INTERIM FINANCIAL STATEMENTS

VFCVN DIAMOND ETF

For the accounting period from 01/01/2026 to 30/06/2026 (reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT OF THE FUND MANAGEMENT COMPANY

The Board of Management of the Fund Management Company presents this Report and the Interim Financial Statements of VFCVN DIAMOND ETF ("The Fund") for the period from 01/01/2026 to 30/06/2026.

THE FUND

VFCVN DIAMOND ETF was granted the Certificate of Registration for Public Offering of Securities Investment Fund Certificates No. 87/GCN-UBCK dated April 15, 2025, and the Certificate of Fund Establishment Registration No. 264/GCN-UBCK dated August 11, 2025, by the State Securities Commission (SSC); the Fund has an indefinite term of operation.

The Fund's contact address is: 11th Floor, Doji Tower Building, 5 Le Duan, Van Mieu - Quoc Tu Giam Ward, Hanoi, Vietnam.

FUND MANAGEMENT COMPANY

Vietnam Fortune Fund Management Joint Stock Company (abbreviation: VFC) was established and operates under the Establishment and Operation License No. 28/UBCK-GP initially issued by the State Securities Commission (SSC) on January 25, 2008. During its operation, the Company has amended its establishment and operation license several times. The most recent Amended License is No. 103/GPĐC-UBCK, issued by the SSC on December 30, 2024. VFC's core business activities include establishing and managing securities investment funds and securities investment companies, managing securities portfolio consulting, securities investment, and performing other related business activities in compliance with legal regulations.

The legal representative of the Fund Management Company during the year and up to the date of this financial statement is Mr. Nguyen Viet Anh - Chairman of the Board of Directors.

Mr. Nguyen Minh Hanh - General Director is authorized by Mr. Nguyen Viet Anh to sign the Interim Financial statements for the accounting period from January 1, 2026 to June 30, 2026 according to Authorization Letter No. 01/2026/VBUQ-VFC-CT of the Chairman of the Board of Directors dated July 02, 2026.

SUPERVISORY BANK

Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Ha Thanh Branch was established under License No. 0100150619-073, initially issued by the Hanoi Department of Planning and Investment on September 12, 2003, with the 12th amendment dated June 16, 2020; and the Certificate of Securities Custody Operations Registration No. 510/QĐ-ĐKHBLK issued by the State Securities Commission (SSC) on August 01, 2006. The rights and obligations of the custodian bank are stipulated in the Fund Charter and relevant laws.

EXECUTIVE BOARD AND BOARD OF FUND REPRESENTATIVES

The members of Executive Board during the accounting period and to the reporting date are:

Mr.	Nguyen Minh Hanh	Fund Executive	Appointed on 02/07/2026
Mr.	Bui Nam Giang	Fund Executive	Appointed on 08/06/2026
Mrs.	Vo Anh Tu	Fund Executive	Resigned on 02/07/2026
Mrs.	Phan Thuy Duong	Fund Executive	Resigned on 25/05/2026

The members of Board of Fund Representatives in the accounting period and to the reporting date are:

Mr.	Ngo Hoang Ha	Chairman
Mr.	Dao Phuc Tuong	Member
Mr.	Nguyen Quang Duy	Member

AUDITORS

The auditors of the AASC Auditing Firm Company Limited take the reviewed of Interim Financial statements for the Fund.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The Board of Management of Vietnam Fortune Fund Management Joint Stock Company ("The Fund Management Company") is responsible for preparing the interim financial statements which give a true and fair view of the financial position, investment portfolio of the Fund as at 30 June 2026, the statement of income, changes in net asset value, trading of fund certificate, and statement of cash flows for the accounting period from 01 January 2026 to 30 June 2026. In the process of preparing the interim financial statements, the Board of Management of the Fund Management Company commits to complying with the following requirements:

- Establish and maintain internal controls that the Board of Representatives and the Board of Management of the Fund Management Company determine are necessary to ensure the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial statements;
- Prepare and present the Interim Financial statements on the basis of compliance with Vietnamese Accounting Standards and System applicable to the Exchange-Traded Fund and the relevant legal requirements for preparation and presentation of Interim Financial Statements;
- Prepare the Interim Financial statements on going concern basis unless it is inappropriate to presume that the Fund will continue in business.

The Board of Management of the Fund Management Company shall ensure that the accounting books are kept to reflect the financial situation of the Fund, with honesty and reasonableness at any time and ensure that the Financial Report complies with current regulations of the State. At the same time, it is responsible for ensuring the safety of the Fund's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Board of Management of the Fund Management Company commits that the Interim Financial Statements give a true and fair view of the financial position and investment portfolio of the Fund as at 30 June 2026, as well as the Statement of Income, changes in net asset value, trading of fund certificate and statement of cash flows for the accounting period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to Exchange-Traded Fund and other statutory requirements relevant to the preparation and presentation of Interim Financial statements.

STATEMENT OF BOARD OF FUND REPRESENTATIVES

The Board of Fund Representatives commits that the Financial Statements give a true and fair view of the financial position and investment portfolio of the Fund as at 30 June, 2026, as well as the Statement of Income, changes in net asset value, fund certificate transactions and cash flows for the accounting period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to Exchange-Traded Fund and other statutory requirements relevant to the preparation and presentation of Interim Financial statements.

Other Commitment

We confirm that we have fully complied with all information disclosure obligations in accordance with the applicable laws and regulations of Vietnam.

On behalf of Fund Management Company

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Nguyen Minh Hanh
General Director
Hanoi, August 10, 2026

REPORT OF THE FUND MANAGEMENT COMPANY

I. GENERAL INFORMATION ABOUT VFCVN DIAMOND ETF

1. Fund's objective

The investment objective of the Fund is to replicate the volatility of the VNDIAMOND Index.

2. Fund's performance

The Fund's net asset value (NAV) decreased by 7.4%, while the net asset value per fund certificate (NAV/FC) decreased by VND 859.72 compared with the Fund's NAV at the beginning of the reporting period. Meanwhile, the value of the Fund's rebalancing portfolio decreased by 8.66%, while the benchmark index decreased by 7.01%.

3. Fund's investment policies and strategies

The Fund applies a passive investment strategy to achieve its predetermined investment objectives. When there are changes in the VN DIAMOND Reference Index's securities portfolio, the Fund will adjust its portfolio to align with the structure and asset allocation of the Reference Index. The Fund aims to achieve results similar to the Reference Index and does not use defensive measures when the stock market has adverse movement or realise profits when the market is overvalued. The passive investment strategy aims to minimize costs and more closely replicate the benchmark by maintaining a lower capital investment turnover rate than funds applying active investment strategies.

4. Type of Fund

Exchange-Traded Fund (ETF).

5. Recommended investment period

None.

6. Risk Level of the Fund

Medium.

7. The Fund's first date of operation

VFCVN DIAMOND ETF was granted the Certificate of Registration for Public Offering of Securities Investment Fund Certificates No. 87/GCN-UBCK dated April 15, 2025, and the Certificate of Public Fund Establishment Registration No. 264/GCN-UBCK dated August 11, 2025; the Fund has an indefinite term of operation.

8. Size of the Fund at the reporting date

As at 30 June 2026, the Fund's net asset value (NAV) was VND 60,255,582,134 and the contributed capital at par value from Investors into the Fund was VND 56,000,000,000, equivalent to 5,600,000 Fund Units.

9. Fund Reference Index

VNDIAMOND Index.

10. Profit Distribution Policy

VFCVN DIAMOND ETF will not distribute profits to minimize incurred costs. All profits arising during the Fund's operation will be accumulated to increase the Net Asset Value of the Fund.

11. Actual net profit distributed per unit of Fund Unit

During the period, the Fund did not distribute profit to Investors.

II. OTHER INFORMATION

The Fund's Executive Board

Name/Position	Qualifications	Work experience
Mr. Nguyen Minh Hanh	- Bachelor of Science in Mathematics, Statistics, and Informatics - National Economics University	- Over 21 years of experience working in securities industry; - Chief Investment Officer – SSI Asset Management Co., Ltd. (SSIAM) from 2014 to 2021; - Chairman of the Board of Directors – 6P Capital Management Joint Stock Company (6P) from 2021 to 2024; - Director of the Analysis Center - Saigon - Hanoi Securities Joint Stock Company (SHS) from 2024 to June 2026; - General Director – Vietnam Fortune Fund Management Joint Stock Company from July 2026 to present.
Mr. Bui Nam Giang	- Bachelor of Management - Finance - Thang Long University	- Over 24 years of experience working in securities industry; - Fund manager of SCA fund - SSI Fund Management Company Limited from 2013 to 2018; - Deputy Head of Investment Department - Kiet Thiet Vietnam Securities Company, 2019; - Director of Analysis Department - National Securities Company from 2021 to 2025; - Head of Analysis Department - SmartMind Securities Company from 2025 to 2026; - Investment Director – Vietnam Fortune Fund Management JSC from June 2026 to present.

