INTERIM FINANCIAL STATEMENTS

VIETNAM FORTUNE FUND MANAGEMENT JOINT STOCK COMPANY

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

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam Fortune Fund Management Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from January 1, 2026 to June 30, 2026.

THE COMPANY

Vietnam Fortune Fund Management Joint Stock Company (abbreviated as VFC) was established and operates under License No 28/UBCK-GP dated January 25, 2008 issued by The State Securities Commission of Vietnam. During its operation, the Company has been granted additional Licenses for adjustment and the most recent amended is No. 103/GPĐC-UBCK, issued by the State Securities Commission on December 30, 2024, approved the change of the legal representative to Mr. Nguyen Viet Anh who is currently the Chairman of the Board of Directors.

The Company's business fields are establishing and managing securities investment funds, managing securities investment portfolios; providing securities investment advisory services; conducting other related business activities in accordance with legal regulations.

The Company's head office is located at: 11th Floor, Doji Tower Building, 5 Le Duan, Van Mieu - Quoc Tu Giam Ward, Hanoi, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

The members of The Board of Directors during the fiscal period and to the reporting date are:

Mr.	Nguyen Viet Anh	Chairman	
Mrs.	Nguyen Thi Phuong Thuy	Member	
Mr.	Nguyen Quang Duy	Member	Appointed on 22/06/2026
Mrs.	Vo Anh Tu	Member	Resigned on 02/07/2026

The members of The Board of Management in the fiscal period and to the reporting date are:

Mr.	Nguyen Minh Hanh	General Director	Appointed on 02/07/2026
Mrs.	Vo Anh Tu	General Director	Resigned on 02/07/2026

The members of the Board of Supervision are:

Mr.	Ngo Trung Dung	Head of the Supervisory Board	
Mrs.	Hoang Khanh Ly	Member	
Mr.	Nguyen Cao Cuong	Member	Appointed on 22/06/2026
Mrs.	Nguyen Thuy Anh	Member	Resigned on 22/06/2026

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and up to the date of preparation of these Interim Financial Statements 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.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Financial Statements.

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

The Board of Management is responsible for the preparation of the Interim Financial Statements for the accounting period from 1 January 2026 to 30 June 2026, which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Financial statements, the Board of Management is required to:

- Establish and maintain an internal control system that the Board of Management and those charged with governance determine to be necessary to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- 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 the Interim Financial Statements on the basis of compliance with accounting standards and system and the Vietnamese accounting system applicable to fund management companies, as well as other relevant regulations related to the preparation and presentation of financial statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the Interim Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026, and of its operating results and cash flows for the six-month period then ended on the same date, in accordance with the Vietnamese Accounting Standards and Regime applicable to fund management companies and in compliance with legal regulations related to the preparation and presentation of Interim Financial Statements.

Other Commitment

The Board of Management pledges that the Company complies with Decree No.155/2020/ND-CP of the Government dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate obligation of information disclosure according to the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance guiding the disclosure of information on stock market and Circular No. 68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC.

On behalf of The Board of Management

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Nguyen Minh Hanh
General Director
Ha Noi, August 10, 2026

No.: 100826.010/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management**
Vietnam Fortune Fund Management Joint Stock Company

We have reviewed the accompanying financial statements of Vietnam Fortune Fund Management Joint Stock Company prepared on August 10, 2026, from page 05 to page 27, including: Interim Statement of Financial position as at June 30, 2026, Interim Income statement, Interim cash flow statement, Interim statement of changes in equity for the 6-month period then ended and Notes to the Interim Financial Statements.

The Board of Management' responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of the Company's Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System applicable to fund management companies and the relevant legal regulations on the preparation and presentation of Interim Financial Statements and is responsible for internal control that the Board of Management determines is necessary to ensure that the preparation and presentation of the Interim Financial Statements 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 our review in accordance with Vietnamese Standard on Review Engagements No. 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

In our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements for the period from January 1, 2026 to June 30, 2026 do not give a true and fair view, in all material respects, of the financial position of Vietnam Fortune Fund Management Joint Stock Company as at June 30, 2026, and of the results of its operations and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to Interim Financial Statements.

