

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

Digitally signed by CÔNG TY CỔ PHẦN QUẢN
LÝ QUỸ ĐẦU TƯ DRAGON CAPITAL VIỆT NAM
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cn=CÔNG TY CỔ PHẦN QUẢN LÝ QUỸ ĐẦU
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DRAGON CAPITAL VIETFUND MANAGEMENT JOINT STOCK COMPANY

FINANCIAL STATEMENTS

FOR THE 3RD QUARTER 2026



Dragon Capital Vietfund Management Joint Stock Company

BALANCE SHEET

For the accounting period ending Sep 30, 2026

Units: VND

Items	Code	Note	30/09/2026	31/12/2025
A- CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		983,362,859,309	881,758,455,214
I. Cash and cash equivalents	110	V.1	113,093,782,331	168,398,779,782
1. Cash	111		33,092,686,441	3,128,197,591
2. Cash equivalents	112		80,001,095,890	165,270,582,191
II. Short-term financial investments	120	V.2	706,803,980,463	570,429,112,549
1. Short-term financial investments	121		733,853,755,463	574,405,553,712
2. Allowance for diminution in the value of short-term investments (*)	129		(27,049,775,000)	(3,976,441,163)
III. Accounts receivable – short-term	130		154,973,536,118	131,099,211,482
1. Short-term trade receivables	131		-	-
2. Prepayments to suppliers	132		2,286,052,844	516,946,599
3. Short-term inter-company receivables	133		-	-
4. Receivables from professional activities	135	V.3	113,690,087,783	130,275,788,684
5. Other short-term receivables	138	V.4	38,997,395,491	306,476,199
6. Provision for doubtful short-term receivables (*)	139		-	-
IV. Inventories	140		-	-
V. Other current assets	150		8,491,560,397	11,831,351,401
1. Short-term prepaid expenses	151		8,491,560,397	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		202,649,751,306	146,671,324,610
I. Long-term receivables	210		8,074,792,990	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	8,074,792,990	8,438,548,420
5. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		76,010,519,312	92,758,267,401
1. Tangible fixed assets	221	V.6	1,203,083,116	3,751,653,868
- Cost	222		15,694,785,782	24,991,358,682
- Accumulated amortization	223		(14,491,702,666)	(21,239,704,814)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	V.7	74,369,576,196	76,274,204,505
- Cost	228		170,247,686,549	149,087,205,601
- Accumulated amortization	229		(95,878,110,353)	(72,813,001,096)
4. Construction in progress	230	V.8	437,860,000	12,732,409,028

Dragon Capital Vietfund Management Joint Stock Company

BALANCE SHEET

For the accounting period ending Sep 30, 2026

III. Long-term financial investments	250	V.9	83,187,748,622	-
1. Investments in subsidiaries	251		16,830,000,000	-
2. Investments in associates and joint ventures	252		-	-
3. Other long-term investments	258		66,357,748,622	-
4. Provision for impairment of long-term financial investments	259		-	-
IV. Other non-current assets	260		35,376,690,382	45,474,508,789
1. Long-term prepaid expenses	261	V.10	3,474,583,473	7,118,275,774
2. Deferred income tax assets	262	V.11	31,902,106,909	38,356,233,015
3. Other non-current assets	268		-	-
TOTAL ASSETS (270 = 100 + 200)	270		1,186,012,610,615	1,028,429,779,824

Units: VND

Items	Code	Note	30/09/2026	31/12/2025
A – LIABILITIES (300 = 310 + 330)	300		226,646,315,319	250,979,677,540
I. Current liabilities	310		226,646,315,319	250,979,677,540
1. Short-term borrowings	311		-	-
2. Short-term trade payables	312		3,902,717,625	2,332,622,225
3. Short-term advances from customers	313		-	-
4. Taxes and others payable to State Treasury	314	V.12	59,378,142,803	60,537,716,212
5. Payables to employees	315		-	111,871,653
6. Accrued expenses	316	V.13	157,149,152,516	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		959,366,295,296	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		622,637,609,357	440,721,416,345
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		1,186,012,610,615	1,028,429,779,824