Name/Position	Qualifications	Work experience
Mr. Ngo Hoang Ha - Chairman	- Bachelor of Accounting - University of Labour and Social Affairs - Bachelor of Economic Law - Hanoi Law University	- Audit Assistant - AASC Auditing Firm Co., Ltd from 06/2011 - 09/2017; - Deputy Manager - AASC Auditing Firm Co., Ltd from 10/2017 - 11/2023; - Audit Manager - AASC Auditing Firm Co., Ltd from 12/2023 to present.
Mr. Dao Phuc Tuong - Member	- Bachelor of Banking - National Economics University - Master of Finance - University of New South Wales, Sydney, Australia	- Production Management Staff - Coca-Cola Ngoc Hoi Co., Ltd from 08/1995 - 03/1996; - Credit Officer - VID Public Bank - Hanoi Branch from 04/1996 - 06/1998; - Credit & Marketing Officer - Chinfon Commercial Bank - Hanoi Branch from 10/2000 - 12/2001; - Senior Financial Specialist - Business Reform and Development Project - Ministry of Fisheries from 01/2002 - 12/2005; - Investment Analysis Specialist - Vietcombank Fund Management (VCBF) from 01/2006 - 06/2006; - Deputy Chief Representative - Vietnam Holding Asset Management Ltd from 08/2006 - 07/2008; - Investment Director - APS Asset Management Pte. Ltd. from 08/2008 - 04/2020.

The Board of Representatives (continued)

Mr. Nguyen Quang Duy - Member	- Bachelor of Administration - Law - Hanoi Law University	- Legal Advisory Specialist - Invespro Law Firm from 08/2005 - 11/2006 - Advisory Lawyer - DCLaw Law Firm from 12/2006 - 09/2008 - Senior Specialist - Advisory and Litigation Dept - Legal Division - TPBank from 10/2008 - 09/2014 - Head of Section - Legal Department - Legal Division - TPBank from 10/2014 - 06/2016 - Deputy Manager of Legal Dept - Legal Division - TPBank from 06/2016 - 08/2018 - Head of Legal Department - VINPEARL JSC from 08/2018 - 01/2019 - Head of Anti-Money Laundering Dept - Legal Division - TPBank from 02/2019 to present.

Nguyen Minh Hanh
General Director

Hanoi, August 10, 2026

REPORT OF THE SUPERVISORY BANK

We are the Supervisory Bank of ETF VFCVN DIAMOND Fund ("the Fund") for the interim period ended at 30 June 2026. To the best of our knowledge, the Fund operated and was managed with the following contents:

a) The custody of Fund's asset complies with prevailing securities regulations on exchange traded funds, the Charter, Prospectus of the Fund and other relevant legal documents.

b) Viet Nam Fortune Fund Management Joint Stock Company complies with the investment limits prescribed in the current legal documents on exchange traded funds, the Charter and Prospectus of the Fund and other relevant legal documents.

c) The valuation and assessment of the Fund's assets is in line with the Charter, Prospectus of the Fund and other relevant legal documents.

d) For the period, the subscription and exchange trade of Fund units complies with prevailing securities regulations on exchange traded funds, the Charter and Prospectus of the Fund.

e) For the period, the Fund did not distribute profit to the investors.

f) Other operations: None.

Hanoi, .../....../2026

REPRESENTATIVES OF SUPERVISORY BANK	SUPERVISOR
NGÂN HÀNG TMCP ĐẦU TƯ VÀ PHÁT TRIỂN VIỆT NAM CHI NHÁNH HÀ THÀNH TP. HÀ NỘI	
Ms. Le My Linh Deputy Director	Ms. Nguyen Phương Dung Senior

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Investors and Board of Fund Representatives**
VFCVN DIAMOND ETF

We have reviewed the Interim Financial statements of VFCVN DIAMOND ETF prepared on August 10, 2026, as set out on pages 10 to 37, including: Interim Statement of Income, Interim Statement of Financial Position, Report on Interim changes in net asset value, fund certificate transactions, Interim Investment Portfolio Report, Interim Statement of cash flows for the accounting period from January 1, 2026 to June 30, 2026 and Notes to Interim financial statements.

The Board of Management of the Fund Management Company's Responsibility

The Board of Management of the Fund Management Company is responsible for the preparation and presentation of the Interim Financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to exchange-traded fund, and other statutory requirements relevant to the preparation and presentation of Interim Financial statements and for such internal control as the Board of Management determines is necessary to ensure the preparation and presentation of the Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted the review in accordance with Vietnamese Standard on Review Engagements 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim financial position and investment portfolio of VFCVN DIAMOND ETF as at 30 June 2026, interim income, changes in net asset value, transactions in ETF certificates and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System applicable to exchange-traded funds and relevant legal regulations governing the preparation and presentation of interim financial statements.

Other matters

The Fund does not have comparative information is provided for the accounting period from January 1, 2025 to June 30, 2025 in the Interim Statement of Income, Interim Report on Changes of Net Asset Value, Trading of ETF Fund Certificate, Interim Cash Flows Statement and Notes because the Fund was established on August 11, 2025.

AASC Auditing Firm Company Limited

Vu Xuan Bien
Deputy General Director
Certificate of registration to audit practice
No: 0743-2023-002-1

Hanoi, August 10, 2026

INTERIM STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEM		Note	The first 6 months of 2026 VND
01	**I.**	**INVESTMENT INCOME**		**(4,110,353,000)**
02	1.1	Dividend, coupon income	10	756,160,000
03	1.2	Interest income	10	478,650
04	1.3	Gain/(loss) from sale of investments	11	(63,042,455)
05	1.4	Unrealized gain (losses) from investment revaluation		(4,803,949,195)
10	**II.**	**INVESTMENT EXPENSE**		**6,225,718**
11	2.1	Expense for purchasing and selling investments	12	6,225,718
20	**III.**	**OPERATING EXPENSE**		**697,856,498**
20.1	3.1	Management fee	13	203,514,863
20.2	3.2	Custodian service - Safe Custody Fee	14	124,564,658
20.3	3.3	Supervising fee	15	33,000,000
20.4	3.4	Fund administrative fee	16	99,000,000
20.5	3.5	Transfer agent fee	17	66,000,000
20.6	3.6	Other Service Fees Charged by the ETF Service Providers	18	68,287,662
20.7	3.7	Remuneration Expenses for the Fund Representative Board	19	66,000,000
20.8	3.8	Audit expense		37,489,315
23	**IV.**	**GAIN (LOSSES) FROM INVESTMENT (23=01-10-20)**		**(4,814,435,216)**
24	**V.**	**GAIN (LOSSES) FROM OTHER INCOME AND EXPENSE**		-
24.1	5.1	Other income		-
24.2	5.2	Other expense		-
30	**VI.**	**TOTAL PROFIT BEFORE TAX**		**(4,814,435,216)**
31	6.1	Realized profit		(10,486,021)
32	6.2	Unrealized profit		(4,803,949,195)
40	**VII.**	**CURRENT CORPORATE INCOME TAX EXPENSE**		-
41	**VIII.**	**PROFIT AFTER CORPORATE INCOME TAX**		**(4,814,435,216)**

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Hanoi, August 10, 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS		Note	30/06/2026 VND	31/12/2025 VND
100	**I.**	**ASSETS**			
110	**1.**	**Cash and cash equivalents**	**3**	**1,038,546,632**	**307,545,922**
111	1.1.	Cash at bank for Fund's operation		1,038,546,632	307,545,922
120	**2.**	**Net Investments**	**4**	**59,364,216,000**	**64,991,412,600**
121	2.1	Investments		59,364,216,000	64,991,412,600
130	**3.**	**Short-term accounts receivable**		**16,946,294**	**-**
137	3.1.	Other receivables		16,946,294	-
100	**TOTAL ASSETS**			**60,419,708,926**	**65,298,958,522**
300	**II.**	**LIABILITIES**			
316	1.	Accrued Expenses	5	33,000,000	54,600,000
319	2.	ETF management services payables	6	85,593,176	88,581,906
320	3.	Other short-term payables	7	45,533,616	85,759,266
300	**TOTAL LIABILITIES**			**164,126,792**	**228,941,172**
400	**III.**	**NET ASSETS ATTRIBUTABLE TO ETF FUND CERTIFICATE HOLDERS (I-II)**	**8**	**60,255,582,134**	**65,070,017,350**
411	1.	Paid up capital		56,000,000,000	56,000,000,000
412	1.1	Capital from subscription		56,000,000,000	56,000,000,000
414	2.	Share premium		808,056,200	808,056,200
420	3.	Undistributed Earnings	9	3,447,525,934	8,261,961,150
430	**IV.**	**NET ASSET VALUE PER FUND CERTIFICATE (IV=(I-II)/III)**	**8**	**10,759.92**	**11,619.64**