AASC Auditing Firm Company Limited

CÔNG TY TNHH HÃNG KIỂM TOÁN AASC THÀNH PHỐ HÀ NỘI

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

Ha Noi, August 10, 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS	Note	Closing balance VND	Opening balance VND
100	**A. CURRENT ASSETS**		**99,438,291,153**	**102,171,544,976**
110	**I. Cash and cash equivalents**	**3**	**16,361,286,112**	**16,548,205,733**
111	1. Cash		4,361,286,112	16,548,205,733
112	2. Cash equivalents		12,000,000,000	-
120	**II. Short-term investments**	**4**	**82,567,803,963**	**83,094,264,478**
121	1. Short-term investments		82,648,719,963	83,172,483,278
129	2. Provision for devaluation of short-term investment		(80,916,000)	(78,218,800)
130	**III. Short-term accounts receivable**		**282,684,627**	**2,403,149,955**
132	1. Advances to suppliers	5	8,400,000	8,400,000
134	2. Receivables of professional operation	6	285,418,122	259,240,985
135	3. Other receivables	7	16,493,151	2,163,135,616
139	4. Provisions for short-term bad debts	8	(27,626,646)	(27,626,646)
150	**V. Other current assets**		**226,516,451**	**125,924,810**
151	1. Short-term prepaid expenses	9	92,748,402	42,156,761
154	2. Taxes and other receivables from the State	10	133,768,049	83,768,049
200	**B. NON- CURRENT ASSETS**		**1,511,224,063**	**371,270,200**
210	**I. Long-term receivables**		**149,259,500**	**149,259,500**
218	1. Other long-term receivables	11	149,259,500	149,259,500
220	**II. Fixed assets**		**128,601,116**	**176,696,114**
221	1. Tangible fixed assets	12	15,442,499	18,637,499
222	*- Historical costs*		*201,417,448*	*201,417,448*
223	*- Accumulated depreciation*		*(185,974,949)*	*(182,779,949)*
227	2. Intangible fixed assets	13	113,158,617	158,058,615
228	*- Historical costs*		*489,950,000*	*489,950,000*
229	*- Accumulated amortization*		*(376,791,383)*	*(331,891,385)*
250	**III. Long-term investments**		**1,200,000,000**	-
258	1. Other long-term investments	4	1,200,000,000	-
260	**V. Other long-term assets**		**33,363,447**	**45,314,586**
261	1. Long-term prepaid expenses	9	33,363,447	45,314,586
270	**TOTAL ASSETS**		**100,949,515,216**	**102,542,815,176**

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026
(continue)

Code	CAPITAL	Note	Closing balance VND	Opening balance VND
300	**A. LIABILITIES**		**267,101,048**	**1,082,614,096**
310	**I. Current liabilities**		**267,101,048**	**1,082,614,096**
314	1. Tax and other payables to the State budget	14	114,506,491	850,393,231
316	2. Accrued expenses	15	91,527,779	-
319	3. Other short-term payables	16	44,790,644	153,944,731
323	4. Bonus and welfare fund		16,276,134	78,276,134
400	**B. OWNER'S EQUITY**	**17**	**100,682,414,168**	**101,460,201,080**
411	1. Contributed capital		100,000,000,000	100,000,000,000
419	2. Other funds belonging to owners' equity		54,906,131	54,906,131
420	3. Retained earnings		627,508,037	1,405,294,949
440	**TOTAL LIABILITIES AND OWNER'S EQUITY**		**100,949,515,216**	**102,542,815,176**

OFF-BALANCE-SHEET ITEMS

Code	ITEM	Note	Closing balance	Opening balance
006	1. Depository securities of Fund management Companies		48,469,720,000	48,269,720,000
007	*1.1 Transaction securities*		*48,469,720,000*	*48,269,720,000*
030	2. Deposit of entrusted investors	19	334,873,344	5,738,551,464
031	*2.1 Deposit of domestic entrusted investors*		*334,873,344*	*5,738,551,464*
040	3. Entrusted investors' portfolio	20	1,232,623,816,100	1,220,215,949,350
041	*3.1 Domestic entrusted investors*		*1,232,623,816,100*	*1,220,215,949,350*
050	4. Receivables of entrusted investors	21	*14,107,948,994*	*11,559,089,937*
051	5. Entrusted investors' payables	22	334,861,261	259,103,555

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Ha Noi, August 10, 2026

INTERIM INCOME STATEMENT

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

Code	ITEM	Note	Current period VND	Previous period VND
01	**1. Revenue**	**23**	**1,599,477,876**	**427,867,326**
02	2. Revenue deductions		-	-
10	**3. Net revenue from operating activities**		**1,599,477,876**	**427,867,326**
11	**4. Cost of operating activities, cost of goods sold**	**24**	**1,133,537,963**	**837,516,082**
20	**5. Gross profit from operating activities**		**465,939,913**	**(409,648,756)**
21	6. Financial income	25	1,249,076,202	2,381,662,287
22	7. Financial expenses	26	14,419,617	671,089,380
25	8. General administrative expenses	27	2,474,883,410	2,633,890,357
30	**9. Net profit from operating activities**		**(774,286,912)**	**(1,332,966,206)**
32	11. Other expense		3,500,000	999,152
40	**12. Other profit (loss)**		**(3,500,000)**	**(999,152)**
50	**13. Total profit before tax**		**(777,786,912)**	**(1,333,965,358)**
51	**14. Current corporate income tax expense**	**28**	-	-
60	**15. Profit after corporate income tax**		**(777,786,912)**	**(1,333,965,358)**
70	**16. Basic earnings per share**	**29**	**(78)**	**(133)**

