EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND

INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

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EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND

GENERAL INFORMATION OF THE FUND

Certificate of fund initial public offering	No. 117/GCN-UBCK issued by the State Securities Commission of Vietnam (the "SSC") on 31 July 2024	
Certificate of establishment registration of open-ended fund	No. 187/GCN-UBCK issued by the SSC on 13 November 2024	
Fund Representative Board	Mr Pham Linh	Chairperson
	Mr Tong Cong Cuong	Member
	Mr Doan Thuan Hai	Member
Management Board of the Fund Management Company	Mr Nguyen Quoc Dung	Chief Executive Officer
Fund Management Company	Eastspring Investments Fund Management Limited Liability Company	
Supervisory Bank	Standard Chartered (Vietnam) Limited	
Registered Office	Unit 5, 6, 7, 8 - 12A Floor, Phu My Hung Tower, 8 Hoang Van Thai Street, Tan My Ward, Ho Chi Minh City, Vietnam	
Auditor	PwC (Vietnam) Limited	

STATEMENT OF RESPONSIBILITY OF THE FUND MANAGEMENT COMPANY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The Management Board of Eastspring Investments Fund Management Limited Liability Company (the "Fund Management Company") is responsible for the interim financial statements which give a true and fair view of the financial position and the investment portfolio of Eastspring Investments Vietnam ESG Equity Fund (the "Fund") as at 30 June 2026 and the results of its operations, changes in net asset value, subscriptions and redemptions of fund units and cash flows for the six-month period then ended. In preparing these interim financial statements, the Management Board of the Fund Management Company is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Fund will continue in business.

The Management Board of the Fund Management Company is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position and the investment portfolio of the Fund and which enable the interim financial statements to be prepared which comply with the basis of accounting set out in Note 2, Note 3 and Note 4 to the interim financial statements. The Management Board of the Fund Management Company is also responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud or error.

EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND

APPROVAL OF THE INTERIM FINANCIAL STATEMENTS BY THE FUND REPRESENTATIVE BOARD

We hereby approve the accompanying interim financial statements as set out on pages 15 to 55, which give a true and fair view of the financial position and the investment portfolio of the Fund as at at 30 June 2026 and of the results of its operations, changes in net asset value, subscriptions and redemptions of fund units and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to open-ended investment funds including Circular 198/2012/TT-BTC issued by the Ministry of Finance on 15 November 2012 on the promulgation of accounting system for open-ended investment funds, Circular 181/2015/TT-BTC issued by the Ministry of Finance on 13 November 2015 on the promulgation of accounting system for exchange-traded funds and open-ended investment funds, Circular 98/2020/TT-BTC issued by the Ministry of Finance on 16 November 2020 on the operations and management of securities funds, Circular No. 136/2025/TT-BTC, issued by the Ministry of Finance on 29 December 2025, amending and supplementing certain provisions of Circular No. 98/2020/TT-BTC ("Circular 136/2025/TT-BTC") and prevailing regulations on preparation and presentation of financial statements applicable to open-ended investment funds.

On behalf of the Fund Representative Board

Pham Linh
Chairperson

Ho Chi Minh City, Vietnam
14 August 2026

REPORT OF THE FUND MANAGEMENT COMPANY

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND ("THE FUND")

1.1 Objectives of the Fund

Objective of the Eastspring Investments Vietnam ESG Equity Fund is to deliver optimal returns to investors in the long term through a diversified portfolio of companies with sustainable growth prospects with appropriate business models and efforts to improve issues related to the Environment, Social and Corporate Governance (Environmental-Social-Governance) (ESG).

1.2 Fund performance

According to the reviewed interim financial statements of the Fund, its net asset value ("NAV") as at 30 June 2026 increased by 53.05% as compared with the Fund's NAV as at 31 December 2025.

1.3 The Fund's investment strategy and policy

The Fund's investment strategy combines the analysis and assessment of macroeconomic factors (top-down approach) and in-depth analysis of the operation and growth prospects of companies (bottom-up approach). The Fund focuses on investing mainly in listed companies operating in various industries, with sustainable growth prospects and solid financial foundations. In addition, the Fund also integrates the analysis and evaluation of factors related to Environmental, Social and Corporate Governance (ESG) in the investment decision-making process. The Fund believes that a company with a risk management policy and seizing opportunities related to ESG will create long-term value for the business, thereby bringing sustainable profits to investors.

The Fund has the following structure for allocating target assets:

- Listed stocks, shares registered for trading on the Stock Exchange: from 80% to 100%; and
- Other assets allowed to invest: from 0% to 20%.

This target asset allocation structure is directional. In fact, depending on market movements, the Fund's asset allocation structure may change without violating investment restrictions.

1.4 Classification of the Fund

The Fund is an open-ended public investment fund, with indefinite term.

1.5 Inception date of the Fund

The Fund was established under Establishment Registration Certificate No. 187/GCN-UBCK issued by the State Securities Commission of Vietnam on 13 November 2024.

1.6 Size of the Fund at the reporting date

As at 30 June 2026:

• Number of outstanding fund units	208,383,908.86	Units
• Value of fund units at par value	2,083,839,088,600	VND
• Total net asset value	2,647,413,153,121	VND

1.7 Benchmark index of the Fund

The Fund has no benchmark index.

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND (continued)

1.8 Profit distribution policy of the Fund

Profits are distributed in accordance with the Resolution of the Investors' General Meeting, in line with the Fund's Charter, the profit distribution policy is disclosed in the Fund's Prospectus and prevailing securities laws and regulations.

The Fund Management Company has no commitment or guarantee that profit distribution is conducted. If any profit distribution is conducted, it is not construed as a forecast, indication or the fund's ability to distribute profit in the future. Any profit distribution made does not imply that the profit distribution would be made after that. The Fund Management Company may change the distribution frequency and/ or adjust the dividend rate below profit rate of the Fund at its sole discretion.

When the profit distribution is disclosed and conducted, the net assets of the Fund would decrease correspondingly.

The Fund's profits are distributed only when the Fund has fulfilled or is able to fulfil its tax obligation and other financial liabilities, and provisional funds are established. After the profit distribution, the Fund must also ensure the ability to pay for due liabilities and obligations.

1.9 Net profits attributed per fund unit as of the reporting date

During the period, the Fund did not make any profit distribution.

2 PERFORMANCE RESULTS

2.1 Asset allocation

	As at	
	30.6.2026 (%)	30.6.2025 (%)
1. Equities	96.37	96.44
2. Cash at banks	1.81	3.56
3. Other assets	1.82	-
	100.00	100.00

REPORT OF THE FUND MANAGEMENT COMPANY (continued)

2 PERFORMANCE RESULTS (continued)

2.2 Operating indicators

	For the six-month period ended 30.6.2026	For the period from 13.11.2024 (the establishment date) to 30.6.2025
1. NAV of the Fund (VND)	2,647,413,153,121	1,469,243,151,969
2. Number of outstanding fund certificates (units)	208,383,908.86	140,131,353.61
3. NAV per unit (VND)	12,704	10,485
4. NAV per unit – highest during the period (VND)	13,224	10,635
5. NAV per unit – lowest during the period (VND)	11,317	8,870
6. Closing price of fund unit at reporting date (VND)	Not applicable	Not applicable
7. Closing price of fund unit – highest during the period (VND)	Not applicable	Not applicable
8. Closing price of fund unit – lowest during the period (VND)	Not applicable	Not applicable
9. Yield per fund certificate (%)	21.16	-
10. Operating expenses/Average NAV (%)	1.84	1.83
11. Turnover of investment portfolio (%)	167.44	131.63

2.3 Growth over periods

Period	Growth of NAV per unit (%)	Annualized growth of NAV per unit (%)
1 year	21.16	21.16
Since inception	27.04	15.84

2.4. Annual growth

Period	For the six-month period ended 30.6.2026	For the period from 13.11.2024 (the establishment date) to 30.6.2025
Growth of NAV per unit (%)	21.16	4.85

3 MARKET UPDATES

Strong GDP growth reinforces Vietnam's domestic growth momentum

Vietnam's economy maintained a strong growth trajectory in Q2 2026, with GDP expanding 8.39% YoY and bringing H1 2026 GDP growth to 8.18% YoY, the highest first-half performance since 2010. Growth was primarily driven by the industrial and construction sector, particularly manufacturing, which continued to deliver double-digit expansion. The services sector also remained supportive, benefiting from strong activity in transportation, retail trade, tourism-related services, and logistics.

Manufacturing recovery strengthens while consumer demand remains resilient

Vietnam's production sector continued to improve in June. Manufacturing IIP increased 12.6% YoY and 3.6% MoM, reflecting broad-based expansion across most manufacturing industries. The improvement was further confirmed by the Manufacturing PMI, which remained in expansion territory at 51.8. Although lower than May's reading, the PMI continued to signal improving operating conditions as customer demand strengthened, new orders increased for a second consecutive month, purchasing activity expanded, and business confidence improved Trade deficit widens sharply as import surge outpaces strong export growth.

Consumer activity also remained robust. Retail sales grew 14.8% YoY in June, while H1 growth reached 12.9% YoY. Tourism remained a major support, with strong growth in accommodation, catering, and travel-related services helping sustain spending momentum. Overall, both manufacturing and consumption indicators suggest domestic economic activity remained healthy throughout the quarter.

Trade activity reached record levels despite a wider external deficit

External trade continued to expand strongly in June, with export value reaching USD50.8 bn, up 28.1% YoY. Export growth was driven by strong shipments of electronics, machinery, and phones, supported by improving manufacturing conditions and rising export orders.

However, import value grew even faster, surging 45.2% YoY to USD53.4 bn. The sharp increase in imports was mainly attributable to strong purchases of PCs, electronic components, and petroleum products, while higher chip and memory prices further lifted import values.

As a result, Vietnam recorded a monthly trade deficit of USD2.6 bn, bringing the cumulative H1 trade deficit to USD16.7 bn. The widening deficit was not caused by weak exports but rather by exceptionally strong import demand, particularly for electronics-related products and energy imports. While export performance remained encouraging, imports significantly outpaced exports during the period, exerting pressure on the overall trade balance. Nevertheless, the continued expansion of export orders and manufacturing activity suggests that part of the imported intermediate goods may eventually support future export production.

3 MARKET UPDATES (continued)

Strong FDI continues to support economic expansion

FDI remained highly supportive of growth in June. Disbursed FDI reached USD3.3 bn, increasing 16.3% YoY, while cumulative H1 disbursement rose 11.2% YoY to USD13.0 bn. Continued expansion by foreign investors, particularly in manufacturing and processing industries, reinforced Vietnam's position as a key production base and supported industrial output growth.

Public investment also accelerated significantly during the month. June disbursement reached VND150.9 tn, bringing H1 disbursement to VND357.1 tn, up 13.9% YoY. The acceleration reflected stronger government efforts to improve implementation and speed up infrastructure spending. Faster execution of public investment projects not only supported construction activity but also contributed to broader domestic demand, making public investment an increasingly important growth driver alongside private and foreign investment.

Inflation eased on lower fuel prices

Inflation remained relatively manageable despite elevated levels, with CPI rising 4.69% YoY but declining 0.39% MoM. The monthly moderation was largely due to a sharp decline in gasoline prices, which helped offset inflationary pressure from higher electricity consumption and housing-related costs during the summer season.