INTERIM OFF - STATEMENT OF FINANCIAL POSITION

Code	ITEM		Note	30/06/2026	31/12/2025
004	1.	Number of outstanding ETF fund certificates		5,600,000	5,600,000

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Hanoi, August 10, 2026

INTERIM REPORT ON CHANGES OF NET ASSET VALUE, TRADING OF ETF FUND CERTIFICATE

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	The first 6 months of 2026 VND
I.	**NAV at the beginning of the period**		**65,070,017,350**
II.	**Change of NAV during the period**		**(4,814,435,216)**
	In which:		
II.1	Change of NAV due to market fluctuation and the fund's investment during the period		(4,814,435,216)
III.	**Change of NAV due to redemption, subscription of Fund**		**-**
IV.	**NAV at the end of the period (IV= I + II + III)**		**60,255,582,134**

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Hanoi, August 10, 2026

INTERIM INVESTMENT PORTFOLIO REPORT

As at June 30, 2026

No.	Types	Quantity	Market price at 30/06/2026	Total value at 30/06/2026	Percentage (%) / Total value of the Fund's assets
		Share	VND	VND	%
I.	**Listed shares**				
1.	ACB	209,050	22,650	4,734,982,500	7.84%
2.	BMP	6,000	152,900	917,400,000	1.52%
3.	CTD	13,030	72,700	947,281,000	1.57%
4.	CTG	37,000	33,950	1,256,150,000	2.08%
5.	FPT	122,000	70,200	8,564,400,000	14.17%
6.	GMD	64,000	73,600	4,710,400,000	7.80%
7.	HDB	127,000	25,850	3,282,950,000	5.43%
8.	KDH	19,000	21,600	410,400,000	0.68%
9.	MBB	171,000	25,200	4,309,200,000	7.13%
10.	MSB	93,000	16,200	1,506,600,000	2.49%
11.	MWG	108,000	78,100	8,434,800,000	13.96%
12.	NLG	62,000	26,150	1,621,300,000	2.68%
13.	OCB	28,750	11,000	316,250,000	0.52%
14.	PNJ	96,000	63,000	6,048,000,000	10.01%
15.	REE	44,850	49,650	2,226,802,500	3.69%
16.	TCB	165,000	33,500	5,527,500,000	9.15%
17.	TPB	48,000	16,600	796,800,000	1.32%
18.	VPB	139,000	27,000	3,753,000,000	6.21%
	Total			**59,364,216,000**	**98.25%**
II.	**Other Assets**			**16,946,294**	**0.03%**
1.	Other receivables			16,946,294	0.03%
III.	**Cash**				
1.	Cash at bank for Fund's operation			1,038,546,632	1.72%
	Total			**1,038,546,632**	**1.72%**
IV.	**Total value of portfolio**			**60,419,708,926**	**100.00%**

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Hanoi, August 10, 2026

INTERIM CASH FLOWS STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026

(Under indirect method)

Code	ITEM		Note	The first 6 months of 2026
				VND
	I.	**Cash flow from investing activities**		
01	*1.*	***Profit before corporate income tax***		***(4,814,435,216)***
02	*2.*	***Adjustment for increases/(decreases) in net assets from investing activities***		***4,782,349,195***
03	-	Unrealised (- Gain) or (+ Loss) from foreign exchange valuation/Investment revaluation		4,803,949,195
04	-	(+) Increase of Accrued Expenses		(21,600,000)
05	***3.***	***Profit from investing activities before changes in working capital***		***(32,086,021)***
06	-	(-) Increase, (+) decrease in investments		823,247,405
08	-	(-) Increase, (+) decrease in other receivables		(16,946,294)
16	-	(+) Increase, (-) decrease other payables		(40,225,650)
17	-	(+) Increase, (-) decrease Fund management related service		(2,988,730)
19	*Net cash flow from investing activities*			*731,000,710*
	II.	**CASH FLOWS FROM FINANCING ACTIVITIES**		
30	*Net cash flows from financing activities*			-
40	**III.**	**Net cash flows during the period**		**731,000,710**
50	**IV.**	**Cash and cash equivalents at the beginning of the period**		**307,545,922**
55	**V.**	**Cash and cash equivalents at the end of the period**	**3**	**1,038,546,632**
56		Cash at bank at the end of the period:		
57		*- Cash at bank for Fund's operation*		*1,038,546,632*
60	**VI.**	**Changes in cash and cash equivalents in the period**		**731,000,710**

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT
Nguyen Minh Hanh
General Director

Hanoi, August 10, 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

1 . BACKGROUND

1.1 . Background

VFCVN DIAMOND ETF was granted the Certificate of Registration for Public Offering of Securities Investment Fund Certificates No. 87/GCN-UBCK dated April 15, 2025, and the Certificate of Fund Establishment Registration No. 264/GCN-UBCK dated August 11, 2025, by the State Securities Commission (SSC); the Fund has an indefinite term of operation.

On 10 September 2025, the VFCVN DIAMOND ETF was officially listed for the first time on the Ho Chi Minh City Stock Exchange (HOSE) in accordance with the Listing Decision for Fund Certificates No. 785/QD-SGDHCM dated 10 September 2025.

During the initial public offering period of the VFCVN DIAMOND ETF, the mobilized charter capital amounted to VND 51,000,000,000, equivalent to 51 lots of VFCVN DIAMOND ETF certificates. The par value per each fund certificate is VND 10,000.

During its operation, the Fund is permitted to issue additional and redeem Fund Certificates at a par value of VND 10,000 per one Fund Certificate. The offering price for subsequent issuances is determined by the Net Asset Value (NAV) per unit as of the transaction date, plus the issuance fee (if any). The redemption price per one unit is determined by the NAV per one unit as of the transaction date, less the redemption fee (if any). As of 30 June, 2026, the Investors' contributed capital at par value in the Fund was VND 56,000,000,000.

The Fund's contact address is: 11th Floor, Doji Tower Building, 5 Le Duan, Van Mieu - Quoc Tu Giam Ward, Hanoi, Vietnam.

The Fund operates under its Charter of Organization and Operations, issued on 22 May 2024 and is not subject to a limited operating period as per the Establishment Registration Certificate. During the operation period, the Fund is obliged to facilitate the exchange of the structured securities portfolio for ETF certificate lots and vice versa.

1.2 . The Fund's main operation characteristics

Fund Capital Size: The charter capital of the fund, as stated in the Establishment Registration Certificate, is VND 51,000,000,000.

Investment Objective: The Fund's investment objective is to achieve investment performance that closely tracks the actual return of the VNDIAMOND Index across all periods. This objective is in accordance with the Fund Establishment Registration Certificate issued by the State Securities Commission, the Fund's Charter, and the Prospectus.

Investment Selection Methodology: The Fund adopts a passive investment strategy with the objective of tracking the growth rate of the VNDIAMOND Index. The Fund does not actively seek to outperform the Reference Index, nor employ defensive measures when the stock market experiences adverse fluctuations. Through passive investing, the Fund can maintain a lower portfolio turnover rate compared to actively managed funds, thereby reducing the Fund's operating costs.

Net Asset Value (NAV) Valuation Period: The Fund's NAV is valued on a daily and month-end basis. In the event that a valuation date falls on a weekend or public holiday, the valuation date shall be the next immediate business day. For the monthly valuation period, the Fund's NAV is determined as of the last day of the month, and the valuation date is the first business day of the following month.

Fund Certificate Trading Frequency: Exchange transactions for fund certificates are conducted daily.