Dragon Capital Vietfund Management Joint Stock Company

BALANCE SHEET

For the accounting period ending Sep 30, 2026

OFF-BALANCE SHEET ITEMS

Units: VND

Items	Code	Note	30/09/2026	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		10,591,207,402	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 payment 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	293,742,139,063	172,620,572,941
- Domestic entrusting investors	031		280,534,524,493	172,620,572,941
- Foreign entrusting investors	032		13,207,614,570	-
9. Investment of entrusted investors	040	V.16	1,689,898,645,296	1,250,888,077,181
9.1. Domestic entrusting investors	041		1,619,879,153,801	1,250,888,077,181
9.1. Foreign entrusting investors	042		70,019,491,495	-
10. Receivables of entrusting investors	050	V.17	94,981,607,220	141,975,784,141
11. Payables of entrusting investors	051	V.18	2,751,740,947	10,096,988,172

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep

HCMC, date 17 month 10 year 2026

Chief Financial Officer



Phan Thi Tuy Van

Dragon Capital Vietfund Management Joint Stock Company

INCOME STATEMENT

For the accounting period ending Sep 30, 2026

Units: VND

Items	Code	Note	This Quarter of This Year	This Quarter of Previous Year	Cumulative from the beginning of the year to the end of this period	
					This year	Last Year
1. Revenue	01	VI.1	256,769,445,370	292,511,969,109	809,988,083,315	772,900,147,808
2. Deductions from Revenue	02		-	-	-	-
3. Net Revenue (10=01-02)	10		256,769,445,370	292,511,969,109	809,988,083,315	772,900,147,808
4. Operating Expenses, Cost of Goods Sold	11		-	-	-	-
5. Gross Profit from Operating Activities (20=10-11)	20		256,769,445,370	292,511,969,109	809,988,083,315	772,900,147,808
6. Financial Income	21	VI.2	54,208,245,079	11,485,357,715	111,492,477,279	20,257,444,430
7. Financial Expenses	22	VI.3	17,590,193,922	(6,042,364,685)	23,626,043,925	(3,849,141,830)
8. General and Administrative Expenses	25	VI.4	171,149,300,177	270,664,499,887	559,521,039,407	687,778,011,723
9. Profit from Operating Activities (30=20 +(21-22)- 25)	30		122,238,196,350	39,375,191,622	338,333,477,262	109,228,722,345
10. Other Income	31		1,590,909,091	-	2,272,727,273	11,441,000
11. Other Expenses	32	VI.5	540,673,500	-	1,256,810,290	-
12. Other Profit (40=31-32)	40		1,050,235,591	-	1,015,916,983	11,441,000
13. Accounting Profit Before Tax (50=30+40)	50		123,288,431,941	39,375,191,622	339,349,394,245	109,240,163,345
14. Corporate Income Tax Expense_ Current	51	VI.6	25,290,253,050	29,555,693,190	57,375,646,127	36,706,655,944
15. Corporate Income Tax _ Deferred	52	VI.7	(5,364,906,436)	(21,436,357,420)	6,454,126,106	(14,173,941,229)
16. Net profit after tax (60=50-51-52)	60		103,363,085,327	31,255,855,852	275,519,622,012	86,707,448,630
17. Basic earnings per share (*)	70					