Outlook: Growth momentum expected to remain strong through H2 2026

Vietnam's macroeconomic outlook remains favorable, supported by resilient manufacturing activity, sustained PMI expansion, and continued growth in export orders. The ongoing improvement in customer demand and production activity suggests that industrial output and exports should remain on an upward trend in the coming months. While the large trade deficit remains a near-term concern, it has been driven mainly by strong imports of electronics and petroleum products associated with production expansion, rather than weakness in export competitiveness.

At the same time, solid FDI disbursement and accelerated public investment execution are expected to continue supporting domestic demand and investment activity. Although inflation risks, global uncertainty, and elevated commodity price volatility may create challenges, Vietnam's strong investment inflows, robust production base, and active fiscal support provide a solid foundation for maintaining strong economic growth momentum throughout the remainder of 2026.

Note: The data presented in this section has been compiled from the following sources: GSO, FiinPro-X, Bloomberg and VBMA. As this information is aggregated from third-party sources, although we exercise caution in reviewing, verifying, and evaluating the data, we do not assume responsibility for any content or inaccuracies.

EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND

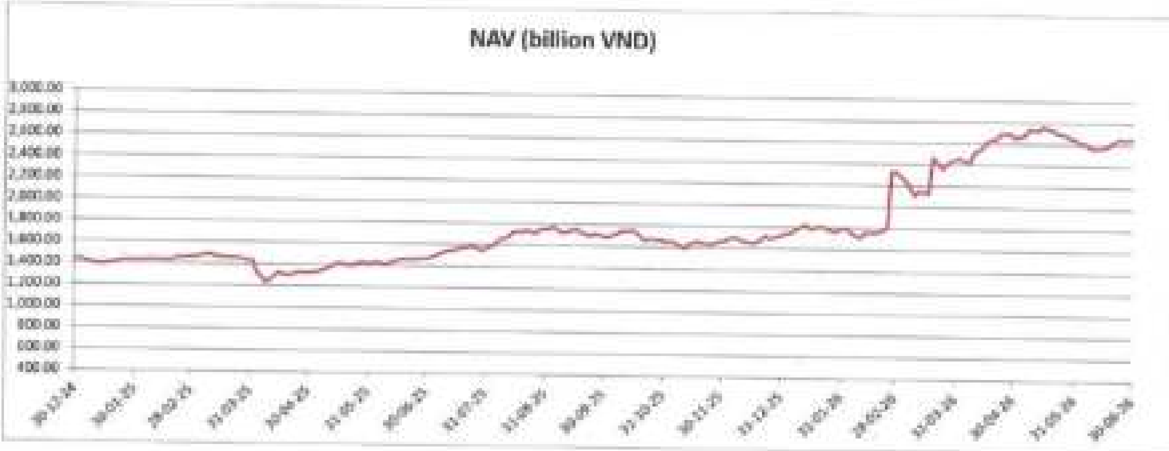
REPORT OF THE FUND MANAGEMENT COMPANY (continued)

4 DETAILS OF THE FUND'S PERFORMANCE RESULTS

4.1 Details of the Fund's performance indicators

As compared to the inception date, NAV and NAV/unit as at 30 Jun 2026 has increased by 473.85% and 27.04%, respectively.

Growth chart of the Fund since the establishment date:



Changes in NAV:

Item	30.6.2026 VND	31.12.2025 VND	Change (%)
NAV of the Fund	2,647,413,153,121	1,469,243,151,969	80.19
NAV per unit ("NAV/unit")	12,704	10,485	21.16

As compared to the 30 June 2025, the Fund's NAV and NAV per unit as at 30 June 2026 has increased by 80.19% and 21.16%, respectively mainly due to net purchases of fund units by investors and investment income generated by the Fund during the period.

4 DETAILS OF THE FUND'S PERFORMANCE RESULTS (continued)

4.2 Fund unit holders analysis as at reporting date

Number of fund units	Number of fund unit holders	Number of fund certificates	Holding rate (%)
Fewer than 5,000	384	264,259.58	0.13
5,000 to fewer than 10,000	32	215,324.15	0.10
10,000 to fewer than 50,000	33	673,622.07	0.32
50,000 to 500,000	8	537,848.44	0.26
Over 500,000	1	206,692,854.62	99.19
Total	**458**	**208,383,908.86**	**100.00**

5 MARKET PROSPECTS

Equity market overview

Vietnam equities softened in June, with the VN-Index edging down 0.2% MoM to 1,860.0 despite maintaining a 4.2% gain YTD. Market performance was weighed down by weakness in VIC and VHM in the first half of June and persistent foreign net selling, although a late-month recovery was supported by positive developments in the US–Iran ceasefire negotiations.

Market liquidity deteriorated significantly, with average daily trading value declining 24.3% MoM to USD 759.2 million, reflecting weaker investor participation. Foreign investors remained a major headwind, recording net outflows of USD 581.8 million and extending their selling streak to a sixth consecutive month. Market valuation stood at a trailing P/E of 15.1x at the end of June.

Looking ahead, Vietnam's equity market is expected to benefit from a resilient macroeconomic environment with solid economic growth in 1H2026, the upcoming Q2 and H1 2026 earnings season potentially providing additional support to investor sentiment, pushed public investment of Government in 2H2026. However, investors may remain selective amid continued foreign net selling, weakening market liquidity, and uncertainty surrounding potential changes to US tariff measures following the expiration of the temporary 10% tariff on 24 July 2026.

Sector performance

Banks were the strongest-performing sector in June, rising 2.0%, outperforming the broader market and benefiting mainly from gains in STB, ACB, LPB, and TCB. Financial Services followed closely with a 1.9% return, while Real Estate advanced 1.8%, supported primarily by VIC (+4%). On the downside, Oil & Gas was the weakest sector, falling 13.6%, largely due to the sharp decline in BSR (-19%). Utilities was the second-worst performer with a 5.4% loss, while Insurance declined 4.2%, making it the third-worst performing sector of the month. The wide performance dispersion across sectors highlighted investors' preference for selected domestic themes while avoiding sectors facing stronger selling pressure.

Note: The data presented in this section has been compiled from the following sources: GSO, FiinPro-X, Bloomberg and VBMA. As this information is aggregated from third-party sources, although we exercise caution in reviewing, verifying, and evaluating the data, we do not assume responsibility for any content or inaccuracies.

6 OTHER INFORMATION

6.1 Information on the Fund Representative Board, Management Board of the Fund Management Company and Fund Operating Executives

Full Name	Position	Qualification	Joining year
Pham Linh	Chairman – Fund Representative Board	- Master of Economics - Bachelor of Banking	2024
Tong Cong Cuong	Member – Fund Representative Board	- Master of Laws	2024
Doan Thuan Hai	Member – Fund Representative Board	- Bachelor of Foreign Trade University	2024
Nguyen Quoc Dung	Chief Executive Officer of the Fund Management Company	- Bachelor in Corporate Finance from the University of Economics Ho Chi Minh City - Master of Business Administration (MBA) from the French – Vietnamese Program (CFVG) - Fund Management Practitioner Certificate, certified by the State Securities Commission of Vietnam	2025
Tran Thap Kieu Quan	Head of Investments	- Bachelor of Banking and Financial Economics - Master of Business Administration. - Chartered Financial Analyst (CFA)	2006
Luong Thu Huong	Senior Manager, Equity Investment Department	- Bachelor of Finance and Banking. - Chartered Financial Analyst (CFA).	2021

6.2 Other information

In this report, items not presented are understood to be not applicable or nil.

For and on behalf of Eastspring Investments Fund Management Limited Liability Company

S.G.P. 51 - C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
QUẢN LÝ QUỸ
EASTSPRING
INVESTMENTS
P. TÂN MỸ - T.P HỒ CHÍ MINH

Nguyen Quoc Dung
Chief Executive Officer

Ho Chi Minh City, 14 August 2026

standard chartered

SUPERVISORY BANK'S REPORT

We, appointed as the Supervisory Bank of Eastspring Investments Vietnam ESG Equity Fund ("the Fund" or "EVESG") for the period from 01st January 2026 to 30th June 2026, to the extension of our supervising scope for this period, recognize that the Fund operated and was managed in the following matters:

a) During our supervision of the Fund's investments and asset transactions for the period from 01st January 2026 to 30th June 2026, the Fund has complied with investment limits under prevailing regulations for open-end fund, Fund Charter, Fund Prospectus and other relevant regulations.

b) Assets Valuation and Pricing of the Fund units were carried out in accordance with Fund Charter, Fund Prospectus, Valuation Manual approved by Board of Representatives of the Fund and other prevailing regulations.

c) Fund subscriptions and redemptions were carried out in accordance with Fund Charter, Fund Prospectus and other prevailing regulations.

d) For the period from 01st January 2026 to 30th June 2026, the Fund did not distribute profits and pay dividend to Fund Unit Holders.

SUPERVISORY BANK REPRESENTATIVE	SUPERVISORY BANK OFFICER
M.S.D.N: 0103617147 NGÂN HÀNG TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN STANDARD CHARTERED (VIỆT NAM) C.T.T.N.H.H	
Nguyen Thuy Linh	Trinh Thi Van Anh
Senior Manager, Supervisory Services Operations	Manager, Supervisory Services Operations

pwc

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION TO THE INVESTORS OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND

We have reviewed the accompanying interim financial statements of Eastspring Investments Vietnam ESG Equity Fund (the "Fund") which were approved by the Fund Representative Board on 14 August 2026. The interim financial statements comprise the interim statement of financial position and the statement of investment portfolio as at 30 June 2026, the interim statement of income, the interim statement of changes in net asset value, subscriptions and redemptions of fund units, the interim statement of cash flows for the six-month period then ended, and explanatory notes to the interim financial statements including significant accounting policies, as set out on pages 15 to 55.

Responsibility of the Management Board of Eastspring Investments Fund Management Limited Liability Company (the "Fund Management Company")

The Management Board of the Fund Management Company is responsible for the preparation and the true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, Circular 198/2012/TT-BTC issued by the Ministry of Finance on the promulgation of accounting system for open-ended investment funds ("Circular 198/2012/TT-BTC"), Circular 181/2015/TT-BTC issued by the Ministry of Finance on 13 November 2015 on the promulgation of accounting system for exchange-traded funds and open-ended investment funds ("Circular 181/2015/TT-BTC"), Circular 98/2020/TT-BTC issued by the Ministry of Finance on 16 November 2020 on the operations and management of securities funds ("Circular 98/2020/TT-BTC"), Circular No. 136/2025/TT-BTC, issued by the Ministry of Finance on 29 December 2025, amending and supplementing certain provisions of Circular No. 98/2020/TT-BTC ("Circular 136/2025/TT-BTC"), and prevailing regulations on preparation and presentation of interim financial statements applicable to open-ended investment funds. The Management Board of the Fund Management Company is responsible for internal control which the Management Board of the Fund Management Company determines is necessary to enable the preparation and fair presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

PwC (Vietnam) Limited
No.29, Le Duan Street, Sai Gon Ward, Ho Chi Minh City, Vietnam
T: +84 (28) 38230796, www.pwc.com/vn

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 financial position and the investment portfolio of the Fund as at 30 June 2026, the results of operations, the changes in net asset value, subscriptions and redemptions of fund units and the cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System applicable to open-ended funds comprising Circular 198/2012/TT-BTC, Circular 181/2015/TT-BTC, Circular 98/2020/TT-BTC, Circular 136/2025/TT-BTC and prevailing regulations on the preparation and presentation of financial statements applicable to open-ended investment funds.

