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VIETINBANK FUND MANAGEMENT COMPANY LIMITED

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

TABLE OF CONTENTS

CONTENTS	PAGES
STATEMENT OF THE BOARD OF MANAGEMENT	1 - 2
REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS	3 - 4
INTERIM STATEMENT OF FINANCIAL POSITION	5 - 7
INTERIM INCOME STATEMENT	8
INTERIM CASH FLOW STATEMENT	9
INTERIM STATEMENT OF CHANGES IN EQUITY	10
NOTES TO THE INTERIM FINANCIAL STATEMENTS	11 - 27

VIETINBANK FUND MANAGEMENT COMPANY LIMITED
2nd Floor, Building 304 and 306 Ba Trieu,
Hai Ba Trung Ward, Hanoi, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of VietinBank Fund Management Company Limited (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2026.

THE BOARDS OF MEMBERS, MANAGEMENT AND SUPERVISOR

The members of the Boards of Members, Management and Supervisory of the Company during the period and to the date of approval of this report are as follows:

Board of Members

Ms. Bui Thu Trang	Chairwoman
Mr. Nguyen Hong Duc	Member (Appointed on 01 January 2026)
Mr. Doan Ngoc Doan	Member

Board of Management

Mr. Nguyen Hong Duc	General Director (Appointed on 01 January 2026)
Ms. Phan Hai Sam	Deputy General Director (Re-appointed on 01 January 2026)

Board of Supervisor

Ms. Nguyen Thi Ngoc Lan	Head of the Board of Supervisor

Authorized person for signing the interim financial statements

Ms. Phan Hai Sam	Deputy General Director (According to Authorization letter No. 10/GUQ-QLQ-TCHC of the Chairwoman of the Board of Members of the Company dated 26 May 2026)

THE BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its interim financial performance, its interim cash flows and its changes in equity for the 6-month period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese accounting regime for fund management companies issued by the Ministry of Finance under Circular No. 125/2011/TT-BTC dated 05 September 2011 ("Circular 125") and legal regulations relating to interim financial reporting.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

In preparing these interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim 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; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese accounting regime for fund management companies issued by Ministry of Finance under Circular 125 and legal regulations relating to interim financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Management,

Phan Hai Sam
Deputy General Director

Hanoi, 13 August 2026

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REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **Board of Members, Board of Supervisor and Board of Management**
VietinBank Fund Management Company Limited

We have reviewed the accompanying interim financial statements of VietinBank Fund Management Company Limited (the "Company"), prepared on 13 August 2026 as set out from page 05 to page 27, which comprise the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement and the interim statement of changes in equity for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

The Board of Management's Responsibility for the Financial Statements

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim financial statements, in accordance with Vietnamese Accounting Standards, Vietnamese accounting regime for fund management companies issued by Ministry of Finance under Circular 125 and legal regulations relating to interim financial reporting and for such internal control as the Board of Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagement (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements 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.

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REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim financial position of the Company as at 30 June 2026, and its interim financial performance, its interim cash flows and its interim statement of change in equity for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for fund management companies issued by the Ministry of Finance under Circular 125 and legal regulations relating to interim financial reporting.

Other matter

The Company's interim financial statements for the 6-month period ended 30 June 2025 were reviewed by another auditor who expressed an unmodified conclusion on those statements on 13 August 2025. The Company's financial statements for the year ended 31 December 2025 are also audited by this auditor who expressed an unmodified opinion on those statements on 26 March 2026.

M.S.D.N: 0100112500-C.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Pham Tuan Linh
Audit Partner
Audit Practising Registration Certificate
No. 3001-2024-001-1

DELOITTE VIETNAM AUDIT COMPANY LIMITED

13 August 2026
Hanoi, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**229,073,989,428**	**219,100,619,440**
I.	**Cash and cash equivalents**	**110**	**5**	**8,669,094,114**	**17,571,749,031**
1.	Cash	111		8,669,094,114	3,571,749,031
2.	Cash equivalents	112		-	14,000,000,000
II.	**Short-term financial investments**	**120**	**6**	**219,570,023,533**	**197,133,291,352**
1.	Short-term investment	121		222,849,953,335	211,798,863,552
2.	Provision for impairment of short-term financial investments	129		(3,279,929,802)	(14,665,572,200)
III.	**Short-term receivables**	**130**		**569,696,271**	**3,867,873,141**
1.	Short-term advance to suppliers	132		145,000,000	75,000,000
2.	Short-term account receivables	134	7	596,863,899	413,201,674
3.	Other receivables	135		20,728,945	3,494,696,122
4.	Provision for doubtful short-term receivables	139	8	(192,896,573)	(115,024,655)
IV.	**Other short-term assets**	**150**		**265,175,510**	**527,705,916**
1.	Short-term prepayments	151	9	251,436,210	502,705,916
2.	Other short-term assets	158		13,739,300	25,000,000
B.	**NON-CURRENT ASSETS**	**200**		**211,712,257,272**	**211,553,372,367**
I.	**Fixed assets**	**220**		**3,154,769**	**6,754,667**
1.	Tangible fixed assets	221	10	3,154,769	6,754,667
	- Cost	*222*		*2,406,174,700*	*2,406,174,700*
	- Accumulated depreciation	*223*		*(2,403,019,931)*	*(2,399,420,033)*
2.	Intangible assets	227	11	-	-
	- Cost	*228*		*808,708,000*	*808,708,000*
	- Accumulated amortisation	*229*		*(808,708,000)*	*(808,708,000)*
II.	**Long-term financial investments**	**250**	**12**	**211,500,000,000**	**211,500,000,000**
1.	Other long-term financial investments	258		211,500,000,000	211,500,000,000
III.	**Other long-term assets**	**260**		**209,102,503**	**46,617,700**
1.	Long-term prepayments	261	9	184,102,503	21,617,700
2.	Other long-term assets	268		25,000,000	25,000,000
	TOTAL ASSETS (270=100+200)	**270**		**440,786,246,700**	**430,653,991,807**