S.G.P: 28 - C.T.C.P
CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT
P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Ha Noi, August 10, 2026

INTERIM STATEMENT OF CASH FLOWS

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

(Under direct method)

Code	ITEM	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Revenue from sale of goods and rendering services and other revenue		5,848,338,506	3,063,050,183
02	2. Cash paid for operating expenses and to suppliers		(2,210,605,869)	(14,551,346,169)
03	3. Cash paid to employees		(2,238,847,809)	(2,120,402,677)
05	5. Corporate income tax paid		(50,000,000)	-
06	6. Other receipts from operating activities		-	1,776,900,000
07	7. Other expenses on operating activities		(1,353,116,431)	(1,458,541,903)
20	***Net cash flows from operating activities***		***(4,231,603)***	***(13,290,340,566)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	1. Purchase of debt instruments from other entities		(30,000,000,000)	(30,000,000,000)
24	2. Proceeds from disposal of debt instruments issued by other entities		30,000,000,000	75,000,000,000
25	3. Investments in other entities		(1,200,000,000)	-
27	4. Dividends and profit received		1,017,311,982	3,970,411,991
30	***Net cash flows from investing activities***		***(182,688,018)***	***48,970,411,991***
50	**Net cash flows within the period**		**(186,919,621)**	**35,680,071,425**
60	**Cash and cash equivalents at the beginning of period**		**16,548,205,733**	**23,417,522,039**
70	**Cash and cash equivalents at the end of period**	**3**	**16,361,286,112**	**59,097,593,464**

S.G.P: 28 - C.T.C.P
CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT
P. VĂN MIẾU - QUỐC TỬ GIÁM - T.P HÀ NỘI

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Ha Noi, August 10, 2026

INTERIM STATEMENT OF CHANGES IN OWNER'S EQUITY

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

The first 6 months of 2026	Note	Opening balance	Increase in the period	Decrease in the period	Closing balance
		VND	VND	VND	VND
1. Owners' equity		100,000,000,000	-	-	100,000,000,000
2. Other reserves		54,906,131	-	-	54,906,131
3. Retained earnings		1,405,294,949	(777,786,912)	-	627,508,037
TOTAL EQUITY	**17**	**101,460,201,080**	**(777,786,912)**	**-**	**100,682,414,168**

The first 6 months of 2025	Note	Opening balance	Increase in the period	Decrease in the period	Closing balance
		VND	VND	VND	VND
1. Owners' equity		100,000,000,000	-	-	100,000,000,000
2. Other reserves		54,906,131	-	-	54,906,131
3. Retained earnings		621,338,523	(1,333,965,358)	-	(712,626,835)
TOTAL EQUITY	**17**	**100,676,244,654**	**(1,333,965,358)**	**-**	**99,342,279,296**

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Nguyen Minh Hanh
General Director

Ha Noi, 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 . Forms of Ownership

Vietnam Fortune Fund Management Joint Stock Company (abbreviated as VFC) was established and operates under License No 28/UBCK-GP dated January 25, 2008 issued by the The State Securities Commission of Vietnam. During its operation, the Company has been granted additional Licenses for adjustment and the most recent amended is No. 103/GPĐC-UBCK, issued by the State Securities Commission on December 30, 2024, approved the change of the legal representative to Mr. Nguyen Viet Anh who is currently the Chairman of the Board of Directors.

The Company's head office is located at: 11th Floor, Doji Tower Building, 5 Le Duan, Van Mieu - Quoc Tu Giam Ward, Hanoi, Vietnam.

The Company's charter capital is VND 100,000,000,000, equivalent to 10,000,000 shares with a par value of VND 10,000 per share.

The total number of employees of the Company as at June 30, 2026 is: 12 employees (as at January 01, 2026: 12 employees).

1.2 . Business field

The Company's principal activities include establishing and managing securities investment funds, managing securities investment portfolios, providing securities investment advisory services, and conducting other related business activities in compliance with applicable laws.

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 Company maintains its accounting records in VND.

2.2 . Accounting Standards and Accounting system

Accounting System

The Company applies the Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance and the Accounting Regime for Securities Investment Fund Management Companies promulgated under Circular No. 125/2011/TT-BTC dated 5 September 2011 of the Ministry of Finance.

Announcement on compliance with Vietnamese standards and accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

Form of accounting record

The Company is applying accounting record by computer.

2.3 . Accounting estimates

The preparation of financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to fund management companies and legal regulations relating to the preparation and presentation of Interim Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and the presentation of contingent liabilities and assets at the end of the accounting period as well as the amounts of revenue and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Provision for doubtful debts;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated corporate income tax.

Such estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that have a material impact on the Company's Interim Financial Statements and are considered reasonable by the Company's Board of Management.

