profit after tax (60=50-51-52)	60		120,776,811,309	19,661,014,525	215,449,130,498	55,451,592,778
17. Basic earnings per share (*)	70					

HCMC, date 14 month 08 year 2026

General Accountant	Chief Accountant	Chief Finanial Officer
Nguyen Huu Tuan	Nguyen Ngoc Hiep	Phan Thi Tuy Van

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM

Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the accounting period ending Jun 30, 2026

Units: VND

Items	Opening		Changes in the period				Closing	
			2025		2026			
	01-01-25	01-01-26	Increase	Decrease	Increase	Decrease	30-06-25	30-06-26
1. Owner's Equity / Shareholders' Equity	312,011,430,000	312,011,430,000	-	-	-	-	312,011,430,000	312,011,430,000
2. Share Capital Issued	6,963,180,000	6,963,180,000	-	-	-	-	6,963,180,000	6,963,180,000
3. Other Equity	-	-	-	-	18,655,692,987	6,218,564,329	-	12,437,128,658
4. Treasury Shares (*)	-	-	-	-	-	-	-	-
5. Revaluation Surplus of Assets	-	-	-	-	-	-	-	-
6. Foreign Exchange Differences	-	-	-	-	-	364,370,144	-	(364,370,144)
7. Investment and Development Fund	-	-	-	-	-	-	-	-
8. Reversal of financial reserve fund	-	-	-	-	-	-	-	-
9. Other Equity Funds	17,754,075,939	17,754,075,939		-	-	-	17,754,075,939	17,754,075,939
10. Undistributed Earnings / Retained Eamin	507,812,859,208	440,721,416,345	55,451,592,778	-	221,667,694,827	-	563,264,451,986	662,389,111,172
Total	**844,541,545,147**	**777,450,102,284**	**55,451,592,778**	**-**	**240,323,387,814**	**6,582,934,473**	**899,993,137,925**	**1,011,190,555,625**

HCMC, date 14 month 08 year 2026

General Accountant	Chief Accountant	Chief Financial Officer
Nguyen Huu Tuan	Nguyen Ngoc Hiep	Phan Thi Tuy Van

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM
P. SÀI GÒN - T.P HỒ CHÍ MINH

Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED CASHFLOW STATEMENT

For the accounting period ending Jun 30, 2026

Units: VND

Items	Code	Cumulative from the beginning of the year to the end of this period	
		This year	Last year
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from consulting and management activities and other activities	01	824,138,856,010	494,347,659,491
Payments for consulting and management activities and payments to suppliers	02	(325,176,290,011)	(137,561,711,019)
Payments to employees	03	(218,329,762,504)	(200,009,404,485)
Corporate income tax paid	05	(36,955,908,582)	(27,328,687,079)
Other receipts from operating activities	06	3,359,284,021	3,616,912,411
Other payments for operating activities	07	(109,957,726,596)	(111,018,553,498)
Net cash flows from operating activities	***20***	**137,078,452,338**	**22,046,215,821**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(6,065,931,920)	(14,965,156,815)
Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22	750,000,000	-
Expenses for purchasing debt instruments from other entities.	23	(726,536,837,760)	-
Proceeds from disposals of debt instruments	24	1,293,325,172	-
Payments for investments in shares	25	(95,000,000,000)	-
Collections on investments in other entities	26	621,268,188,998	-
Receipts of interest and dividends	27	6,080,920,775	5,091,409,283
Proceeds from combination		34,695,776,769	
Net cash flows from investing activities	***30***	**(163,514,557,966)**	**(9,873,747,532)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from equity issued or capital contributed by owners	31	-	-
Payments of dividends	36	-	-
Net cash flows from financing activities	***40***	-	-

Dragon Capital Vietfund Management Joint Stock Company

CONSOLIDATED CASHFLOW STATEMENT

For the accounting period ending Jun 30, 2026

Units: VND

Chỉ tiêu	Code	Cumulative from the beginning of the year to the end of this period	
		This year	Last year
Net cash flows during the year (50 = 20+30+40)	**50**	**(26,436,105,628)**	**12,172,468,289**
Cash and cash equivalents at the beginning of the year	**60**	**168,398,779,782**	**259,074,991,346**
Effect of exchange rate fluctuations on cash and cash equivalents	61	(71,026,063)	46,508,581
Cash and cash equivalents at the end of the year (70 = 50+60+61)	**70**	**141,891,648,091**	**271,293,968,216**

HCMC, date 14 month 08 year 2026

General Accountant	Chief Accountant	Chief Finanial Officer
Nguyen Huu Tuan	Nguyen Ngoc Hiep	Phan Thi Tuy Van

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM

I - OPERATIONAL CHARACTERISTICS OF THE COMPANY

1 Ownership structure

Dragon Capital Vietfund Management Joint Stock Company ("the Company") is a joint stock company incorporated in Vietnam under Investment Licence No. 01/GPDT-UBCKNN issued by the State Securities Committee of Vietnam ("SSC") on 15 July 2003. The Investment Licence/ Establishment and Operation Licence and their amendments are valid for 50 years from 8 January 2009 which is the issuance date of the Establishment and Operation License No. 45/UBCK-GP.