Other matter

The report on the review of interim financial statements is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

For and on behalf of PwC (Vietnam) Limited

CÔNG TY TNHH PWC VIỆT NAM

Nguyen Hoang Nam
Audit Practising Licence No.
0849-2023-006-1
Authorised Representative signatory

Report reference number: HCM18754
Ho Chi Minh City, 14 August 2026

INTERIM STATEMENT OF INCOME

Code	Item		Note	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
01	**I.**	**INVESTMENT INCOME**		**93,338,788,900**	**78,086,738,100**
02	1.1.	Dividend income	5.1	23,007,619,000	12,077,202,100
04	1.3.	Realised gains/(losses) from disposals of investments	5.2	76,831,673,585	(11,763,848,082)
05	1.4.	Unrealised (losses)/gains from revaluation of investments	5.3	(6,500,503,685)	77,773,384,082
10	**II.**	**INVESTMENT EXPENSES**		**(4,759,500,605)**	**(3,215,777,440)**
11	2.1.	Transaction costs from purchases and sales of investments	5.4	(4,752,709,457)	(3,212,932,347)
15	2.5.	Other investment expenses		(6,791,148)	(2,845,093)
20	**III.**	**OPERATING EXPENSES**		**(16,410,218,820)**	**(12,312,433,765)**
20.1	3.1.	Fund management fee	8(a)	(14,859,066,111)	(11,018,564,652)
20.2	3.2.	Custodian fee	5.5	(661,454,209)	(467,807,716)
20.3	3.3.	Supervisory fee	8(a)	(233,665,459)	(179,832,091)
20.4	3.4.	Fund administration fee	8(a)	(298,535,080)	(244,893,179)
20.5	3.5.	Transfer agent fee		(66,000,000)	(77,733,334)
20.7	3.7.	General Meeting of Investors expenses		(5,670,994)	(2,196,936)
20.8	3.8.	Audit fee		(99,739,296)	(99,078,904)
20.10	3.10.	Other operating expenses	5.6	(186,087,671)	(222,326,953)
23	**IV.**	**PROFITS FROM INVESTMENT ACTIVITIES**		**72,169,069,475**	**62,558,526,895**

The notes on pages 24 to 55 are an integral part of these interim financial statements.

Form B 01g – QM

INTERIM STATEMENT OF INCOME
(continued)

Code	Item		Note	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
24	V.	NET OTHER INCOME AND EXPENSES		-	-
30	VI.	PROFITS BEFORE TAX		72,169,069,475	62,558,526,895
31	6.1.	Realised profits/(losses)	6.10	78,669,573,160	(15,214,857,187)
32	6.2.	Unrealised (losses)/profits	6.10	(6,500,503,685)	77,773,384,082
40	VII.	CORPORATE INCOME TAX ("CIT")		-	-
41	VIII.	PROFITS AFTER CIT		72,169,069,475	62,558,526,895

Eastspring Investments Fund Management Limited Liability Company
Nguyen Thanh Phuong Thao
Head of Operations and Performance Analytics/ Preparer

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ EASTSPRING INVESTMENTS

Eastspring Investments Fund Management Limited Liability Company
Nguyen Quoc Dung
Chief Executive Officer
14 August 2026

The notes on pages 24 to 55 are an integral part of these interim financial statements.

INTERIM STATEMENT OF FINANCIAL POSITION

Code	Item		Note	As at 30.6.2026 VND	As at 31.12.2025 VND
100	**I.**	**ASSETS**			
110	1.	Cash at banks and cash equivalents In which:	6.1	48,450,443,557	61,705,128,597
111	*1.1.*	*Cash at banks for Fund's operations*		*48,450,443,557*	*61,705,128,597*
120	2.	Net investments		2,576,113,694,400	1,677,311,993,600
121	*2.1.*	*Investments*	6.2	*2,576,113,694,400*	*1,677,311,993,600*
130	3.	Receivables		48,587,816,872	11,063,279,016
131	*3.1.*	*Receivables from investments sold*	6.3	*38,892,361,872*	*11,063,279,016*
133	*3.2.*	*Dividend and interest receivables*	*6.4*	*9,695,455,000*	-
136	*3.2.2.*	*Dividend and interest receivables not yet due*		*9,695,455,000*	-
100		**TOTAL ASSETS**		**2,673,151,954,829**	**1,750,080,401,213**
300	**II.**	**LIABILITIES**			
312	2.	Payables for investments purchased	6.5	22,343,555,130	17,654,099,528
313	3.	Payables to Distributors and Fund Management Company		8,495,906	40,579,620
314	4.	Tax payables and obligations to the State		629,762	2,496,613
316	6.	Accrued expenses	6.6	171,078,904	174,600,000
317	7.	Subscription payables to fund unit holders	6.7	40,265,000	14,550,000
318	8.	Redemption payables to fund unit holders	6.7	68,258,949	377,616,787
319	9.	Fund related service fee payables	6.8	2,992,830,386	2,025,341,802
320	10.	Other payables		113,687,671	76,000,000
300		**TOTAL LIABILITIES**		**25,738,801,708**	**20,365,284,350**

The notes on pages 24 to 55 are an integral part of these interim financial statements.

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

Code	Item		Note	As at 30.6.2026 VND	As at 31.12.2025 VND
400	**III.**	**NET ASSET VALUE DISTRIBUTABLE TO FUND CERTIFICATE HOLDERS**	6.9	**2,647,413,153,121**	**1,729,715,116,863**
411	1.	Share capital		2,083,839,088,600	1,404,909,156,100
412	*1.1.*	*Issued capital*		*2,095,753,913,300*	*1,410,619,644,600*
413	*1.2.*	*Redeemed capital*		*(11,914,824,700)*	*(5,710,488,500)*
414	2.	Share premium		172,676,080,910	6,077,046,627
420	3.	Undistributed profits	6.10	390,897,983,611	318,728,914,136
430	**IV.**	**NET ASSET VALUE PER FUND UNIT**	6.9	**12,704**	**12,312**
440	**V.**	**PROFIT DISTRIBUTED TO FUND UNIT HOLDERS**		-	-
	VI.	**OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS**			
004	4.	Number of outstanding fund units	6.9	208,383,908.86	140,490,915.61

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ EASTSPRING INVESTMENTS

Eastspring Investments Fund Management Limited Liability Company
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Head of Operations and Performance Analytics/ Preparer

Eastspring Investments Fund Management Limited Liability Company
Nguyen Quoc Dung
Chief Executive Officer
14 August 2026

INTERIM STATEMENT OF CHANGES IN NET ASSET VALUE, SUBSCRIPTIONS AND REDEMPTIONS OF FUND UNITS

Code	Item	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
I	**Net asset value ("NAV") at the beginning of the period**	**1,729,715,116,863**	**-**
II	**Changes in NAV for the period**	**72,169,069,475**	**62,558,526,895**
	In which:		
II.1	Changes in NAV due to market fluctuations and the Fund's operations during the period	72,169,069,475	62,558,526,895
III	**Changes in NAV due to subscriptions and redemptions of fund units**	**845,528,966,783**	**1,406,684,625,074**
	In which:		
III.1	Receipts from initial subscriptions	-	*461,341,686,000*
III.2	Receipts from additional subscriptions	853,462,756,203	946,798,795,474
III.3	Payments for redemptions	(7,933,789,420)	(1,455,856,400)
IV	**NAV at the end of the period**	**2,647,413,153,121**	**1,469,243,151,969**
V	**NAV per fund unit at the end of the period**	**12,704**	**10,485**

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ EASTSPRING INVESTMENTS

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14 August 2026

Form B 04g – QM

INTERIM STATEMENT OF INVESTMENT PORTFOLIO AS AT 30 JUNE 2026

No.	Items	Quantity	Market price as at 30.6.2026 VND	Total value VND	Percentage of total assets (%)
I	**Listed shares**				
1	ACB	2,446,506	22,650	55,413,360,900	2.07
2	BID	2,217,400	42,400	94,017,760,000	3.52
3	BSR	1,176,000	24,150	28,400,400,000	1.06
4	CTG	2,598,876	33,950	88,231,840,200	3.30
5	DHC	880,000	34,000	29,920,000,000	1.12
6	DXG	342,000	12,650	4,326,300,000	0.16
7	EIB	1,657,500	21,000	34,807,500,000	1.30
8	FPT	692,250	70,200	48,595,950,000	1.82
9	GAS	730,200	77,400	56,517,480,000	2.11
10	GEE	135,000	92,300	12,460,500,000	0.47
11	GEL	270,000	32,100	8,667,000,000	0.32
12	GEX	412,500	31,450	12,973,125,000	0.49
13	GMD	486,000	73,600	35,769,600,000	1.34
14	GVR	1,198,000	32,800	39,294,400,000	1.47
15	HCM	625,000	27,200	17,000,000,000	0.64
16	HDB	1,632,365	25,850	42,196,635,250	1.58
17	HDG	150,700	20,800	3,134,560,000	0.12
18	HPG	3,642,860	23,300	84,878,638,000	3.18
19	IDC	666,500	41,500	27,659,750,000	1.03
20	KBC	330,000	30,500	10,065,000,000	0.38
21	KDH	397,700	21,600	8,590,320,000	0.32
22	LPB	380,000	53,500	20,330,000,000	0.76
23	MBB	3,996,106	25,200	100,701,871,200	3.77
24	MCH	221,100	134,000	29,627,400,000	1.11
25	MSN	760,000	72,100	54,796,000,000	2.05
26	MWG	784,000	78,100	61,230,400,000	2.29
27	NLG	655,654	26,150	17,145,352,100	0.64
28	NVL	730,677	12,400	9,060,394,800	0.34
29	PHR	281,000	63,000	17,703,000,000	0.66
30	PLX	38,300	36,950	1,415,185,000	0.05
31	PNJ	367,750	63,000	23,168,250,000	0.87
32	PVD	180,000	32,800	5,904,000,000	0.22
33	PVS	132,180	38,100	5,036,058,000	0.19
34	PVT	161,364	19,850	3,203,075,400	0.12
35	REE	698,807	49,650	34,695,767,550	1.30
36	SSI	1,540,000	26,750	41,195,000,000	1.54
37	STB	1,090,500	73,800	80,478,900,000	3.01
38	TCB	3,034,800	33,500	101,665,800,000	3.80
39	TCH	200,000	14,550	2,910,000,000	0.11
40	TCX	845,600	44,400	37,544,640,000	1.40
41	VCB	3,476,480	62,200	216,237,056,000	8.09
42	VCI	889,900	24,350	21,669,065,000	0.81
43	VCK	220,000	33,100	7,282,000,000	0.27

The notes on pages 24 to 55 are an integral part of these interim financial statements.

STATEMENT OF INVESTMENT PORTFOLIO
AS AT 30 JUNE 2026
(continued)

No.	Items	Quantity	Market price as at 30.6.2026 VND	Total value VND	Percentage of total assets (%)
I	**Listed shares**				
44	VHM	1,241,000	151,800	188,383,800,000	7.05
45	VIB	212,380	16,500	3,504,270,000	0.13
46	VIC	2,262,430	220,000	497,734,600,000	18.62
47	VIX	745,000	16,900	12,590,500,000	0.47
48	VND	1,200,000	17,700	21,240,000,000	0.79
49	VNM	512,300	54,800	28,074,040,000	1.05
50	VPB	3,804,000	27,000	102,708,000,000	3.84
51	VPL	539,000	89,800	48,402,200,000	1.81
52	VRE	242,700	28,500	6,916,950,000	0.26
				2,545,473,694,400	**95.23**
II	**Unlisted shares**				
1	DMX	383,000	80,000	30,640,000,000	1.15
III	**Other assets**				
1	Receivables from investments sold			38,892,361,872	1.45
2	Dividend receivables			9,695,455,000	0.36
				48,587,816,872	**1.81**
III	**Cash**				
	Cash at banks			48,450,443,557	1.81
IV	**Total value of portfolio**			**2,673,151,954,829**	**100.00**

Eastspring Investments Fund Management Limited Liability Company
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CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ EASTSPRING INVESTMENTS

Eastspring Investments Fund Management Limited Liability Company
Nguyen Quoc Dung
Chief Executive Officer
14 August 2026

The notes on pages 24 to 55 are an integral part of these interim financial statements.

