

DRAGON CAPITAL VIETFUND MANAGEMENT JOINT STOCK COMPANY

FINANCIAL STATEMENT

FOR THE FIRST QUARTER 2026

Dragon Capital Vietfund Management Joint Stock Company

BALANCE SHEET

For the accounting period ending March 31, 2026

Units: VND

Items	Code	Note	31/03/2026	31/12/2025
A- CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		834,004,816,738	881,758,455,214
I. Cash and cash equivalents	110	V.1	220,367,985,236	168,128,197,591
1. Cash	111		8,149,355,099	3,128,197,591
2. Cash equivalents	112		212,218,630,137	165,000,000,000
II. Short-term financial investments	120	V.2	482,657,976,286	570,429,112,549
1. Short-term financial investments	121		489,724,119,895	574,405,553,712
2. Allowance for diminution in the value of short-term investments (*)	129		(7,066,143,609)	(3,976,441,163)
III. Accounts receivable – short-term	130		120,313,984,631	131,369,793,673
1. Short-term trade receivables	131		-	-
2. Prepayments to suppliers	132		179,548,353	516,946,599
3. Short-term inter-company receivables	133		-	-
4. Receivables from professional activities	135	V.3	115,518,285,132	130,275,788,684
5. Other short-term receivables	138	V.4	4,616,151,146	577,058,390
6. Provision for doubtful short-term receivables (*)	139		-	-
IV. Inventories	140		-	-
V. Other current assets	150		10,664,870,585	11,831,351,401
1. Short-term prepaid expenses	151		10,664,870,585	11,831,351,401
2. Value Added Tax to be reclaimed	152		-	-
3. Taxes and other receivables from the State Budget	154		-	-
4. Government bond purchase and resale transactions	157		-	-
5. Other current assets	158		-	-
B. NON-CURRENT ASSETS (200 = 210 + 220 + 250 + 260)	200		211,951,008,336	146,671,324,610
I. Long-term receivables	210		8,805,042,610	8,438,548,420
1. Long-term trade receivables	211		-	-
2. Working capital in dependent units	212		-	-
3. Long-term inter-company receivables	213		-	-
4. Other long-term receivables	218	V.5	8,805,042,610	8,438,548,420
5. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		86,089,159,902	92,758,267,401
1. Tangible fixed assets	221	V.6	3,079,475,701	3,751,653,868
- Cost	222		24,991,358,682	24,991,358,682
- Accumulated amortization	223		(21,911,882,981)	(21,239,704,814)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	V.7	71,059,998,853	76,274,204,505
- Cost	228		151,287,205,601	149,087,205,601
- Accumulated amortization	229		(80,227,206,748)	(72,813,001,096)
4. Construction in progress	230	V.8	11,949,685,348	12,732,409,028

Dragon Capital Vietfund Management Joint Stock Company

BALANCE SHEET

For the accounting period ending March 31, 2026

III. Long-term financial investments	250	V.9	96,032,180,828	-
1. Investments in subsidiaries	251		-	-
2. Investments in associates and joint ventures	252		-	-
3. Other long-term investments	258		96,032,180,828	-
4. Provision for impairment of long-term financial investments	259		-	-
IV. Other non-current assets	260		21,024,624,996	45,474,508,789
1. Long-term prepaid expenses	261	V.10	5,757,686,082	7,118,275,774
2. Deferred income tax assets	262	V.11	15,266,938,914	38,356,233,015
3. Other non-current assets	268		-	-
TOTAL ASSETS (270 = 100 + 200)	270		1,045,955,825,074	1,028,429,779,824

Units: VND

Items	Code	Note	31/03/2026	31/12/2025
A – LIABILITIES (300 = 310 + 330)	300		173,833,403,600	250,979,677,540
I. Current liabilities	310		173,833,403,600	250,979,677,540
1. Short-term borrowings	311		-	-
2. Short-term trade payables	312		1,990,830,255	2,332,622,225
3. Short-term advances from customers	313		-	-
4. Taxes and others payable to State Treasury	314	V.12	89,291,576,398	60,537,716,212
5. Payables to employees	315		-	111,871,653
6. Accrued expenses	316	V.13	76,334,694,572	181,781,165,075
7. Inter-company payables	317		-	-
8. Other short-term payables	319	V.14	6,216,302,375	6,216,302,375
9. Short-term provisions	320		-	-
II. Non-current liabilities	330		-	-
B -OWNER'S EQUITY	400		872,122,421,474	777,450,102,284
1. Owner's contributed capital	411		312,011,430,000	312,011,430,000
2. Share premium	412		6,963,180,000	6,963,180,000
3. Other capital of owners	413		-	-
4. Treasury shares (*)	414		-	-
5. Asset revaluation differences	415		-	-
6. Foreign exchange differences	416		-	-
7. Investment and development fund	417		-	-
8. Financial reserve fund	418		-	-
9. Charter capital supplementary reserve fund	419		17,754,075,939	17,754,075,939
10. Undistributed post-tax profits	420		535,393,735,535	440,721,416,345
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		1,045,955,825,074	1,028,429,779,824