Charter Capital: As of the reporting date, the Company's share capital is 312,011,430,000 VND.

2 Sector of Activity:

Financial business sector.

3 Business Lines

The principal activities of the Company are to provide securities investment fund management service, securities investment portfolio management service, securities investment consultancy and voluntary supplemental pension fund management service.

4 Total Employees: 163

Of these, 47 employees have been granted fund and asset management practice certificates.

5 Impacting Characteristics: There were no special characteristics of operations during the financial period that affected the financial statements.

II- ACCOUNTING PERIOD AND CURRENCY

1 Accounting Period

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

2 Accounting Currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose

III- APPLIED ACCOUNTING STANDARDS AND SYSTEM

1 Accounting System

The Company applies the Vietnamese Accounting System

2 Statement of Compliance

Financial statements are prepared and presented in accordance with Circular 125/2011/TT-BTC regarding accounting for fund management companies.

For matters not guided by Circular 125, the Company follows the Law on Accounting, Circulár 99/2025/TT-BTC, and relevant Vietnamese Accounting Standards.

3 Accounting Form

General Journal

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 Cash and Cash Equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are highly liquid short-term investments (less than 3 months) that are readily convertible to known amounts of cash and have minimal risk of changes in value

2 Investments

Trading Securities

Held for trading purposes to earn short-term profits. They are initially recorded at cost (purchase price plus transaction costs) and subsequently measured at cost less allowance for diminution in value.

Held-to-Maturity (HTM) Investments

Includes term deposits, bonds, and mandatory redeemable preferred shares that Management intends and is able to hold until maturity. These are recorded at cost less allowance for doubtful debts.

3 Receivables

Reflected at cost less allowance for doubtful debts.

4 Fixed Assets

Tangible Fixed Assets

Recorded at cost (purchase price, import duties, non-refundable taxes, and direct costs to bring the asset to its working condition) less accumulated depreciation.

Depreciation: Calculated using the straight-line method.

Office equipment	3 – 8 years
Transportation vehicles	6 years

Intangible Fixed Assets

Includes computer software, amortized over 4 to 8 years using the straight-line method.

5 *Construction in Progress*

Reflects costs of software systems currently being established; no depreciation is charged during this phase.

6 *Long-term Prepaid Expenses*

Includes assets with an original cost of less than 30 million VND. These are amortized over 1 to 3 years using the straight-line method.

7 Liabilities

Trade and other payables are stated at cost

8 Taxation

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

Current tax is the expected tax payable on the taxable income for the year, using the 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 using the balance sheet method, providing 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 amounts of assets and liabilities using the 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 difference 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.

9 *Share capital*

Share capital and share premium

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of ordinary shares, net of tax effects, are recognised as a deduction from share premium. The excess of proceeds from issuance of shares over the par value of shares issued is recorded as share premium.

Statutory reserves

On 17 December 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC ("Circular 114") to abolish Circular No. 146/2014/TT-BTC ("Circular 146") dated 6 October 2014 issued by the Ministry of Finance to provide guidance on the financial regime for securities companies, fund management companies. Circular 114 is effective from 1 February 2022. Consequently, the Company has ceased to allocate realised profit to statutory reserves since 2022. According to guidance of Circular 114, the existing balances can be used as follows:

* The reserve to supplement share capital that was already made under Circular 146 will be used to supplement share capital as promulgated under Securities Law No. 54/2019/QH14 and other legal regulations.

* The financial reserve can be used to supplement to share capital or distributed in accordance with the shareholders' decision at the Company's General Meeting of Shareholders as promulgated under Securities Law No. 54/2019/QH14 and other legal regulations.

10 Revenue and other income

Services rendered

Securities investment consulting fee, management fee of securities investment funds, securities investment portfolio and pension funds, redemption fee and subscription fee are recognised in the statement of income when earned. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

Dividend income

Dividend income is recognised when the right to receive dividend is established. Share dividends are not recognised as financial income

11 Leases

Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease.

Leased assets

Assets held under leases in term of which the Company, as lessee, does not assume substantially all the risks and rewards of ownership are classified as operating leases and are not recognised in the Company's balance sheet.