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INTERIM STATEMENT OF CASH FLOWS
(Indirect method)

Code	Item	Note	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
	I. Cash flows from investing activities			
01	**1. Profits before CIT**		**72,169,069,475**	**62,558,526,895**
02	**2. Adjustment for:**		**6,496,982,589**	**(77,602,305,178)**
03	Unrealised losses/(gains) from revaluation of investments	5.3	6,500,503,685	(77,773,384,082)
04	Accrued expenses		(3,521,096)	171,078,904
05	**3. Profits/(losses) from investing activities before changes in working capital**		**78,666,052,064**	**(15,043,778,283)**
20	Increases in investments		(905,302,204,485)	(1,341,109,761,918)
06	Increases in receivables from investments sold but not yet settled		(27,829,082,856)	-
07	Increases in interest receivables		(9,695,455,000)	-
10	Increases in payables for investments purchased but not yet settled		4,689,455,602	-
11	(Decrease)/increase in subscription and redemption fees payable to Distributors and Fund Management Company		(32,083,714)	9,677,325
13	(Decrease)/increase in tax payables and obligations to the State		(1,866,851)	644,535
14	Increases in subscriptions payable to fund unit holders		25,715,000	57,300,000
15	Decreases in redemptions payable to fund unit holders		(309,357,838)	-
16	Increases in other payables		37,687,671	37,687,671
17	Increases in fund related service fees payable		967,488,584	1,670,524,793
19	**Net cash outflows for investing activities**		**(858,783,651,823)**	**(1,354,377,705,877)**
	II. Cash flows from financing activities			
31	1. Receipts from subscriptions	6.9	853,462,756,203	1,408,140,481,474
32	2. Payments for redemptions	6.9	(7,933,789,420)	(1,455,856,400)
30	**Net cash inflows from financing activities**		**845,528,966,783**	**1,406,684,625,074**
40	**III. Net (decreases)/increases in cash and cash equivalents in the period**		**(13,254,685,040)**	**52,306,919,197**

The notes on pages 24 to 55 are an integral part of these interim financial statements.

INTERIM STATEMENT OF CASH FLOWS
(Indirect method)
(continued)

Code	Item	Note	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
50	**IV. Cash and cash equivalents at the beginning of the period**	6.1	**61,705,128,597**	-
52	- Cash at banks for operations		61,702,028,597	-
53	- Cash at banks for subscriptions and redemptions		3,100,000	-
55	**V. Cash and cash equivalents at the end of the period**	6.1	**48,450,443,557**	**52,306,919,197**
57	- Cash at banks for operations		48,341,919,608	52,306,919,197
58	- Cash at banks for subscriptions and redemptions		108,523,949	-
60	**VI. Changes in cash and cash equivalents in the period**		**(13,254,685,040)**	**52,306,919,197**

CÔNG TY TRÁCH NHIỆM HỮU HẠN QUẢN LÝ QUỸ EASTSPRING INVESTMENTS

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Nguyen Quoc Dung
Chief Executive Officer
14 August 2026

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND

1.1 Licence for Fund unit public offering and Registration Certificate for Open-ended fund establishment

Eastspring Investments Vietnam ESG Equity Fund (the "Fund") was established as a public open-ended fund under Establishment Registration Certificate No. 187/GCN-UBCK ("the ERC") issued by the State Securities Commission ("the SSC") on 13 November 2024. The charter capital of the Fund as stipulated in the ERC is VND461,341,686,000, equivalent to 46,134,168.6 fund units. The Fund operates in compliance with the Fund's Charter issued in 23 April 2026. The Fund has an indefinite life.

The fund units were issued to the public for the first time pursuant to Certificate of fund initial public offering No. 117/GCN-UBCK issued by the SSC on 31 July 2024. According to this certificate, the Fund is authorised to issue a minimum of 5,000,000 fund units to the public with a par value of VND10,000 per fund unit.

The fund units are issued and redeemed through distributors.

The Fund is managed by Eastspring Investments Fund Management Limited Liability Company (the "Fund Management Company"). Standard Chartered Bank Viet Nam Limited has been appointed as the supervisory bank and custodian bank of the Fund.

1.2 General information of the Fund's operations

Size of the Fund

Pursuant to the Establishment Registration Certificate dated 13 November 2024, the Fund's charter capital is VND461,341,686,000.

The Fund's capital is based on the actual contributions of the fund unit holders presented in Note 6.9.

Investment objective and investment restrictions

The Fund's investment objective is to maximize profits for investors in long-term through a diversified portfolio of investments in companies with sustainable growth prospects, suitable business models and efforts to improve issues related to Environment, Social and Corporate Governance (ESG). The Fund's investment portfolio and its restrictions follow the investment objectives and investment strategy as stipulated in the Fund's Charter and Prospectus.

Frequency of Net Asset Value ("NAV") valuation

The Fund's NAV is determined twice on a weekly basis and once on a monthly basis. The weekly valuation dates are Wednesday and Friday. The monthly valuation date is the first day of the following month. In case where the Fund unit trading date falls onto holidays, the valuation is performed at least once in a week as noticed from time to time.

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND (continued)

1.2 General information of the Fund's operations (continued)

Method of NAV valuation

The Fund's NAV is measured as total assets less total liabilities. The Fund's total assets are measured at their market value or fair value (in case where the market value cannot be determined). The Fund's liabilities included debts and payables of the Fund as at the date prior to the valuation date.

NAV per fund unit is calculated by dividing the NAV of the Fund by the number of outstanding fund units at the financial period ends.

NAV per fund unit is rounded complying with accounting regulations (up to 1 VND). Surplus from rounding NAV per fund unit is recognised to the Fund results.

Valuation method for NAV calculation purposes

NAV calculation methodology is regulated in the Valuation Manual which has been developed in accordance with asset valuation principles outlined in the Fund's Charter, Circular 98/2020/TT-BTC issued by the Ministry of Finance dated 16 November 2020, Circular 136/2025/TT-BTC issued by the Ministry of Finance dated 29 December 2025 as follows:

No.	Type of investment asset	Valuation methodology
Cash and cash equivalents, money market instruments		
1	Cash (VND)	Closing cash balances at the day prior to the valuation date.
2	Foreign currencies	Equivalent closing cash balances in VND based on the foreign exchange rate published by financial institutions at the day prior to the valuation date.
3	Deposits with fixed terms	Principal plus accrued interest up to the day prior to the valuation date.
4	Treasury bills, certificates of deposit, and other money market instruments which are transferable	Purchase price plus accumulated interest up to the day prior to the valuation date.
5	Non-interest instruments including bills, bonds, valuable papers and other non-interest instruments	The quoted price on the trading system of the Stock Exchange. In the absence of a quoted price, the price shall be determined in the following order of priority: • A Discounted Cash Flow (DCF) model using winning yield; • A Discounted Cash Flow (DCF) model using another yield approved by Fund Representative Board ("FRB") and holding period for the instrument.

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND (continued)

1.2 General information of the Fund's operations (continued)

Valuation method for NAV calculation purposes (continued)

No.	Type of investment asset	Valuation methodology
Shares		
6	Listed equities and Equities of Public Companies Registered for Trading on the UPCoM	- Closing price or another name, depending on the internal regulations of the Stock Exchange of the most recent trading day before the valuation date. - In case there is no transaction for more than 15 days from the valuation date, the price will be determined in the order of following priority: • The last available price used in the previous valuation is kept stale. This stale price should be monitored and used in accordance with the stale price policy; • The book value, which is determined on the most recent audited/reviewed financial report; • The fair value using appropriate valuation methodology approved by the FRB; or • The purchase price and this price should be used in accordance with the purchase price and/or stale price policy.
7	Equities of organization falling into winding up or bankruptcy	The share price shall be one of the prices determined as follows: - 80% of liquidated value on the most recent Balance Sheet prior to valuation date; or - The fair value using appropriate valuation technique that is approved by the FRB.
8	Equities suspended from trading, delisted or de-registered for trading: value shall be determined in the order of the following priority	The price shall be determined in the priority order, as follows: - The last available price used in the previous valuation is kept stale. This stale price should be monitored and used in accordance with the stale price policy; - The purchase price and this price should be used in accordance with the purchase price and/or stale price policy; - Book value; - Face value. In cases where the equity is delisted due to a transfer between Stock Exchanges, the valuation price shall be the closing price on the last trading day prior to the transfer.

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND (continued)

1.2 General information of the Fund's operations (continued)

Valuation method for NAV calculation purposes (continued)

No.	Type of investment asset	Valuation methodology
Shares (continued)		
9	Equities Pending Depository, Listing, and/or Trading Registration	- Equities received from stock dividends, bonus issues, conversions of convertible bonds, private placements, or additional public offerings of listed issuers but still pending depository and/or listing procedures and for which the Fund has received ownership confirmation from the issuer, shall be valued using the listed equity price. - Equities received from stock dividends, bonus issues, private placements, or additional public offerings of issuers registered for trading on UPCoM but still pending depository and/or trading registration and for which the Fund has received ownership confirmation from the issuer, shall be valued using the UPCoM trading price. - Equities purchased from public offerings (IPO), or equities of unlisted issuers prior to listing, shall be valued at purchase price.
10	Rights issue	Share subscription rights shall be valued using the following formula: Right Value = (Current Market Price of the Equity – Exercise Price) × Exercise Ratio Note: If the current market price of the equity is lower than the exercise price, the value of the rights shall be zero (0).
11	Shares and other capital contributions	Shares and other capital contributions shall be determined in priority as follows: • The average price of successfully executed transactions, or the most recent bid price prior to the valuation date, provided by at least three (03) quotation institutions; • The purchase price and this price should be used in accordance with the purchase price and/or stale price policy; • The book value, which is determined on the most recent audited/reviewed financial report. Prices quoted by pricing agencies/independent pricing providers must meet the following criteria: • The quoted price must have been obtained within three (3) months preceding the valuation date; and • The quoted price shall be the price of the most recent successfully executed transaction prior to the valuation date or, in the absence of such transaction, the most recent bid price available prior to the valuation date.

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND (continued)

1.2 General information of the Fund's operations (continued)

Valuation method for NAV calculation purposes (continued)

No.	Type of investment asset	Valuation methodology
Shares (continued)		
12	Derivatives	- The price of derivatives shall be the closing price (or other price according to the rules of the Stock Exchange) of the most recent trading day prior to the valuation date. If no closing price is available from the Stock Exchange as described above, the valuation price shall be the end-of-day settlement price, or the final settlement price (in the case of contract maturity), as provided by the Vietnam Securities Depository and Clearing Corporation (VSDC) to the derivative clearing member and publicly disclosed on VSDC's website on the most recent trading day prior to the valuation date; - If there has not been traded for more than fifteen (15) days up to the valuation date, the value of such listed derivative security shall be determined using a valuation method approved by the FRB.
13	Other types of assets	The fair value using appropriate valuation technique that is approved by the FRB.