P: 45
CỘNG
HỢP
QUỐC
ĐÃ
CHẤU
KÝ
VIỆT
NAM

Dragon Capital Vietfund Management Joint Stock Company

BALANCE SHEET

For the accounting period ending March 31, 2026

OFF-BALANCE SHEET ITEMS

Units: VND

Items	Code	Note	31/03/2026	31/12/2025
1. Assets held under operating leases	001			
2. Assets received on behalf	002			
3. Deposit assets	003			
4. Resolved doubtful debt	004			
5. Foreign currencies - USD	005		2,183,831,817	956,764,622
6. Depository securities of the fund management company	006			
In which:				
6.1. Trading securities	007			
6.2. Temporary suspended trading securities	008			
6.3. Mortgaged securities	009			
6.4. Temporarily custodied securities	010			
6.5. Pending payent securities	011			
6.6. Pending withdrawal blocked-off securities	012			
6.7. Pending transaction securities	013			
6.8. Deposit securities for loan's guarantee	014			
6.9 Securities of transaction error correction	015			
7. Non-depository securities of the fund management company	020			
8. Cash of entrusting investors	030	V.15	270,796,745,116	172,620,572,941
- Domestic entrusting investors	031		237,547,161,104	172,620,572,941
- Foreign entrusting investors	032		33,249,584,012	-
9. Investment of entrusted investors	040	V.16	1,617,099,868,734	1,250,888,077,181
9.1. Domestic entrusting investors	041		1,518,919,811,594	1,250,888,077,181
9.1. Foreign entrusting investors	042		98,180,057,140	-
10. Receivables of entrusting investors	050	V.17	209,224,662,194	141,975,784,141
11. Payables of entrusting investors	051	V.18	1,732,383,061	1,273,020,658

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep

HCMC, date 17 month 04 year 2026

Chief Financial Officer



Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

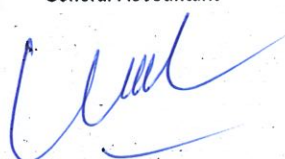
INCOME STATEMENT

For the accounting period ending March 31, 2026

Units: VND

Items	Code	Note	This Quarter of This Year	This Quarter of Previous Year	Cumulative from the beginning of the year to the end of this period	
					This year	Last Year
1. Revenue	01	VI.1	286,962,605,033	241,490,079,727	286,962,605,033	241,490,079,727
2. Deductions from Revenue	02		-	-	-	-
3. Net Revenue (10=01-02)	10		286,962,605,033	241,490,079,727	286,962,605,033	241,490,079,727
4. Operating Expenses, Cost of Goods Sold	11		-	-	-	-
5. Gross Profit from Operating Activities (20=10-11)	20		286,962,605,033	241,490,079,727	286,962,605,033	241,490,079,727
6. Financial Income	21	VI.2	30,608,177,253	4,089,327,061	30,608,177,253	4,089,327,061
7. Financial Expenses	22	VI.3	3,235,356,441	5,607,544,961	3,235,356,441	5,607,544,961
8. General and Administrative Expenses	25	VI.4	195,607,952,058	195,022,476,248	195,607,952,058	195,022,476,248
9. Profit from Operating Activities (30=20 +(21-22)- 25)	30		118,727,473,787	44,949,385,579	118,727,473,787	44,949,385,579
10. Other Income	31		-	-	-	-
11. Other Expenses	32	VI.5	-	-	-	-
12. Other Profit (40=31-32)	40		-	-	-	-
13. Accounting Profit Before Tax (50=30+40)	50		118,727,473,787	44,949,385,579	118,727,473,787	44,949,385,579
14. Corporate Income Tax Expense Current	51	VI.6	965,860,496	(8,796,311,994)	965,860,496	(8,796,311,994)
15. Corporate Income Tax Deferred	52	VI.7	23,089,294,101	17,955,119,320	23,089,294,101	17,955,119,320
16. Net profit after tax (60=50-51-52)	60		94,672,319,190	35,790,578,253	94,672,319,190	35,790,578,253
17. Basic earnings per share (*)	70					

