CÔNG TY TNHH QUẢN LÝ QUỸ MIRAE ASSET (VIỆT NAM)
Mirae Asset (Vietnam) Fund Management Company Limited
Tầng 38 Keangnam Hanoi Landmark Tower, Yên Hòa, Hà Nội
Floor 38, Keangnam Hanoi Landmark Tower, Yen Hoa Ward, Hanoi

Mã số thuế (Tax code): 0102811624

BÁO CÁO TÀI CHÍNH BÁN NIÊN
INTERIM FINANCIAL STATEMENTS

For the six-months period ended 30 June 2026

Mirae Asset (Vietnam) Fund Management Company Limited B01a-CTQ

INTERIM BALANCE SHEET
as at 30 June 2026

Code	ITEMS	Notes	30/06/2026 VND	31/12/2025 VND
100	**A. CURRENT ASSETS**		**94,641,591,948**	**84,255,263,294**
110	***I. Cash and cash equivalents***	***5***	***2,750,469,468***	***3,998,915,059***
111	1. Cash		2,750,469,468	3,998,915,059
120	***II. Short-term investments***	***6***	***86,808,453,721***	***72,342,784,584***
121	1. Short-term investments		86,808,453,721	72,464,672,900
129	2. Provision for impairment of short-term investments		-	(121,888,316)
130	***III. Short-term receivables***		***3,697,528,873***	***6,804,185,467***
132	1. Advances to suppliers		23,064,000	-
134	2. Receivables from operating activities	7	3,667,522,289	5,024,591,543
135	3. Other receivables	8	6,942,584	1,779,593,924
150	***IV. Other short-term assets***		***1,385,139,886***	***1,109,378,184***
151	1. Short-term prepaid expenses	9	1,385,139,886	1,109,378,184
200	**B. NON-CURRENT ASSETS**		**20,059,440,268**	**25,887,733,748**
210	***I. Long-term receivables***		***915,188,628***	***925,188,628***
218	1. Other long-term receivables	10	915,188,628	925,188,628
220	***II. Fixed assets***		***376,315,000***	***448,150,000***
227	1. Intangible assets	11	376,315,000	448,150,000
228	*Cost*		*818,350,000*	*818,350,000*
229	*Accumulated amortization*		*(442,035,000)*	*(370,200,000)*
250	***III. Long-term investments***	***6***	***18,702,799,371***	***24,399,978,130***
258	1. Other long-term investments		18,702,799,371	24,403,920,468
	2. Provision for impairment of long-term investments		-	(3,942,338)
260	***IV. Other long-term assets***		***65,137,269***	***114,416,990***
261	1. Long-term prepaid expenses	9	65,137,269	114,416,990
270	**TOTAL ASSETS**		**114,701,032,216**	**110,142,997,042**
300	**A. LIABILITIES**		**4,297,146,399**	**3,731,213,113**
310	***I. Current liabilities***		***4,297,146,399***	***3,731,213,113***
312	1. Trade payables		526,236,831	533,021,083
314	2. Statutory obligations	12	870,909,568	3,198,192,030
316	3. Accrured expenses		2,900,000,000	-
400	**B. OWNER'S EQUITY**	**13**	**110,403,885,817**	**106,411,783,929**
411	1. Charter capital		26,000,000,000	26,000,000,000
417	2. Investment and development fund		6,918,115,150	6,918,115,150
418	3. Financial reserve		1,224,533,000	1,224,533,000
419	4. Other funds belonging to owner's equity		1,224,533,000	1,224,533,000
420	5. Undistributed earnings		75,036,704,667	71,044,602,779
440	**TOTAL LIABILITIES AND EQUITY**		**114,701,032,216**	**110,142,997,042**

INTERIM BALANCE SHEET (continued)
as at 30 June 2026

INTERIM OFF-BALANCE SHEET ITEMS

Code	*ITEMS*	*Notes*	*30/06/2026 VND*	*31/12/2025 VND*
006	Depository securities of the fund management companies		43,173,795,559	34,664,661,235
007	- *Transaction securities*		*43,173,795,559*	*34,664,661,235*
020	Non-depository securities of the fund management companies		10,000,000,000	10,000,000,000
	- *Transaction securities*		*10,000,000,000*	*10,000,000,000*
030	Deposits of trust investors (*)	14.1	7,215,390,058	7,077,136,856
031	- *Deposits of domestic trust investors*		-	-
032	- *Deposits of foreign trust investors*		*7,215,390,058*	*7,077,136,856*
050	Receivables from trust investors (*)	14.2	48,862,809	45,247,847
	- *Receivables from domestic trust investors*		-	-
	- *Receivables from foreign trust investors*		*48,862,809*	*45,247,847*
051	Payables to trust investors (*)	14.3	8,518,689	8,518,689
	- *Payables to domestic trust investors*		-	-
	- *Payables to foreign trust investors*		*8,518,689*	*8,518,689*

(*) In accordance with Circular No. 125/2011/TT-BTC, deposits, securities, investment portfolios, receivables, and payables of trust investors as well as trust capital received are recorded and monitored in off-balance sheet.

INTERIM BALANCE SHEET (continued)
as at 30 June 2026

In addition, pursuant to Clause 1, Article 16 of Circular No. 99/2020/TT-BTC, Fund management companies are permitted to manage investment portfolios for entrusted clients either through accounts opened in the name of the Fund management company or in the name of the entrusted clients, in accordance with the investment entrustment contract signed with the clients and relevant legal regulations.