2.4 . Financial Instruments

Initial recognition

Financial assets

The Company’s financial assets include cash and cash equivalents, trade receivables, receivables from professional operations, other receivables and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company including loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Value after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the fiscal year beacause the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.5 . Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

2.6 . Receivables

Receivables are maintained in detailed subsidiary records by collection period, debtor, original currency and other relevant criteria to meet the Company's management requirements.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

The provision for doubtful debts is determined 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 debts 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 . Fixed assets and depreciation of fixed assets

Fixed assets (tangible and intangible) are stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and net book value.

Depreciation is provided on a straight-line basis. The estimated useful lives as follows:

- Management equipment 03-05 years
- Management software 03-05 years

2.8 . Securities investment and other investments

Other investments are initially recognized at the historical cost. Short-term investments include term deposits with a remaining maturity of twelve (12) months or less, excluding term deposits with a maturity of three (3) months or less, which are included in cash and cash equivalents, as well as investments in bonds and certificates of deposit held for sale within three (3) to twelve (12) months.

Proprietary securities and other investments are continued to be reflected at cost in subsequent financial years and are subject to provision for impairment if the original cost exceeds the market value that can be determined. Any dividends and interest received during the period are recognized as a reduction in the cost of securities for the accrued interest before the purchase date, and recognized as an increase in investment income for the interest earned from the purchase date onward.

The Company applies the moving weighted-average method to determine the cost of securities sold.

2.9 . Provision for devaluation of securities

Provision for devaluation of securities is made for each type of securities traded on the market and whose market value is lower than the book value. Provision is made for the decrease in the value of transferable investments on the market at the end of the accounting period corresponding to the difference between the original price of the securities and the market value at that date in accordance with the guidance of Circular 48/2019/TT-BTC of the Ministry of Finance dated August 8, 2019 ("Circular 48") and Circular No. 24/2022/TT-BTC dated April 7, 2022 amending and supplementing a number of articles of Circular 48. Increases or decreases in the balance of the provision account are recorded as operating expenses in the period.

2.10 . Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business costs using the straight-line method.

2.11 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income interim statement on a straight-line basis over the period of the lease.

2.12 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

2.13 . Accrued expenses

Accrued expenses are recognized in advance in production and operating costs to prevent significant fluctuations when they actually incur, ensuring compliance with the matching principle between revenue and expenses. Upon actual occurrence, if there is any discrepancy between the accrued amount and the actual expense, the accountant shall adjust by recognizing additional expense or reducing the previously accrued amount accordingly.

2.14 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Retained earnings is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous years. The profit is available for appropriation to investors after approval by General Meeting of Shareholder and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnamese regulatory requirements.

On December 17, 2021, the Ministry of Finance issued Circular No. 114/2021/TT-BTC repealing Circular No. 146/2014/TT-BTC of the Minister of Finance guiding the financial regimes for securities companies and fund management companies. Accordingly:

- For the balance of supplementary capital reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital according to current regulations;

- For the balance of the financial and operational risk reserve made in accordance with Circular No. 146/2014/TT-BTC: Use to supplement charter capital or use according to the decision of the General Meeting of Shareholders, the Members' Council or the Company's Chairman according to current regulations.

Dividends to be paid to shareholders are recorded as a payable in Interim Statement of financial position after the Board of Directors announces the dividend distribution.

2.15 . Revenue

Revenue from rendering of services

Revenue from rendering of services is recognized when the outcome of that transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, each period's revenue should be recognized by reference to the stage of completion at the balance sheet date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of a service rendered is determined using the work completion assessment method.

Financial income

- Income from interest on long-term financial investments is recognized in the income statement on accrual basis;
- Dividends and distributed profits are recognized when the Company is entitled to receive the dividends or profits from its capital contribution.

2.16 . Cost of service provided

Cost of goods sold and services provided is the total cost incurred for services provided to customers during the period, recorded in accordance with revenue generated during the period and ensuring compliance with the principle of prudence.

2.17 . Financial expenses

Items recorded into financial expenses comprise:
- Costs or losses related to financial investment activities;
- Borrowing costs;
- Losses from liquidation, transfer of short-term securities, transaction costs of selling securities;
- Provision for devaluation of trading securities, provision for loss on investment in other entities.

The above amounts are recorded at the total amount arising during the period without offsetting against financial revenue.

2.18 . Taxes

a, Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b, Current corporate income tax rate

The Company is currently applying a corporate income tax rate of 20% to all of the Company's operations for the accounting period ending June 30, 2026.

2.19 . Basic earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to shareholders owning common shares of the Company (after adjusting for the Bonus and Welfare Fund) by the weighted average number of common shares outstanding during the period.

2.20 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.21 Segment information

The principal activities of the Company are portfolio management, investment fund management, and proprietary trading, which are mainly carried out within the territory of Vietnam. Therefore, the Company does not prepare segment reports by business segment and geographical segment.

3 . CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	23,891,571	15,063,604
Demand deposit	4,337,394,541	16,533,142,129
Cash equivalents (*)	12,000,000,000	-
	16,361,286,112	**16,548,205,733**

(*) As at 30 June 2026, cash equivalents comprised a one-month term deposit placed with Vietnam Prosperity Joint Stock Commercial Bank – Lang Ha Branch.