The accompanying notes are an integral part of these accompanying interim financial statements

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	EQUITY	Codes	Notes	Closing balance	Opening balance
A.	**LIABILITIES**	**300**		**3,850,747,918**	**4,786,271,122**
I.	**Current liabilities**	**310**		**3,850,747,918**	**4,786,271,122**
1.	Taxes and amounts payable to the State budget	314	13	1,346,010,994	288,755,387
2.	Payables to employees	315		1,357,386,730	2,254,483,111
3	Short-term accrued expenses	316		-	607,740,740
4.	Other short-term payables	319		47,106,372	32,177,744
5.	Bonus and welfare funds	323	14	1,100,243,822	1,603,114,140
B.	**OWNER'S EQUITY**	**400**		**436,935,498,782**	**425,867,720,685**
I.	**Owner's equity**	**410**	**15**	**436,935,498,782**	**425,867,720,685**
1.	Owner's contributed capital	411		300,000,000,000	300,000,000,000
2.	Financial reserves	418		30,691,810,009	30,691,810,009
3.	Other reserves	419		23,862,826,083	23,862,826,083
4.	Retained earnings	420		82,380,862,690	71,313,084,593
	TOTAL EQUITY (440=300+400)	**440**		**440,786,246,700**	**430,653,991,807**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

OFF-BALANCE SHEET ITEMS

	Items	Codes	Notes	Closing balance	Opening balance
1.	**Depository securities of fund management company** Include:	**006**		**127,395,096,000**	**83,277,396,000**
1.1.	*Trading securities*	*007*		*127,395,096,000*	*83,277,396,000*
2.	**Securities not deposited by fund management company**	**020**		**240,300,000,000**	**307,300,000,000**
3.	**Deposits of trustors**	**030**	**16**	**22,440,183,122**	**3,471,145,361**
3.1.	*Deposits of domestic trustors*	*031*		*22,432,719,309*	*3,463,688,775*
3.2.	*Deposits of foreign trustors*	*032*		*7,463,813*	*7,456,586*
4.	**Investment portfolio of the trustors**	**040**	**17**	**1,982,507,728,843**	**1,133,357,728,843**
4.1.	*Domestic trustors*	*041*	*17.1*	*1,978,917,728,843*	*1,129,767,728,843*
4.2.	*Foreign trustors*	*042*	*17.2*	*3,590,000,000*	*3,590,000,000*
5.	**Receivables of the trustors**	050		2,000,000	-
6.	**Payables of the trustors**	**051**	**18**	**839,841,955**	**2,754,337,662**

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TRÁCH NHIỆM HỮU HẠN
MỘT THÀNH VIÊN
QUẢN LÝ QUỸ
NGÂN HÀNG TMCP
CÔNG THƯƠNG
VIỆT NAM
P. HAI BÀ TRƯNG - T.P HÀ NỘI

Nguyen Thi Dieu Quynh	**Tran Manh Tien**	**Phan Hai Sam**
Preparer	**Accountant in charge**	**Deputy General Director**

13 August 2026

INTERIM INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Gross revenue from services rendered**	**01**	**20**	**1,544,761,106**	**2,987,759,840**
2.	**Net revenue from services rendered (10=01)**	**10**		**1,544,761,106**	**2,987,759,840**
3.	Cost of sales	11	21	2,443,786,257	1,846,393,062
4.	**Gross (loss)/gain from services rendered (20=10-11)**	**20**		**(899,025,151)**	**1,141,366,778**
5.	Financial income	21	22	8,928,926,430	4,104,690,503
6.	Financial expenses	22	23	(11,276,176,506)	1,075,209,592
7.	General and administration expenses	25	24	5,463,866,423	3,154,555,804
8.	**Operating profit (30=20+(21-22)-25)**	**30**		**13,842,211,362**	**1,016,291,885**
9.	**Accounting profit before tax (50=30+40)**	**50**		**13,842,211,362**	**1,016,291,885**
10.	**Current corporate income tax expense**	**51**	**26**	**2,774,433,265**	**209,373,049**
11.	**Net profit after corporate income tax (60=50-51)**	**60**		**11,067,778,097**	**806,918,836**

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Nguyen Thi Dieu Quynh
Preparer

Tran Manh Tien
Accountant in charge

Phan Hai Sam
Deputy General Director

13 August 2026

The accompanying notes are an integral part of these accompanying interim financial statements