ITEMS	*Notes*	*30/06/2026 VND*	*31/12/2025 VND*
1. Deposits of trust investors under Sub-Management Master Agreement	15.1	130,018,271,879	322,937,347,453
- *Deposits of foreign trust investors*		*130,018,271,879*	*322,937,347,453*
2. Investment portfolio of trust investors under Sub-Management Master Agreement	15.2	2,602,053,652,281	3,263,579,788,460
- *Investment portfolio of foreign trust investors*		*2,602,053,652,281*	*3,263,579,788,460*

Hanoi, Vietnam

11 August 2026

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ MIRAE ASSET (VIỆT NAM)

Ms. Vu Thi Thuy Lua	Ms. Vu Thi Thuy Lua	Mr. Soh Jin Wook
Preparer	Chief Accountant	General Director

Mirae Asset (Vietnam) Fund Management Company Limited B02a-CTQ

INTERIM INCOME STATEMENT
for the six-month period ended 30 June 2026

Code	ITEMS	Notes	For the six-month period ended 30 June 2026 VND	For the six-month period ended 30 June 2025 VND
01	**1. Income from operating activities**	**16**	**18,279,884,118**	**17,887,972,658**
02	2. Deductions		-	-
10	3. Net income from operating activities		18,279,884,118	17,887,972,658
11	4. Expenses for operating activities	17	(5,928,045,390)	(5,322,078,494)
20	**5. Gross profit from operating activities**		**12,351,838,728**	**12,565,894,164**
21	6. Financial income	18	2,438,342,563	1,539,872,111
22	7. Financial expenses	19	102,620,626	(2,030,838)
25	8. Administrative expenses	20	(9,891,659,448)	(9,723,998,750)
30	**9. Net operating profit**		**5,001,142,469**	**4,379,736,687**
31	10. Other income		-	-
32	11. Other expenses		-	-
40	**12. Other profit**		**-**	**-**
50	**13. Profit before tax**		**5,001,142,469**	**4,379,736,687**
51	14. Current corporate income tax ("CIT") expenses	21	(1,009,040,581)	(881,235,538)
60	**15. Net profit after tax**		**3,992,101,888**	**3,498,501,149**

Hanoi, Vietnam

11 August 2026

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ MIRAE ASSET (VIỆT NAM)

Ms. Vu Thi Thuy Lua
Preparer

Ms. Vu Thi Thuy Lua
Chief Accountant

Mr. Soh Jin Wook
General Director

Mirae Asset (Vietnam) Fund Management Company Limited B03a-CTQ

INTERIM CASH FLOW STATEMENT
for the six-month period ended 30 June 2026

Code	ITEMS	Notes	*For the six-month period ended 30 June 2026 VND*	*For the six-month period ended 30 June 2025 VND*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Proceeds from operating activities, services provided, and other income		19,647,305,649	18,300,888,177
02	Payments for operating activities, to suppliers and service providers		(5,809,593,310)	(4,514,868,209)
03	Payments to employees		(5,527,901,972)	(5,487,859,551)
05	Corporate income tax paid	12	(1,335,813,106)	(1,253,323,997)
06	Other proceeds from operating activities		8,239,546	8,629,298
07	Other payments for operating activities		(3,773,511,594)	(3,942,615,313)
20	**Net cash flows from operating activities**		**3,208,725,213**	**3,110,850,405**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Payments for purchases fixed assets and other non-current assets		-	-
23	Payments for purchases of debt instruments of other entities		(45,000,000,000)	(31,800,000,000)
24	Proceeds from disposals of debt instruments of other entities		37,800,000,000	22,950,000,000
25	Payments for purchases of equity instruments of other entities		-	(7,600,000,000)
26	Proceeds from settlement of equity instruments of other entities		-	7,281,899,522
27	Interests and dividends received		2,742,829,196	1,610,295,882
30	**Net cash flows used in investing activities**		**(4,457,170,804)**	**(7,557,804,596)**
50	**Net cash flows during the period**		**(1,248,445,591)**	**(4,446,954,191)**
60	**Cash and cash equivalents at the beginning of the period**		**3,998,915,059**	**6,697,597,476**
61	**Effects of changes in foreign currency exchange rates**		**-**	**-**
70	**Cash and cash equivalents at the end of the period**	**5**	**2,750,469,468**	**2,250,643,285**

Hanoi, Vietnam

11 August 2026

S.G.P:36-C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ MIRAE ASSET (VIỆT NAM)
P. YÊN HÒA - T.P HÀ NỘI

Ms. Vu Thi Thuy Lua
Preparer

Ms. Vu Thi Thuy Lua
Chief Accountant

Mr. Soh Jin Wook
General Director

Mirae Asset (Vietnam) Fund Management Company Limited

B05a-CTQ

INTERIM STATEMENT OF CHANGES IN EQUITY
for the six-month period ended 30 June 2026

ITEMS	*Notes*	*Opening balances*		*Increase/Decrease*				*Closing balances*	
				Prior period		*Current period*			
		01/01/2025 VND	*01/01/2026 VND*	*Increase VND*	*Decrease VND*	*Increase VND*	*Decrease VND*	*30/06/2025 VND*	*30/06/2026 VND*
1. Charter capital	13	26,000,000,000	26,000,000,000	-	-	-	-	26,000,000,000	26,000,000,000
2. Investment and development fund	13	6,918,115,150	6,918,115,150	-	-	-	-	6,918,115,150	6,918,115,150
3. Financial reserve	13	1,224,533,000	1,224,533,000	-	-	-	-	1,224,533,000	1,224,533,000
4. Other funds belonging to owner's equity	13	1,224,533,000	1,224,533,000	-	-	-	-	1,224,533,000	1,224,533,000
5. Undistributed earnings	13	60,422,646,592	71,044,602,779	3,498,501,149	-	3,992,101,888	-	63,921,147,741	75,036,704,667
TOTAL		**95,789,827,742**	**106,411,783,929**	**3,498,501,149**	**-**	**3,992,101,888**	**-**	**99,288,328,891**	**110,403,885,817**