Investment restrictions:

The Fund's investment portfolio and investment restrictions shall be in compliance with the investment objectives and policies clearly stipulated in the Fund Charter, the Prospectus, and Circular No. 98/2020/TT-BTC issued by the Ministry of Finance providing guidance on the establishment and management of exchange-traded funds (Circular 98), as amended and supplemented by Circular No. 136/2025/TT-BTC dated 29 December 2025, specifically as follows:

- The Fund is not allowed to invest in the securities of an issuer exceeding ten percent (10%) of the total value of outstanding securities of that issuer, except for government debt instruments;

- The Fund is not allowed to invest more than twenty percent (20%) of the total value of the fund's assets in the outstanding securities and assets (if any) specified in points a of clause 3, Article 9 of the Fund's charter of an issuer, except for government debt instruments;

- Except for Structured Securities included in the Reference Index, the Fund is not allowed to invest more than 30% of the total asset value in the assets specified in points a, c, d Clause 3, Article 9 of the Fund's Charter, issued by companies within the same corporate group that have ownership relationships under the following cases: parent company and subsidiary; companies holding more than 35% of each other's shares or capital contributions; a group of subsidiaries with the same parent company;

- The Fund does not invest in its own fund certificates;

- The Fund may only invest in other public fund certificates and shares of other public securities investment companies managed by other fund management companies, subject to the following restrictions:

  + Do not invest in more than 10% of the total outstanding fund certificates of a public fund or outstanding shares of a public securities investment company;

  + Do not invest more than 20% of the total asset value of the Fund in the fund certificates of a single public fund or the shares of a single public securities investment company;

  + Do not invest more than 30% of the total asset value of the fund in the fund certificates of public funds or the shares of public securities investment companies;

- The Fund is not allowed to invest in real estate, unlisted stocks, unregistered stocks of public companies, capital contributions in limited liability companies, privately issued bonds; except in cases where these are fund assets that benefit from the rights of the owner;

- The Fund is not allowed to invest in securities issued by the Fund Management Company, related persons of the Fund Management Company, or Authorised Participant, except in cases where such securities are structural securities included in the Reference Index;

- At all times, the total outstanding payables of the fund must not exceed the fund's Net asset value.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

Annual accounting period commences from 1st January and ends as at 31st December.

The Fund's financials statements are prepared in Vietnamese Dong ("VND").

2.2 . Accounting Standards and Accounting system

Accounting System

These financial statements are prepared in accordance with Vietnamese Accounting Standards, Circular No. 181/2015/TT-BTC ("Circular 181") dated 13 November 2015, issued by the Ministry of Finance on the applicable accounting system for exchange-traded fund and statutory requirements relevant to the preparation and presentation of financial statements.

According to Circular No. 181, financial statements of the Fund include:
1. Statement of income;
2. Statement of financial position;
3. Report on changes in net asset value, certificate transactions of ETF fund;
4. Statement of Investment Porfolio;
5. Statement of cash flows;
6. Notes to financial statements.

Accordingly, the financial statements are presented along with this document, and their use is not intended for parties who have not been provided with information on the procedures, principles, and accounting practices in Vietnam. Furthermore, they are not designated to present the financial position, investment portfolio, income results, changes in net asset value, ETF certificate transactions, and cash flows of the Fund in accordance with the generally accepted accounting principles and practices of countries and territories outside Vietnam.

Statement on Compliance with Accounting Standards and Accounting System

The Fund applies Vietnamese Accounting Standards and supplement documents issued by the State. The Board of Management of the Fund Management Company confirms that these financial statements comply with Vietnamese Accounting Standards, Circulars guiding the implementation of Vietnamese Accounting Standards and Systems applicable to exchange-traded funds and legal regulations related to the preparation and presentation of the Fund's financial statements.

Form of accounting record

The applied accounting documentation system of the Fund is the General Journal system.

2.3 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System applicable to Exchange-Traded Funds and legal regulations relating to financial reporting requires the Board of Management of the Fund to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the ending date of the fiscal year and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:
- Estimated fair value of existing assets of the Fund;
- Estimated accrued expenses of the Fund.

Such estimates and assumptions are continually evaluated based on historical experience and other factors, including expectations of future events that may have a material impact on the Fund and that are assessed by the The Board of Management of the Fund Management Company to be reasonable under the circumstances.

2.4 . Cash

Cash comprises bank deposits for the Fund's operations.

2.5 . Investments

Initial recognition

The Fund records securities investments on the transaction date.

Securities investments are initially recorded at purchase price and do not comprise costs related to the purchase of such investments including brokerage fees, transaction fees and banking fees. After initial recognition, investments in the Fund's portfolio are revalued at market prices at the end of the financial year and at the calculation date of net asset value.

The Fund recognizes the creation basket exchanged for fund certificates on the second business day following the transaction date – the date on which the transaction completion and the Fund's ownership are confirmed.

Bonus shares and stock dividends are initially recorded in investments at zero (0) and revalued at the real value of those securities at the date of financial statement.

Subsequent recognition

For listed shares, the market price is the closing price on the last trading day prior to the valuation date. In the event that a share has no transactions for more than 15 days prior to the valuation date (including cases of trading suspension, delisting, or cancellation of trading registration), the value of such investments at the reporting date shall be determined based on the purchase price or the book value of the shares.

For shares that have been approved for listing but have not yet had their first transaction on the stock exchange: the price shall be determined in the same manner as the valuation of shares and other contributed capital.

The difference between the revaluation value of investments at the time of valuation and their book value is reflected in the item 'Unrealized investment revaluation differences' on the Income Statement.

The cost of securities is calculated using the weighted average method at the end of each trading day.

Stock Subscription Rights: The value of stock subscription rights is determined as the difference between the market price of the shares as of the financial reporting date and the exercise price on the announcement date, multiplied by the ratio required to purchase one new share. The value of these rights shall be revalued as of the date of the Statement of Financial Position.

Pricing principles

The Fund's investments are valued based on the principles and methods stipulated in Circular 98 as follows:

Cash

Cash (VND): The balance of funds held in demand deposit accounts as of the day preceding the Valuation Date.

Shares listed on the Stock Exchange

- The closing price, or otherwise called according to SE's internal regulations, of the latest trading day before the valuation date;
- In case there is no transaction made over a period longer than 15 days prior to the valuation date, the price shall be determined as one of the following prices in order of priority:
  + Purchase price;
  + Book value;
  + The price determined using the method approved by the Board of Fund Representatives.

Derecognition

Investments in securities are de-recognized when the rights to receive cash flows from securities investments are terminated or the Fund has transferred most of the risks and benefits associated with ownership of securities.

Realized gain (losses) from sales investments

Gains/(losses) from selling investments represents the difference between the selling price and the cost of investments in the Fund's portfolio, determined using the weighted average cost method at the end of the trading day.

2.6 . Receivables

Receivables include amounts receivable from securities sales, dividend income, bank deposit interest, and other receivables. Receivables are recognized at their original value minus the provision for doubtful debts.

The provision for bad receivable debts is made for each bad receivable debt based on overdue period of debts or possible loss that may occur in case the debt is not due for payment but the economic organization goes bankrupt or is undergoing dissolution procedures; the debtor is missing, absconding, is being prosecuted, tried by law enforcement agencies, is serving a sentence or has died.

The Fund has made provision for doubtful receivables according to Circular No. 48/2019/TT-BTC issued by the Ministry of Finance on 8 August 2019 and Circular 24/2022/TT-BTC issued by the Ministry of Finance on 7 April 2022. Accordingly, the provision rates for overdue receivables are as follows:

Overdue period	Provision rate
From over six (06) months to less than one (01) year	30%
From one (01) year to less than two (02) years	50%
From two (02) years to less than three (03) years	70%
From three (03) years and above	100%

2.7 . Liabilities

Liabilities are stated at cost and are monitored by payment term, payable objects, currency and other factors according to the Fund's management needs.

2.8 . Owner's equity

Capital from subscription

Fund certificates with dividend rights are classified as equity. Each fund certificate has a par value of VND 10,000; one lot of fund certificates is equivalent to 100,000 fund certificates.

The minimum exchange transaction size is one lot of fund certificates, equivalent to one hundred thousand (100,000) fund certificates. The Net Asset Value (NAV) per lot of fund certificates is determined by dividing the Fund's NAV by the total number of lots, rounded to the nearest whole number. The NAV per fund certificate is determined by dividing the Fund's NAV by the total number of outstanding fund certificates, rounded to two (02) decimal places.

Subscription capital is the issued capital from exchanging a lot of fund certificates for a basket of component securities. Contributed capital is reflected according to the face value of the fund certificate and is recorded 01 day after the transaction date - the date of confirmation of transaction completion and ownership for the Fund.

Redeemed Contributed Capital

The redemption capital reflects the capital from the exchange of securities basket for the fund unit lot. Redemption capital is recognized at the face value of the fund unit and is recognized on the next business day after the exchange transaction occurred - the date that transaction is completed and the ownership right of the fund unit is acknowledged.

