

DRAGON CAPITAL VIETFUND MANAGEMENT JOINT STOCK COMPANY

FINANCIAL STATEMENTS

FOR THE SECOND QUARTER 2026



Dragon Capital Vietfund Management Joint Stock Company

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		910,889,501,545	881,758,455,214
I. Cash and cash equivalents	110	V.1	74,172,444,804	168,128,197,591
1. Cash	111		13,202,444,804	3,128,197,591
2. Cash equivalents	112		60,970,000,000	165,000,000,000
II. Short-term financial investments	120	V.2	670,537,073,849	570,429,112,549
1. Short-term financial investments	121		680,274,907,483	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		154,904,926,007	131,369,793,673
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	108,894,655,727	130,275,788,684
5. Other short-term receivables	138	V.4	45,660,939,213	577,058,390
6. Provision for doubtful short-term receivables (*)	139		-	-
IV. Inventories	140			
V. Other current assets	150		11,275,056,885	11,831,351,401
1. Short-term prepaid expenses	151		11,275,056,885	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 transactions	157		-	-
5. Other current assets	158		-	-
B. NON-CURRENT ASSETS (200 = 210 + 220 + 250 + 260)	200		217,768,834,069	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		81,928,413,382	92,758,267,401
1. Tangible fixed assets	221	V.6	1,784,902,286	3,751,653,868
- Cost	222		19,835,173,782	24,991,358,682
- Accumulated amortization	223		(18,050,271,496)	(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

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For the accounting period ending Jun 30, 2026

III. Long-term financial investments	250	V.9	96,026,559,992	-
1. Investments in subsidiaries	251		-	-
2. Investments in associates and joint ventures	252		-	-
3. Other long-term investments	258		96,026,559,992	-
4. Provision for impairment of long-term financial investments	259		-	-
IV. Other non-current assets	260		31,110,818,085	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	26,537,200,473	38,356,233,015
3. Other non-current assets	268		-	-
TOTAL ASSETS (270 = 100 + 200)	270		1,128,658,335,614	1,028,429,779,824

Units: VND

Items	Code	Note	30/06/2026	31/12/2025
A – LIABILITIES (300 = 310 + 330)	300		179,051,696,645	250,979,677,540
I. Current liabilities	310		179,051,696,645	250,979,677,540
1. Short-term borrowings	311		-	-
2. Short-term trade payables	312		1,856,585,232	2,332,622,225
3. Short-term advances from customers	313		-	-
4. Taxes and others payable to State Treasury	314	V.12	48,292,806,673	60,537,716,212
5. Payables to employees	315		-	111,871,653
6. Accrued expenses	316	V.13	122,686,002,365	181,781,165,075
7. Inter-company payables	317		-	-
8. Other short-term payables	319	V.14	6,216,302,375	6,216,302,375
9. Short-term provisions	320		-	-
II. Non-current liabilities	330		-	-
B -OWNER'S EQUITY	400		949,606,638,969	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		-	-
4. Treasury shares (*)	414		-	-
5. Asset revaluation differences	415		-	-
6. Foreign exchange differences	416		-	-
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		612,877,953,030	440,721,416,345
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		1,128,658,335,614	1,028,429,779,824

Dragon Capital Vietfund Management Joint Stock Company

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		2,054,299,419	956,764,622
6. Depository securities of the fund management company	006			
In which:				
6.1. Trading securities	007			
6.2. Temporary suspended 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	1,836,793,059	1,273,020,658