Hanoi, Vietnam

11 August 2026

S.G.P:36-C.T.T.N.H.H. CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ MIRAE ASSET (VIỆT NAM) P. YÊN HÒA - T.P HÀ NỘI

Ms. Vu Thi Thuy Lua
Preparer

Ms. Vu Thi Thuy Lua
Chief Accountant

Mr. Soh Jin Wook
General Director

1. CORPORATE INFORMATION

Mirae Asset (Vietnam) Fund Management Co., Ltd. ("the Company") is a wholly owned subsidiary of Mirae Asset Global Investments Co., Ltd, a company incorporated in the Republic of Korea. The Company is previously known as Trust Principle Fund Joint Stock Company, incorporated in Vietnam under Establishment and Operation License No. 36/UBCK-GP dated 2 July 2008 issued by the State Securities Commission ("SSC"). In 2018, shareholders of Trust Principle Fund Joint Stock Company transferred all their shares to Mirae Asset Global Investments Co., Ltd. On 20 August 2018, the SSC granted Establishment and Operation License No. 56/GP-UBCK approving the changes in name, head office location, legal representative of the Company, and the transformation of the Company's type of business from a joint stock company into a limited liability company. The Company's business registration certificate No. 0102811624 was most recently amended for the 4th time on 23 October 2025.

The Company's current principal activities are to manage investment funds, and investment portfolios and to provide securities investment advisory service.

The Company's head office is located at Floor 38, Keangnam Hanoi Landmark Tower, Plot E6, Cau Giay New Urban Area, Yen Hoa Ward, Hanoi.

The number of the Company's employees as at 30 June 2026 is 21 persons (as at 31 December 2025: 23 persons).

2. BASIS OF PREPARATION

2.1 *Applied accounting standards and systems*

The interim financial statements of the Company expressed in Vietnam dong ("VND") are prepared in accordance with the Vietnamese Enterprise Accounting System and accounting guidance applicable to fund management companies as set out in Circular No. 125/2011/TT-BTC dated 5 September 2011, Vietnamese Accounting Standards No. 27 – the Interim Financial Statements and other Vietnamese Accounting Standards promulgated by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Standards on Accounting (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Standards on Accounting (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Standards on Accounting (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Standards on Accounting (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Standards on Accounting (Series 5).

Accordingly, the accompanying interim financial statements and their utilization are not designed for those who are not informed about Vietnam's accounting principles, procedures, and practices and furthermore are not intended to present the interim financial position, interim results of operation, interim cash flows and interim changes in equity in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal.

2. BASIS OF PREPARATION (continued)

2.3 Fiscal period

The Company's fiscal year applicable for the preparation of its financial statements starts on 01 January and ends on 31 December.

The Company also prepares its interim financial statements for the six-month period ended 30 June each year.

2.4 Accounting currency

The interim financial statements are prepared in Vietnam dong ("VND"), which is also the accounting currency of the Company.

3. STATEMENT OF COMPLIANCE WITH VIETNAMESE ACCOUNTING STANDARDS AND SYSTEMS

The General Director of the Company confirms that the Company has complied with Vietnamese Accounting Standards and Vietnamese Enterprise Accounting Systems, accounting regulations, and guidance applicable to fund management companies and the statutory requirements relevant to the preparation and presentation of the interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Changes in accounting policies

The accounting policies adopted by the Company to prepare the interim financial statements are consistent with those used to prepare the financial statements for the year ended 31 December 2025 and the financial six-month period ended 30 June 2025, except for changes in accounting policies resulting from the initial adoption of certain amendments introduced by Circular No. 99/2025/TT-BTC providing guidance on the Enterprise Accounting Regime ("Circular 99"), which are applicable to fund management companies.

Effective from 1 January 2026, the Company has adopted the new requirements of Circular 99 relating to the accounting treatment of investments with fixed terms. Accordingly, the carrying amount of such investments is adjusted over their term to reflect accrued interest income and the amortisation of any discount or premium. This change does not affect the Company's accounting policy for the recognition of interest income. The above changes have been applied prospectively, as Circular 99 does not require retrospective application of such changes.

4.2 Cash and cash equivalents

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.3 Short-term investments

Short-term financial investments comprise term deposits with remaining terms of twelve (12) months or less from the interim balance sheet date, excluding term deposits with original terms of three (3) months or less which are included in "Cash and cash equivalents", and investments in listed and unlisted securities. Long-term financial investments comprise bonds, term deposits and other long-term investments with remaining terms exceeding twelve (12) months.

Financial investments are initially recorded at cost and a provision for diminution in value is made when the carrying amount exceeds the determinable market value. For investments with fixed terms, the carrying amount of the investment is adjusted over the investment term through the accrual of interest income and the amortisation of any discount or premium (if any).

Provisions for diminution in value of securities are made for each type of marketable security whose market value is lower than its carrying amount. The provision recognised at the interim balance sheet date represents the difference between the original cost and the market value of the securities at that date. Any increase or decrease in the provision balance is recognised in operating expenses during the period.

The level of provision for the diminution of securities investment is calculated with the following formula:

$$\text{Amount of provision for devaluation of securities investment} = \text{Value of securities investment being recorded in the enterprise's accounting books at the time of preparing financial statements} - \left| \text{Number of securities owned by the enterprise at the time of preparation of financial statements} \times \text{Actual prices in the market} \right|$$

For listed securities (including stocks, fund certificates, derivative securities, and listed covered warrants): the actual price of securities on the market is calculated according to the closing price at the latest transaction date up to the date of preparing the financial statements.