Share premium

Share premium represents the difference between the face value and the issue/redemption price of the fund unit in exchange transactions.

The issuance price is the price that investors must pay to purchase a lot of fund certificates. The issuance price is calculated as the net asset value per lot of fund certificates at the end of the day preceding the swap transaction date, plus the issuance service fee (if any).

The redemption price is the price that the Fund must pay to investors placing a swap order to exchange a lot of fund certificates for the structured securities portfolio. The redemption price is calculated as the net asset value per lot of fund certificates at the end of the day preceding the swap transaction date, minus the redemption service fee (if any).

Undistributed profits

Undistributed profit reflects the accumulated undistributed profit/(loss) at the reporting date, including both realized and unrealized cumulative profits.

Realized profit for the financial year is the difference between total income and revenue, after excluding the profit/(loss) in unrealized valuation of investments, and the total expenses incurred by the Fund during the year.

Unrealized profit for the financial year is the increase(decrease) difference in the revaluation of the Fund's investment portfolio arising during the period.

2.9 . Fund's net asset value and fund unit price

The Net Asset Value (NAV) of the Fund is determined by the total asset value minus the total liabilities of the Fund. The total asset value of the Fund is determined according to the market value or fair value of the Fund's assets (in case the market value cannot be determined). Total liabilities of the Fund are the debts or payment obligations of the Fund as of the last day of the valuation period.

Net Asset Value per fund certificate

The Net Asset Value (NAV) per fund certificate is determined by dividing the Fund's NAV as stated in the Statement of Financial Position by the total number of outstanding fund certificates as of the date of the Statement of Financial Position.

2.10 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Interest

Interest is recognized as revenue on the accrual basis including the real investment intererst of the asset unless the ability to collect the interest is uncertain.

Dividend

Revenue is recognized when the Fund's right to receive dividends as a shareholder is established. Dividends in shares and bonus shares are not recognized as the Fund's income, but only updated number of off-balance sheet tracking shares.

Income from Listed Securities Trading Activities

Gain/loss from securities trading activities is recorded in the income statement upon receipt of the Notice of securities transaction results from the Vietnam Securities Depository and Clearing Corporation and verified by the Supervisory Bank of the Fund.

2.11 . Expenses

Expenses are recognized on an accrual basis.

The fund incurred some main expenses below:

ETF Fund management fee

The Management Fee is paid to the Fund Management Company for the management services provided to the Fund. The Management Fee is 0.65% of NAV per fiscal year and is calculated (accrued) for the valuation periods performed during the month.

Management Fee for the valuation period = 'Annual management fee rate (%)' x "NAV before fees as of the Valuation Date" x "actual calendar days of the valuation period / actual days in the year (365 or 366)".

Custody and supervisory fee

Custody and supervisory fee is paid to the Supervisory Bank for providing custody and supervisory services to the Fund. The service fee is calculated at each valuation period based on the NAV of the day before the Valuation Date and is paid monthly. The monthly service fee is the total of the fees accrued for the valuation periods within the month.

The supervisory fee is 0.02% of NAV per financial year (excluding VAT). The minimum monthly supervisory fee is VND 5,000,000.

The custody fee is 0.05% of NAV per financial year. The minimum monthly custody fee is VND 20,000,000.

Custody and Supervisory Service Fee for the valuation period = The greater of: 'Minimum monthly service fee x actual days of the valuation period / total days in the month' and 'Annual custody and supervisory service fee rate (%) x NAV before fees as of the date preceding the Valuation Date x actual calendar days of the valuation period / actual days in the year (365 or 366).

ETF Administration Service Fee

The Fund Administration Service Fee is the service price paid by the Fund to the organization providing fund administration services. The Fund Administration Service Fee is 0.03% of NAV per fiscal year (excluding Value Added Tax - VAT), with a minimum monthly fee of VND 15,000,000 (excluding VAT). The monthly service fee payable is the total of the service fees calculated (accrued) for the valuation periods performed

Fund Administration Service Fee for the valuation period = The greater of: 'Minimum monthly service fee x actual calendar days of the valuation period / total days in the month' and 'Annual fund administration service fee rate (%) x NAV before fees as of the Valuation Date x actual calendar days of the valuation period / actual days in the year (365 or 366)'.

Transfer agency service fee

Transfer agency fee is paid to the organization providing transfer agency services to perform the transfer agency services specified in the Fund's Charter.

The Transfer Agency Service Fee is VND 10,000,000 per month (excluding VAT).

Transfer agency service fee = Fixed monthly transfer agency service fee / Actual number of days in the month × Actual number of days in the valuation cycle.

2.12 . Tax

In accordance with prevailing tax regulations, the Fund is not subject to corporate income tax. However, the Fund Management Company is required to withhold income tax of individuals and institutional investors in the following transactions:

Transactions to pay dividends to investors

When the Fund pays dividends to Investors, the Fund must comply with the provisions on tax deduction, declaration and payment in accordance with Circular No. 20/2026/TT-BTC dated March 12, 2026 and Circular 111/2013/TT-BTC dated 15 August 2013 ("Circular 111") amended and supplemented by Circular 92/2015/TT-BTC dated 15 June 2015 ("Circular 92") issued by the Ministry of Finance and Official Letter No. 10945/BTC-TCT dated 19 August 2010 of the General Department of Taxation on tax policy for dividend distribution to investment organizations. Accordingly, when paying dividends to investment organizations, regardless of whether they are domestic or foreign, the Fund Management Company is responsible for withholding corporate income tax equal to 20% of the dividends distributed (except for the distributed profits that have been subject to corporate income tax in the previous stage and the bond interest earned from bonds that are tax-exempt according to current law). When paying dividends to individual investors, the Fund Management Company is responsible for withholding personal income tax equal to 5% of the dividends distributed.

Fund unit redemption

The Fund Management Company is obliged to deduct, declare and pay tax on fund certificate redemption transactions from individual investors (domestic and foreign) and foreign investment organizations according to the guidance of Circular 111 amended and supplemented by Circular 92 and Circular 103/2014/TT-BTC dated 6 August 2014 issued by the Ministry of Finance. The applicable tax rate is 0.1% on the transfer value. The Fund Management Company will not withhold tax on the redemption of fund certificates from domestic institutional investors. These investors are responsible for self-declaring and paying taxes on any income generated from such redemption transactions.

2.13 . Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Fund's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries control the Fund or are controlled by the Fund, or are under common control with the Fund, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold voting rights of the Fund and have significant influence over the Fund, key management personnel of the Fund, close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence over these enterprises.

In considering each possible related-party relationship, attention is paid to the substance of the relationship rather than merely its legal form.

2.14 . Nil balance

Items or balances prescribed in Circular No. 181/2015/TT-BTC on the accounting regime applicable to Exchange Traded Funds (ETFs) that are not presented in these financial statements shall be understood to be nil.

3 . CASH

	30/06/2026	31/12/2025
	VND	VND
Cash at bank for ETF Fund's operation	1,038,546,632	307,545,922
	1,038,546,632	**307,545,922**

4 . INVESTMENTS

	Purchase Price/Exchange Price	Market Value	Revaluation Difference		Revaluation Difference Value
			Increase	Decrease	
	VND	VND	VND	VND	VND
June 30, 2026					
- ACB	4,162,920,000	4,734,982,500	572,062,500	-	4,734,982,500
- BMP	855,740,000	917,400,000	61,660,000	-	917,400,000
- CTD	1,038,421,073	947,281,000	-	91,140,073	947,281,000
- CTG	1,088,995,753	1,256,150,000	167,154,247	-	1,256,150,000
- FPT	12,078,526,000	8,564,400,000	-	3,514,126,000	8,564,400,000
- GMD	3,809,930,000	4,710,400,000	900,470,000	-	4,710,400,000
- HDB	2,408,234,800	3,282,950,000	874,715,200	-	3,282,950,000
- KDH	576,856,313	410,400,000	-	166,456,313	410,400,000
- MBB	4,378,125,000	4,309,200,000	-	68,925,000	4,309,200,000
- MSB	951,951,000	1,506,600,000	554,649,000	-	1,506,600,000
- MWG	7,241,327,150	8,434,800,000	1,193,472,850	-	8,434,800,000
- NLG	2,249,670,806	1,621,300,000	-	628,370,806	1,621,300,000
- OCB	294,302,885	316,250,000	21,947,115	-	316,250,000
- PNJ	5,450,650,000	6,048,000,000	597,350,000	-	6,048,000,000
- REE	2,620,000,000	2,226,802,500	-	393,197,500	2,226,802,500
- TCB	5,660,875,000	5,527,500,000	-	133,375,000	5,527,500,000
- TPB	636,113,705	796,800,000	160,686,295	-	796,800,000
- VPB	2,820,403,110	3,753,000,000	932,596,890	-	3,753,000,000
	58,323,042,595	**59,364,216,000**	**6,036,764,097**	**4,995,590,692**	**59,364,216,000**