4 . SHORT-TERM INVESTMENTS

a) **Short-term Financial Investments**

	Closing balance	Opening balance
	VND	VND
Short-term stock investment	52,080,569,278	53,172,483,278
Term deposits	30,568,150,685	30,000,000,000
Short-term investment depreciation provision	(80,916,000)	(78,218,800)
	82,567,803,963	**83,094,264,478**

b) **Equity Investments in Other Entities**

	Closing balance	Opening balance
	VND	VND
Tien Phong Digital Asset Technology Joint Stock Company	1,200,000,000	-
	1,200,000,000	**-**

The investment portfolio and the movements in short-term securities investments are detailed in Appendix 01 on page 27 attached hereto.

5 . SHORT - TERM PREPAYMENTS TO SUPPLIERS

	Closing balance	Opening balance
	VND	VND
Gold Star Joint Stock Company	8,400,000	8,400,000
	8,400,000	**8,400,000**

6 . RECEIVABLES OF PROFESSIONAL OPERATION

	Closing balance	Opening balance
	VND	VND
a) **Receivables from professional operations, detailed by nature**		
Receivables of management operation of securities investment Funds	32,181,236	35,166,971
Receivables of management operation of securities portfolio	253,236,886	224,074,014
	285,418,122	**259,240,985**
b) **Receivables from related parties**	**32,181,236**	**35,166,971**

(See details in note 32)

7 . OTHER SHORT- TERM RECEIVABLES

	Closing balance	Opening balance
	VND	VND
Interest receivable on deposits	12,493,151	443,835,616
Receivables from securities sales	-	1,719,300,000
Advances	4,000,000	-
	16,493,151	**2,163,135,616**

8 . DOUBTFUL DEBTS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
- Gold Star Joint Stock Company	8,400,000	-	8,400,000	-
- Mrs. Doan Minh Phuong	18,970,163	-	18,970,163	-
- Other Entrusting Clients	256,483	-	256,483	-
	27,626,646	**-**	**27,626,646**	**-**

9 . PREPAID EXPENSES

a) Short - term

	Closing balance	Opening balance
	VND	VND
Cost of purchasing health insurance for employees	28,188,417	15,247,500
Others	64,559,985	26,909,261
	92,748,402	**42,156,761**

b) Long - term

	Closing balance	Opening balance
	VND	VND
Cost of tools and equipment awaiting allocation	33,363,447	45,314,586
	33,363,447	**45,314,586**

10 . TAX AND OTHER RECEIVABLES FROM STATE

	Closing balance	Opening balance
	VND	VND
Corporate income tax	133,768,049	83,768,049
	133,768,049	**83,768,049**

11 . OTHER LONG-TERM RECEIVABLES

	Closing balance	Opening balance
	VND	VND
Deposits	149,259,500	149,259,500
	149,259,500	**149,259,500**

12 . TANGIBLE FIXED ASSETS

The Company's tangible fixed assets as of June 30, 2026 are management equipment with an original cost of VND 201,417,448, accumulated depreciation as of June 30, 2026 is VND 185,974,949, depreciation expense during the period is VND 3,195,000.

13 . INTANGIBLE FIXED ASSETS

The Company's intangible fixed assets as of June 30, 2026 are software with an original cost of VND 489,950,000, the accumulated amortisation as at 30 June 2026 amounted to VND 376,791,383. Amortisation expense for the period was VND 44,899,998.

14 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Closing balance	Opening balance
	VND	VND
Value added tax	-	629,849
Personal income tax	114,506,491	849,763,382
	114,506,491	**850,393,231**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

15 . SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Other accrued expenses	91,527,779	-
	91,527,779	**-**

16 . OTHER SHORT-TERM PAYABLES

	Closing balance	Opening balance
	VND	VND
Distribution payables	44,790,644	98,052,877
Personal income tax payable on behalf of investment funds	-	5,312,904
Employee welfare payables	-	48,000,000
Others	-	2,578,950
	44,790,644	**153,944,731**

17 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed legal capital	Other funds belonging to	Undistributed earnings	**Total**
	VND	VND	VND	**VND**
The first 6 months of 2025				
As at 01/01/2025	100,000,000,000	54,906,131	621,338,523	100,676,244,654
Loss of the period	-	-	(1,333,965,358)	(1,333,965,358)
As at 30/06/2025	**100,000,000,000**	**54,906,131**	**(712,626,835)**	**99,342,279,296**
The first 6 months of 2026				
As at 01/01/2026	100,000,000,000	54,906,131	1,405,294,949	101,460,201,080
Loss of the period	-	-	(777,786,912)	(777,786,912)
As at 30/06/2026	**100,000,000,000**	**54,906,131**	**627,508,037**	**100,682,414,168**