In case securities have been listed on the market, with no transaction within 30 days before the date of setting up provision, the enterprise shall determine the level of provision for each securities investment according to the above provisions.

At the date of making the provision, if securities are delisted or suspended from trading or are stopped from trading, the enterprise shall determine the level of provision for each securities investment according to the above provisions.

For shares registered for trading on the trading market of unlisted public companies and state-owned enterprises that are equitized in the form of a public offering of securities (Upcom), the stock price is Actual securities on the market are determined to be the average reference price in the last 30 consecutive trading days before the time of making annual financial statements announced by the Stock Exchange. In case the shares of a joint stock company registered for trading on the Upcom market have not been traded within 30 days before the time of preparing the annual financial statements, the enterprise shall determine the provision for each investment securities as specified above.

For corporate bonds that have been listed and registered for trading, the bond price on the market is the most recent transaction price at the Stock Exchange within 10 days up to the time of making financial statements. In case there is no transaction within 10 days up to the time of making annual financial statements, the enterprise shall not make provision for this investment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.4 Receivables

Receivables are presented in the interim financial statements at the carrying amounts due from customers and other debtors, net off provision for doubtful debts.

Provision for doubtful debts represents the portion of receivables that the Company estimates to be uncollectible as at the end of the interim reporting date. Increases or decreases to the provision balance are recorded as general and administrative expenses in the interim income statement. When receivables are determined to be unrecoverable and are written off, any difference between the provision for doubtful debts and the gross carrying amount of the receivables is recognized in the interim income statement.

4.5 Intangible assets

Intangible assets are stated at cost less accumulated amortization.

The cost of an intangible asset comprises of its purchase price and any directly attributable costs of bringing the intangible asset to working condition for its intended use.

Costs related to additions, improvements and renewals are capitalized while expenditures for maintenance and repairs are charged to the interim income statement when incurred.

When intangible assets are sold or liquidated, any gains or losses resulting from their disposal (the difference between the net proceeds from the sale of assets and the remaining value of the assets) are recorded to the interim income statement.

4.6 Amortization

Amortization of intangible assets are computed on a straight-line basis over the estimated useful lives of these assets as follows:

Computer software	3 - 5 years

4.7 Prepaid expenses

Prepaid expenses, including short-term prepaid expenses and long-term prepaid expenses in the interim balance sheet, are amortized over the period for which the amounts are paid and in which economic benefits are generated in relation to these expenses.

4.8 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency ("VND") are recorded at the actual exchange rates at transaction dates. At the interim balance sheet date, monetary assets and liabilities denominated in foreign currencies are translated at the actual exchange rates at the balance sheet dates which are determined as follows:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Company conducts transactions regularly; and
- Monetary liabilities are translated at the selling exchange rate of the commercial bank where the Company conducts transactions regularly.

All foreign exchange differences incurred are taken to the interim income statement.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.9 Profit distribution

Mirae Asset (Vietnam) Fund Management LLC is a wholly owned subsidiary of Mirae Asset Global Investments Co., Ltd ("the Parent Company"). The Company's profit after corporate income tax, after appropriation to funds in accordance with applicable regulations, is transferred to the Parent Company in accordance with the decision of the Parent Company.

4.10 Entrusted capital and entrusted assets

Entrusted capital received from investors is recognized and monitored under the Company's off-balance sheet accounts.

Entrusted assets formed from the use of entrusted capital received from investors are recognized and monitored under the Company's off-balance sheet accounts

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Receivables of entrusting investors arising from entrusted investments—such as interest on entrusted investments that has become due but not yet collected, other benefits to which the entrusting investors are entitled, and other receivables—are recognized and monitored under the Company's off-balance sheet accounts.

Payables to entrusting investors—such as fees payable to the Company and other payables—are recognized and monitored under the Company's off-balance sheet accounts.

4.11 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of receipts or receivables less trade discounts, concessions, and sales returns. The following specific recognition criteria must also be met before revenue is recognized:

Revenue from services provided

Revenue from services provided is comprised of fund management fees, trusted portfolio management fee and fee from securities investment advisory services, which are recognized on an accrual basis based on terms and conditions stated in the fund management and advisory contracts.

Interest income

Revenue is recognized in the interim income statement on an accrual basis (taking into account the effective yield on the asset) unless collectability is in doubt.

4.12 Mandatory insurance contributions

The Company and its employees are required to participate in mandatory insurance schemes in accordance with applicable laws and regulations, including social insurance, health insurance and unemployment insurance. The Company's contributions are calculated based on employees' salaries and other income subject to insurance contributions under labour contracts at the rates prescribed by prevailing regulations and are recognised as expenses in the period in which they are incurred. Other than the mandatory contributions required by law, the Company has no further financial obligations to its employees.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.13 Corporate income tax

Current corporate income tax

Current tax assets and liabilities for the current and prior period are measured at the amount expected to be paid to (or recovered from) the tax authorities using the tax rates and tax laws effective at the interim balance sheet date.

Current income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in this case, the current tax is also directly recorded in equity.

Current tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred corporate income tax

Deferred income tax is provided on temporary differences at the interim balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences, except for deferred tax liability arising from the initial recognition of an asset or liability in a transaction which at the time of the transaction affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are levied on deductible temporary differences, deductible amounts carried over to subsequent periods of taxable losses, and unutilized tax advantages when it is likely that earnings are generated in foreseeable future to use deductible temporary differences, taxable losses, and tax advantages, except for deferred tax asset arising from the initial recognition of an asset or liability in a transaction which at the time of the transaction affects neither the accounting profit nor taxable profit (or loss).