General Accountant



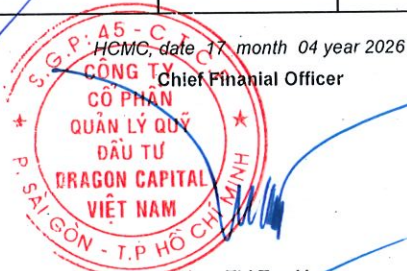
Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep

Chief Financial Officer



Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

CASHFLOW STATEMENT

For the accounting period ending March 31, 2026

Units: VND

Items	Code	Cumulative from the beginning of the year to the end of this period	
		This year	Last year
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from consulting and management activities and other activities	01	301,720,561,187	255,824,379,108
Payments for consulting and management activities and payments to suppliers	02	(65,765,785,388)	(85,318,550,106)
Payments to employees	03	(154,660,430,149)	(136,880,696,703)
Corporate income tax paid	05	(13,464,155,971)	(18,169,879,753)
Other receipts from operating activities	06	1,657,226,157	1,558,677,952
Other payments for operating activities	07	(28,552,214,969)	(29,610,571,025)
Net cash flows from operating activities	20	40,935,200,867	(12,596,640,527)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(2,284,575,802)	(7,677,261,065)
Proceeds from disposals of debt instruments	24	-	-
Payments for investments in shares	25	(95,000,000,000)	-
Collections on investments in other entities	26	206,611,945,072	-
Receipts of interest and dividends	27	1,730,804,287	2,875,582,960
Net cash flows from investing activities	30	11,233,072,181	(4,801,678,105)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from equity issued or capital contributed by owners	31	-	-
Payments of dividends	36	-	-
Net cash flows from financing activities	40	-	-

Dragon Capital Vietfund Management Joint Stock Company

CASHFLOW STATEMENT

For the accounting period ending March 31, 2026

Units: VND

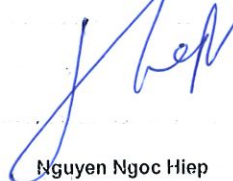
Chi tiêu	Code	Cumulative from the beginning of the year to the end of this period	
		This year	Last year
Net cash flows during the year (50 = 20+30+40)	50	52,168,273,048	(17,398,318,632)
Cash and cash equivalents at the beginning of the year	60	168,128,197,591	258,593,484,498
Effect of exchange rate fluctuations on cash and cash equivalents	61	71,514,597	7,589,493
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	220,367,985,236	241,202,755,359

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep



HCMC, date 17 month 04 year 2026

Chief Financial Officer

Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

I - OPERATIONAL CHARACTERISTICS OF THE COMPANY

1 Ownership structure

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

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

2 Sector of Activity:

Financial business sector.

3 Business Lines

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

4 Total Employees: 174

Of these, 50 employees have been granted fund and asset management practice certificates.

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

II- ACCOUNTING PERIOD AND CURRENCY

1 Accounting Period

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

2 Accounting Currency

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

III- APPLIED ACCOUNTING STANDARDS AND SYSTEM

1 Accounting System

The Company applies the Vietnamese Accounting System

2 Statement of Compliance

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

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

3 Accounting Form

General Journal

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 Cash and Cash Equivalents

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

2 Investments

Trading Securities

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

Held-to-Maturity (HTM) Investments

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

3 Receivables

Reflected at cost less allowance for doubtful debts.

4 Fixed Assets

Tangible Fixed Assets

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

Depreciation: Calculated using the straight-line method.

Office equipment	3 – 8 years
Transportation vehicles	6 years

Intangible Fixed Assets

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

5 Construction in Progress

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

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

6 Long-term Prepaid Expenses

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

7 Liabilities

Trade and other payables are stated at cost

8 Taxation

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

Current tax is the expected tax payable on the taxable income for the year, using the tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the annual accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

9 Share capital

Share capital and share premium

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

Statutory reserves

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

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

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

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

10 Revenue and other income

Services rendered

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

Interest income

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

Dividend income

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

11 Leases

Operating lease payments

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

Leased assets

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

12 Asset management for segregated accounts

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

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

Units: VND

V. ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents	Closing	Beginning
- Cash	60,678,391	88,103,323
- Cash at bank	8,088,676,708	3,040,094,268
- Cash equivalent	212,218,630,137	165,000,000,000
Total	<u>220,367,985,236</u>	<u>168,128,197,591</u>