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep

HCMC, date 17 month 04 year 2026

Chief Financial Officer



Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

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	266,256,032,912	238,898,098,972	553,218,637,945	480,388,178,699
2. Deductions from Revenue	02		-	-	-	-
3. Net Revenue (10=01-02)	10		266,256,032,912	238,898,098,972	553,218,637,945	480,388,178,699
4. Operating Expenses, Cost of Goods Sold	11		-	-	-	-
5. Gross Profit from Operating Activities (20=10-11)	20		266,256,032,912	238,898,098,972	553,218,637,945	480,388,178,699
6. Financial Income	21	VI.2	26,676,054,947	4,682,759,654	57,284,232,200	8,772,086,715
7. Financial Expenses	22	VI.3	2,800,493,562	(3,414,322,106)	6,035,850,003	2,193,222,855
8. General and Administrative Expenses	25	VI.4	192,763,787,172	222,091,035,588	388,371,739,230	417,113,511,836
9. Profit from Operating Activities (30=20 +(21-22)- 25)	30		97,367,807,125	24,904,145,144	216,095,280,912	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		97,333,488,517	24,915,586,144	216,060,962,304	69,864,971,723
14. Corporate Income Tax Expense, Current	51	VI.6	31,119,532,581	15,947,274,748	32,085,393,077	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		77,484,217,495	19,661,014,525	172,156,536,685	55,451,592,778
17. Basic earnings per share (*)	70					

General Accountant

Nguyen Huu Tuan

Chief Accountant

Nguyen Ngoc Hiep

HCMC, date 17 month 04 year 2026

Chief Financial Officer



Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

STATEMENT OF CHANGES IN EQUITY

For the accounting period ending Jun 30, 2026

Units: VND

Items	Opening		Changes in the period				Closing	
	01-01-25	01-01-26	2025		2026		30-06-25	30-06-26
			Increase	Decrease	Increase	Decrease		
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	-	-	-	-	-	-	-	-
4. Treasury Shares (*)	-	-	-	-	-	-	-	-
5. Revaluation Surplus of Assets	-	-	-	-	-	-	-	-
6. Foreign Exchange Differences	-	-	-	-	-	-	-	-
7. Investment and Development Fund	-	-	-	-	-	-	-	-
8. Reversal of financial reserve fund	17,754,075,939	17,754,075,939	-	-	-	-	17,754,075,939	17,754,075,939
9. Other Equity Funds	507,812,859,208	440,721,416,345	55,451,592,778	-	172,156,536,685	-	563,264,451,966	612,877,953,030
10. Undistributed Earnings / Retained Earnings	844,541,545,147	777,450,102,284	55,451,592,778	-	172,156,536,685	-	899,993,137,925	949,606,638,969
Total								

HCMC date 17 month 04 year 2026

Chief Financial Officer

Chief Accountant

General Accountant

[Signature]

Nguyen Huu Tuan

[Signature]

Nguyen Ngoc Hiep



Phan Thị Tuy-Van

Dragon Capital Vietfund Management Joint Stock Company

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	574,630,328,504	494,347,659,491
Payments for consulting and management activities and payments to suppliers	02	(135,251,854,152)	(137,561,711,019)
Payments to employees	03	(211,461,660,945)	(200,009,404,485)
Corporate income tax paid	05	(36,955,908,582)	(27,328,687,079)
Other receipts from operating activities	06	2,625,339,193	3,616,912,411
Other payments for operating activities	07	(91,999,061,439)	(111,018,553,498)
Net cash flows from operating activities	20	101,587,182,579	22,046,215,821
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(3,889,310,903)	(14,965,156,815)
Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22	681,818,182	-
Expenses for purchasing debt instruments from other entities.	23	(770,661,519,693)	-
Proceeds from disposals of debt instruments	24	306,201,346,557	-
Payments for investments in shares	25	(95,000,000,000)	-
Collections on investments in other entities	26	357,222,324,959	-
Receipts of interest and dividends	27	9,826,732,493	5,346,066,815
Net cash flows from investing activities	30	(195,618,608,405)	(9,619,090,000)
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

CASHFLOW STATEMENT

For the accounting period ending Jun 30, 2026

Units: VND

Chi 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	(94,031,425,826)	12,427,125,821
Cash and cash equivalents at the beginning of the year	60	168,128,197,591	258,593,484,498
Effect of exchange rate fluctuations on cash and cash equivalents	61	75,673,039	46,508,581
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	74,172,444,804	271,067,118,900

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep



HCMC, date 17 month 04 year 2026

Chief Financial Officer

Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

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: 160

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, Circular 99/2025/TT-BTC, and relevant Vietnamese Accounting Standards.

3 Accounting Form

General Journal

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

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.

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

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.