Frequency of subscriptions and redemptions of fund units

The fund units are subscribed to or redeemed twice on a weekly basis on Wednesday and Friday. In case the trading date falls into holidays, the Fund units are not traded on that period.

Distribution of earnings

Distribution of the earnings shall be applied in accordance with the Fund's Charter.

Investment restrictions

The Fund's investment portfolio and its restrictions must comply with the investment objectives and investment policies as stipulated in the Fund's Charter and the Fund's Prospectus.

The Fund's investments must comply with the following regulations:

a. Except for the Fund's current accounts at the Supervisory Bank, the Fund is not allowed to invest more than forty-nine percent (49%) of the Fund's total assets in term deposit at commercial banks stipulated by prevailing Laws, money market instruments including valuable papers and transferable instruments following prevailing legislation;

b. The Fund is not allowed to invest in more than ten percent (10%) of the total value of outstanding securities of an issuer, except for Government bonds;

1 GENERAL INFORMATION OF EASTSPRING INVESTMENTS VIETNAM ESG EQUITY FUND (continued)

1.2 General information of the Fund's operations (continued)

Investment restrictions (continued)

c. The Fund is not allowed to invest more than twenty percent (20%) of the Fund's total assets in outstanding securities of a single issuer, in term deposit at commercial banks stipulated by prevailing Laws, money market instruments including valuable papers and transferable instruments following prevailing legislation of a single issuer;

d. The Fund is not allowed to invest more than thirty percent (30%) of the Fund's total assets in term deposits at commercial banks stipulated by prevailing Laws; money market instruments including valuable papers and transferable instruments following prevailing legislation, listed shares, registered shares for trading issued by the issuers that are established and operating in accordance with Vietnamese Laws; shares offered for sale initial public offering issued by companies owning more than 35% of each other's shares and contributed capital; group of subsidiaries having the same parent company;

e. The Fund may not invest more than 20% of its total assets in privately offered shares of listed companies or companies registered for trading. Of this limit, no more than 5% of the Fund's total assets may be invested in privately offered shares of listed companies or companies registered for trading that are subject to a lock-up period of three years or longer;

f. Total value of large investments in the investment portfolio of the Fund must not exceed forty percent (40%) of the Fund's total assets;

g. At any time, total commitment value of securities derivatives transactions, borrowings and payables of the Fund must not exceed the NAV of the Fund;

h. The Fund is not allowed to invest in its own Fund Certificates;

i. The Fund is not allowed to invest directly in real estates, valuable stones, valuable metals; and

j. Investment portfolio must contain securities of at least six (6) issuers.

Except as stated in points g, h, i, j as above, the Fund's investment structure is allowed to deviate only for the following reasons:

- Fluctuations in the market value of the assets in the Fund's investment portfolio;
- Settlements of the Fund's payments in accordance with prevailing law and regulations, including the execution of trading orders of investors;
- Splitting, merging, consolidation and acquisition of issuing organisation;
- The new Fund has been licensed for the operation from fund splitting, merge or acquisition which the operating period less than six (6) months from the issuance date of the Certificate of Establishment Registration of open-ended fund or its amendments; or
- The Fund is under dissolution process.

2 FISCAL YEAR AND CURRENCY

2.1 Fiscal year

The Fund's fiscal year starts on 1 January and ends on 31 December.

These interim financial statements are prepared for the period from 1 January to 30 June.

2.2 Currency

The interim financial statements are presented in Vietnamese Dong ("VND"), which is also the Fund's accounting currency.

The Fund's accounting currency is determined as the currency primarily used in securities trading which significant influences transacted prices and settled amounts. In addition, the Fund's financing activities such as subscriptions and redemptions of fund units are also denominated in its accounting currency.

Transactions in foreign currencies are translated at exchange rates on the transaction dates. Foreign exchange differences arising from these transactions are recorded as income or expense in the interim statement of income.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are respectively translated at the buying and selling exchange rates at the date before the valuation date (i.e., the reporting date) quoted by bank. Foreign exchange differences arising from these translations are recognised in the interim statement of income.

3 ACCOUNTING STANDARDS AND APPLICABLE REPORTING FRAMEWORK

3.1 Basis of preparation of interim financial statements

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System applicable to open-ended investment funds including Circular 198/2012/TT-BTC issued by Ministry of Finance dated 15 November 2012 on the promulgation of accounting system for open-ended investment funds ("Circular 198/2012/TT-BTC"), Circular 181/2015/TT-BTC issued by the Ministry of Finance dated 13 November 2015 on the promulgation of accounting system for exchange-traded funds and open-ended investment funds ("Circular 181/2015/TT-BTC"), Circular 98/2020/TT-BTC issued by the Ministry of Finance on 16 November 2020 on the operations and management of securities funds ("Circular 98/2020/TT-BTC"), Circular No. 136/2025/TT-BTC issued by the Ministry of Finance on 25 December 2025, amending and supplementing a number of provisions of Circular No. 98/2020/TT-BTC ("Circular 136/2025/TT-BTC") and prevailing regulations on preparation and presentation of interim financial statements applicable to open-ended investment funds.

The accompanying interim financial statements are not intended to present financial position and investment portfolio, results of operations, changes in NAV, subscriptions and redemptions of fund units and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

In accordance with Circular 198/2012/TT-BTC, the Fund's interim financial statements include the following reports:

1. Interim statement of income
2. Interim statement of financial position
3. Interim statement of changes in net asset value, subscriptions and redemptions of fund units
4. Interim statement of investment portfolio
5. Interim statement of cash flows
6. Notes to the interim financial statements

3 ACCOUNTING STANDARDS AND APPLICABLE REPORTING FRAMEWORK

3.2 Registered accounting documentation system

The registered accounting documentation system is the general journal system.

4 SIGNIFICANT ACCOUNTING POLICIES

4.1 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank in current accounts used for the Fund's operations.

4.2 Investments

Classification

The Fund classifies its investments in securities as held for trading.

Recognition/de-recognition

Purchases and sales of investments are recognised at trading date. Investments are de-recognised when the right to receive cash flows from the investments has expired or the Fund has transferred substantially all risks and rewards of ownership of the investments.

The cost of securities classified as held for trading is determined using the weighted average method.

Initial recognition and revaluation

Investments are initially recognised at the cost of acquisition, excluding expenses associated with the acquisition such as brokerage fee, transaction fee and bank charge and revalued as at the reporting date in accordance with Circular 198/2012/TT-BTC. The price for revaluation is determined according to the current securities law and the Fund's Charter.

Bonus issues and share dividends are initially recorded as investments at nil cost and then are revalued at the market value of the relevant securities as at the reporting date.

Subsequent measurement

Shares listed on stock exchanges

These shares are revalued at the closing prices (or similar terms according to Stock Exchanges' rules) of the latest trading date with transactions preceding the valuation date.

Where shares are not traded over fifteen (15) days prior to the valuation date, they are revalued in the following order of priority:

- The most recent available price used in the previous valuation is kept stale (stale price). This stale price should be monitored and used in accordance the Stale price policy that is approved by the Fund Representative Board ("FRB"); or
- The book value, which is determined on the most recent audited financial statements; or
- The fair value using appropriate valuation technique that is approved by the FRB; or
- Purchased price.

Gain or loss from revaluation of investments

Gain or loss from revaluation of investments are recognised in the interim statement of income in accordance with Circular 198/2012/TT-BTC.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.3. Receivables

Receivables represent amounts receivable from securities trading, dividend receivables, accrued interest from bank deposits and other receivables, and are stated at cost.

Provision for doubtful debts is made for each outstanding amount based on number of days past due according to initial payment commitment (ignoring any mutually agreed extension), or based on the estimated loss that may arise.

Provisions incurred during the period relating to receivables from investments sold but not yet settled is recorded as expense in the interim statement of income.

4.4 Payables

Payables presented in the statement of financial position are carried at cost of the payables for subscription and redemption, payables for investment trading activities, remuneration payable to the Fund Representative Board, payables to the Fund Management Company and the Supervisory Bank and other payables.

4.5 Taxation

Under the applicable Vietnamese tax regulations, the Fund is not subject to pay corporate income tax ("CIT"). However, the Fund Management Company is responsible for withholding and paying tax on behalf of individual and corporate investors in the following cases:

Distribution of dividends to fund unit holders

When the Fund distributes dividends to fund unit holders, the Fund Management Company is required to comply with Circular 78/2014/TT-BTC dated 18 June 2014 ("Circular 78/2014/TT-BTC") amended by Circular 96/2015/TT-BTC dated 22 June 2015, Decree 320/2025/NĐ-CP dated 15 December 2025 ("Decree 320/2025/NĐ-CP") and as well as Circular 111/2013/TT-BTC dated 15 August 2013 ("Circular 111/2013/TT-BTC") amended by Circular 92/2015/TT-BTC dated 15 June 2015 ("Circular 92/2015/TT-BTC") issued by the Ministry of Finance and Official Letter No.10945/BTC-TCT dated 19 August 2010 issued by the Ministry of Finance regarding tax policy on profits distributions to corporate fund unit holders.

Accordingly, when the Fund distributes dividends to local corporate investors, such corporate investors are responsible for declaring and paying any taxes arising (if any) from those dividends. For foreign corporate investors, the Fund Management Company is required to withhold and declare any tax CIT on the distributed dividends (excluding dividend that is either exempt from tax or has already been subject to corporate income tax in accordance with the provisions of the law) on their behalf.

When the Fund distributes dividends to individual fund certificate holders (both residents and non-residents), the Fund Management Company is required to withhold and pay 5% personal income tax on the distributed dividends on their behalf.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.5 Taxation (continued)

Redemption of fund units

The Fund Management Company is required to withhold and pay tax when it redeems its certificates from individual fund certificate holders (both residents and non-residents) and foreign corporate fund certificate holders on their behalf according to Circular 111/2013/TT-BTC amended by Circular 92/2015/TT-BTC, Circular 25/2018/TT-BTC dated 16 March 2018 and Circular 103/2014/TT-BTC dated 6 August 2014 issued by the Ministry of Finance as partially replaced by the provisions under the Law on Value Added Tax No. 48/2024/QH15 dated 1 July 2025, and the relevant implementing regulations of these Laws. The tax rate is 0.1% on the redemption proceeds. The Fund Management Company is not responsible for withholding and paying CIT on redemption proceeds paid to local corporate fund certificate holders. These local corporate fund certificate holders are responsible for their own CIT declaration and payment obligations according to Circular 78/2014/TT-BTC amended by Circular 96/2015/TT-BTC dated 22 June 2015 and Decree No. 320/2025/ND-CP dated 15 December 2025 issued by the Government.

The tax laws and their application in Vietnam are subject to interpretation and change over time as well as from one tax office to another. The tax finalisation may be subject to review and investigation by a number of authorities, who are enabled by law to impose several fines, penalties and interest charges. The Fund Management Company adequately provided for tax liabilities based on its interpretation of tax legislation including corporate income tax. However, the relevant authorities may have different interpretations and the effects could be significant.

4.6 Provisions

Provisions are recognised when:

- The Fund has a present legal or constructive obligation as a result of past events;
- It is probable that an outflow of resources will be required to settle the obligation; and
- The amount has been reliably estimated.

Provision is not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligations. The increase in the provision due to passage of time is recognised as financial expense.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.7 Share capital and undistributed profits

The Fund's units are classified as equity. Each fund unit has a par value of VND10,000.