The carrying amount of deferred tax assets is reviewed at the interim balance sheet date and reduced to the extent that sufficient taxable profits will be available to allow all or part of the asset to be used. Unrecognized deferred tax assets are reassessed at the interim balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates expected to apply in the period when the asset is realized, or the liability is settled based on tax rates and tax laws effective at the interim balance sheet date. Deferred income tax is charged or credited to the interim income statement, except when it relates to items recognized directly to equity, in this case, the deferred income tax is also directly recorded in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset deferred tax assets against deferred tax liabilities relating to income tax levied by the same tax authority on either the same taxable entity or when the Company intends to settle its deferred tax assets and liabilities on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4.14 Reserves

Reserves are made in accordance with the Owner's decisions.

The Company maintains balance in the Charter capital supplementary reserve (presented in "*Other funds belonging to owner's equity*" on the interim balance sheet, which complies with presentation requirements of Circular No. 125/2011/TT-BTC) and Operational risk and financial reserve, which is prescribed pursuant to Circular No. 146/2014/TT-BTC issued by the Ministry of Finance on 06 October 2014. The Company will handle the balances of these reserves according to the provisions of Circular No. 114/2021/TT-BTC on finance regulations for securities companies, which abolishes Circular No. 146/2014/TT-BTC and takes effect from 01 February 2022.

During the six-month reporting period ended 30 June 2026, the Company did not make any reserve allocations.

4.15 Nil balances

Items or balances required by Circular No. 125/2011/TT-BTC dated 5 September 2011 issued by the Ministry of Finance stipulating accounting guidance applicable to fund management companies ("Circular 125") that are not included in these interim financial statements indicate nil balances.

4.16 Related parties

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under the common significant influence. Related parties can be enterprise individuals, including close members of the family of any such individual.

5. CASH AND CASH EQUIVALENTS

	30/06/2026 VND	*31/12/2025 VND*
Cash on hand	64,220,606	70,303,790
Cash at banks	2,117,970,486	3,055,286,503
- *In VND*	1,814,266,052	*3,002,772,503*
- *In USD*	303,704,434	*52,514,000*
Deposits for securities trading	568,278,376	873,324,766
	2,750,469,468	**3,998,915,059**

6. FINANCIAL INVESTMENTS

	30/06/2026 VND	*31/12/2025 VND*
Short-term investments	**86,808,453,721**	**72,342,784,584**
Short-term deposits	40,865,827,396	26,800,000,000
Ho Chi Minh City Development Joint Stock Commercial Bank	*16,379,243,835*	*6,000,000,000*
Vietnam Prosperity Joint Stock Commercial Bank	*18,470,942,465*	*8,000,000,000*
Fortune Vietnam Joint Stock Commercial Bank	*6,015,641,096*	*12,800,000,000*
Certificates of deposit	11,171,630,137	11,000,000,000
Mirae Asset Finance Company Limited (Vietnam)	*11,171,630,137*	*11,000,000,000*
Listed Bond	11,095,100,604	10,988,777,316
Fund certificates	23,675,895,584	23,675,895,584
Provision for short-term investment	-	(121,888,316)
Long-term financial investments	**18,702,799,371**	**24,399,978,130**
Certificates of deposit	-	6,000,000,000
Bonds	8,402,799,371	8,103,920,468
Investments in other entities	10,300,000,000	10,300,000,000
Provision for long-term investment	-	(3,942,338)
	105,511,253,092	**96,742,762,714**

As at 30 June 2026, short-term deposit contracts have remaining terms from four (04) to ten (10) months with interest rates from 6,25% pa. to 8.65% pa., short-term certificates of deposit have remaining term less than eleven (11) months with interest rate at 8.5% pa.

7. RECEIVABLES FROM OPERATING ACTIVITIES

	30/06/2026 VND	*31/12/2025 VND*
Receivables from trusted portfolio management services	2,016,423,120	2,655,052,790
Receivables from securities investment management services (*)	1,609,057,253	2,092,319,674
Receivables from securities investment advisory services	42,041,916	277,219,079
	3,667,522,289	**5,024,591,543**

(*) According to the Funds' Charter, MAGEF's, ETF MAFM VN30 Fund's, MAFF's, MAOF's, and ETF MAFM VNDIAMOND's management fees for the six-month period ended 30 June 2026 are determined at 1.75%, 0.60%, 0.80%, 0.80%, and 0.60% respectively, of the average of daily net asset value ("NAV") of the investment portfolio during the period.

8. OTHER RECEIVABLES

	30/06/2026 VND	*31/12/2025 VND*
Interest receivables from term deposits	-	1,679,750,679
Interest receivables from bonds	-	96,287,672
Other receivables	6,942,584	3,555,573
	6,942,584	**1,779,593,924**

9. PREPAID EXPENSES

	30/06/2026 VND	*31/12/2025 VND*
Short-term prepaid expenses		
Prepaid rents	875,469,133	875,469,133
Services expenses	219,105,561	233,909,051
Other short-term prepaid expenses	290,565,192	-
	1,385,139,886	**1,109,378,184**
Long-term prepaid expenses		
Tools and equipment	24,290,186	14,284,814
Software expenses	16,189,393	48,734,924
Other long-term prepaid expenses	24,657,690	51,397,252
	65,137,269	**114,416,990**
Total	**1,450,277,155**	**1,223,795,174**

10. OTHER LONG-TERM RECEIVABLES

	30/06/2026 VND	*31/12/2025 VND*
Deposits on rents (*)	915,188,628	915,188,628
Other long-term receivables	-	10,000,000
	915,188,628	**925,188,628**

(*) Include VND795,881,028 deposits on office rent and VND72,000,000 deposits on car rent