INTERIM CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1.	***Profit before tax***	***01***		***13,842,211,362***	***1,016,291,885***
2.	***Adjustments for:***				
	Depreciation and amortisation of fixed assets	02		3,599,898	78,599,898
	Provisions	03		(11,307,770,480)	1,048,725,243
	(Gain) from investing activities	05		(4,950,538,541)	(458,690,504)
3.	***Operating (loss)/profit before movements in working capital***	***08***		***(2,412,497,761)***	***1,684,926,522***
	Changes in receivables	09		(275,952,388)	(3,058,297,390)
	Changes in payables (excluding corporate income tax payable)	11		(1,569,151,924)	(871,003,740)
	Changes in prepaid expenses	12		88,784,903	41,074,038
	Changes in trading securities	13		2,259,847,619	-
	Corporate income tax paid	15		(1,637,934,227)	(3,103,952,441)
	Other cash inflows	16		26,000,000	-
	Other cash outflows	17		(528,870,318)	(609,006,812)
	Net cash (used in) operating activities	***20***		***(4,049,774,096)***	***(5,916,259,823)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
1.	Cash outflow for lending, buying debt instruments of other entities	23		(236,999,500,000)	-
2.	Cash recovered from lending, selling debt instruments of other entities	24		231,961,725,414	-
3.	Interest earned, dividends and profits received	27		184,893,765	139,444,872
	Net cash (used in)/generated by investing activities	***30***		***(4,852,880,821)***	***139,444,872***
	Net (decrease) in cash (50=20+30+40)	**50**		**(8,902,654,917)**	**(5,776,814,951)**
	Cash and cash equivalents at the beginning of the period	**60**		**17,571,749,031**	**11,620,271,216**
	Cash and cash equivalents at the end of the period (70=50+60)	**70**		**8,669,094,114**	**5,843,456,265**

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VIỆT NAM
P. HAI BÀ TRƯNG - T.P HÀ NỘI

Nguyen Thi Dieu Quynh
Preparer

Tran Manh Tien
Accountant in charge

Phan Hai Sam
Deputy General Director

13 August 2026

The accompanying notes are an integral part of these accompanying interim financial statements

INTERIM STATEMENT OF CHANGES IN EQUITY

For the 6-month period ended 30 June 2026

Unit: VND

	Opening balance		Movements				Closing balance	
	Prior period	Current period	Prior period		Current period		Prior period	Current period
			Increase	Decrease	Increase	Decrease		
1. Owner's contributed capital	300,000,000,000	300,000,000,000	-	-	-	-	300,000,000,000	300,000,000,000
2. Financial reserve	30,691,810,009	30,691,810,009	-	-	-	-	30,691,810,009	30,691,810,009
3. Other reserves	23,862,826,083	23,862,826,083	-	-	-	-	23,862,826,083	23,862,826,083
4. Retained earnings	66,402,725,931	71,313,084,593	806,918,836	-	11,067,778,097	-	67,209,644,767	82,380,862,690
Total	**420,957,362,023**	**425,867,720,685**	**806,918,836**	**-**	**11,067,778,097**	**-**	**421,764,280,859**	**436,935,498,782**

Nguyen Thi Dieu Quynh
Preparer

Tran Manh Tien
Accountant in charge

S.G.P: 33 - C.T.T.N.H.H
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Phan Hai Sam
Deputy General Director

13 August 2026

The accompanying notes are an integral part of these accompanying interim financial statements

NOTES TO THE INTERIM FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

1. GENERAL INFORMATION

Structure of ownership

VietinBank Fund Management Company Limited ("the Company") is a subsidiary wholly owned by Vietnam Joint Stock Commercial Bank for Industry and Trade. The Company was established under the Establishment and Operation License No. 50/UBCK-GP issued by the State Securities Commission of Vietnam on 26 October 2010, with the latest amendment No. 72/GPDC-UBCK dated 17 June 2026. The Company's charter capital as of 30 June 2026 is VND 300,000,000,000.

The company is headquartered at 2nd Floor, Building 304 and 306 Ba Trieu, Hai Ba Trung Ward, Hanoi, Vietnam.

The total number of employees of the Company as at 30 June 2026 was 25 (as at 31 December 2025: 25).

Operating industry and principal activities

Operating industry and principal activities of the Company include:

- Establishment and management of securities investment funds and securities investment companies;
- Securities portfolio management; and
- Securities investment consulting.

Disclosure of information comparability in the interim financial statements

Comparative figures of the interim statement of financial position and corresponding notes are the figures of the audited financial statements for the year ended 31 December 2025.

Comparative figures of the interim income statement, interim cash flow statement, interim statement of changes in equity and corresponding notes are the figures of the reviewed interim financial statements for the 6-month period ended 30 June 2025.

As presented in Note 03, the Company has adopted Circular No. 99/2025/TT-BTC ("Circular 99") on a prospective basis. As permitted under the transitional provisions of Circular 99, the Company has elected not to reclassify corresponding figures. Accordingly, certain items presented in these financial statements for current period may not be comparable with the corresponding figures of the prior period.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnamese Dong (VND) are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards and Vietnamese accounting regimes for fund management companies issued by the Ministry of Finance under Circular No. 125/2011/TT-BTC dated 05 September, 2011 ("Circular 125") and legal regulations related to the interim financial reporting.

The accompanying interim financial statements are not intended to present the interim financial position, interim results of operations, interim cash flows and interim changes in equity in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

These interim financial statements are prepard for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime ("Circular 99"). This circular is effective from 01 January 2026 and applies for financial years beginning on or after 01 January 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014 providing guidance on the corporate accounting regime, and the circulars amending and supplementing Circular 200.

The Company has adopted the changes in accounting guidance prescribed by Circular 99 for financial period beginning on 01 January 2026 on a prospective basis. The adoption of these changes has not had any material impact on the disclosures or on amounts reported in these financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, Vietnamese accounting regime for fund management companies issued by the Ministry of Finance under Circular 125 and legal regulations relating to interim financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, short-term highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

The provision expenses incurred are recorded in "General and Administration expenses" during the period. For overdue receivables, the provision rate is determined according to current prevailing accounting regulations.