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep



Dragon Capital Vietfund Management Joint Stock Company

CASHFLOW STATEMENT

For the accounting period ending Sep 30, 2026

Units: VND

Items	Code	Cumulative from the beginning of the year to the end of this period	
		This year	Last year
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from consulting and management activities and other activities	01	826,614,211,819	736,675,252,146
Payments for consulting and management activities and payments to suppliers	02	(196,417,351,300)	(232,358,744,614)
Payments to employees	03	(260,885,135,490)	(255,219,461,151)
Corporate income tax paid	05	(56,805,179,604)	(32,583,258,698)
Other receipts from operating activities	06	3,538,515,097	10,440,369,543
Other payments for operating activities	07	(100,468,616,626)	(111,283,911,494)
Net cash flows from operating activities	20	215,576,443,896	115,670,245,732
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets and other long-term assets	21	(5,975,974,505)	(25,282,711,445)
Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22	2,272,727,273	-
Expenses for purchasing debt instruments from other entities.	23	(1,167,501,577,798)	-
Proceeds from disposals of debt instruments	24	737,859,710,813	-
Payments for investments in shares	25	(161,830,000,000)	(91,282,628,850)
Collections on investments in other entities	26	391,382,528,960	24,242,400,000
Receipts of interest and dividends	27	26,638,724,870	6,656,196,495
Net cash flows from investing activities	30	(177,153,860,387)	(85,666,743,800)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from equity issued or capital contributed by owners	31	-	-
Payments of dividends	36	(93,603,429,000)	(131,044,800,600)
Net cash flows from financing activities	40	(93,603,429,000)	(131,044,800,600)

Dragon Capital Vietfund Management Joint Stock Company

CASHFLOW STATEMENT

For the accounting period ending Sep 30, 2026

Units: VND

Chi tiêu	Code	Cumulative from the beginning of the year to the end of this period	
		This year	Last year
Net cash flows during the year (50 = 20+30+40)	50	(55,180,845,491)	(101,041,298,668)
Cash and cash equivalents at the beginning of the year	60	168,398,779,782	258,593,484,498
Effect of exchange rate fluctuations on cash and cash equivalents	61	(124,151,960)	54,618,939
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	113,093,782,331	157,606,804,769

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep



HCMC, date 17 month 10 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 Sep 30, 2026

I - OPERATIONAL CHARACTERISTICS OF THE COMPANY

1 Ownership structure

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

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

2 Sector of Activity:

Financial business sector.

3 Business Lines

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

4 Total Employees: 151

Of these, 46 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 Sep 30, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 Cash and Cash Equivalents

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

2 Investments

Trading Securities

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

Held-to-Maturity (HTM) Investments

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

3 Receivables

Reflected at cost less allowance for doubtful debts.

4 Fixed Assets

Tangible Fixed Assets

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

Depreciation: Calculated using the straight-line method.

Office equipment	3 – 8 years
Transportation vehicles	6 years

Intangible Fixed Assets

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

5 Construction in Progress

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

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

6 Long-term Prepaid Expenses

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

7 Liabilities

Trade and other payables are stated at cost

8 Taxation

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

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

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

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

9 Share capital

Share capital and share premium

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

Statutory reserves

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

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

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



Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

10 Revenue and other income

Services rendered

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

Interest income

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

Dividend income

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

11 Leases

Operating lease payments

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

Leased assets

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

12 Asset management for segregated accounts

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

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

Units: VND

V. ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents			Closing	Beginning
- Cash			64,669,841	88,103,323
- Cash at bank			33,028,016,600	3,040,094,268
- Cash equivalent			80,001,095,890	165,270,582,191
Total			113,093,782,331	168,398,779,782
2. Short-term financial investments				
	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Listed Shares	-	-	-	-
- Certificates of Funds	23,387,820	410,050,514,785	20,717,820	574,405,553,712
- Allowance for diminution in the value of short-term investments	-	(27,049,775,000)	-	(3,976,441,163)
Total		706,803,980,463		570,429,112,549
3. Receivable from Operating Activities			Closing	Beginning
- Receivable from fund management activities - related parties			30,232,599,658	37,641,827,073
- Receivable from assets management activities for domestic investors			2,751,740,947	10,096,988,172
- Receivable from assets management activities for pension fund			169,516,609	303,115,099
- Receivable from securities investment consulting activities			80,536,230,569	82,233,858,340
Total			113,690,087,783	130,275,788,684
4. Other receivables			Closing	Beginning
- Interest receivable from term deposit at banks			-	-
- Receivable from deposits			332,476,200	332,476,200
- Other receivables			9,919,291	(26,000,001)
Total			38,997,395,491	306,476,199
5. Other long-term receivables			Closing	Beginning
- Long-term deposits			8,074,792,990	8,438,548,420
Total			8,074,792,990	8,438,548,420