11. INTANGIBLE ASSETS

	Computer software VND
Cost	
01 January 2026	818,350,000
Purchase during the period	-
30 June 2026	818,350,000
Accumulated depreciation	
01 January 2026	370,200,000
Depreciation during the period	71,835,000
30 June 2026	442,035,000
Net carrying amount	
01 January 2026	448,150,000
30 June 2026	376,315,000

12. STATUTORY OBLIGATIONS

		Movements during the period		
	Opening balance VND	*Increase VND*	*Paid VND*	*Closing balance VND*
Corporate income tax	843,904,498	1,009,040,581	(1,335,813,106)	517,131,973
Personal income tax	2,354,287,532	1,098,156,039	(3,098,665,976)	353,777,595
Value added tax	-	5,921,263	(5,921,263)	-
	3,198,192,030	**2,113,117,883**	**(4,440,400,345)**	**870,909,568**

13. OWNER'S EQUITY

	Charter capital VND	*Investment and development fund VND*	*Financial reserve VND*	*Other funds belonging to owner's equity VND*	*Undistributed earnings after-tax VND*	*Total VND*
As at 1 January 2025	**26,000,000,000**	**6,918,115,150**	**1,224,533,000**	**1,224,533,000**	**60,422,646,592**	**95,789,827,742**
Net profit for the year	-	-	-	-	10,621,956,187	10,621,956,187
As at 31 December 2025	**26,000,000,000**	**6,918,115,150**	**1,224,533,000**	**1,224,533,000**	**71,044,602,779**	**106,411,783,929**
Net profit for the period	-	-	-	-	3,992,101,888	3,992,101,888
As at 30 June 2026	**26,000,000,000**	**6,918,115,150**	**1,224,533,000**	**1,224,533,000**	**75,036,704,667**	**110,403,885,817**

14. INVESTMENT PORTFOLIOS OF TRUST INVESTORS

14.1 Deposits of trust investors

14.1.1 Deposits of domestic trust investors

G-Tech Vietnam Company Limited	*30/06/2026 VND*	*31/12/2025 VND*
Opening balance	-	1,439,754,459
Decreases	-	(1,439,754,459)
Closing balance	**-**	**-**

14.1.2 Deposits of foreign trust investors

Mirae Asset – Naver Asia Growth Investment Pte. Ltd	*30/06/2026 VND*	*31/12/2025 VND*
Opening balance	7,077,136,856	6,814,951,142
Increases	138,253,202	262,185,714
Closing balance	**7,215,390,058**	**7,077,136,856**

14.2 Receivables from trust investors

14.2.1 Receivables from foreign trust investors

Novatech Vina Company Limited	*30/06/2026 VND*	*31/12/2025 VND*
Interest receivable from term deposits	48,862,809	45,247,847
	48,862,809	**45,247,847**

14.3 Payables to trust investors

14.3.1 Payables to foreign trust investors

Mirae Asset – Naver Asia Growth Investment Pte. Ltd	*30/06/2026 VND*	*31/12/2025 VND*
Portfolio management fee	8,518,689	8,518,689
	8,518,689	**8,518,689**

15. INVESTMENT PORTFOLIO OF TRUST INVESTORS UNDER SUB-MANAGEMENT MASTER AGREEMENT

15.1 *Deposits of trust investors under Sub-management master agreement*

Mirae Asset Global Investments Co.,Ltd	*30/06/2026 VND*	*31/12/2025 VND*
Opening balance	313,194,801,538	166,295,748,618
(Decreases)/Increases	(202,131,287,367)	146,899,052,920
Closing balance	**111,063,514,171**	**313,194,801,538**

Mirae Asset Global Investments (HongKong) Ltd	*30/06/2026 VND*	*31/12/2025 VND*
Opening balance	9,742,545,915	8,862,214,079
Increases	9,212,211,793	880,331,836
Closing balance	**18,954,757,708**	**9,742,545,915**

15.2 *Investment portfolio of trust investors under Sub-management master agreement*

Mirae Asset Global Investments Co.,Ltd	*30/06/2026 VND*	*31/12/2025 VND*
Listed securities		
- Listed shares	1,747,959,701,200	2,237,993,985,250
- Listed fund certificates	474,623,729,500	556,621,220,300
- Registered shares	16,304,250,000	16,516,715,300
Unlisted securities		
- Unlisted fund certificates	261,572,236,031	295,035,217,310
	2,500,459,916,731	**3,106,167,138,160**

Mirae Asset Global Investments (HongKong) Ltd	*30/06/2026 VND*	*31/12/2025 VND*
Listed securities		
Listed shares	101,593,735,550	157,412,650,300
	101,593,735,550	**157,412,650,300**

16. INCOME FROM OPERATING ACTIVITIES

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Investment portfolio management fees	7,369,851,701	7,812,903,285
Securities investment advisory fees	102,565,482	330,894,966
Fund management fees	10,269,549,660	9,606,869,337
Other revenue	537,917,275	137,305,070
	18,279,884,118	**17,887,972,658**

17. EXPENSES FOR OPERATING ACTIVITIES

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Salary and related expenses	3,977,341,046	3,928,752,500
Tools and supplies	16,170,132	17,636,435
Account maintaining expenses	1,397,515,220	845,976,407
Other expenses	537,018,992	529,713,152
	5,928,045,390	**5,322,078,494**

18. FINANCIAL INCOME

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Interest income from deposit banks	1,185,464,203	788,900,162
Interest income from bonds	803,756,229	276,915,984
Interest income from Certificate of deposits	420,230,137	385,873,975
Realized gain from exchange rates difference	28,891,994	88,181,990
	2,438,342,563	**1,539,872,111**