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

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 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	64,669,841	88,103,323
- Cash at bank	13,137,774,963	3,040,094,268
- Cash equivalent	60,970,000,000	165,000,000,000
Total	74,172,444,804	168,128,197,591

2. Short-term financial investments

	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Listed Shares	-	-	-	-
- Certificates of Funds	18,387,820	360,050,514,785	20,717,820	574,405,553,712
- Allowance for diminution in the value of short-term investments	-	(9,737,833,634)	-	(3,976,441,163)
Total		670,537,073,849		570,429,112,549

3. Receivable from Operating Activities

	Closing	Beginning
- Receivable from fund management activities - related parties	31,511,478,413	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 pension fund	242,767,829	303,115,099
- Receivable from securities investment consulting activities	74,305,533,069	82,233,858,340
Total	108,894,655,727	130,275,788,684

4. Other receivables

	Closing	Beginning
- Interest receivable from term deposit at banks	16,440,463,014	270,582,191
- Receivable from deposits	332,476,200	332,476,200
- Other receivables	28,887,999,999	(26,000,001)
Total	45,660,939,213	577,058,390

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

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

6. Tangible fixed assets

	Office equipment	Motor vehicle	Total
Cost			
Opening balance	15,509,785,782	9,481,572,900	24,991,358,682
Additions	-	(5,156,184,900)	(5,156,184,900)
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>15,509,785,782</u>	<u>4,325,388,000</u>	<u>19,835,173,782</u>
Accumulated depreciation			
Opening balance	13,733,459,601	7,506,245,213	21,239,704,814
Additions	532,097,395	(3,721,530,713)	(3,189,433,318)
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>14,265,556,996</u>	<u>3,784,714,500</u>	<u>18,050,271,496</u>
Net book value			
Opening balance	1,776,326,181	1,975,327,687	3,751,653,868
Closing balance	<u>1,244,228,786</u>	<u>540,673,500</u>	<u>1,784,902,286</u>

- The historical cost of tangible fixed assets that were fully depreciation but still 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	<u>-</u>	<u>157,436,510,229</u>	<u>157,436,510,229</u>
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	<u>-</u>	<u>87,742,035,453</u>	<u>87,742,035,453</u>
Net book value			
Opening balance	-	76,274,204,505	76,274,204,505
Closing balance	<u>-</u>	<u>69,694,474,776</u>	<u>69,694,474,776</u>

- The historical cost of intangible fixed assets that were fully depreciation but still 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
- Accounting system SUN Sysynkt	437,860,000	437,860,000
Total	<u>10,449,036,320</u>	<u>12,732,409,028</u>

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE 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	96,026,559,992	-	-
- Allowance for diminution in the value of long-term investments	-	-	-	-
		96,026,559,992		-

10. Prepaids expenses

- Utility expenses, tools and equipment
- Other prepaid expenses

Total

	Closing	Beginning
	4,573,617,612	7,118,275,774
	4,573,617,612	7,118,275,774

11. Deferred tax assets

- a- Recognised deferred tax assets
- Deductible temporary differences

Deferred tax assets

- b- Deferred tax liabilities

Deferred tax liabilities

	Closing	Beginning
	26,537,200,473	38,356,233,015
	26,537,200,473	38,356,233,015
	Số cuối kỳ	Số đầu năm
	-	-

12. Taxes and others payable to State Treasury

- Value added Tax
- Corporation income tax
- Personal income tax
- Withholding tax
- Tax of dividend

Total

	Closing	Beginning
	-	-
	38,400,348,104	43,270,863,609
	9,621,943,483	16,922,675,596
	270,515,086	344,177,007
	48,292,806,673	60,537,716,212

13. Prepaid expenses

- Salary and performance bonus for employees
- Other accruals

Total

	Closing	Beginning
	92,500,098,962	161,818,080,042
	30,185,903,403	19,963,085,033
	122,686,002,365	181,781,165,075