12 *Asset management for segregated accounts*

The Company signs asset management agreements for segregated accounts "SMA". Assets and liabilities in relation to such SMAs are recorded in off-balance sheet in accordance with Circular 125

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

V. ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents	Closing	Beginning
- Cash	129,844,903	88,103,323
- Cash at bank	80,791,575,791	3,040,094,268
- Cash equivalent	60,970,227,397	165,270,582,191
Total	141,891,648,091	168,398,779,782

2. Short-term financial investments

	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Certificate of deposit	990,140	331,220,244,753	-	-
- Certificates of Funds	18,387,820	360,050,514,785	20,717,820	574,405,553,712
- Allowance for dimminution in the value of short-term investments	-	(9,737,833,634)	-	(3,976,441,163)
Total		681,532,925,904		570,429,112,549

3. Receivable from Operating Activities	Closing	Beginning
- Receivable from fund management activities - related parties	133,227,365,155	37,641,827,073
- Receivable from assets management activities for domestic investors	2,834,876,416	10,096,988,172
- Receivable from assets management activities for penion fund	242,767,829	303,115,099
- Receivable from securities investment consulting activities	-	82,233,858,340
Total	136,305,009,400	130,275,788,684

4. Other receivables	Closing	Beginning
- Convertible bonds	28,880,000,000	-
- Other receivables	1,620,923,546	306,476,199
Total	30,500,923,546	306,476,199

5. Other long-term receivables	Closing	Beginning
- Long- term deposits	8,703,042,610	8,438,548,420
Total	8,703,042,610	8,438,548,420

Units: VND

6. Tangible fixed assets

	Office equipment	Motor vehicle	Leasehold improvement
Cost			
Opening balance	15,509,785,782	9,481,572,900	
Disposal		(5,156,184,900)	
Increase from business combination	1,850,194,740		2,685,153,660
Foreign exchange translation differences	(3,298,030)	-	(4,786,370)
Closing balance	**17,356,682,492**	**4,325,388,000**	**2,680,367,290**
Accumulated depreciation			
Opening balance	13,733,459,601	7,506,245,213	
Additions	570,785,574	718,517,397	3,207,254
Disposal		(4,440,048,110)	
Increase from business combination	1,695,698,639		2,677,656,501
Less other	(3,080,122)		(4,773,006)
Closing balance	**15,996,863,692**	**3,784,714,500**	**2,676,090,749**
Net book value			
Opening balance	1,776,326,181	1,975,327,687	-
Closing balance	**1,359,818,800**	**540,673,500**	**4,276,541**

- The historical cost of tangible fixed assets that were fully depreciation but stil in use: VND 12.545.660.182

7. Intangible fixed assets

	Right of use	Software	Total
Cost			
Opening balance	-	149,087,205,601	149,087,205,601
Additions	-	8,349,304,628	8,349,304,628
Change for the period	-	-	-
Less other	-	-	-
Closing balance	-	**157,436,510,229**	**157,436,510,229**
Accumulated depreciation			
Opening balance	-	72,813,001,096	72,813,001,096
Additions	-	14,929,034,357	14,929,034,357
Change for the period	-	-	-
Less other	-	-	-
Closing balance	-	**87,742,035,453**	**87,742,035,453**
Net book value			
Opening balance	-	76,274,204,505	76,274,204,505
Closing balance	-	**69,694,474,776**	**69,694,474,776**

- The historical cost of intagible fixed assets that were fully depreciation but stil in use: VND 15.315.385.973.

8. Construction in progress

	Closing	Beginning
- Trading investment software- DragonX 2.0	10,011,176,320	6,400,000,000
- Comprehensive customer data management software ("CRM")	-	5,894,549,028
- Accouting system SUN Sysynkt	437,860,000	437,860,000
Total	**10,449,036,320**	**12,732,409,028**

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

9. Long-term investments

	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Certificates of deposit and others	96	101,470,943,554	-	-
- Investment in an other entity	1,000	26,342	-	-
		101,470,969,896		-

10. Prepaids expenses	Closing	Beginning
- Utility expenses, tools and equipment	4,573,617,612	7,118,275,774
- Other prepaid expenses	-	-
Total	4,573,617,612	7,118,275,774

11. Deferred tax assets

a- Recognised deferred tax assets	Closing	Beginning
- Deductible temporary differences	26,745,520,473	38,356,233,015
Deferred tax assets	26,745,520,473	38,356,233,015
b- Deferred tax liabilities	Số cuối kỳ	Số đầu năm
Deferred tax liabilities	-	-

12. Taxes and others payable to State Treasury	Closing	Beginning
- Value added Tax	-	-
- Corporation income tax	44,191,000,057	43,270,863,609
- Personal income tax	9,621,943,483	16,922,675,596
- Withholding tax	270,515,086	344,177,007
- Tax of dividend	-	-
Total	54,083,458,626	60,537,716,212