4 . INVESTMENTS (continue)

	Purchase Price/Exchange Price	Market Value	Revaluation Difference		Revaluation Difference Value
			Increase	Decrease	
	VND	VND	VND	VND	VND
December 31, 2025					
- ACB	3,993,720,000	4,267,200,000	273,480,000	-	4,267,200,000
- BMP	797,580,000	980,000,000	182,420,000	-	980,000,000
- CTD	1,054,360,000	957,600,000	-	96,760,000	957,600,000
- CTG	1,191,950,000	1,447,803,500	255,853,500	-	1,447,803,500
- FPT	11,173,840,000	10,522,672,000	-	651,168,000	10,522,672,000
- GMD	3,487,430,000	3,641,700,000	154,270,000	-	3,641,700,000
- HDB	1,841,575,000	3,139,200,900	1,297,625,900	-	3,139,200,900
- KDH	2,404,580,000	2,494,800,000	90,220,000	-	2,494,800,000
- MBB	4,219,525,000	4,171,970,000	-	47,555,000	4,171,970,000
- MSB	934,200,000	1,135,592,000	201,392,000	-	1,135,592,000
- MWG	7,952,050,000	10,484,240,000	2,532,190,000	-	10,484,240,000
- NLG	2,764,410,000	2,319,863,700	-	444,546,300	2,319,863,700
- OCB	306,075,000	310,700,000	4,625,000	-	310,700,000
- PNJ	5,169,250,000	5,936,400,000	767,150,000	-	5,936,400,000
- REE	2,470,000,000	2,226,500,000	-	243,500,000	2,226,500,000
- TCB	5,557,075,000	5,653,800,000	96,725,000	-	5,653,800,000
- TPB	860,145,000	1,109,875,500	249,730,500	-	1,109,875,500
- VPB	2,968,525,000	4,191,495,000	1,222,970,000	-	4,191,495,000
	59,146,290,000	**64,991,412,600**	**7,328,651,900**	**1,483,529,300**	**64,991,412,600**

5 . ACCRUED EXPENSES

	30/06/2026	31/12/2025
	VND	VND
Accrued expense for audit fee	-	21,600,000
Accrued remuneration payable to the Board of Fund Representatives	33,000,000	33,000,000
	33,000,000	**54,600,000**

6 . ETF MANAGEMENT SERVICES PAYABLES

	30/06/2026	31/12/2025
	VND	VND
Expenses payable for management fee	32,181,236	35,166,971
Expenses payable for custody fee	20,411,940	20,414,935
Expenses payable for supervisory fee	5,500,000	5,500,000
Expenses payable for fund administrative fee	16,500,000	16,500,000
Expenses payable for transfer agent fee	11,000,000	11,000,000
	85,593,176	**88,581,906**

7 . OTHER PAYABLES

	30/06/2026	31/12/2025
	VND	VND
Expenses payable for benchmark index management and operation fees	28,020,686	76,699,063
Expenses payable for iNAV calculation service	17,512,930	9,060,203
	45,533,616	**85,759,266**

8 . CHANGES IN OWNER'S EQUITY

	Unit	31/12/2025	Occurred during the period	30/06/2026
Capital from subscription				
Quantity (fund certificates)	FC	5,600,000	-	5,600,000
Average NAV	VND	10,144.30		10,144.30
Par value	VND	56,000,000,000	-	56,000,000,000
Share premium from issuance	VND	808,056,200	-	808,056,200
Total value of fund certificate issues	VND	56,808,056,200	-	56,808,056,200
Number of current fund certificates	**FC**	**5,600,000**	-	**5,600,000**
Current value of capital contribution	**VND**	**56,808,056,200**	-	**56,808,056,200**
Undistributed profits	**VND**	**8,261,961,150**	**(4,814,435,216)**	**3,447,525,934**
Net Asset Value of Fund	**VND**	**65,070,017,350**	**(4,814,435,216)**	**60,255,582,134**
Net asset value per fund unit	**VND/ FC**	**11,619.64**		**10,759.92**

9 . RETAINED EARNINGS

	31/12/2025	Occurred during the period	30/06/2026
	VND	VND	VND
Retained earnings			
Realized profits	2,416,838,550	(10,486,021)	2,406,352,529
Unrealized profits	5,845,122,600	(4,803,949,195)	1,041,173,405
	8,261,961,150	**(4,814,435,216)**	**3,447,525,934**

10 . DIVIDEND INCOME AND INTEREST INCOME FROM BANK DEPOSITS

	The first 6 months of 2026
	VND
Dividends distributed	756,160,000
- *Dividends received*	*756,160,000*
Interest received	478,650
	756,638,650

11 . PROFIT/LOSS FROM SALE AND SWAP OF INVESTMENTS

	The first 6 months of 2026
	VND
Gain/loss from investments	(63,042,455)
	(63,042,455)

Details of the Fund's securities investments during the accounting period from January 01, 2026 to June 30, 2026 are as follows:

	Total sale value/purchase value of securities	Weighted average cost as of the end of the trading day	Profit/Loss from sale of securities for the accounting period from 01/01/2026 to 30/06/2026
	VND	VND	VND
Listed Shares			
Gain/loss from investments	3,492,961,750	3,556,004,205	(63,042,455)
	3,492,961,750	**3,556,004,205**	**(63,042,455)**

12 . EXPENSE FOR PURCHASING AND SELLING INVESTMENTS

	The first 6 months of 2026
	VND
Brokerage fees for purchasing and selling investments	6,225,718
	6,225,718

13 . MANAGEMENT FEE

	The first 6 months of 2026
	VND
Management fee	203,514,863
	203,514,863

14 . CUSTODIAN SERVICE - SAFE CUSTODY FEE

	The first 6 months of 2026
	VND
Custody service - Safe Custody Fee	120,000,000
Custody service - Transaction fee	2,054,487
Custody service - VSD fee	2,510,171
	124,564,658

15 . SUPERVISING FEE

	The first 6 months of 2026
	VND
Supervisory fee	33,000,000
	33,000,000

16 . FUND ADMINISTRATIVE FEE

	The first 6 months of 2026
	VND
Fund administrative fee	99,000,000
	99,000,000

17 . TRANSFER AGENT FEE

	The first 6 months of 2026
	VND
Transfer agent fee	66,000,000
	66,000,000

18 . OTHER SERVICE FEES CHARGED BY THE ETF SERVICE PROVIDERS

	The first 6 months of 2026
	VND
Expenses payable to HOSE for iNAV calculation	17,220,490
Expenses payable to HXN for annual management	16,364,391
Expenses payable to HOSE for Index usage	27,552,781
Expense payable to VSD for entitlement	7,150,000
	68,287,662

19 . FUND REPRESENTATIVE BOARD REMUNERATION, MEETING EXPENSES, AND ETF FUND GENERAL MEETING EXPENSES

	The first 6 months of 2026
	VND
Remuneration of Fund's Board of Representatives expense	66,000,000
	66,000,000

20 . DETERMINATION OF NET ASSET VALUE

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FC	
1	04/01/2026	65,054,796,301	5,600,000	11,616.92	-
2	05/01/2026	64,732,510,072	5,600,000	11,559.37	(57.55)
3	06/01/2026	65,344,114,954	5,600,000	11,668.59	109.22
4	07/01/2026	66,570,075,202	5,600,000	11,887.51	218.92
5	08/01/2026	66,135,786,135	5,600,000	11,809.96	(77.55)
6	11/01/2026	65,732,958,574	5,600,000	11,738.02	(71.94)
7	12/01/2026	67,340,018,542	5,600,000	12,025.00	286.98
8	13/01/2026	67,109,050,679	5,600,000	11,983.75	(41.25)
9	14/01/2026	66,399,641,779	5,600,000	11,857.07	(126.68)
10	15/01/2026	66,094,691,005	5,600,000	11,802.62	(54.45)
11	18/01/2026	67,421,765,913	5,600,000	12,039.60	236.98
12	19/01/2026	68,083,143,787	5,600,000	12,157.70	118.10
13	20/01/2026	67,826,641,083	5,600,000	12,111.90	(45.80)
14	21/01/2026	67,483,218,791	5,600,000	12,050.57	(61.33)
15	22/01/2026	67,690,706,591	5,600,000	12,087.62	37.05
16	25/01/2026	67,204,944,084	5,600,000	12,000.88	(86.74)
17	26/01/2026	65,947,634,003	5,600,000	11,776.36	(224.52)
18	27/01/2026	66,415,536,008	5,600,000	11,859.91	83.55

