AMUNDI VIETNAM OPPORTUNITIES FUND

(A SUB-FUND OF AMUNDI HARVEST FUNDS)

UNAUDITED INTERIM REPORT

FOR THE SIX MONTHS ENDED

30 JUNE 2026

Amundi Hong Kong Limited
Suites 04-06, 32nd Floor, Two Taikoo Place
Taikoo Place, 979 King's Road
Quarry Bay, Hong Kong
Tel: (852) 2521 4231
Fax: (852) 2868 1450
Email: info@hk.amundi.com
Website: www.amundi.com.hk

AMUNDI VIETNAM OPPORTUNITIES FUND

UNAUDITED INTERIM REPORT
FOR THE SIX MONTHS ENDED 30 JUNE 2026

CONTENTS	PAGE

Note:

The unaudited semi-annual report of the Fund has been prepared in accordance with the same accounting policies adopted in the annual reports for the year ended 31 December 2025.

AMUNDI VIETNAM OPPORTUNITIES FUND

MANAGEMENT AND ADMINISTRATION

Manager

Amundi Hong Kong Limited
Suites 04-06, 32nd Floor, Two Taikoo Place
Taikoo Place
979 King's Road
Quarry Bay
Hong Kong

Directors of the Manager

Julien Faucher
Zhong Xiao Feng
Fannie Wurtz
John o Toole
Tai Che Eddy Wong

Custodian

HSBC Institutional Trust Services (Asia) Limited
1 Queen's Road Central
Hong Kong

Trustee and Registrar

HSBC Institutional Trust Services (Asia) Limited
1 Queen's Road Central
Hong Kong

Legal Advisers to the Fund

Deacons Solicitors & Notaries
5th Floor, Alexandra House
18 Chater Road
Central, Hong Kong

Auditor

Pricewaterhouse Coopers
22/F Prince's Building
Central, Hong Kong

AMUNDI VIETNAM OPPORTUNITIES FUND

STATEMENT OF FINANCIAL POSITION (UNAUDITED)
AS AT 30 JUNE 2026

	As at 30 June 2026 US$	As at 31 December 2025 US$
Assets		
Financial assets at fair value through profit or loss	20,933,138	20,588,258
Derivative financial instrument	-	85,707
Dividends receivable	115,836	-
Amounts due from brokers	758,322	-
Amounts due from unitholders	-	7,066
Bank interest receivable	-	19
Cash and cash equivalents	156,385	1,908,955
Total assets	21,963,681	22,590,005
Liabilities		
Amounts due to unitholders	70,258	1,423,724
Other accounts payable and accrued expenses	52,711	399,723
Total liabilities	122,969	1,823,447
Equity		
Net assets attributable to unitholders	21,840,712	20,766,558
	Units	Units
Number of units in issue	1,258,982.55	1,190,785.61
	US$	US$
Net assets attributable to unitholders per unit	17.347	17.439

No distribution was made for the periods from 1 January 2026 to 30 June 2026 and 1 January 2025 to 30 June 2025.

AMUNDI VIETNAM OPPORTUNITIES FUND

STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)
FOR THE PERIOD FROM 1 JANUARY 2026 TO 30 JUNE 2026

	1 January 2026 to 30 June 2026 US$	1 January 2025 to 30 June 2025 US$
Income/(loss)		
Bank interest income	1,514	482
Dividend income	246,542	74,198
Net gains on financial assets at fair value through profit or loss	46,932	680,450
Net foreign currency losses on cash and cash equivalents	(3,643)	(5,556)
Total net income	291,345	749,574
Expenses		
Performance fee	11,911	-
Management fee	192,635	160,797
Trustee fee and valuation expenses	15,064	13,316
Safe custody and bank charges	15,589	13,343
Registrar’s fee	26,905	24,906
Auditor’s remuneration	1,048	882
Professional fee	228	256
Transaction costs	10,156	6,409
Other operating expenses	22,508	6,827
Total expenses	284,134	226,736
Total comprehensive income for the period	7,211	522,838

AMUNDI VIETNAM OPPORTUNITIES FUND

STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE PERIOD FROM 1 JANUARY 2026 TO 30 JUNE 2026

	1 January 2026 to 30 June 2026 US$	1 January 2025 to 30 June 2025 US$
Balance at the beginning of the period	20,766,558	19,077,270
Proceeds on subscription of units	4,634,020	471,218
Payments on redemption of units	(3,567,077)	(2,654,614)
Net redemptions	1,066,943	(2,183,396)
Total comprehensive income for the period	7,211	522,838
Balance at the end of the period	21,840,712	17,416,712