13. Prepaid expenses	Closing	Beginning
- Salary and performance bonus for employees	89,995,939,665	161,818,080,042
- Other accruals	42,261,359,104	19,963,085,033
Total	132,257,298,769	181,781,165,075

14. Other short-term payables	Closing	Beginning
- Other payables	11,353,498,271	6,216,302,375
Total	11,353,498,271	6,216,302,375

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

15. Cash in banks of intrusted investors	Closing	Beginning
15.1 Cash in banks of domestic intrusted investors		
- Intitutional investors	34,206,442,215	86,721,953,925
- Individual investors	44,790,179,696	85,898,619,016
Total	78,996,621,911	172,620,572,941
15.2 Cash in banks of international intrusted investors		
- Intitutional investors	-	-
- Individual investors	8,424,858,801	-
Total	8,424,858,801	-

16. Investment portfolio of intrusted investors	Closing	Beginning
16.1. Domestic intrusted investors		
- Intitutional investors	534,302,720,820	507,743,293,974
- Individual investors	1,200,282,127,528	743,144,783,207
Total	1,734,584,848,348	1,250,888,077,181
16.2. International intrusted investors		
- Intitutional investors	-	
- Individual investors	111,290,113,144	-
Total	111,290,113,144	-

17. Receivable of intrusted investors	Closing	Beginning
- Interest income received from deposits at bank	1,812,767,123	201,191,782
- Receivable from sales of shares and dividend	131,804,848,098	86,261,290,359
- Other receivable	58,548,963,610	55,513,302,000
Total	192,166,578,831	141,975,784,141

18. Payables of intrusted investors	Closing	Beginning
- Custody fee	-	-
- Management fee	2,834,876,416	10,096,988,172
- Brokerage fee	-	-
- Other fee	-	-
Total	2,834,876,416	10,096,988,172

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

VI- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF INCOME

1. Total Operating Revenue (Code No. 01)	This Year	Last Year
- Revenue from fund management activities of public funds and securities investment companies	416,706,488,923	148,031,400,980
- Revenue from portfolio management activities	10,023,711,911	3,239,922,413
- Revenue from pension fund management activities	21,659,800,961	5,377,322,466
- Revenue from rewards related to operating activities	19,128,402,262	-
- Revenue from securities investment advisory services	172,488,187,874	323,739,532,840
- Other revenue	-	-
Total	640,006,591,931	480,388,178,699

2. Financial Income (Code No. 21)	This Year	Last Year
- Interest income from deposits and certificates of deposit	5,474,721,163	5,091,409,283
- Interest income from certificate of funds	47,841,687,860	-
- Other financial income	5,049,063,177	3,680,677,432
Total	58,365,472,200	8,772,086,715

3. Financial Expenses (Code No. 22)	This Year	Last Year
- Securities brokerage commissions	110,142,225	-
- Provision / reversal of impairment provisions for investments	5,761,392,471	1,616,500,000
- Foreign exchange differences	1,589,899,054	360,844,253
- Other financial expenses	168,473,749	215,878,602
Total	7,629,907,499	2,193,222,855

4. Operating expenses (Code No. 25)	This Year	Last Year
- Operating expenses	422,996,326,514	417,113,511,836
- Other expenses	-	-
Total	422,996,326,514	417,113,511,836

5. Other expenses (Code No. 32)	This Year	Previous Year
- Other expenses	-	-
- Loss on proposal tangible assets	716,136,790	-
Total	716,136,790	-

6. Current Corporate Income Tax Expense (Code No. 51)	This Year	Last Year
- Current corporate income tax expense based on taxable profit for the current year	40,443,348,470	7,150,962,754
- Adjustments to corporate income tax expenses of prior periods into this year's current tax expense	-	-
Total current corporate income tax expense	40,443,348,470	7,150,962,754

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

	This Year	Last Year
7. Deferred Corporate Income Tax Expense (Code No. 52)		
- Deferred corporate income tax expense/income arising from taxable/deductible temporary differences	11,819,032,542	7,262,416,191
- Deferred corporate income tax expense/income arising from tax losses and unused tax incentives	-	-
Total deferred corporate income tax expense	11,819,032,542	7,262,416,191

IX- OTHER INFORMATION

Information on company shares:	This Year	Last Year
- Number of shares authorized to be issued:	31,201,143	31,141,943
- Number of shares issued and fully paid:	31,201,143	31,141,943
- Number of shares issued but not yet fully paid:	-	-
- Par value per share:	10,000	10,000
- Number of outstanding shares:	31,201,143	31,141,943
- Shares reserved for issuance:	-	-

HCMC, date 14 month 08 year 2026

General Accountant	Chief Accountant	Chief Finanial Officer
Nguyen Huu Tuan	Nguyen Ngoc Hiep	Phan Thi Tuy Van

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM
P. SÀI GÒN - T.P HỒ CHÍ MINH