14. Other short-term payables

- Other payables

Total

	Closing	Beginning
	6,216,302,375	6,216,302,375
	6,216,302,375	6,216,302,375

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

15. Cash in banks of intrusted investors

15.1 Cash in banks of domestic intrusted investors

- Institutional investors

- Individual investors

Total

Closing

Beginning

34,206,442,215

86,721,953,925

44,790,179,696

85,898,619,016

78,996,621,911

172,620,572,941

15.2 Cash in banks of international intrusted investors

- Institutional investors

- Individual investors

Total

8,424,858,801

-

8,424,858,801

-

16. Investment portfolio of intrusted investors

16.1. Domestic intrusted investors

- Institutional investors

- Individual investors

Total

Closing

Beginning

534,302,720,820

507,743,293,974

1,200,282,127,528

743,144,783,207

1,734,584,848,348

1,250,888,077,181

16.2. International intrusted investors

- Institutional investors

- Individual investors

Total

111,290,113,144

-

111,290,113,144

-

17. Receivable of intrusted investors

- Interest income received from deposits at bank

- Receivable from sales of shares and dividend

- Other receivable

Total

Closing

Beginning

1,812,767,123

201,191,782

131,804,848,098

86,261,290,359

58,548,963,610

55,513,302,000

192,166,578,831

141,975,784,141

18. Payables of intrusted investors

- Custody fee

- Management fee

- Brokerage fee

- Other fee

Total

Closing

Beginning

1,836,793,059

1,106,148,269

-

-

-

-

1,836,793,059

1,106,148,269

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

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

	This Year	Last Year
1. Total Operating Revenue (Code No. 01)		
- Revenue from fund management activities of public funds and securities investment companies	211,042,068,526	152,165,378,556
- Revenue from portfolio management activities	10,023,711,911	3,239,922,413
- Revenue from pension fund management activities	1,674,164,153	1,243,344,890
- Revenue from rewards related to operating activities	-	-
- Revenue from securities investment advisory services	330,478,693,355	323,739,532,840
- Other revenue	-	-
Total	553,218,637,945	480,388,178,699
2. Financial Income (Code No. 21)		
- Interest income from deposits and certificates of deposit	5,710,688,327	5,091,409,283
- Interest income from corporate bonds	267,825,963	-
- Income from financial investments	48,613,587,069	-
- Other financial income	2,692,130,841	3,680,677,432
Total	57,284,232,200	8,772,086,715
3. Financial Expenses (Code No. 22)		
- Securities brokerage commissions	110,142,225	-
- Provision / reversal of impairment provisions for investments	5,761,392,471	1,616,500,000
- Foreign exchange differences	(4,158,442)	360,844,253
- Other financial expenses	168,473,749	215,878,602
Total	6,035,850,003	2,193,222,855
4. Operating expenses (Code No. 25)		
- Operating expenses	388,371,739,230	417,113,511,836
- Other expenses	-	-
Total	388,371,739,230	417,113,511,836
5. Other expenses (Code No. 32)		
- Other expenses	-	-
- Loss on disposal tangible assets	716,136,790	-
Total	716,136,790	-
6. Current Corporate Income Tax Expense (Code No. 51)		
- Current corporate income tax expense based on taxable profit for the current year	32,085,393,077	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	32,085,393,077	7,150,962,754

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Jun 30, 2026

Units: VND

7. Deferred Corporate Income Tax Expense (Code No. 52)

- Deferred corporate income tax expense/income arising from taxable/deductible temporary differences
- Deferred corporate income tax expense/income arising from tax losses and unused tax incentives

Total deferred corporate income tax expense

This Year	Last Year
11,819,032,542	7,262,416,191
-	-
11,819,032,542	7,262,416,191

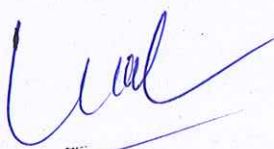
IX- OTHER INFORMATION

Information on company shares:

- Number of shares authorized to be issued:
- Number of shares issued and fully paid:
- Number of shares issued but not yet fully paid:
- Par value per share:
- Number of outstanding shares:
- Shares reserved for issuance:

This Year	Last Year
31,201,143	31,141,943
31,201,143	31,141,943
-	-
10,000	10,000
31,201,143	31,141,943
-	-

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep

Chief Financial Officer



Phan Thi Tuy Van

HCMC, date 17 month 04 year 2026