b) Details of owner's invested capital

	Rate	Closing balance	Rate	Opening balance
	(%)	VND	(%)	VND
Tien Phong Commercial Joint Stock Bank	99.90	99,900,000,000	99.90	99,900,000,000
Mr. Nguyen Anh Vu	0.05	50,000,000	0.05	50,000,000
Mrs. Ho Thi Thuy Giang	0.05	50,000,000	0.05	50,000,000
	100	**100,000,000,000**	**100**	**100,000,000,000**

c) Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
	VND	VND
Owner's invested capital	100,000,000,000	100,000,000,000
- *At the beginning of period*	*100,000,000,000*	*100,000,000,000*
- *At the ending of period*	*100,000,000,000*	*100,000,000,000*

d) Stock

	Closing balance	Opening balance
Number of shares authorised for issue	10,000,000	10,000,000
Quantity of issued stocks	10,000,000	10,000,000
- *Common stocks*	*10,000,000*	*10,000,000*
Quantity of circulation stocks	10,000,000	10,000,000
- *Common stocks*	*10,000,000*	*10,000,000*
Par value per stock (VND)	10,000	10,000

18 . OPERATING LEASE COMMITMENT

The Company signed a long-term office lease contract with Doji Gold and Gemstone Group Joint Stock Company with an area of 50 m^2 on the 11th floor of Doji Tower Building at 5 Le Duan, Van Mieu - Quoc Tu Giam Ward, Hanoi, Vietnam until October 15, 2030 with the rental price specified in the contract signed with the partner.

19 . DEPOSIT OF ENTRUSTED INVESTORS

	Current period	Previous period
	VND	VND
Opening balance	5,738,551,464	4,362,802,948
Increase in the period	3,037,612,433,911	469,238,518,028
Decrease in the period	(3,043,016,112,031)	(473,368,951,466)
Closing balance	**334,873,344**	**232,369,510**

20 . ENTRUSTED INVESTORS' PORTFOLIO

	Closing balance	Opening balance
	VND	VND
- Air Cargo Services of Vietnam Joint Stock Company (ACSV) shares	35,250,000,000	35,250,000,000
- Tien Phong Digital Asset Technology Joint Stock Company	106,740,000,000	-
- Asia Commercial Joint Stock Bank (ACB) shares	1,604,775,150	1,504,800,000
- Hanoi - Kinh Bac Agriculture and Food Joint Stock Company (HKB) shares	14,814,500	14,814,500
- Military Commercial Joint Stock Bank (MBB) shares	1,199,520,000	1,204,280,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade (CTG) shares	1,600,776,450	1,685,648,250
- Gemadept Corporation (GMD) shares	-	1,195,600,000
- Other listed equities	459,680,000	2,088,281,600
- Term deposits	1,085,754,250,000	1,177,272,525,000
	1,232,623,816,100	**1,220,215,949,350**

21 . RECEIVABLES OF ENTRUSTED INVESTORS

	Closing balance	Opening balance
	VND	VND
Portfolio management fee receivable	44,825,951	98,088,184
Term deposit interest receivable	14,057,029,990	11,461,001,753
Others	6,093,053	-
	14,107,948,994	**11,559,089,937**

22 . PAYABLES TO ENTRUSTED INVESTORS

	Closing balance	Opening balance
	VND	VND
Custody Fees Payable	89,539,914	42,945,080
Transaction Fees Payable	11,311,107	11,311,107
Portfolio Management Fees	234,010,240	204,847,368
	334,861,261	**259,103,555**

23 . REVENUE

	Current period	Previous period
	VND	VND
Revenue from securities investment fund management activities	203,514,863	351,124,182
Revenue of management operation of securities portfolio	1,395,963,013	76,743,144
	1,599,477,876	**427,867,326**
In which: Revenue for related parties	203,514,863	351,124,182
(See details in note 32)		

24 . COST OF OPERATING ACTIVITIES, COST OF GOODS SOLD

	Current period	Previous period
	VND	VND
Direct labour expenses	980,987,457	825,016,084
Costs of managing securities investment funds and securities investment companies	152,550,506	-
Other expenses	-	12,499,998
	1,133,537,963	**837,516,082**

25 . FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income from deposit banks and certificate of deposit	1,154,120,202	2,025,142,287
Gains from sale of securities and liquidation of investments	94,956,000	296,466,000
Dividends, profits earned	-	60,054,000
	1,249,076,202	**2,381,662,287**
In which: Revenue for related parties	7,118,677	1,712,304
(See details in note 32)		

26 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Provision/reversal of provision for devaluation of investments	2,697,200	663,829,839
Others	11,722,417	7,259,541
	14,419,617	**671,089,380**

27 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Management staff expenses	1,795,642,497	1,938,981,442
Tools, supplies and raw materials	10,960,444	15,905,083
Depreciation and amortisation	48,094,998	48,094,998
Tax, fees and charge	1,095,000	26,144,600
Expenses of outsourcing services	619,090,471	604,764,234
	2,474,883,410	**2,633,890,357**