Investments

Short-term investments

Short-term investments include listed and unlisted shares, listed and unlisted bonds on the stock market and other investments. Short-term investments in trading securities are recorded at cost less provision for impairment of securities investments. Short-term investments in held-to-maturity investments are stated at carrying value, which comprises the initial purchase price, accumulated accrued interest and the amortization of discounts/premiums using the effective interest method, less provision for impairment of securities investments.

The provision for impairment of securities investments is determined as the difference between the actual market price of the securities and the value of the securities recorded in the accounting books, in accordance with the guidelines specified in Circular No. 24/2022/TT-BTC dated 7 April 2022 ("Circular 24"), amending and supplementing certain articles of Circular No. 48/2019/TT-BTC dated 8 August 2019 ("Circular 48") issued by the Ministry of Finance, regulating the establishment and handling of provisions for inventory impairment, investment losses, uncollectible receivables, and Circular No. 114/2021/TT-BTC dated 17 December 2021 ("Circular 114") of the Ministry of Finance, guiding the financial regime for fund management companies.

The actual market price of securities is determined as follows:

For listed securities (including shares, fund certificates, derivative securities, and listed warrants with collateral): the actual market price of the securities is calculated based on the closing price on the most recent trading day up to the date of the interim financial statements.

For securities of companies not listed on the stock market but registered for trading on the exchange market of unlisted public companies (UPCOM), the market value is determined as the average reference price for the last 30 consecutive trading days before the revaluation published by the Stock Exchange.

In case securities are listed on the market, unlisted securities but registered for trading on the market without trading within 30 days before the revaluation date or listed securities are canceled or suspended from trading or stopped for trading from the sixth trading day onwards, the fair value of securities is the book value at the date of the interim financial statements.

Other long-term investments

Other long-term investments represent investments in equity instruments in other entities where the Company does not have control, joint control, or significant influence over the investee. These investments are initially recognized at cost on the transaction date and are always reflected at cost during the subsequent holding period.

A provision for impairment of other long-term investments is recognized if the entity in which the Company has invested incurs losses, in accordance with the regulations in Circular 48 and Circular 114. Accordingly, the provision amount is the difference between the actual contribution of the parties to the economic entity and the actual equity, multiplied by (x) the Company's investment ratio compared to the total actual contributions of the parties to the economic entity. The provision for impairment of long-term investments is recognized as a financial expense in the interim income statement.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Office equipment	3 - 5
Motor vehicles	6

Intangible assets and amortisation

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets comprise computer software. Computer software is recorded initially at purchase price and is amortized on a straight-line basis over the estimated useful life of the asset of 3 years.

Prepayments

Prepayments are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including repair, installation, maintenance costs, insurance costs, software costs, tools and supplies, and other types of prepayments which are expected to provide future economic benefits to the Company. These expenditures are allocated to the interim income statement using the straight-line method in accordance with the current prevailing accounting regulations.

Owner's equity

Owner's equity is recorded on the basis of the owner's actual capital contribution at the Company according to the total registered charter capital.

Profit distribution

Net profit after corporate income tax will be transferred to the owner according to the owner's decision after setting aside reserve funds according to the Company's Charter, regulations of Vietnamese law and approval of the Company's Board of Members.

The reserve fund is allocated from the Company's after-tax profits in accordance with Circular 114/2014/TT-BTC which repeals Circular No. 146/2014/TT-BTC dated 6 October 2014 ("Circular 146") issued by the Ministry of Finance. Accordingly, the balance of the financial reserve established under the provisions of Circular 146 is used to supplement the charter capital or utilized upon the decision of the Board of Members in accordance with the Law on securities No. 54/2019/QH14 dated 26 November 2019, its guiding documents, amended and supplemented by Law No. 56/2024/QH15 and the Company's charter and operational regulations, fulfilling the financial safety ratio as prescribed by securities law.

Trust capital and trust assets

Capital entrusted from investors is recorded and monitored as off-balance-sheet items of the Company.

Trust assets formed from the use of capital entrusted from investors are recorded and monitored as off-balance-sheet items of the Company.

Receivables from entrusted investors arise from entrusted investors, such as interest on entrusted investments that are due but not yet collected, other entitlements of investors, and other receivables. These amounts are recognized and monitored as off-balance-sheet items of the Company.

Payables to entrusted investors, such as expenses payable to the Company and other payables, are recognized and monitored as off-balance-sheet items of the Company.

Revenue recognition

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) The percentage of completion of the transaction at the date of statement of financial position can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The following specific conditions must also be met before revenue is recognized.:

- Revenue from rendering of services includes revenue from the management of securities investment funds and securities investment companies, portfolio management activities, and securities investment advisory services, recognized on an accrual basis in accordance with the terms and conditions of the investment management contract;

- Interest income is recognized when the interest is earned on an accrual basis unless the collectability of the interest is uncertain;

- Income from the sale of securities is determined based on the difference between the selling price and the average cost price of the securities;

- Revenue from the purchase and sale of money market instruments is determined based on the difference between the selling price and the cost price of the money market instruments; and

- Dividends received in cash are recognized when the Company's right to receive the dividend is determined. Dividends received in the form of shares (stock dividends) from the profits of joint-stock companies are not recognized as an increase in the value of the received shares or as financial income in the financial statements, but are instead monitored as an increase in the number of shares held, in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025.