	2026 Units	2025 Units
Units outstanding at the beginning of the period	1,190,785.61	1,392,927.19
Units subscribed	319,811.63	41,010.53
Units redeemed	(251,614.69)	(202,894.54)
Units outstanding at the end of the period	1,258,982.55	1,231,043.18

AMUNDI VIETNAM OPPORTUNITIES FUND

INVESTMENT PORTFOLIO (UNAUDITED)
AS AT 30 JUNE 2026

	Holdings	Fair value US$	% of net assets
Listed equities (by country of origin)			
Equities (95.85%)			
Vietnam (95.85%)			
AIRPORTS CORP OF VIETNAM JOINT STOCK COMPANY	293,109	490,158	2.24
ASIA COMMERCIAL BANK	388,142	334,128	1.53
BANK FOR INVESTMENT AND DEVELOPMENT OF VIETNAM	529,688	853,572	3.91
BAOVIET HOLDINGS	44,200	108,520	0.50
BINH MINH PLASTICS JOINT STOCK CO	14,900	86,586	0.40
CORP FOR FINANCING AND PROMOTING TECHNOLOGY CORP	627,383	1,673,880	7.66
FPT DIGITAL RETAIL JSC	57,093	260,387	1.19
GEMADEPT CORPORATION	279,986	783,193	3.59
GIA LAI ELECTICITY JSC	243,249	135,901	0.62
HO CHI MINH CITY DEVELOPMENT JOINT STOCK COMMERCIAL BANK	896,685	880,957	4.03
HOA PHAT GROUP JOINT STOCK COMPANY	1,997,285	1,768,684	8.10
HOA SEN GROUP	382,460	170,069	0.78
JOINT STOCK COMMERCICIAL BANK FOR FOREIGN TRADE OF VIETNAM	481,556	1,138,391	5.21
KINH BAC CITY DEVELOPMENT OF VIETNAM	749,060	868,302	3.98
MASAN GROUP CORP	262,864	720,312	3.30
MILITARY COMMERCIAL JOINT STOCK BANK	1,630,682	1,561,796	7.15
MOBILE WORLD INVESTMENT CORP	269,400	799,656	3.66
NAM LONG INVESTMENT CORPORATION	404,086	401,606	1.84
PHUNHUAN JEWELRY JOINT STOCK COMPANY	286,349	685,631	3.14
SAIGON BEER ALCOHOL BEVERAGE CORP	82,820	152,662	0.70
SSI SECURITIES CORP	1,076,861	1,094,808	5.01
TIEN PHONG PLASTIC JSC	1,508	2,883	0.01
VIETNAM DAIRY PRODUCTS JOINT STOCK COMPANY	404,685	842,853	3.86
VIETNAM ENGINE AND ARGICULTURAL MACHINERY CORPORATION	220,100	294,454	1.35
VIETNAM TECHNOLOGICAL AND COMMERCIAL JOINT STOCK BANK	536,100	682,567	3.13
VIETTEL CONSTRUCTION JOINT STCOK CORPORATION	61,911	199,535	0.91
VINCOM RETAIL JOINT STOCK COMPNAY	414,582	449,065	2.06
VINGROUP JOINT STOCK COMPANY	200,980	1,680,467	7.69
VINHOMES JOINT STOCK COMPANY	314,094	1,812,115	8.30
		20,933,138	95.85
Total listed equities		20,933,138	95.85

INVESTMENT PORTFOLIO (UNAUDITED)
AS AT 30 JUNE 2026 (CONTINUED)

	Fair value US$	% of net assets
Total investments	20,933,138	95.85
Other net assets	907,574	4.15
Net assets attributable to unitholders as at 30 June 2026	21,840,712	100.00
Total investments, at cost	14,967,666	

STATEMENT OF MOVEMENTS IN INVESTMENT PORTFOLIO (UNAUDITED)
FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Percentage holdings of net assets at 30 June 2026 %	Percentage holdings of net assets at 31 December 2025 %
Listed equities (by country of origin)		
Equities		
Vietnam	95.85	99.14
Total listed equities	95.85	99.14
Unlisted right	-	0.41
Other net assets	4.15	0.45
Net assets attributable to unitholders	100.00	100.00

AMUNDI VIETNAM OPPORTUNITIES FUND

**DETAILS IN RESPECT OF FINANCIAL DERIVATIVE INSTRUMENTS (UNAUDITED)
AS AT 30 JUNE 2026**

During the period ended 30 June 2026, the Fund did not hold any derivative financial instruments.