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FC	
19	28/01/2026	66,644,074,797	5,600,000	11,900.72	40.81
20	29/01/2026	67,830,632,256	5,600,000	12,112.61	211.89
21	31/01/2026	68,745,700,254	5,600,000	12,276.01	163.40
22	01/02/2026	68,741,593,869	5,600,000	12,275.28	(0.73)
23	02/02/2026	67,845,542,053	5,600,000	12,115.27	(160.01)
24	03/02/2026	67,989,864,601	5,600,000	12,141.04	25.77
25	04/02/2026	67,843,498,479	5,600,000	12,114.91	(26.13)
26	05/02/2026	66,691,413,138	5,600,000	11,909.18	(205.73)
27	08/02/2026	65,243,148,383	5,600,000	11,650.56	(258.62)
28	09/02/2026	65,904,737,433	5,600,000	11,768.70	118.14
29	10/02/2026	65,806,896,409	5,600,000	11,751.23	(17.47)
30	11/02/2026	67,537,372,738	5,600,000	12,060.24	309.01
31	12/02/2026	68,036,930,113	5,600,000	12,149.45	89.21
32	17/02/2026	67,837,175,446	5,600,000	12,113.78	(35.67)
33	22/02/2026	67,816,742,699	5,600,000	12,110.13	(3.65)
34	23/02/2026	67,835,503,801	5,600,000	12,113.48	3.35
35	24/02/2026	67,975,279,815	5,600,000	12,138.44	24.96
36	25/02/2026	67,813,815,163	5,600,000	12,109.60	(28.84)
37	26/02/2026	68,233,415,269	5,600,000	12,184.53	74.93
38	28/02/2026	68,513,629,534	5,600,000	12,234.57	50.04
39	01/03/2026	68,509,749,389	5,600,000	12,233.88	(0.69)
40	02/03/2026	66,829,117,157	5,600,000	11,933.77	(300.11)
41	03/03/2026	65,593,750,616	5,600,000	11,713.16	(220.61)
42	04/03/2026	64,759,322,404	5,600,000	11,564.16	(149.00)
43	05/03/2026	63,745,840,511	5,600,000	11,383.18	(180.98)
44	08/03/2026	62,653,294,091	5,600,000	11,188.08	(195.10)
45	09/03/2026	58,300,023,518	5,600,000	10,410.71	(777.37)
46	10/03/2026	60,902,280,206	5,600,000	10,875.40	464.69
47	11/03/2026	62,918,676,885	5,600,000	11,235.47	360.07
48	12/03/2026	61,937,032,592	5,600,000	11,060.18	(175.29)
49	15/03/2026	61,462,685,778	5,600,000	10,975.47	(84.71)
50	16/03/2026	61,541,017,339	5,600,000	10,989.46	13.99
51	17/03/2026	62,182,773,156	5,600,000	11,104.06	114.60
52	18/03/2026	62,236,797,249	5,600,000	11,113.71	9.65
53	19/03/2026	61,661,678,288	5,600,000	11,011.01	(102.70)
54	22/03/2026	60,673,316,526	5,600,000	10,834.52	(176.49)
55	23/03/2026	57,901,611,858	5,600,000	10,339.57	(494.95)
56	24/03/2026	59,594,397,612	5,600,000	10,641.85	302.28
57	25/03/2026	61,484,697,848	5,600,000	10,979.41	337.56
58	26/03/2026	60,496,357,705	5,600,000	10,802.92	(176.49)
59	29/03/2026	61,797,533,616	5,600,000	11,035.27	232.35
60	30/03/2026	61,046,900,312	5,600,000	10,901.23	(134.04)

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FC	
61	31/03/2026	61,578,006,755	5,600,000	10,996.07	94.84
62	01/04/2026	61,843,863,216	5,600,000	11,043.54	47.47
63	02/04/2026	61,059,635,166	5,600,000	10,903.50	(140.04)
64	05/04/2026	59,929,437,781	5,600,000	10,701.68	(201.82)
65	06/04/2026	59,239,216,282	5,600,000	10,578.43	(123.25)
66	07/04/2026	58,944,829,130	5,600,000	10,525.86	(52.57)
67	08/04/2026	62,112,528,456	5,600,000	11,091.52	565.66
68	09/04/2026	61,777,500,709	5,600,000	11,031.69	(59.83)
69	12/04/2026	62,032,566,388	5,600,000	11,077.24	45.55
70	13/04/2026	61,764,389,976	5,600,000	11,029.35	(47.89)
71	14/04/2026	62,084,222,416	5,600,000	11,086.46	57.11
72	15/04/2026	61,626,998,489	5,600,000	11,004.82	(81.64)
73	16/04/2026	61,523,443,012	5,600,000	10,986.32	(18.50)
74	19/04/2026	62,749,968,179	5,600,000	11,205.35	219.03
75	20/04/2026	63,351,765,429	5,600,000	11,312.81	107.46
76	21/04/2026	62,486,395,280	5,600,000	11,158.28	(154.53)
77	22/04/2026	62,408,675,982	5,600,000	11,144.40	(13.88)
78	23/04/2026	62,052,591,159	5,600,000	11,080.81	(63.59)
79	27/04/2026	61,800,325,776	5,600,000	11,035.77	(45.04)
80	28/04/2026	61,686,701,651	5,600,000	11,015.48	(20.29)
81	30/04/2026	61,544,649,805	5,600,000	10,990.11	(25.37)
82	03/05/2026	61,533,463,728	5,600,000	10,988.11	(2.00)
83	04/05/2026	61,493,860,573	5,600,000	10,981.04	(7.07)
84	05/05/2026	61,538,846,881	5,600,000	10,989.07	8.03
85	06/05/2026	61,941,612,438	5,600,000	11,061.00	71.93
86	07/05/2026	62,078,742,016	5,600,000	11,085.48	24.48
87	10/05/2026	61,892,268,550	5,600,000	11,052.19	(33.29)
88	11/05/2026	61,246,622,207	5,600,000	10,936.89	(115.30)
89	12/05/2026	61,542,130,443	5,600,000	10,989.66	52.77
90	13/05/2026	61,465,074,354	5,600,000	10,975.90	(13.76)
91	14/05/2026	62,248,823,236	5,600,000	11,115.86	139.96
92	17/05/2026	61,462,558,781	5,600,000	10,975.45	(140.41)
93	18/05/2026	60,942,821,038	5,600,000	10,882.64	(92.81)
94	19/05/2026	60,388,189,345	5,600,000	10,783.60	(99.04)
95	20/05/2026	60,345,714,576	5,600,000	10,776.02	(7.58)
96	21/05/2026	60,374,382,183	5,600,000	10,781.13	5.11
97	24/05/2026	60,044,530,158	5,600,000	10,722.23	(58.90)
98	25/05/2026	60,097,417,960	5,600,000	10,731.68	9.45
99	26/05/2026	60,946,639,135	5,600,000	10,883.32	151.64
100	27/05/2026	61,304,031,545	5,600,000	10,947.14	63.82
101	28/05/2026	60,168,079,635	5,600,000	10,744.29	(202.85)
102	31/05/2026	60,049,358,452	5,600,000	10,723.09	(21.20)