2. Short-term financial investments	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Listed Shares	-	-	-	-
- Certificates of Funds	20,937,820	489,724,119,895	20,717,820	574,405,553,712
- Allowance for diminution in the value of	-	(7,066,143,609)	-	(3,976,441,163)
Total		<u>482,657,976,286</u>		<u>570,429,112,549</u>

3. Receivable from Operating Activities	Closing	Beginning
- Receivable from fund management activities - related parties	37,668,278,358	37,641,827,073
- Receivable from assets management activities for domestic investors	2,715,600,420	10,096,988,172
- Receivable from assets management activities for pension fund	303,585,339	303,115,099
- Receivable from securities investment consulting activities	74,830,821,015	82,233,858,340
Total	<u>115,518,285,132</u>	<u>130,275,788,684</u>

4. Other receivables	Closing	Beginning
- Interest receivable from term deposit at banks	4,254,198,762	270,582,191
- Receivable from deposits	332,476,200	332,476,200
- Other receivables	29,476,184	(26,000,001)
Total	<u>4,616,151,146</u>	<u>577,058,390</u>

5. Other long-term receivables	Closing	Beginning
- Long-term deposits	8,805,042,610	8,438,548,420
Total	<u>8,805,042,610</u>	<u>8,438,548,420</u>

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

Units: VND

6. Tangible fixed assets

	Office equipment	Motor vehicle	Total
Cost			
Opening balance	15,509,785,782	9,481,572,900	24,991,358,682
Additions	-	-	-
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>15,509,785,782</u>	<u>9,481,572,900</u>	<u>24,991,358,682</u>
Accumulated depreciation			
Opening balance	13,733,459,601	7,506,245,213	21,239,704,814
Additions	277,112,630	395,065,537	672,178,167
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>14,010,572,231</u>	<u>7,901,310,750</u>	<u>21,911,882,981</u>
Net book value			
Opening balance	1,776,326,181	1,975,327,687	3,751,653,868
Closing balance	<u>1,499,213,551</u>	<u>1,580,262,150</u>	<u>3,079,475,701</u>

- The historical cost of tangible fixed assets that were fully depreciation but stil in use: VND 11.217.987.682

7. Intangible fixed assets

	Right of use	Software	Total
Cost			
Opening balance	-	149,087,205,601	149,087,205,601
Additions	-	2,200,000,000	2,200,000,000
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>-</u>	<u>151,287,205,601</u>	<u>151,287,205,601</u>
Accumulated depreciation			
Opening balance	-	72,813,001,096	72,813,001,096
Additions	-	7,414,205,652	7,414,205,652
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>-</u>	<u>80,227,206,748</u>	<u>80,227,206,748</u>
Net book value			
Opening balance	-	76,274,204,505	76,274,204,505
Closing balance	<u>-</u>	<u>71,059,998,853</u>	<u>71,059,998,853</u>

- The historical cost of intangible fixed assets that were fully depreciation but stil in use: VND 14.739.098.596.

8. Construction in progress

	Closing	Beginning
- Trading investment software- DragonX	5,561,176,320	6,400,000,000
- Comprehensive customer data management software ("CRM")	5,950,649,028	5,894,549,028
- Accouting system SUN Sysynkt	437,860,000	437,860,000
Total	<u>11,949,685,348</u>	<u>12,732,409,028</u>

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

Units: VND

9. Long-term investments

	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Certificates of deposit and others	96	96,032,180,828	-	-
- Allowance for diminution in the value of	-	-	-	-
		96,032,180,828		-

10. Prepaids expenses

	Closing	Beginning
- Utility expenses, tools and equipment	5,757,686,082	7,118,275,774
- Other prepaid expenses	-	-
Total	5,757,686,082	7,118,275,774

11. Deferred tax assets

	Closing	Beginning
a- Recognised deferred tax assets	15,266,938,914	38,356,233,015
- Deductible temporary differences		
Deferred tax assets	15,266,938,914	38,356,233,015
b- Deferred tax liabilities	Số cuối kỳ	Số đầu năm
Deferred tax liabilities	-	-

12. Taxes and others payable to State Treasury

	Closing	Beginning
- Value added Tax	-	-
- Corporation income tax	30,772,568,134	43,270,863,609
- Personal income tax	58,043,252,951	16,922,675,596
- Withholding tax	475,755,313	344,177,007
- Tax of dividend	-	-
Total	89,291,576,398	60,537,716,212