Number of allotted fund units shall be rounded down to two (2) decimal places.

Issued capital

Issued capital represents the fund unit holders' contributed capital in initial public offer and in subsequent subscription cycles after the establishment date or in switches of fund units between open-ended funds under common management of Fund Management Company. Issued capital is recorded as par value.

Redeemed capital

Redeemed capital represents the gross redemption amount paid to fund unit holders in subsequent redemption cycles after establishment date or in switches of fund units between open-ended funds under common management of the Fund Management Company. Redeemed capital is recorded at par value.

Share premium

Share premium represents the difference between the NAV per fund unit and par value per fund unit in a subscription or redemption transaction.

Undistributed profits/(losses)

Undistributed profits/(losses) represents cumulative undistributed profits/(losses) as at the reporting date including cumulative realised profits/(losses) and cumulative unrealised profits/(losses).

Realised profits/(losses) incurred during the period are the difference of total income and revenue after deducted unrealised gains/(losses) from revaluation of investments and total expenses.

Unrealised profits/(losses) incurred during the period are unrealised gains/(losses) from revaluation of investments.

The Fund determines realised profits/(losses) and unrealised profits/(losses) and posts into "Undistributed profits" at the end of each reporting period.

Profits/assets distributed to fund unit holders

These are profits/assets distributed to fund unit holders during the period and their amounts are deducted against undistributed profits.

The Fund recognises profits/assets distributed to fund unit holders based on resolutions of the Investors' General Meetings, in accordance with the Fund's Charter and prevailing securities regulations.

Profits are distributed to fund unit holders by the Fund Management Company after deductions of all taxes and fees in accordance with prevailing laws and regulations.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.8 Revenue and income

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue and income is recognised:

Interest income

Interest income from deposits at banks, interest income from transferable certificates of deposit and interest income from bonds is recognised in the interim statement of income on an accrual basis unless collectability is in doubt.

Dividend income

Dividend income is recognised in the interim statement of income when the Fund's entitlement to receive the dividends is established.

Income from securities trading

Income from securities trading activities is recognised in the statement of income upon receipt of the trading report from the Vietnam Securities Depository and Clearing Corporation (the" VSDC") (for listed securities) and completion of the agreement of transferring assets (for unlisted securities).

4.9 Expenses

Expenses are recognised on an accrual basis and under the prudent basis.

4.10 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the Fund are related parties of the Fund. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Fund that gives them significant influence over the enterprise, key management personnel and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering of its relationship, the Fund considers the substance of the relationship, not merely the legal form.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.11 Segment reporting

A segment is a separable component of the Fund engaged in investment activities (business segment), or investing within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from those of other segments. Segment reporting is prepared and presented in accordance with accounting policies applied to the preparation and presentation of the Fund's interim financial statements in order to help users of financial statements to understand and evaluate the Fund's operations in a comprehensive way.

(a) Business segments

The Fund's operation comprises only one business segment which is securities (including equity shares only), certificates of deposit, term deposits, cash or cash equivalents investment pursuantly to objectives and strategy specified in the Fund's Charter.

(b) Geographical segments

The principal activities of the Fund are carried out within Vietnam territory. The Fund invests in term deposit and securities, which issuers are established, or listed, or operate mainly in Vietnam. Therefore, risks and returns of the Fund are not materially affected by distinctions between geographical areas. On these grounds, management of the Fund Management Company determines that the Fund has only one geographical segment.

4.12 Nil balances

Items required by Circular 198/2012/TT-BTC that are not presented in these interim financial statements indicate nil balance.

5 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF INCOME

5.1 Dividend income

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 to 30.6.2025 VND
Received dividend income	13,312,164,000	12,077,202,100
Accrued dividend income	9,695,455,000	-
	23,007,619,000	**12,077,202,100**

5 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF INCOME (continued)

5.2 Realised gains from disposal of investments

	Total proceeds of investment disposals VND (1)	Weighted average cost of investments up to the latest trading day VND (2)	Realised gains for the six-month period ended 30.6.2026 VND (3)=(1)-(2)	Cumulative realised gains as at 30.6.2026 VND	Realised loss for the period from 13.11.2024 (the establishment date) to 30.06.2025 VND
Listed shares	1,515,166,691,900	1,438,335,018,315	76,831,673,585	156,179,664,027	(11,763,848,082)

5.3 Unrealised gains from revaluation of investments

	Carrying value VND (1)	Market value as at 30.6.2026 VND (2)	Unrealised gains from revaluation of investments as at 30.6.2026 VND (3)=(2)-(1)	Unrealised gains from revaluation of investments as at 31.12.2025 VND (4)	Unrealised loss from revaluation of investments for the six-month period ended 30.6.2026 VND (5)=(3)-(4)
Listed shares	2,308,184,829,927	2,545,473,694,400	237,288,864,473	238,589,118,158	(1,300,253,685)
Unlisted shares	30,640,000,000	30,640,000,000	-	-	-
Listed rights offering	-	-	-	5,200,250,000	(5,200,250,000)
	2,338,824,829,927	**2,576,113,694,400**	**237,288,864,473**	**243,789,368,158**	**(6,500,503,685)**

5 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF INCOME (continued)

5.4 Transaction costs from purchases and sales of investments

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
Brokerage fees on purchases of shares	2,879,826,628	2,619,682,869
Brokerage fees on sales of shares	1,872,882,829	593,249,478
	4,752,709,457	**3,212,932,347**

5.5 Custodian fees

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
Custodian fee (Note 8(a)(ii))	498,174,419	375,379,198
Transaction service fees (Note 8(a)(ii))	93,250,000	43,165,000
Safe keeping fee at VSDC	70,029,790	49,263,518
	661,454,209	**467,807,716**

5.6 Other operating expenses

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
Bank charges (Note 8(a)(ii))	4,400,000	2,239,282
Remuneration to the Fund Representative Board (Note 8(a)(iii))	144,000,000	182,400,000
Travelling and meeting fee for the Fund Representative Board	37,687,671	37,687,671
	186,087,671	**222,326,953**

6 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF FINANCIAL POSITION

6.1 Cash and cash equivalents

	As at	
	30.6.2026 VND	31.12.2025 VND
Cash for the Fund's operations at Standard Chartered Bank (Vietnam) Limited (Note 8(b))		
Cash at banks for operations	25,998,364,478	44,047,929,069
Cash at banks for clearance and settlement of investment transactions	22,343,555,130	17,654,099,528
Cash at banks for subscriptions and redemptions	108,523,949	3,100,000
	48,450,443,557	**61,705,128,597**

6.2 Investments

All the investee companies as presented in the statement of investment portfolio are incorporated in Vietnam.

The Fund does not participate in the day-to-day financial and operating policies of these investee companies. Accordingly, the Fund does not intend to exert a controlling or significant influence over the investee companies. Therefore, the investments of the Fund are recognised based on the accounting policy as presented in Note 4.2 instead of equity accounting or consolidation.

The details of the Fund's investments as at 30 June 2026 are as follows:

	Carrying value VND	Gains/(losses) from revaluation of investments Gains VND	Losses VND	Market value VND
Listed shares	2,308,184,829,927	326,416,688,099	(89,127,823,626)	2,545,473,694,400
Unlisted shares	30,640,000,000	-	-	30,640,000,000
	2,338,824,829,927	**326,416,688,099**	**(89,127,823,626)**	**2,576,113,694,400**

6 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF FINANCIAL POSITION (continued)

6.2 Investments (continued)

The details of the Fund's investments as at 31 December 2025 are as follows:

		Gains/(losses) from revaluation of investments		
	Carrying value VND	Gains VND	Losses VND	Market value VND
Listed shares	1,433,522,625,442	268,129,945,445	(29,540,827,287)	1,672,111,743,600
Listed rights offering	-	5,200,250,000	-	5,200,250,000
	1,433,522,625,442	**273,330,195,445**	**(29,540,827,287)**	**1,677,311,993,600**

6.3 Receivables from investments

Receivables from investments including receivables from the sale of listed securities that are paid after two (2) working days from the date of the transaction (day T+2) in accordance with current securities trading practices in Vietnam.

6.4 Dividends and interest receivables

	As at 30.6.2026 VND	As at 31.12.2025 VND
Dividend receivables from listed shares	9,695,455,000	-

6.5 Payables from investments

Payables for the purchase of listed securities are settled after two (2) working days from the date of the transaction (day T+2) in accordance with current securities trading practices in Vietnam.

6.6 Accrued expenses

	As at 30.6.2026 VND	As at 31.12.2025 VND
Audit fee	99,078,904	102,600,000
Remuneration to the Board of Representatives (Note 8(b))	72,000,000	72,000,000
	171,078,904	**174,600,000**

6.7 Subscription payable to fund unit holders

Payable to investors for the purchase of fund units represents the amount received from investors for the purchase of valid fund units awaiting issuance.

Payable to investors for the repurchase of fund units represents the amount pending payment to investors for the repurchase of fund units.

6 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF FINANCIAL POSITION (continued)

6.8 Fees payable to related service providers

	As at 30.6.2026 VND	As at 31.12.2025 VND
Payables to the Fund Management Company (Note 8(b))		
Fund management fee	2,786,293,194	1,864,964,890
Payables to the Supervisory and Custodian Bank (Note 8(b))		
Custodian fee	93,145,149	63,093,295
Fund administration fee	54,973,199	39,532,175
Supervisory fee	43,518,844	29,951,442
Transaction service fee	3,900,000	16,800,000
	195,537,192	**149,376,912**
Payables to the transfer agent		
Transfer agent fee	11,000,000	11,000,000
	2,992,830,386	**2,025,341,802**

6.9 Movements in owners' equity

	Unit	As at 31.12.2025	Incurred for the period	As at 30.6.2026
Issued capital				
Number of fund units	Unit	141,061,964.46	68,513,426.87	209,575,391.33
Issued capital at par value	VND	1,410,619,644,600	685,134,268,700	2,095,753,913,300
Capital premium	VND	6,924,419,502	168,328,487,503	175,252,907,005
Total issued capital	**VND**	**1,417,544,064,102**	**853,462,756,203**	**2,271,006,820,305**
Redeemed capital				
Number of fund units	Unit	(571,048.85)	(620,433.62)	(1,191,482.47)
Redeemed capital at par value	VND	(5,710,488,500)	(6,204,336,200)	(11,914,824,700)
Capital discount	VND	(847,372,875)	(1,729,453,220)	(2,576,826,095)
Total redeemed capital	**VND**	**(6,557,861,375)**	**(7,933,789,420)**	**(14,491,650,795)**
Total contributed capital	**VND**	**1,410,986,202,727**	**845,528,966,783**	**2,256,515,169,510**
Undistributed profits	VND	318,728,914,136	72,169,069,475	390,897,983,611
NAV	**VND**	**1,729,715,116,863**		**2,647,413,153,121**
Number of outstanding fund units	**Unit**	**140,490,915.61**		**208,383,908.86**
NAV per unit	**VND/Unit**	**12,312**		**12,704**

6 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF FINANCIAL POSITION (continued)

6.10 Undistributed profits

	As at 31.12.2025 VND	Incurred for the period VND	As at 30.6.2026 VND
Realised gains	74,939,545,978	78,669,573,160	153,609,119,138
Unrealised gains/(losses)	243,789,368,158	(6,500,503,685)	237,288,864,473
Undistributed profits	**318,728,914,136**	**72,169,069,475**	**390,897,983,611**