No.	NAV Calculation Period	NAV	Number of Fund Certificates	NAV per Fund Certificate on NAV Calculation Date	Increase/ Decrease in NAV per Fund Certificate
		VND	FC	NAV/FC	
103	01/06/2026	60,325,574,301	5,600,000	10,772.42	49.33
104	02/06/2026	59,923,400,888	5,600,000	10,700.60	(71.82)
105	03/06/2026	60,588,823,018	5,600,000	10,819.43	118.83
106	04/06/2026	60,718,002,341	5,600,000	10,842.50	23.07
107	07/06/2026	60,620,282,326	5,600,000	10,825.05	(17.45)
108	08/06/2026	59,383,479,643	5,600,000	10,604.19	(220.86)
109	09/06/2026	59,930,944,065	5,600,000	10,701.95	97.76
110	10/06/2026	60,134,515,065	5,600,000	10,738.30	36.35
111	11/06/2026	59,601,308,650	5,600,000	10,643.09	(95.21)
112	14/06/2026	59,707,341,143	5,600,000	10,662.02	18.93
113	15/06/2026	60,886,150,313	5,600,000	10,872.52	210.50
114	16/06/2026	61,170,065,314	5,600,000	10,923.22	50.70
115	17/06/2026	60,955,792,471	5,600,000	10,884.96	(38.26)
116	18/06/2026	60,692,625,345	5,600,000	10,837.96	(47.00)
117	21/06/2026	60,251,006,400	5,600,000	10,759.10	(78.86)
118	22/06/2026	59,812,316,400	5,600,000	10,680.77	(78.33)
119	23/06/2026	59,925,928,433	5,600,000	10,701.05	20.28
120	24/06/2026	60,133,980,945	5,600,000	10,738.21	37.16
121	25/06/2026	59,966,006,941	5,600,000	10,708.21	(30.00)
122	28/06/2026	60,114,760,786	5,600,000	10,734.77	26.56
123	29/06/2026	60,469,260,603	5,600,000	10,798.08	63.31
124	30/06/2026	60,255,582,134	5,600,000	10,759.92	(38.16)

Details of Net Asset Value changes during the period

NET ASSET VALUE	
Average Net Asset Value (NAV) during the period	63,133,218,110
Fluctuation of NAV per ETF fund certificate	
- Highest during the period (VND)	777.37
- Lowest during the period (VND)	0.69
NAV per fund certificate during the period	
- Highest during the period(VND)	12,276.01
- Lowest during the period (VND)	10,339.57

21 . NUMBER OF OUTSTANDING ETF FUND CERTIFICATES

Details by Timeframe for Fund Certificate Redemption

	The first 6 months of 2026
	FC
Up to one year	5,600,000

22 . FINANCIAL INDICATORS FOR EVALUATING THE FUND'S PERFORMANCE

	The first 6 months of 2026
	%
Operating ratio expense	2.25
Portfolio turnover rate	9.94

Operating ratio expense

Operating ratio expense: The ratio evaluating the costs of an open-end fund calculated per unit of net asset

For the accounting period ending 30 June 2026, this ratio is calculated on a full year basis by multiplying the operating expense ratio by the Fund's actual operating period in a period.

The Operating Expense Ratio is determined by the following formula:

$$\text{Operating Expense Ratio (\%)} = \frac{\text{Total Operating Expenses x 365 x 100\%}}{\text{Average NAV during the period x Number of days on which the Fund Certificates were valued during the same period}}$$

Expenses not included in the Fund's operating expenses when calculating the Operating Expense Ratio include:
- Interest expenses;
- Expenses for exchange rate profit and loss (Including implemented and unrealized)
- Withholding tax on the income of Investors or taxes arising from paid incomes (Corporate Income Tax), including Contractor Tax;
- Expenses for switching, selling Fund Certificates and other expenses arising from buying and selling Fund Certificates; and
- Dividends and other distributions paid to investors.

Portfolio turnover rate

Portfolio turnover rate refers to the number of times an open-end fund's investment assets are replaced during a given period (either the NAV calculation period or accounting period).

For the accounting period from 1 January 2026 to 30 June 2026, the portfolio turnover ratio is annualized based on the total purchase value and total sales value of investments, the average net asset value (NAV), and the Fund's actual operating period during the reporting period.

The Portfolio Turnover Rate is determined by the following formula:

$$\text{Portfolio Turnover Rate (\%)} = \frac{\text{(Total purchase value during the period + Total sale value during the period) x 365 x 100\%}}{\text{2 x Average NAV during the period x Number of days on which the Fund Certificates were valued during the same period}}$$

23 . FINANCIAL INSTRUMENTS

Financial risk management

The Fund's financial risk includes market risk, credit risk and liquidity risk. The Fund Management company has a system of controls in place to ensure an appropriate balance between the cost of risks occurring and the cost of managing the risks. The Fund Management Company continuously monitors the risk management process to ensure the right balance between risk and control risk.

Market risk

The Fund's business operations will be primarily exposed to risks from changes in prices and interest rates.

Price risk:

The Fund bears price risk of equity instruments from short-term security investments due to uncertainty on future prices of the securities.

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Securities investment	59,364,216,000	-	-	59,364,216,000
	59,364,216,000	**-**	**-**	**59,364,216,000**

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/12/2025				
Securities investment	64,991,412,600	-	-	64,991,412,600
	64,991,412,600	**-**	**-**	**64,991,412,600**

Interest rate risk:

The Fund bears the risk of interest rates due to fluctuation in fair value of future cash flows of a financial instrument according to changes in market interest rates if the Fund has time or demand deposits, loans and debts subject to floating interest rates. The Fund manages interest rate risk by analyzing the market competition situation to obtain any interest profitable for its operation purpose.

Credit Risk

Credit risk is risk in which the potential loss may be incurred if a counterpart fails to perform its obligations under contractual terms or financial instruments. The Fund has credit risk from financial activities (including bank deposits, loans and other financial instruments).

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	1,038,546,632	-	-	1,038,546,632
	1,038,546,632	**-**	**-**	**1,038,546,632**

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 31/12/2025				
Cash and cash equivalents	307,545,922	-	-	307,545,922
	307,545,922	**-**	**-**	**307,545,922**

Liquidity Risk

Liquidity risk is the risk in which the Fund has trouble in settlement of its financial obligations due to lack of funds. Liquidity risk of the Fund is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flows of the original debts) as follows:

	Up to 1 year	Over 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Accrued expense	33,000,000	-	-	33,000,000
Fund management service expense	85,593,176	-	-	85,593,176
Other payables	45,533,616	-	-	45,533,616
	164,126,792	-	-	**164,126,792**
As at 31/12/2025				
Accrued expense	54,600,000	-	-	54,600,000
Fund management service expense	88,581,906	-	-	88,581,906
Other payables	85,759,266	-	-	85,759,266
	228,941,172	-	-	**228,941,172**

The Fund considers the concentration of risk in relation to the settlement of its obligations to be low. The Fund is able to settle its obligations as they fall due using its available cash balances and through the liquidation of liquid listed securities held in its investment portfolio.

24 . EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

There have been no significant events occurring after the accounting period, which would require adjustments or disclosures to be made in the interim financial statements.

25 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relationships between related parties having transactions and balances with the Fund are as follows:

Related parties	Relationship
Vietnam Fortune Fund Management Joint Stock Company	Fund Management Company
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	Supervisory Bank
Members of the Board of Representatives	The Board of Representatives

The Fund has transactions that arise during the period and the balance at the accounting period of its operation period with related parties as follows:

Transactions arising during the period:

	The first 6 months of 2026
	VND
Service fee for management, supervision, administration, trading and custodian	**457,569,350**
Vietnam Fortune Fund Management Joint Stock Company	203,514,863
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	254,054,487
Interest from deposits	**478,650**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	478,650

Transactions with the Board of Fund Representative:

	The first 6 months of 2026
	VND
Remuneration to members of The Board of Fund Representative	66,000,000

Balance at the end of the accounting period:

	30/06/2026	31/12/2025
	VND	VND
Demand deposits	**1,038,546,632**	**307,545,922**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	1,038,546,632	307,545,922
Payable to Fund Management Company, Custodian Bank	**74,181,236**	**77,166,971**
Vietnam Fortune Fund Management Joint Stock Company	32,181,236	35,166,971
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	42,000,000	42,000,000
Accured expense	**33,000,000**	**33,000,000**
Remuneration payables to members of The Board of Representatives	33,000,000	33,000,000
Capital contributed on par value	**47,000,000,000**	**48,000,000,000**
Vietnam Fortune Fund Management Joint Stock Company	47,000,000,000	48,000,000,000
Number of Fund Certificates held	**4,700,000**	**4,800,000**
Vietnam Fortune Fund Management Joint Stock Company	4,700,000	4,800,000

Apart from the above related party transactions, other related parties did not have any transactions during the period and had no balance at the end of the accounting period with the Fund.

26 . COMPARATIVE FIGURES

The comparative figures in the Interim Financial Statements and Notes are taken from the Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Auditing Firm Company Limited, no comparative information is provided for the accounting period from January 1, 2025 to June 30, 2025 in the: Interim Statement of Income, Interim Report on Changes of Net Asset Value, Trading of ETF Fund Certificate, Interim Cash Flows Statement, Notes because the Fund was established on August 11, 2025.

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh	**Nguyen Minh Hanh**
Preparer/ In charge of Accounting	General Director

Hanoi, August 10, 2026