19. FINANCIAL EXPENSE

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Reversal of provision for diminution in value of investments	(125,830,654)	-
Loss from exchange rates difference	23,002,602	1,942,872
Custody transfer fee for trading investments	207,426	87,966
	(102,620,626)	**2,030,838**

20. GENERAL AND ADMINISTRATIVE EXPENSES

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Salary and other related expenses	6,789,081,875	6,643,499,479
Tools and office supplies	233,939,356	317,704,803
Amortization expenses	71,835,000	71,835,000
Taxes and fees	8,170,711	6,161,355
Outsourcing	2,507,283,219	2,509,329,482
Other expenses	281,349,287	175,468,631
	9,891,659,448	**9,723,998,750**

21. CORPORATE INCOME TAX ("CIT") EXPENSES

The statutory corporate income tax ("CIT") applicable to the Company for the six-month period ended 30 June 2026 is 20% of taxable income (2025: 20%).

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

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Current CIT expenses	1,009,040,581	881,235,538

Reconciliation between the accounting profit before tax and taxable income are presented below:

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Profit before tax	**5,001,142,469**	**4,379,736,687**
CIT at a rate of 20% applicable to the Company	1,000,228,494	875,947,337
Plus:		
- *Non-deductible expenses*	*8,812,087*	*5,288,201*
CIT expenses	**1,009,040,581**	**881,235,538**

22. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties for the six-month period ended 30 June 2026 are as follows:

Related parties	*Relationship*	*Description*	*For the six-month period ended 30 June 2026 VND*	*For the six-month period ended 30 June 2025 VND*
Mirae Asset Global Investments Co,. Ltd	Parent company	Sub-management investment portfolio fee	7,042,939,602	7,296,378,297
Mirae Asset Global Investments (Hong Kong) Limited	Companies within the Group	Sub-management investment portfolio fee	309,874,721	253,254,486
Mirae Asset Finance Company Limited (Vietnam)	Companies within the Group	Revenue from certificates of deposit interests	420,230,137	385,873,975
Mirae Asset (Vietnam) Growth Equity Fund	Fund under the Company's management	Management fee	5,345,403,424	4,486,973,798
		Issuance and redemption fee of fund units	518,582,028	126,037,532
		Personal income tax paid on behalf of investors	52,296,435	13,210,526
		Fees payable to VSDC paid on behalf of investors	133,196,435	80,300,000
ETF MAFM VN30 Fund	Fund under the Company's management	Management fee	2,358,428,736	2,331,605,647
		Personal income tax paid on behalf of investors	3,000,000	3,000,000
		Fees payable to VSDC paid on behalf of investors	113,300,000	58,200,000
Mirae Asset Vietnam Flexible Fixed Income Fund	Fund under the Company's management	Management fee	1,391,306,006	1,601,328,254
		Issuance and redemption fee of fund units	19,335,247	11,267,538
		Personal income tax paid on behalf of investors	22,592,607	6,483,632
		Fees payable to VSDC paid on behalf of investors	103,692,607	80,300,000
Mirae Asset Vietnam Opportunity Fund	Fund under the Company's management	Management fee	267,239,582	245,845,323
		Personal income tax paid on behalf of investors	3,000,000	3,000,000
ETF MAFM VNDIAMOND Fund	Fund under the Company's Management	Management fee	907,171,912	941,116,315
		Personal income tax paid on behalf of investors	1,800,000	1,800,000
		Fees payable to VSDC paid on behalf of investors	96,800,000	47,600,000

22. TRANSACTIONS WITH RELATED PARTIES (continued)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)
as at 30 June 2026 and for the six-month period then ended

22. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant balances with related parties as at the end of the accounting periodare as follow:

Related parties	*Relationship*	*Description*	*30/06/2026 VND*	*31/12/2025 VND*
Mirae Asset Global Investments Co., Ltd	Parent company	Receivables from sub-management service	1,970,681,209	2,537,742,712
Mirae Asset Global Investments (Hong Kong) Limited	Companies within the Group	Receivables from sub-management service	37,223,222	108,791,389
Mirae Asset Finance Company Limited (Vietnam)	Companies within the Group	Receivables from certificate of deposit	171,630,137	554,400,000
Mirae Asset Vietnam Growth Equity Fund	Fund under the Company's management	Receivables from fund management activities	902,515,573	1,050,176,310
ETF MAFM VN30	Fund under the Company's management	Receivables from fund management service	311,849,146	450,357,641
Mirae Asset Vietnam Flexible Bond Fund	Fund under the Company's management	Receivables from fund management service	212,144,982	389,572,905
Mirae Asset Vietnam Opportunity Fund	Fund under the Company's management	Receivables from fund management service	45,054,132	44,343,417
ETF MAFM VNDIAMOND Fund	Fund under the Company's management	Receivables from fund management service	137,493,420	157,869,401

22. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant balances with related parties at the end of the accounting period are as follows:

	For the six-month period ended 30 June 2026 VND	*For the six-month period ended 30 June 2025 VND*
Remuneration of the Chairman, General Director	3,137,383,440	3,350,049,720

23. OPERATING LEASE COMMITMENTS

The Company leases offices under operating lease arrangements. The lease commitments as at the interim balance sheet dates under the operating lease agreements are as follows:

	30/06/2026 VND	*31/12/2025 VND*
Less than 1 year	3,571,914,596	3,519,386,054
From 1 to 5 years	5,227,052,240	7,030,519,052
TOTAL	**8,798,966,836**	**10,549,905,106**

24. FINANCIAL RISK MANAGEMENT POLICIES

The Company has exposure to the following risks from its use of financial instruments: credit risk, liquidity risk; and market risk.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies, and processes for measuring and managing risk.