7 NET ASSET VALUE ("NAV")

		For the six-month period ended 30 June 2026			
No.	Calculation date	NAV VND	Quantity of fund units	NAV per fund unit at calculation date VND	Increase/ (decrease) of NAV per fund unit VND
	31/12/2025	1,729,715,116,863	140,490,915.61	12,312	-
1	06/01/2026	1,754,631,827,107	140,490,915.61	12,489	177
2	08/01/2026	1,785,114,392,799	140,494,961.38	12,706	217
3	13/01/2026	1,827,991,278,305	140,461,312.77	13,014	308
4	15/01/2026	1,785,577,769,117	140,325,528.42	12,725	(289)
5	20/01/2026	1,811,929,382,285	140,301,756.76	12,915	190
6	22/01/2026	1,807,028,722,275	140,227,223.43	12,886	(29)
7	27/01/2026	1,765,632,525,109	140,227,308.03	12,591	(295)
8	29/01/2026	1,770,308,461,151	140,184,075.05	12,628	37
9	31/01/2026	1,791,274,440,958	140,179,191.72	12,778	150
10	03/02/2026	1,797,129,152,333	140,179,191.72	12,820	42
11	05/02/2026	1,757,109,722,606	140,177,933.37	12,535	(285)
12	10/02/2026	1,710,681,617,663	140,180,298.80	12,203	(332)
13	12/02/2026	1,759,191,261,646	140,186,919.81	12,549	346
14	19/02/2026	1,766,923,979,064	140,188,163.48	12,604	55
15	24/02/2026	1,804,719,550,204	140,188,163.48	12,874	270
16	26/02/2026	2,326,486,008,529	179,031,568.07	12,995	121
17	28/02/2026	2,327,227,285,612	179,039,008.14	12,998	3
18	03/03/2026	2,279,668,680,579	179,039,008.14	12,733	(265)
19	05/03/2026	2,252,224,568,005	179,037,474.33	12,580	(153)
20	10/03/2026	2,110,323,528,820	179,036,767.45	11,787	(793)
21	12/03/2026	2,150,960,863,065	179,049,642.61	12,013	226
22	17/03/2026	2,132,124,820,910	179,079,358.01	11,906	(107)
23	19/03/2026	2,465,312,768,631	208,474,864.47	11,825	(81)
24	24/03/2026	2,359,335,658,315	208,476,774.34	11,317	(508)
25	26/03/2026	2,404,257,308,689	208,485,004.88	11,532	215
26	31/03/2026	2,446,822,853,185	208,485,478.82	11,736	204
27	02/04/2026	2,455,350,090,463	208,495,783.21	11,776	40
28	07/04/2026	2,414,286,057,092	208,513,697.48	11,579	(197)
29	09/04/2026	2,506,853,376,101	208,517,499.30	12,022	443
30	14/04/2026	2,561,757,282,275	208,518,394.85	12,286	264
31	16/04/2026	2,618,453,608,075	208,519,499.56	12,557	271
32	21/04/2026	2,646,128,465,164	208,495,915.47	12,692	135
33	23/04/2026	2,689,546,539,564	208,453,214.81	12,902	210
34	28/04/2026	2,694,606,972,272	208,444,168.94	12,927	25
35	30/04/2026	2,657,074,515,562	208,446,793.70	12,747	(180)
36	05/05/2026	2,680,275,580,477	208,446,793.70	12,858	111
37	07/05/2026	2,733,804,314,592	208,443,772.33	13,115	257
38	12/05/2026	2,723,234,346,871	208,446,957.39	13,064	(51)
39	14/05/2026	2,756,052,609,601	208,413,908.97	13,224	160
40	19/05/2026	2,727,239,749,013	208,416,192.71	13,086	(138)
41	21/05/2026	2,704,643,564,190	208,410,183.32	12,978	(108)

7 NET ASSET VALUE ("NAV") (continued)

		For the six-month period ended 30 June 2026			
No.	Calculation date	NAV VND	Quantity of fund units	NAV per fund unit at calculation date VND	Increase/ (decrease) of NAV per fund unit VND
42	26/05/2026	2,685,691,419,454	208,413,411.69	12,886	(92)
43	28/05/2026	2,652,661,259,148	208,419,981.81	12,727	(159)
44	31/05/2026	2,653,299,538,221	208,421,309.65	12,730	3
45	02/06/2026	2,601,414,653,765	208,421,309.65	12,482	(248)
46	04/06/2026	2,613,373,365,707	208,415,172.28	12,539	57
47	09/06/2026	2,557,013,557,486	208,415,977.74	12,269	(270)
48	11/06/2026	2,562,298,996,093	208,389,544.95	12,296	27
49	16/06/2026	2,575,183,045,894	208,389,946.93	12,358	62
50	18/06/2026	2,604,431,340,085	208,391,687.00	12,498	140
51	23/06/2026	2,655,103,701,442	208,392,763.14	12,741	243
52	25/06/2026	2,641,016,859,089	208,387,019.41	12,674	(67)
53	30/06/2026	2,647,413,153,121	208,383,908.86	12,704	30

Average NAV of the period	**2,304,597,353,517**
Change in NAV per fund unit during the period - highest level	**793**
Change in NAV per fund unit during the period - lowest level	**3**

7 NET ASSET VALUE ("NAV") (continued)

No.	Calculation date	For the period from 13 November 2024 (the establishment date) to 30 June 2025 NAV VND	Quantity of fund units	NAV per fund unit at calculation date VND	Increase/ (decrease) of NAV per fund unit VND
1	13-Nov-24	461,341,686,000	46,134,168.60	10,000	-
2	21-Nov-24	461,173,431,996	46,134,168.60	9,996	(4)
3	28-Nov-24	464,025,815,686	46,134,168.60	10,058	62
4	30-Nov-24	1,408,672,976,644	139,663,264.58	10,086	28
5	03-Dec-24	1,407,228,710,967	139,663,264.58	10,076	(10)
6	05-Dec-24	1,434,540,066,445	139,695,519.42	10,269	193
7	10-Dec-24	1,434,453,257,433	139,753,957.39	10,264	(5)
8	12-Dec-24	1,428,552,814,413	139,769,642.97	10,221	(43)
9	17-Dec-24	1,422,559,523,426	139,777,959.15	10,177	(44)
10	19-Dec-24	1,417,973,145,842	139,777,991.32	10,144	(33)
11	24-Dec-24	1,424,020,561,448	139,911,272.07	10,178	34
12	26-Dec-24	1,443,053,018,006	139,921,009.73	10,313	135
13	31-Dec-24	1,436,594,127,981	139,931,869.79	10,266	(47)
14	02-Jan-25	1,437,824,640,825	139,931,869.79	10,275	9
15	07-Jan-25	1,404,304,106,010	139,939,655.67	10,035	(240)
16	09-Jan-25	1,402,715,176,242	139,962,770.95	10,022	(13)
17	14-Jan-25	1,387,792,464,704	139,966,162.57	9,915	(107)
18	16-Jan-25	1,398,059,812,251	139,971,535.72	9,988	73
19	21-Jan-25	1,408,316,377,024	139,971,535.72	10,061	73
20	23-Jan-25	1,427,829,897,135	139,998,372.00	10,199	138
21	31-Jan-25	1,430,677,082,010	140,003,274.44	10,219	20
22	04-Feb-25	1,429,956,242,872	140,003,274.44	10,214	(5)
23	06-Feb-25	1,437,781,327,781	140,033,135.40	10,267	53
24	11-Feb-25	1,433,194,686,911	140,033,135.40	10,235	(32)
25	13-Feb-25	1,431,321,712,442	140,031,198.35	10,221	(14)
26	18-Feb-25	1,431,883,198,572	140,031,198.35	10,225	4
27	20-Feb-25	1,448,636,487,088	140,031,198.35	10,345	120
28	25-Feb-25	1,459,699,767,842	140,032,165.00	10,424	79
29	27-Feb-25	1,467,555,074,072	140,032,165.00	10,480	56
30	28-Feb-25	1,462,257,197,227	140,032,165.00	10,442	(38)
31	04-Mar-25	1,471,147,241,305	140,032,165.00	10,506	64
32	06-Mar-25	1,479,242,808,401	140,034,068.67	10,563	57
33	11-Mar-25	1,489,123,630,138	140,024,542.00	10,635	72
34	13-Mar-25	1,469,742,380,930	140,024,823.26	10,496	(139)
35	18-Mar-25	1,464,201,376,383	140,024,773.26	10,457	(39)
36	20-Mar-25	1,454,622,869,060	140,025,729.55	10,388	(69)
37	25-Mar-25	1,458,653,458,086	140,025,777.53	10,417	29
38	27-Mar-25	1,447,340,643,748	140,025,777.53	10,336	(81)
39	31-Mar-25	1,428,365,485,430	140,027,712.51	10,201	(135)
40	01-Apr-25	1,437,533,879,666	140,027,712.51	10,266	65
41	03-Apr-25	1,340,252,088,228	140,044,778.46	9,570	(696)
42	08-Apr-25	1,229,675,138,589	140,059,825.47	8,780	(790)
43	10-Apr-25	1,259,658,484,954	140,068,424.38	8,993	213

7 NET ASSET VALUE ("NAV") (continued)

No.	Calculation date	NAV VND	Quantity of fund units	NAV per fund unit at calculation date VND	Increase/ (decrease) of NAV per fund unit VND
		For the period from 13 November 2024 (the establishment date) to 30 June 2025			
44	15-Apr-25	1,324,157,592,039	140,125,468.73	9,450	457
45	17-Apr-25	1,308,149,455,879	140,151,447.55	9,334	(116)
46	22-Apr-25	1,301,736,781,697	140,151,447.55	9,288	(46)
47	24-Apr-25	1,324,907,843,907	140,153,816.19	9,453	165
48	30-Apr-25	1,324,047,349,193	140,159,105.51	9,447	(6)
49	06-May-25	1,335,634,694,534	140,159,105.51	9,529	82
50	08-May-25	1,353,291,152,967	140,160,784.59	9,655	126
51	13-May-25	1,389,617,026,010	140,181,509.56	9,913	258
52	15-May-25	1,413,786,863,131	140,186,553.44	10,085	172
53	20-May-25	1,401,317,929,855	140,187,743.32	9,996	(89)
54	22-May-25	1,391,398,035,101	140,189,793.98	9,925	(71)
55	27-May-25	1,422,161,988,766	140,189,793.98	10,145	220
56	29-May-25	1,421,415,713,481	140,191,166.81	10,139	(6)
57	31-May-25	1,408,487,499,838	140,192,153.10	10,047	(92)
58	03-Jun-25	1,424,973,935,148	140,192,153.10	10,164	117
59	05-Jun-25	1,423,910,949,595	140,192,398.32	10,157	(7)
60	10-Jun-25	1,407,953,213,228	140,192,408.13	10,043	(114)
61	12-Jun-25	1,428,550,380,546	140,192,408.13	10,190	147
62	17-Jun-25	1,454,950,987,594	140,142,457.05	10,382	192
63	19-Jun-25	1,455,511,965,441	140,140,457.05	10,386	4
64	24-Jun-25	1,458,836,148,310	140,130,457.05	10,411	25
65	26-Jun-25	1,458,466,609,822	140,129,457.05	10,408	(3)
66	30-Jun-25	1,469,243,151,969	140,131,353.61	10,485	77

Average NAV of the period	**1,345,505,159,871**
Change in NAV per fund unit during the period - highest level	**790**
Change in NAV per fund unit during the period - lowest level	**3**

8 RELATED PARTY DISCLOSURES

(a) Transactions with related parties

The following transactions were carried out with related parties in the period:

(i) Eastspring Investments Fund Management Limited Liability Company ("the Fund Management Company")

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
Fund management fee	14,859,066,111	11,018,564,652

In accordance with the Fund's Charter, the Fund Management Company is entitled to receive annual management fee of 1.30% calculated based on the Fund's NAV. Any changes of the management fee rate must be approved at the annual Investor's General Meeting to ensure total management fee and other fees paid by the Fund Management Company are in compliance with legal requirements. Fees are calculated for each valuation period based on NAV at the date prior the valuation date.