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

Units: VND

6. Tangible fixed assets

	Office equipment	Motor vehicle	Total
Cost			
Opening balance	15,509,785,782	9,481,572,900	24,991,358,682
Additions	185,000,000	(9,481,572,900)	(9,296,572,900)
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>15,694,785,782</u>	<u>-</u>	<u>15,694,785,782</u>
Accumulated depreciation			
Opening balance	13,733,459,601	7,506,245,213	21,239,704,814
Additions	758,243,065	(7,506,245,213)	(6,748,002,148)
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>14,491,702,666</u>	<u>-</u>	<u>14,491,702,666</u>
Net book value			
Opening balance	1,776,326,181	1,975,327,687	3,751,653,868
Closing balance	<u>1,203,083,116</u>	<u>-</u>	<u>1,203,083,116</u>

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

7. Intangible fixed assets

	Right of use	Software	Total
Cost			
Opening balance	-	149,087,205,601	149,087,205,601
Additions	-	21,160,480,948	21,160,480,948
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>-</u>	<u>170,247,686,549</u>	<u>170,247,686,549</u>
Accumulated depreciation			
Opening balance	-	72,813,001,096	72,813,001,096
Additions	-	23,065,109,257	23,065,109,257
Change for the period	-	-	-
Less other	-	-	-
Closing balance	<u>-</u>	<u>95,878,110,353</u>	<u>95,878,110,353</u>
Net book value			
Opening balance	-	76,274,204,505	76,274,204,505
Closing balance	<u>-</u>	<u>74,369,576,196</u>	<u>74,369,576,196</u>

- The historical cost of intangible fixed assets that were fully depreciation but still in use: VND 18.696.777.973.

8. Construction in progress

	Closing	Beginning
- Trading investment software- DragonX 2.0	-	6,400,000,000
- Comprehensive customer data management software ("CRM")	-	5,894,549,028
- Accounting system SUN Sysynkt	437,860,000	437,860,000
Total	<u>437,860,000</u>	<u>12,732,409,028</u>

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

Units: VND

9. Long-term investments

	Closing		Beginning	
	Quantity	Value	Quantity	Value
- Công ty con	-	16,830,000,000	-	-
- Certificates of deposit and others	66	66,357,748,622	-	-
- Allowance for diminution in the value of long-term investments	-	-	-	-
		83,187,748,622		-

10. Prepaids expenses

	Closing	Beginning
- Utility expenses, tools and equipment	3,474,583,473	7,118,275,774
- Other prepaid expenses	-	-
Total	3,474,583,473	7,118,275,774

11. Deferred tax assets

	Closing	Beginning
a- Recognised deferred tax assets	31,902,106,909	38,356,233,015
- Deductible temporary differences		
Deferred tax assets	31,902,106,909	38,356,233,015
b- Deferred tax liabilities		
Deferred tax liabilities	Số cuối kỳ	Số đầu năm
	-	-

12. Taxes and others payable to State Treasury

	Closing	Beginning
- Value added Tax	-	-
- Corporation income tax	43,841,330,132	43,270,863,609
- Personal income tax	15,328,005,724	16,922,675,596
- Withholding tax	208,806,947	344,177,007
- Tax of dividend	-	-
Total	59,378,142,803	60,537,716,212

13. Prepaid expenses

	Closing	Beginning
- Salary and performance bonus for employees	130,237,444,901	161,818,080,042
- Other accruals	26,911,707,615	19,963,085,033
Total	157,149,152,516	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 Sep 30, 2026