Operating expenses

Operating expenses are the total costs incurred for services provided to customers during the period, recognized in accordance with the revenue matching principle and the prudence principle.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	99,256,733	105,106,049
Bank demand deposits	8,569,837,381	3,466,642,982
Cash equivalents	-	14,000,000,000
	8,669,094,114	**17,571,749,031**

6. SHORT-TERM FINANCIAL INVESTMENTS

	Closing balance VND		Opening balance VND	
	Quantity	Amount	Quantity	Amount
Shares	**1,633,285**	**23,165,246,583**	**4,171,515**	**50,425,094,202**
Impaired shares				
Shares of Coteccons Construction Joint Stock Company	47,685	6,085,267,230	45,415	6,085,267,230
Shares of Vietnam Oil Corporation - JSC	100,000	1,950,000,000	290,000	5,655,000,000
Shares of Hoa Phat Group Joint Stock Company	11,000	259,500,000	-	-
Shares				
Shares of Vietnam Steel Corporation - JSC	1,474,600	14,870,479,353	3,836,100	38,684,826,972
Bonds	**445,000**	**45,977,643,739**	-	-
Bonds of Masan MeatLife Corporation (i)	400,000	41,246,515,470	-	-
Bonds of BAF Viet Nam Agriculture Joint Stock Company (ii)	45,000	4,731,128,269	-	-
Other investments	**6,656,258**	**153,707,063,013**	**4,156,325**	**161,373,769,350**
Fund Certificates of Vietnam Joint Stock Commercial Bank for Industry and Trade Bond Investment Fund	4,156,225	50,000,000,000	4,156,225	50,000,000,000
Fund Certificates of Balanced Investment Fund	2,500,000	25,000,000,000	-	-
Certificate of deposit (iii)	33	33,040,684,932	100	101,373,769,350
Term deposits (iv)		45,666,378,081		10,000,000,000
Provision for impairment of short-term investments		***(3,279,929,802)***		***(14,665,572,200)***
	8,734,543	**219,570,023,533**	**8,327,840**	**197,133,291,352**

(i) Represents the bonds issued by Masan MeatLife Corporation with a term of five (5) years from the issuance date of 26 August 2021 to the maturity date of 26 August 2026, having a par value of VND 100,000 per bond and a purchase price of VND 102,468 per bond. The applicable interest rate is a floating rate, determined as the average 12-month VND deposit interest rate quoted from time to time by four commercial banks, namely the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV), Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank), Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank), and Vietnam Bank for Agriculture and Rural Development (Agribank), plus a margin of 3.9% per annum.

(ii) Represents the bonds issued by BAF Vietnam Agriculture Joint Stock Company with a term of three (3) years from the issuance date of 4 July 2023 to the maturity date of 4 July 2026, having a par value of VND 100,000 per bond and a purchase price of VND 102,710 per bond. The applicable interest rate is a fixed rate of 10.5% per annum.

(iii) Deposit certificates with term of 6 months at an interest rate of 9% per annum (as at 31 December 2025: 7% per annum).

(iv) Deposit contracts with terms ranging from 3 to 12 months at an interest rate of 8.5% per annum – 8.8% per annum (as at 31 December 2025: 7.8% per annum).

7. ACCOUNT RECEIVABLES

	Closing balance VND	Opening balance VND
Receivables from investment portfolio management activities and performance bonus (see Note 18)	506,324,413	353,526,940
Receivables from securities investment fund management activities	90,539,486	59,674,734
	596,863,899	**413,201,674**

8. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	Closing balance		Movement in the period	Opening balance	
	Doubtful receivables VND	Provision balance VND	Provision made VND	Doubtful receivables VND	Provision balance VND
GAIA INVEST Group Joint Stock Company	93,479,445	49,369,859	16,997,259	63,342,461	32,372,600
Vu Thanh Son	82,652,055	82,652,055	-	82,652,055	82,652,055
Nguyen Quoc Anh	152,500,003	60,874,659	60,874,659	-	-
	328,631,503	**192,896,573**	**77,871,918**	**145,994,516**	**115,024,655**

9. PREPAYMENTS

	Closing balance VND	Opening balance VND
a. Short-term		
Maintenance costs	84,388,903	134,132,674
Insurance premiums	51,463,152	116,518,512
Tools and supplies	50,380,672	77,489,247
Software costs	46,409,295	95,279,295
Others	18,794,188	79,286,188
	251,436,210	**502,705,916**
b. Long-term		
Repair costs	157,157,164	-
Others	26,945,339	21,617,700
	184,102,503	**21,617,700**

10. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Motor vehicles	Office equipment	Total
	VND	VND	VND
COST			
Opening balance	**1,440,675,700**	**965,499,000**	**2,406,174,700**
Closing balance	**1,440,675,700**	**965,499,000**	**2,406,174,700**
ACCUMULATED DEPRECIATION			
Opening balance	**1,440,675,700**	**958,744,333**	**2,399,420,033**
Charge for the period	-	3,599,898	3,599,898
Closing balance	**1,440,675,700**	**962,344,231**	**2,403,019,931**
NET BOOK VALUE			
Opening balance	**-**	**6,754,667**	**6,754,667**
Closing balance	**-**	**3,154,769**	**3,154,769**

The cost of the Company's tangible fixed assets as at 30 June 2026 includes VND 2,370,175,700 (as at 31 December 2025: VND 2,370,175,700) of assets which have been fully depreciated but are still in use.

11. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Computer software
	VND
COST	
Opening balance	**808,708,000**
Closing balance	**808,708,000**
ACCUMULATED AMORTISATION	
Opening balance	**808,708,000**
Charge for the period	-
Closing balance	**808,708,000**
NET BOOK VALUE	
Opening balance	**-**
Closing balance	**-**

The cost of the Company's intangible assets as at 30 June 2026 includes VND 808,708,000 (as at 31 December 2025: VND 808,708,000) of assets which have been fully amortized but are still in use.

12. LONG-TERM FINANCIAL INVESTMENTS

	Closing balance VND			Opening balance VND		
	Proportion of ownership interest %	Quantity	Amount	Proportion of ownership interest %	Quantity	Amount
Other long-term investments		**20,730,000**	**211,500,000,000**		**20,730,000**	**211,500,000,000**
Deo Ca Investment Joint Stock Company	5	11,580,000	120,000,000,000	5	11,580,000	120,000,000,000
Deo Ca - Khanh Hoa BOT Investment Joint Stock Company (i)	30	9,150,000	91,500,000,000	30	9,150,000	91,500,000,000
		20,730,000	**211,500,000,000**		**20,730,000**	**211,500,000,000**

(i) Deo Ca – Khanh Hoa BOT Investment Joint Stock Company ("Deo Ca - Khanh Hoa Company") was established under the Enterprise Registration Certificate No. 0106159826 dated 22 April 2013, and the latest amendment certificate on 3 January 2025, issued by the Hanoi Authority for Planning and Investment with a charter capital of VND 305 billion. According to the Joint Venture Agreement since 2013, the Company holds 50% of the charter capital of Deo Ca - Khanh Hoa Company, with 20% of the capital contribution being held by the Company on behalf of its entrusted investors. This investment is held by the Company not for the purpose of control or significant influence; and therefore, the Company classifies this investment as other long-term investments.

13. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the period VND	Paid during the period VND	Closing balance VND
Value added tax	2,742,064	34,954,964	37,194,360	502,668
Corporate income tax	209,009,288	2,774,433,265	1,637,934,227	1,345,508,326
Personal income tax	77,004,035	518,156,213	595,160,248	-
	288,755,387	**3,327,544,442**	**2,270,288,835**	**1,346,010,994**

14. BONUS AND WELFARE FUND

	Current period VND	Prior period VND
Opening balance	**1,603,114,140**	**1,199,471,569**
Issued by Parent Bank	26,000,000	-
Payment during the period	(528,870,318)	(609,006,812)
Closing balance	**1,100,243,822**	**590,464,757**

15. OWNER'S EQUITY

Movement in owner's equity

	Owner's contributed capital	Financial reserve	Other reserves	Retained earnings	Total
	VND	VND	VND	VND	VND
Prior year's opening balance	**300,000,000,000**	**30,691,810,009**	**23,862,826,083**	**66,402,725,931**	**420,957,362,023**
Profit in the year	-	-	-	6,708,671,233	6,708,671,233
Bonus, welfare fund	-	-	-	(1,798,312,571)	(1,798,312,571)
Current period's opening balance	**300,000,000,000**	**30,691,810,009**	**23,862,826,083**	**71,313,084,593**	**425,867,720,685**
	-	-	-	-	
Profit for the period	-	-	-	11,067,778,097	11,067,778,097
Current period's closing balance	**300,000,000,000**	**30,691,810,009**	**23,862,826,083**	**82,380,862,690**	**436,935,498,782**

Owner's contributed capital

According to the amended Establishment and Operation License No. 72/GPDC-UBCK dated 17 June 2026, the charter capital of the Company is VND 300,000,000,000. As at 30 June 2026, the charter capital has been fully contributed by the owner as follows:

	According to the amended License		Contributed capital	
			Closing balance	Opening balance
	VND	%	VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	300,000,000,000	100	300,000,000,000	300,000,000,000
	300,000,000,000	**100**	**300,000,000,000**	**300,000,000,000**

16. DEPOSITS OF TRUST INVESTORS

	Current period VND	Prior period VND
Opening balance	**3,471,145,361**	**1,447,031,242**
Domestic trust investors	3,463,688,775	1,447,031,242
Foreign trust investors	7,456,586	-
Increase during the period	**877,309,307,610**	**404,359,936,804**
Increase from performing trust transactions	877,309,307,610	404,359,936,804
Decrease during the period	**(858,340,269,849)**	**(403,989,707,434)**
Decrease from performing trust transactions	(858,340,269,849)	(403,989,707,434)
Closing balance	**22,440,183,122**	**1,817,260,612**
Domestic trust investors	22,432,719,309	1,817,260,612
Foreign trust investors	7,463,813	-