13. Prepaid expenses

	Closing	Beginning
- Salary and performance bonus for employees	47,735,536,496	161,818,080,042
- Other accruals	28,599,158,076	19,963,085,033
Total	76,334,694,572	181,781,165,075

14. Other short-term payables

	Closing	Beginning
- Other payables	6,216,302,375	6,216,302,375
Total	6,216,302,375	6,216,302,375

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

Units: VND

	Closing	Beginning
15. Cash in banks of intrusted investors		
15.1 Cash in banks of domestic intrusted investors		
- Institutional investors	78,347,169,385	86,721,953,925
- Individual investors	159,199,991,719	85,898,619,016
Total	<u>237,547,161,104</u>	<u>172,620,572,941</u>
15.2 Cash in banks of international intrusted investors		
- Institutional investors	-	-
- Individual investors	33,249,584,012	-
Total	<u>33,249,584,012</u>	<u>-</u>
16. Investment portfolio of intrusted investors		
16.1. Domestic intrusted investors		
- Institutional investors	489,525,523,967	507,743,293,974
- Individual investors	1,029,394,287,627	743,144,783,207
Total	<u>1,518,919,811,594</u>	<u>1,250,888,077,181</u>
16.2. International intrusted investors		
- Institutional investors	-	-
- Individual investors	98,180,057,140	-
Total	<u>98,180,057,140</u>	<u>-</u>
17. Receivable of intrusted investors		
- Interest income received from deposits at bank	1,368,972,604	201,191,782
- Receivable from sales of shares and dividend	154,459,784,740	86,261,290,359
- Other receivable	53,395,904,850	55,513,302,000
Total	<u>209,224,662,194</u>	<u>141,975,784,141</u>
18. Payables of intrusted investors		
- Custody fee	-	-
- Management fee	1,732,383,061	1,106,148,269
- Brokerage fee	-	-
- Other fee	-	-
Total	<u>1,732,383,061</u>	<u>1,106,148,269</u>

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

Units: VND

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

1. Total Operating Revenue (Code No. 01)	This Year	Last Year
- Revenue from fund management activities of public funds and securities investment corr	111,375,118,751	77,398,736,915
- Revenue from portfolio management activities	4,557,755,412	1,505,480,648
- Revenue from pension fund management activities	886,597,397	592,880,462
- Revenue from rewards related to operating activities	-	-
- Revenue from securities investment advisory services	170,143,133,473	161,992,981,702
- Other revenue	-	-
Total	286,962,605,033	241,490,079,727
2. Financial Income (Code No. 21)	This Year	Last Year
- Interest income from deposits and certificates of deposit	1,921,500,310	2,704,733,647
- Interest income from corporate bonds	-	-
- Income from financial investments	26,930,511,255	-
- Other financial income	1,756,165,688	1,384,593,414
Total	30,608,177,253	4,089,327,061
3. Financial Expenses (Code No. 22)	This Year	Last Year
- Securities brokerage commissions	52,719,768	-
- Provision / reversal of impairment provisions for investments	3,089,702,446	5,124,000,000
- Foreign exchange differences	-	360,844,252
- Other financial expenses	92,934,227	122,700,709
Total	3,235,356,441	5,607,544,961
4. Operating expenses (Code No. 25)	This Year	Last Year
- Operating expenses	195,607,952,058	195,022,476,248
- Other expenses	-	-
Total	195,607,952,058	195,022,476,248
5. Other expenses (Code No. 32)	This Year	Previous Year
- Other expenses	-	-
- Loss on proposal tangible assets	-	-
Total	-	-
6. Current Corporate Income Tax Expense (Code No. 51)	This Year	Last Year
- Current corporate income tax expense based on taxable profit for the current year	965,860,496	(8,796,311,994)
- Adjustments to corporate income tax expenses of prior periods into this year's current tax expense	-	-
Total current corporate income tax expense	965,860,496	(8,796,311,994)

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending March 31, 2026

Units: VND

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

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

Total deferred corporate income tax expense

This Year	Last Year
23,089,294,101	17,955,119,320
-	-
23,089,294,101	17,955,119,320

IX- OTHER INFORMATION

Information on company shares:

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

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

General Accountant


Nguyen Huu Tuan

Chief Accountant


Nguyen Ngoc Hiep

HCMC, date 17, month 04 year 2026

Chief Financial Officer




Phan Thi Tuy Van