Units: VND

	Closing	Beginning
15. Cash in banks of intrusted investors		
15.1 Cash in banks of domestic intrusted investors		
- Institutional investors	90,585,502,754	86,721,953,925
- Individual investors	189,949,021,739	85,898,619,016
Total	<u>280,534,524,493</u>	<u>172,620,572,941</u>
15.2 Cash in banks of international intrusted investors		
- Institutional investors	-	-
- Individual investors	13,207,614,570	-
Total	<u>13,207,614,570</u>	<u>-</u>
16. Investment portfolio of intrusted investors		
16.1. Domestic intrusted investors		
- Institutional investors	538,340,987,290	507,743,293,974
- Individual investors	1,081,538,166,511	743,144,783,207
Total	<u>1,619,879,153,801</u>	<u>1,250,888,077,181</u>
16.2. International intrusted investors		
- Institutional investors	-	-
- Individual investors	70,019,491,495	-
Total	<u>70,019,491,495</u>	<u>-</u>
17. Receivable of intrusted investors		
- Interest income received from deposits at bank	466,738,895	201,191,782
- Receivable from sales of shares and dividend	41,608,780,523	86,261,290,359
- Other receivable	51,139,182,162	55,513,302,000
Total	<u>94,981,607,220</u>	<u>141,975,784,141</u>
18. Payables of intrusted investors		
- Custody fee	-	-
- Management fee	2,751,740,947	1,106,148,269
- Brokerage fee	-	-
- Other fee	-	-
Total	<u>2,751,740,947</u>	<u>1,106,148,269</u>

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

Units: VND

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

	This Year	Last Year
1. Total Operating Revenue (Code No. 01)		
- Revenue from fund management activities of public funds and securities investment companies	303,090,166,939	250,693,286,678
- Revenue from portfolio management activities	15,382,739,687	6,695,097,601
- Revenue from pension fund management activities	2,342,214,986	2,010,370,857
- Revenue from rewards related to operating activities	-	-
- Revenue from securities investment advisory services	489,172,961,703	513,501,392,672
- Other revenue	-	-
Total	809,988,083,315	772,900,147,808
2. Financial Income (Code No. 21)		
- Interest income from deposits and certificates of deposit	9,568,862,445	6,191,936,222
- Interest income from corporate bonds	2,556,130,526	-
- Income from financial investments	54,644,607,089	8,586,760,000
- Other financial income	3,589,592,805	5,478,748,208
Total	111,492,477,279	20,257,444,430
3. Financial Expenses (Code No. 22)		
- Securities brokerage commissions	118,567,024	-
- Provision / reversal of impairment provisions for investments	23,073,333,837	(4,511,726,214)
- Foreign exchange differences	195,796,556	360,844,253
- Other financial expenses	238,346,508	301,740,131
Total	23,626,043,925	(3,849,141,830)
4. Operating expenses (Code No. 25)		
- Operating expenses	559,521,039,407	687,778,011,723
- Other expenses	-	-
Total	559,521,039,407	687,778,011,723
5. Other expenses (Code No. 32)		
- Other expenses	-	-
- Loss on disposal tangible assets	1,256,810,290	-
Total	1,256,810,290	-
6. Current Corporate Income Tax Expense (Code No. 51)		
- Current corporate income tax expense based on taxable profit for the current year	57,375,646,127	36,706,655,944
- Adjustments to corporate income tax expenses of prior periods into this year's current tax expense	-	-
Total current corporate income tax expense	57,375,646,127	36,706,655,944

Dragon Capital Vietfund Management Joint Stock Company

NOTES TO THE FINANCIAL STATEMENTS

For the accounting period ending Sep 30, 2026

Units: VND

7. Deferred Corporate Income Tax Expense (Code No. 52)	This Year	Last Year
- Deferred corporate income tax expense/income arising from taxable/deductible temporary differences	6,454,126,106	(14,173,941,229)
- Deferred corporate income tax expense/income arising from tax losses and unused tax incentives	-	-
Total deferred corporate income tax expense	<u>6,454,126,106</u>	<u>(14,173,941,229)</u>

IX- OTHER INFORMATION

Information on company shares:

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

General Accountant



Nguyen Huu Tuan

Chief Accountant



Nguyen Ngoc Hiep

Chief Financial Officer



Phan Thi Tuy Van

T.C.P
CHI MINH