28 . CURRENT CORPORATE INCOME TAX

	Current period	Previous period
	VND	VND
Total profit before tax	(777,786,912)	(1,333,965,358)
Increase	-	999,152
- *Tax late payment penalties*	-	*999,152*
Decrease	-	(60,054,000)
- *Dividends and distributed profits received*	-	*(60,054,000)*
Total taxable income	(777,786,912)	(1,393,020,206)
Current corporate income tax expense	-	-
Tax payable at the beginning of period	(83,768,049)	-
Tax paid in the period	(50,000,000)	(133,768,049)
Corporate income tax payable end of the period	**(133,768,049)**	**(133,768,049)**

29 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	Current period	Previous period
	VND	VND
Net profit after tax	(777,786,912)	(1,333,965,358)
Profit attributable to ordinary shareholders	(777,786,912)	(1,333,965,358)
Average circulated common stocks in the period	10,000,000	10,000,000
Basic earnings per share	**(78)**	**(133)**

The Company has not planned to allocate Bonus and Welfare Fund on Profit after tax at the time of preparing the Interim Financial Statements.

As at 30/06/2026, the Company does not have shares with dilutive potential for earnings per share.

30 . FINANCIAL INSTRUMENTS

Financial risk management

The Company's financial risks including market risk, credit risk and liquidility risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations are primarily be exposed to risks associated with price fluctuations.

Price Risk:

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

	Up to 1 year	In 1 to 5 years	In more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short term investments	51,999,653,278	-	-	51,999,653,278
	51,999,653,278	**-**	**-**	**51,999,653,278**
As at 01/01/2026				
Short term investments	53,094,264,478	-	-	53,094,264,478
	53,094,264,478	**-**	**-**	**53,094,264,478**

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 Company has credit risk from operating activities (mainly for trade receivables) and financial activities (including bank deposits, loans and other financial instruments).

	Up to 1 year	In 1 to 5 years	In more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	16,337,394,541	-	-	16,337,394,541
Investments held to maturity	30,568,150,685	-	-	30,568,150,685
Receivables	282,684,627	149,259,500	-	431,944,127
	47,188,229,853	**149,259,500**	**-**	**47,337,489,353**
As at 01/01/2026				
Cash and cash equivalents	16,533,142,129	-	-	16,533,142,129
Investments held to maturity	30,000,000,000	-	-	30,000,000,000
Receivables	2,403,149,955	149,259,500	-	2,552,409,455
	48,936,292,084	**149,259,500**	**-**	**49,085,551,584**

Liquidity Risk

Liquidity risk is the risk in which the Company has trouble in settlement of its financial obligations due to lack of funds. Liquidity risk of the Company 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 flow of the original debts) as follows:

	Up to 1 year	In 1 to 5 years	In more than 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Trade payables, other payables	44,790,644	-	-	44,790,644
Accrued expenses	91,527,779	-	-	91,527,779
	136,318,423	-	-	**136,318,423**
As at 01/01/2026				
Trade payables, other payables	153,944,731	-	-	153,944,731
	153,944,731	-	-	**153,944,731**

The Company believes that risk level of loan repayment is low. The Company has the ability to pay debts matured from cash flows from its operating activities and cash received from matured financial assets.

31 . EVENTS AFTER BALANCE SHEET DATE

There have been no material events occurring after the reporting date that require adjustment to or disclosure in the Interim Financial Statements.

32 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

Related parties	Relation
Tien Phong Commercial Joint Stock Bank (TP Bank)	Parent company
Vietnam Value Investment Fund (VVIF)	Member fund managed by the Company
ETF VFCVN DIAMOND FUND (VFCVND)	Exchange-traded fund managed by the Company (represented by the Company since 30 July 2025)
Tien Phong Securities Corporation	Subsidiary of TPBank since 31/12/2025
Members of the Board of Directors, Board of Supervisors and Board of Management of the Company	Company Insiders

During the period, the Company had the following transactions with related parties:

	Current period	Previous period
	VND	VND
Revenue from Securities Investment Fund management activities	**203,514,863**	**351,124,182**
ETF VFCVN DIAMOND FUND (VFCVND)	203,514,863	-
Vietnam Value Investment Fund (VVIF)	-	351,124,182
Financial income	**7,118,677**	**1,712,304**
Tien Phong Commercial Joint Stock Bank	4,519,545	1,712,304
Tien Phong Securities Corporation	2,599,132	-
Operating costs of securities investment fund management and securities investment companies	**55,050,505**	-
Tien Phong Securities Corporation	55,050,505	-

Balances with related parties at the end of the accounting period:

	Closing balance	Opening balance
	VND	VND
Cash equivalents	**12,000,000,000**	-
Tien Phong Commercial Joint Stock Bank	12,000,000,000	-
Demand deposit	**1,999,188,713**	**15,558,921,398**
Tien Phong Commercial Joint Stock Bank	1,989,438,062	3,953,044,791
Tien Phong Securities Corporation	9,750,651	11,605,876,607
Receivables from operating activities	**32,181,236**	**35,166,971**
ETF VFCVN DIAMOND FUND (VFCVND)	32,181,236	35,166,971
Receivables from sale of securities	-	**1,719,300,000**
Tien Phong Securities Corporation	-	1,719,300,000

In addition to the related party information presented above, transactions with other related parties are as

Board of Directors' income	Current period	Previous period
	VND	VND
Mr. Nguyen Viet Anh - Chairman(*)	-	-
Mrs. Nguyen Thi Phuong Thuy - Member	30,000,000	-
Mr. Nguyen Quang Duy - Member	-	-

(*) According to the minutes of the 2026 Annual General Meeting of Shareholders No. 01/2026/BBH-VFC-DHDCD dated April 21, 2026, the request to not receive Board of Directors remuneration of Mr. Nguyen Viet Anh in 2026 was approved.

Board of Management' income	Current period	Previous period
	VND	VND
Mrs. Vo Anh Tu - General Director	1,012,000,000	1,012,000,000
Mr. Nguyen Minh Hanh	-	-

Board of Supervisors' income	Current period	Previous period
	VND	VND
Mr. Ngo Trung Dung - Head of the Supervisory Board	30,000,000	30,000,000
Mrs. Hoang Khanh Ly - Member	18,000,000	18,000,000
Mrs. Nguyen Thuy Anh - Member	18,000,000	18,000,000
Mr. Nguyen Cao Cuong - Member	-	-

In addition to the transactions with related parties mentioned above, other related parties had no transactions during the year and had no balance at the end of the fiscal year with the Company.

33 . COMPARATIVE FIGURES

The comparative figures on the Interim Statement of Financial Position and the corresponding notes are the figures of the Financial Statements for the fiscal year ended December 31, 2025 audited by AASC Auditing Company Limited. The figures on the Interim Income Statement, Interim Cash Flow Statement and the corresponding notes are the figures of the Interim Financial Statements that have been reviewed for the accounting period from January 1, 2025 to June 30, 2025.

CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ VIỆT CÁT

Pham Thi Khanh Linh
Preparer/ In charge of Accounting

Ha Noi, August 10, 2026

Nguyen Minh Hanh
General Director

APPENDIX 01: LIST OF FINANCIAL INVESTMENTS

	Quantity		Book value		Excess over market value		Shortfall against market value		Sum of market value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026	30/06/2026	01/01/2026
			VND	VND	VND	VND	VND	VND	VND	VND
a. Short-term Financial Investments			**82,648,719,963**	**83,172,483,278**	**380,041,122**	**4,228,127,122**	**(80,916,000)**	**(78,218,800)**	**52,379,694,400**	**57,322,391,600**
Listed securities (i)			52,080,569,278	53,172,483,278	380,041,122	4,228,127,122	(80,916,000)	(78,218,800)	52,379,694,400	57,322,391,600
- *MBB*	*26,972*	*26,972*	*760,610,400*	*760,610,400*	-	-	*(80,916,000)*	(78,218,800)	*679,694,400*	*682,391,600*
- *ETF VFCVN DIAMOND Fund certificates*	*4,700,000*	*4,800,000*	*51,319,958,878*	*52,411,872,878*	*380,041,122*	*4,228,127,122*	-	-	*51,700,000,000*	*56,640,000,000*
Held-to-maturity investments (ii)			30,568,150,685	30,000,000,000						
- *Term deposit contract no: 13102025/1952069*			-	*30,000,000,000*						
- *Term deposit contract no: 13042026-TTTG-VPB-VVFC*			*30,568,150,685*	-						
b. Long-term Financial Investments			**1,200,000,000**	-	-	-	-	-	**1,200,000,000**	-
Unlisted securities (iii)			1,200,000,000	-	-	-	-	-	1,200,000,000	-
- *Tien Phong Digital Asset Technology Joint Stock Company*	*120,000*	-	*1,200,000,000*	-	-	-	-	-	*1,200,000,000*	-
			83,848,719,963	**83,172,483,278**	**380,041,122**	**4,228,127,122**	**(80,916,000)**	**(78,218,800)**	**53,579,694,400**	**57,322,391,600**

Note:

(i) The market value of listed securities (including shares and fund certificates) is determined based on the closing price of these securities on the HOSE exchange as of December 31, 2025, and June 30, 2026.

(ii) As of June 30, 2026, a 6-month term deposit amounting to VND 30,000,000,000 was placed at VP Joint Stock Commercial Bank - Lang Ha Branch.

(iii) For unlisted securities, the market value is determined based on the acquisition cost as at the acquisition date of such investments.

All investment purchase and sale transactions during the year were approved in accordance with the Company's authority.