The Company's management has overall responsibility for the establishment of policies and controls to minimize risks as well as oversight of the implementation of established policies and controls. Risk management activities are performed mainly by the Department of Internal Control and Accounting in accordance with the policies and procedures approved by the Chairman/General Director.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

Management of the Company reviews and agrees on policies for managing each of these risks which are summarized below:

Credit risk

Credit risk is defined as potential losses resulting from adverse changes in counterparties' ability to exercise their obligations under a financial instrument or customer contract. The Company is exposed to credit risk from its financial investments in term deposits and trade receivables.

24. FINANCIAL RISK MANAGEMENT POLICIES (continued)

Credit risk (continued)

The exposure to credit risk at the reporting date was as follows:

	Not overdue and not impaired VND	*Overdue but not impaired*				*Total VND*
		< 90 days VND	*91 - 180 days VND*	*180 - 210 days VND*	*> 210 days VND*	
30 June 2026						
Cash at banks and cash equivalents	2,750,469,468	-	-	-	-	2,750,469,468
Investments – term deposits	40,865,827,396	-	-	-	-	40,865,827,396
Certificate of deposit	11,171,630,137	-	-	-	-	11,171,630,137
Fund certificates	23,675,895,584	-	-	-	-	23,675,895,584
Bonds	19,497,899,975	-	-	-	-	19,497,899,975
Receivables from operating activities	3,667,522,289	-	-	-	-	3,667,522,289
Other short-term receivables	6,942,584	-	-	-	-	6,942,584
Other long-term investments	10,300,000,000	-	-	-	-	10,300,000,000
Other long-term receivables	915,188,628	-	-	-	-	915,188,628
Total	**112,851,376,061**	**-**	**-**	**-**	**-**	**112,851,376,061**
31 December 2025						
Cash at banks and cash equivalents	3,998,915,059	-	-	-	-	3,998,915,059
Financial investments – term deposits	43,800,000,000	-	-	-	-	43,800,000,000
Fund certificates	23,675,895,584	-	-	-	-	23,675,895,584
Bonds	8,103,920,468	-	-	-	-	8,103,920,468
Receivables from operating activities	5,024,591,543	-	-	-	-	5,024,591,543
Other short-term receivables	1,779,593,924	-	-	-	-	1,779,593,924
Other long-term investments	10,300,000,000	-	-	-	-	10,300,000,000
Other long-term receivables	925,188,628	-	-	-	-	925,188,628
Total	**97,608,105,206**	**-**	**-**	**-**	**-**	**97,608,105,206**

24. FINANCIAL RISK MANAGEMENT POLICIES (continued)

Credit risk (continued)

Deposits at banks

Credit risk related to term deposits is defined as the probability that principal and interest are not collected at a pre-determined time as credit institutions go bankrupt, lose credit rating, or are insolvent.

The Company's bank balances are mainly maintained with well-known banks in Vietnam. Credit risk from balances with banks is managed in accordance with the Company's policy. The Company's maximum exposures to credit risk for items on the balance sheet at each reporting date are the carrying amounts as illustrated in *Note 5* and *Note 6*. The Company evaluates the concentration of credit risk with respect to bank deposits as low.

Trade receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. To manage the risk, the Company attempts to deal with counterparties of good credit standing.

Receivables from operating activities and other receivables are neither past due nor impaired. Management believes that those receivables are of high credit quality.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in meeting financial obligations due to a shortage of funds. The Company's exposure to liquidity risk arises primarily from mismatches of maturities of financial assets and liabilities.

The Company monitors its liquidity risk by maintaining a level of cash and cash equivalents deemed adequate by Management to finance the Company's operations and to mitigate the effects of fluctuations in cash flows.

The table below summarizes the maturity profile of the Company's financial liabilities based on the expected payments:

	On demand VND	*Less than 1 year VND*	*From 1 - 5 years VND*	*Total VND*
30 June 2026				
Trade payables	-	526,236,831	-	526,236,831
Statutory obligations	-	870,909,568	-	870,909,568
Payables to employees	-	2,900,000,000	-	2,900,000,000
	-	**4,297,146,399**	**-**	**4,297,146,399**
31 December 2025				
Trade payables	-	533,021,083	-	533,021,083
Statutory obligations	-	3,198,192,030	-	3,198,192,030
	-	**3,731,213,113**	**-**	**3,731,213,113**

24. FINANCIAL RISK MANAGEMENT POLICIES (continued)

Market risk

Market risk is the risk that the fair value of a financial instrument will fluctuate because of changes in key drivers such as interest rates, exchange rates, and equity prices.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to market risk for changes in interest rate relates primarily to its term deposits.

The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are favorable for the Company's purposes and remain within its risk management limits.

The Company did not perform the sensitivity analysis for interest rate risk for the six-month period ended 30 June 2026 as the deposit contracts for the period had fixed interest rates.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in exchange rates.

The Company is exposed to foreign currency risk due to fluctuations in exchange rates among currencies other than the Company's accounting currency. These transactions are mainly conducted in USD.

The Company did not perform the sensitivity analysis for foreign currency risk for the six-month period ended 30 June 2026 because the Company assessed that its exposure to foreign currency risk is immaterial.

25. EVENTS AFTER THE BALANCE SHEET DATE

There is no matter or circumstance that has arisen since 30 June 2026 that requires adjustment or disclosure in the interim financial statements of the Company.

Hanoi, Vietnam

11 August 2026

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ MIRAE ASSET (VIỆT NAM)

Ms. Vu Thi Thuy Lua	Ms. Vu Thi Thuy Lua	Mr. Soh Jin Wook
Preparer	Chief Accountant	General Director