(ii) Standard Chartered Bank Limited (Vietnam) ("the Supervisory, Custodian bank and Fund admin")

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
Payables for Supervisory service		
Supervisory fee (*)	233,665,459	179,832,091
Payables for Custodian services		
Custodian fee (Note 5.5) (*)	498,174,419	375,379,198
Transaction service fee (Note 5.5) (**)	93,250,000	43,165,000
Payables for Fund admin and payment services		
Fund administration fee (*)	298,535,080	244,893,179
Bank charges	4,400,000	2,239,282

(*) These service fees are calculated based on the actual number of days in the valuation period and the Fund's NAV as of the day preceding the valuation date.

(**) The transaction fee for the purchase and sale of securities is VND 150,000 per transaction (exclusive of value-added tax (VAT)).

8 RELATED PARTY DISCLOSURES (continued)

(a) Transactions with related parties (continued)

(ii) Standard Chartered Bank Limited (Vietnam)
("the Supervisory, Custodian bank and Fund admin") (continued)

In accordance with the Fund's Charter, the Fund has the obligation to pay custodian and supervisory fees, fund administration fees and transfer agency fees to the respective service providers on a monthly basis. Fees are calculated on each valuation period based on NAV at the date prior to the valuation date. The monthly fees are total fee calculated for valuation periods within the month which are not less than minimum fees but do not exceed the maximum fee schedules below:

Type of services fee	% of fee/NAV (Per annual)	The minimum value per month (exclude VAT)
Custodian fee	0.0375% - 0.045%	VND11,500,000
Supervisory fee	0.015% - 0.02%	VND17,250,000
Fund administration fee	0.0175% - 0.025%	VND20,000,000

(iii) Fund Representative Board's remunerations

	For the six-month period ended 30.6.2026 VND	For the period from 13.11.2024 (the establishment date) to 30.6.2025 VND
Remuneration of the Board of Representatives (Note 5.6)	144,000,000	182,400,000

Other than the above remunerations, there is no other contract to which the Fund and any member of the Fund Representative Board are parties and in which a member of the Fund Representative Board has a material interest. Remunerations and related expenses to members of the Fund Representative Board are recognised as expenses of the Fund in the interim statement of income.

8 RELATED PARTY DISCLOSURES (continued)

(b) Balances with related parties

As at 30 June 2026, the Fund had the following balances with related parties:

	As at 30.6.2026 VND	As at 31.12.2025 VND
Eastspring Investment Fund Management Limited Liability Company		
Fund management fee payable (Note 6.8)	2,786,293,194	1,864,964,890
Standard Chartered (Vietnam) Limited		
Cash at banks and cash equivalents (Note 6.1)	48,450,443,557	61,705,128,597
Custodian fee (Note 6.8)	93,145,149	63,093,295
Supervisory fee (Note 6.8)	43,518,844	29,951,442
Fund administration fee (Note 6.8)	54,973,199	39,532,175
Transaction service fee (Note 6.8)	3,900,000	16,800,000
Fund Representative Board		
Remuneration payable to the Fund Representative Board	72,000,000	72,000,000

Percentage of fund units held by related parties

Related Parties	Relationship	As at 30.6.2026 VND	As at 31.12.2025 VND
Prudential Vietnam Assurance Private Limited	A subsidiary of Eastspring Investment Group	99.188%	98.55%
Others		0.001%	0.00%

9 THE FUND'S PERFORMANCE INDICATORS

		For the six-month period ended 30.6.2026	For the period from 13.11.2024 (the establishment date) to 30.6.2025
I	**Investment performance**		
1	Management fee paid to the Fund Management Company/Average NAV in the period (%)	1.29	1.30
2	Custody, supervisory fee paid to the Supervisory Bank/Average NAV in the period (%)	0.08	0.07
3	Fund administration fee, other expenses paid to service providers/Average NAV in the period (%)	0.03	0.04
4	Audit fee/Average NAV in the period (%)	0.01	0.01
5	Legal advisory fee, quotation fee and other fees, remunerations paid to the Fund's Board of Representatives/Average NAV in the period (%)	0.01	0.02
6	Operation expenses/Average NAV in the period (%)	1.84	1.83
7	Turnover of investment portfolio during the period (%)	167.44	131.63

9 THE FUND'S PERFORMANCE INDICATORS (continued)

		For the six-month period ended 30.6.2026	For the period from 13.11.2024 (the establishment date) to 30.6.2025
II	**Others**		
1	**Fund's size at the beginning of the period (calculated using par value of Fund certificate)**		
	Total value of Fund units at the beginning of the period	1,404,909,156,100	-
	Total number of Fund units at the beginning of the period (at par value)	140,490,915.61	-
2	**Change in Fund's size during the period (calculated using par value of Fund certificate)**		
	Number of Fund units issued during the period	68,513,426.87	140,274,603.61
	Value of newly-issued capital during the period (at par value)	685,134,268,700	1,402,746,036,100
	Number of Fund units redeemed during the period	(620,433.62)	(143,250.00)
	Value of redeemed capital during the period (at par value)	(6,204,336,200)	(1,432,500,000)
3	**Fund's size at the end of the period (calculated using par value of Fund certificate)**		
	Total value of Fund units at the end of the period (at par value)	2,083,839,088,600	1,401,313,536,100
	Total number of Fund units at the end of the period	208,383,908.86	140,131,353.61
4	**Proportion of Fund units held by the Fund Management Company and related parties at the end of the period**	99.19	98.81
5	**Proportion of Fund units held by 10 largest unit holders at the end of the period**	99.47	99.25
6	**Foreign unit holders' ownership ratio at the end of the period**	-	-
7	**Number of Fund unit holders at the end of the period**	458	176
8	**NAV/ Fund unit at the end of the period**	12,704	10,485

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE

On 6 November 2009, the Vietnamese Ministry of Finance issued Circular 210/2009/TT-BTC providing guidance of applying International Accounting Standards regarding to presentation and disclosure of financial instruments ("Circular 210/2009/TT-BTC") which was applicable for fiscal year ends at or after 1 January 2011. Circular 210/2009/TT-BTC provides definitions of financial instruments, classification, presentation and disclosure including financial risk management policies and fair value of financial instruments.

The Fund has exposure to the following risks from financial instruments:

- Credit risk
- Liquidity risk
- Market risk

The Fund's investment portfolio comprises securities listed on Stock Exchanges. The Fund Managers have been given a discretionary authority to manage the Fund's assets in compliance with the Fund's investment objectives. Compliance with the investment restrictions is monitored by the Supervisory Bank on a daily basis. If any breach to the investment restrictions is found, the investment portfolio shall be adjusted by the Fund Management Company to comply with the established restrictions.

(a) Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the Fund, resulting in a financial loss to the Fund. It arises principally from cash in banks.

All demand deposits placed by the Fund with credit institutions are not expected to result in any loss arising from default by such credit institutions

The Fund's securities will only be traded on the Ho Chi Minh City Stock Exchange and the Hanoi Stock Exchange. All securities transactions are settled or paid for upon receipt/delivery of securities via approved brokers. The risk of default is considered minimal because delivery of debt securities is only completed once payment has been received, and payment is only made after the broker has received the securities. If either party fails to fulfill its obligations, the purchase or sale transaction is deemed not to have been completed.

Receivables comprise interest receivable from bank deposits, dividend receivables, and proceeds receivable from the sale of listed securities. Credit risk associated with these receivables is assessed as low because the counterparties have credit ratings at a satisfactory level and the receivables generally have short settlement terms.

The maximum credit risk exposure that the Fund may face is equal to the carrying amounts of bank deposits, debt securities investments, and receivables.

(b) Liquidity risk

Liquidity risk is the risk that the Fund will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Fund's approach to managing liquidity risk is to maintain a highly liquid investment portfolio which comprises listed securities and bank deposits to meet its liquidity requirements in the short and long term.

As at 30 June 2026, all of Fund's liabilities had maturity less than 1 year.

As at 30 June 2026, there was no obligation relating to derivative financial instrument.

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(c) Market risk

Market risk is the risk that changes in market prices, such as interest rates, foreign exchange rates and market prices will affect the Fund's income or the value of its investment portfolio.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Fund's financial instruments will fluctuate as a result of changes in market interest rates.

As at 30 June 2026 and 31 December 2025, the Fund's exposure to market risk due to change in interest rates was minimal since the majority of the Fund's deposits are held in demand deposit accounts, which are subject to low and relatively stable interest rates.

Currency risk

Currency risk is the risk that the value of the Fund's financial instruments will be affected by changes in exchange rates. The Fund is not exposed to currency risk as the Fund's assets and liabilities are denominated in Vietnamese Dong which is the Fund's functional currency.

Market price risk

Market price risk is the risk that the value of the financial instruments will decrease as a result of change in securities indices and the values of individual securities.

The Fund has invested in securities that are affected by market price risk arising from the uncertainty in the fluctuation of the future market value of these securities. Market price risk is managed by the Fund Management Company by diversifying the investment portfolio and prudent selection of securities within investment restrictions.

As at 30 June 2026, if market price of securities had increased/decreased 10% with all other variables (including tax rate) being held constant, the NAV of the Fund would have been higher/lower by VND254,547,369,440 (as at 31 December 2025: VND187,211,174,360).

d) Fair value of financial assets and liabilities

Financial assets of the Fund comprise:

- Cash;
- Equities of other entities;

Financial liabilities are contractual obligations to deliver cash or another financial asset to another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Fund or contracts that will or may be settled in the Fund's own equity instruments.

Fair value is the amount for which an asset could be exchanged, or a liability settled between knowledgeable, willing parties in an arm's length transaction.

The methods for determining the fair value of financial instruments have not yet been specifically prescribed under Vietnamese Accounting Standards, Circular No. 210/2009/TT-BTC, Circular No. 198/2012/TT-BTC, Circular No. 181/2015/TT-BTC, Circular No. 98/2020/TT-BTC, Circular No. 136/2025/TT-BTC, and other legal regulations relating to the establishment and presentation of financial statements of open-ended funds.

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

d) Fair value of financial assets and liabilities (continued)

Therefore, the Fund applies method of NAV valuation in accordance with Circular 98/2020/TT-BTC, Circular 136/2025/TT-BTC, the Fund's Charter and Valuation Manual [illegible]

11 SUBSEQUENT EVENTS

There have been no significant subsequent events occurring after the reporting date which would require adjustments or disclosures to be made in the interim financial statements.

12 APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The interim financial statements for the six-month period ended 30 June 2026 were approved by the Fund Representative Board on 14 August 2026.

S.G.P. 51 - C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
QUẢN LÝ QUỸ
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Eastspring Investments Fund Management Limited Liability Company **Nguyen Thanh Phuong Thao** Head of Operations and Performance Analytics/ Preparer	Eastspring Investments Fund Management Limited Liability Company **Nguyen Quoc Dung** Chief Executive Officer