17. INVESTMENT PORTFOLIO OF THE TRUST INVESTORS

17.1. Domestic trust investors

	Closing balance VND	Opening balance VND
Listed shares	**1,383,512,170,843**	**334,362,170,843**
Include:		
Impaired shares	329,361,800,000	329,361,800,000
- Shares of Haiha Confectionery Joint Stock Company	*300,000,000,000*	*300,000,000,000*
- Shares of Minh Hung Quang Tri Joint Stock Company	*24,000,000,000*	*24,000,000,000*
- Shares of Danang Airport Services Joint Stock Company	*5,361,800,000*	*5,361,800,000*
Non-impaired shares	1,054,150,370,843	5,000,370,843
- Shares of PC1 Group Joint Stock Company	*321,100,000,000*	-
- Shares of PetroVietnam General Services Joint Stock Corporation	*728,050,000,000*	-
- Other shares	*5,000,370,843*	*5,000,370,843*
Unlisted shares	**337,305,558,000**	**337,305,558,000**
Include:		
Impaired shares	206,746,658,000	206,746,658,000
- Shares of PV Investment Joint Stock Company - Inconess	*166,746,658,000*	*166,746,658,000*
- Central Veterinary Medicine Joint Stock Company I	*40,000,000,000*	*40,000,000,000*
Other shares	130,558,900,000	130,558,900,000
Bonds	**20,000,000,000**	**220,000,000,000**
Other investments	**238,100,000,000**	**238,100,000,000**
	1,978,917,728,843	**1,129,767,728,843**

17.2. Foreign trust investors

	Closing balance VND	Opening balance VND
Bonds	3,150,000,000	3,150,000,000
Fund certificates	440,000,000	440,000,000
	3,590,000,000	**3,590,000,000**

18. PAYABLES OF THE TRUST INVESTOR

	Closing balance VND	Opening balance VND
Portfolio management fee payable (see Note 7)	506,324,413	353,526,940
Income tax payable of entrusted investors	36,000,000	2,208,399,082
Other payables of entrusted investors	297,517,542	192,411,640
	839,841,955	**2,754,337,662**

19. LEASE COMMITMENTS

	Closing balance VND	Opening balance VND
Minimum lease payment in the future under non-cancellable operating lease under the following terms:		
Within one year	900,240,000	900,240,000
In the second to fifth year inclusive	1,350,360,000	1,800,480,000
	2,250,600,000	**2,700,720,000**

The Company's operating lease relates to office premises. On 31 December 2025, the Company entered into Office Lease Agreement No. 12/25/HĐTVP/VBSE-VTBC with Vietinbank Securities Joint Stock Company for the lease of office premises and the use of assets attached to the leased area located on the 2nd Floor, Building 304 and 306 Ba Trieu, Hai Ba Trung Ward, Hanoi. The lease agreement has a term of three (3) years commencing from 31 December 2025. Under the lease agreement, the Company is required to make lease payments in Vietnam Dong every six (6) months in advance at the beginning of each payment period. The annual lease payment amounts to VND 900,240,000, inclusive of value-added tax, management fees, electricity and water charges, building security services, and all other applicable taxes, fees and financial obligations.

20. REVENUE FROM SERVICES RENDERED

	Current period VND	Prior period VND
Revenue from investment fund management activities and securities investment companies	385,325,965	329,175,582
Revenue from securities portfolio management activities	1,159,435,141	2,658,584,258
	1,544,761,106	**2,987,759,840**

21. COST OF SALES

	Current period VND	Prior period VND
Expense from investment fund management activities	612,867,389	202,530,542
Expense from securities portfolio management activities	1,830,918,868	1,643,862,520
	2,443,786,257	**1,846,393,062**

22. FINANCIAL INCOME

	Current period	Prior period
	VND	VND
Interest income from deposits	1,177,101,686	458,690,504
Dividends and profits received	5,000,000	-
Income from securities investment and trading activities	4,827,996,905	-
Income from money market instrument investment and trading activities	2,918,827,839	3,645,999,999
	8,928,926,430	**4,104,690,503**

23. FINANCIAL EXPENSES

	Current period	Prior period
	VND	VND
Expense from money market instrument trading	1,126,872	-
(Reversal)/Provision for impairment of investments	(11,385,642,398)	1,065,363,600
Expense from securities investment and trading activities	99,374,035	-
Other financial expenses	8,964,985	9,845,992
	(11,276,176,506)	**1,075,209,592**

24. GENERAL AND ADMINISTRATION EXPENSES

	Current period	Prior period
	VND	VND
Salaries	3,803,818,860	2,425,568,531
Depreciation and amortization	3,599,898	3,599,898
Out-sourced services	651,338,566	327,433,822
Other expenses	1,005,109,099	397,953,553
	5,463,866,423	**3,154,555,804**

25. PRODUCTION COST BY NATURE

	Current period	Prior period
	VND	VND
Salaries	5,795,708,357	3,837,325,436
Depreciation and amortization	3,599,898	78,599,898
Tools and equipment	213,988,281	126,748,425
Out-sourced services	1,013,060,180	539,561,848
Other expenses	881,295,964	418,713,259
	7,907,652,680	**5,000,948,866**

26. CORPORATE INCOME TAX EXPENSE

The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	13,842,211,362	1,016,291,885
Adjustments for taxable profit		
Less: non-taxable income	*(5,000,000)*	-
Add back: non-deductible expenses	*34,954,964*	*30,573,360*
Taxable profit	13,872,166,326	1,046,865,245
Tax rate	20%	20%
Corporate income tax expense based on taxable profit in the current period	**2,774,433,265**	**209,373,049**

The corporate income tax filings of the Company for the 6-month period ended 30 June 2026, have not yet been audited by the local tax authority as at the date of the interim financial statements. The Company's tax reports are subject to review by the tax authority. Due to different interpretations of tax laws and regulations, the tax amounts presented in the interim financial statements may be adjusted based on the final decision of the tax authority.

27. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related parties	Relationship
Vietnam Joint Stock Commercial Bank for Industry and Trade	Parent bank
VietinBank Bond Investment Fund	Funds managed by the Company
VietinBank Balanced Investment Fund	Funds managed by the Company
VietinBank Securities Joint Stock Company	Fellow subsidiary
VietinBank Insurance Joint Stock Corporation	Fellow subsidiary
VietinBank Gold and Jewellery Trading Company Limited	Fellow subsidiary
Indovina Bank Limited	Joint venture bank of the parent bank

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Revenue from trust fund management	**385,325,965**	**328,564,809**
Vietnam Joint Stock Commercial Bank for Industry and Trade Bond Investment Fund	354,198,375	328,564,809
Vietnam Joint Stock Commercial Bank for Industry and Trade Balanced Investment Fund	31,127,590	-
Interest income from deposits	**3,913,185**	**2,233,722**
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,815,868	2,009,728
VietinBank Securities Joint Stock Company	1,097,317	223,994
Purchase of fund certificates	**25,000,000,000**	-
Vietnam Joint Stock Commercial Bank for Industry and Trade Balanced Investment Fund	25,000,000,000	-

	Current period VND	Prior period VND
Disposal of certificates of deposit	**23,450,800,000**	**101,808,493,150**
Indovina Bank Limited	23,450,800,000	101,808,493,150
Entrusted portfolio management fee	**15,890,411**	**-**
VietinBank Insurance Joint Stock Corporation	15,890,411	-
Securities custody fees and transaction fees	**70,230,305**	**9,362,172**
VietinBank Securities Joint Stock Company	70,230,305	9,362,172
Money transfer fees and account maintenance fees	**462,000**	**6,358,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade	462,000	6,358,000
Office lease expense	**409,200,000**	**-**
VietinBank Securities Joint Stock Company	409,200,000	-
Maintenance and repair expenses	**-**	**9,545,222**
Vietnam Joint Stock Commercial Bank for Industry and Trade	-	9,545,222
Goods purchased	**-**	**122,202,000**
VietinBank Gold and Jewellery Trading Company Limited	-	122,202,000

Significant related party balances as at the end of the period were as follows:

	Current period VND	Prior period VND
Demand deposits	**7,642,493,445**	**2,751,246,607**
Vietnam Joint Stock Commercial Bank for Industry and Trade	2,844,845,265	2,493,325,439
VietinBank Securities Joint Stock Company	4,797,648,180	257,921,168
Investor deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade	**21,339,140,754**	**376,386,359**
VietinBank Securities Joint Stock Company	30,247,933	30,217,951
Other investors	21,308,892,821	346,168,408
Short-term investment	**75,000,000,000**	**50,000,000,000**
Vietnam Joint Stock Commercial Bank for Industry and Trade Bond Investment Fund	50,000,000,000	50,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade Balanced Investment Fund	25,000,000,000	-
Investment fund management	**123,467,087,246**	**70,246,484,992**
Vietnam Joint Stock Commercial Bank for Industry and Trade Bond Investment Fund	73,059,504,611	70,246,484,992
Vietnam Joint Stock Commercial Bank for Industry and Trade Balanced Investment Fund	50,407,582,635	-
Receivables from securities investment fund management and company management activities	**90,539,486**	**60,770,624**
Vietnam Joint Stock Commercial Bank for Industry and Trade Bond Investment Fund	59,411,896	59,674,734
Vietnam Joint Stock Commercial Bank for Industry and Trade Balanced Investment Fund	31,127,590	-
VietinBank Insurance Joint Stock Corporation	-	1,095,890

Remuneration paid to the members of the Company's Board of Members, Board of Management and Supervisory Board during the period was as follows:

Name	Position	Appointment/ Resignation Date	Current period	Prior period
			VND	VND
Mr. Le Duy Hai	Chairman of the Board of Members	Resigned on 18 July 2025	123,500,000	222,000,000
Ms. Bui Thu Trang	Chairwoman of the Board of Members	Appointed on 18 July 2025	104,500,000	-
Mr. Doan Ngoc Doan	Member of the Board of Members		192,000,000	162,000,000
Mr. Khong Phan Duc	General Director and Member of the Board of Members	Resigned on 15 January 2025	13,182,395	283,060,109
Mr. Nguyen Hong Duc	General Director and Member of the Board of Members	Acting General Director appointed on 15 January 2025, resigned on 01 October 2025 Deputy General Director appointed on 01 October 2025, resigned on 01 January 2026 General Director appointed on 01 January 2026	835,484,419	408,595,620
Ms. Phan Hai Sam	Deputy General Director	General Director appointed on 01 October 2025, resigned on 01 January 2026 Deputy General Director resigned on 01 October 2025, re-appointed on 01 January 2026	669,401,806	524,897,074
Mr. Tran Dinh Phuc	Chief Supervisor	Resigned on 15 November 2025	63,000,000	72,000,000
Ms. Nguyen Thi Ngoc Lan	Chief Supervisor	Appointed on 15 November 2025	9,000,000	-
			2,010,068,620	**1,672,552,803**

28. SUBSEQUENT EVENTS

There were no material events occurring after the end of the reporting period that require adjustment or disclosure in the Company's financial statements.

S.G.P: 33 - C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN QUẢN LÝ QUỸ NGÂN HÀNG TMCP CÔNG THƯƠNG VIỆT NAM
P. HAI BÀ TRƯNG - T.P HÀ NỘI

Nguyen Thi Dieu Quynh	Tran Manh Tien	Phan Hai Sam
Preparer	**Accountant**	**Deputy General Director**

Nguyen Thi Dieu Quynh / **Tran Manh Tien** / **Phan Hai Sam**

13 August 2026