DAI-ICHI LIFE VIỆT NAM FUND MANAGEMENT CO., LTD
11th floor, 149-151 Nguyen Van Troi, ward Phu Nhuan, Ho Chi Minh City
Tax code: 0312660770

FINANCIAL STATEMENTS
QUARTER 2/2026

DAI-ICHI LIFE VIỆT NAM FUND MANAGEMENT CO., LTD
11th floor, 149-151 Nguyen Van Troi, ward Phu Nhuan, Ho Chi Minh City
Tax code: 0312660770

TABLE OF CONTENT

		Page
❑	Balance sheet as at 30/06/2026	1 - 3
❑	Statement of income for the period from 01 Jan 2026 to 30 June 2026.........................	4
❑	The cash flow for the period from 01 Jan 2026 to 30 June 2026..................................	5
❑	Notes on the financial statements for the period from 01 Jan 2026 to 30 June 2026......	6 - 14

DAI-ICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD

BALANCE SHEET

June 30, 2026

(Expressed in Vietnamese dong, unless there is a note in another currency)

ASSETS	Code	Note	June 30, 2026	December 31, 2025
CURRENT ASSETS (100 = 110 + 120 + 130 + 150)	**100**		**216,355,202,683**	**169,987,469,595**
I. Cash and cash equivalents	**110**	(1)	**2,250,551,388**	**24,650,037,957**
1. Cash	111		2,250,551,388	6,633,640,697
2. Cash equivalents	112		-	18,016,397,260
II. Short-term financial investments	**120**	(2)	**179,541,816,444**	**108,134,989,053**
1. Held-to-maturity investments	123		179,541,816,444	108,134,989,053
III. Accounts receivable – short-term	**130**	(3)	**32,779,943,525**	**35,155,890,374**
1. Prepayment to supplies	132		17,253,810	-
2. Receivables from operating activities	134		32,725,201,210	35,112,319,760
3. Other short-term receivables	135		37,488,505	43,570,614
IV. Other current assets	**150**		**1,782,891,326**	**2,046,552,211**
Short-term prepaid expenses	151	(4)	1,782,891,326	2,046,552,211
LONG-TERM ASSETS (200 = 210 + 220 + 250 + 260)	**200**		**2,243,627,687**	**2,839,733,476**
I. Accounts receivable – long-term	**210**		**13,000,000**	**13,000,000**
Other long-term receivables	218	(5)	13,000,000	13,000,000
II. Fixed assets	**220**	(7)	**1,688,276,147**	**2,308,826,549**
1. Tangible fixed assets	221		**364,788,655**	**512,650,840**
- Cost	222		3,319,879,743	3,319,879,743
- Accumulated depreciation	223		(2,955,091,088)	(2,807,228,903)
2. Intangible fixed assets	227		**1,323,487,492**	**1,796,175,709**
- Cost	228		10,376,820,684	10,239,320,684
- Accumulated amortization	229		(9,053,333,192)	(8,443,144,975)
III. Long-term financial investments	**250**		-	-
1. Long-term held-to-maturity investments	255		-	-
III. Other long-term assets	**260**		**542,351,540**	**517,906,927**
1. Long-term prepaid expenses	261	(6)	124,009,987	169,461,357
2. Deferred tax assets	262		418,341,553	348,445,570
TOTAL ASSETS (270 = 100 + 200)	**270**		**218,598,830,370**	**172,827,203,071**

DAI-ICHI LIFE VIETNAM FUND MANAGEMENT COMPANY LIMITED

BALANCE SHEET

June 30, 2026

(Expressed in Vietnamese dong, unless there is a note in another currency)

RESOURCES	Code	Note	June 30, 2026	December 31, 2025
LIABILITIES (300 = 310 + 330)	**300**		**12,453,239,313**	**18,095,120,920**
I. Current liabilities	**310**		**10,933,612,614**	**16,647,566,287**
1. Short-term trade payables	311		-	-
2. Taxes and others payable to State Treasury	314	(8)	7,945,677,922	9,678,039,668
3. Accrued expenses	316	(9)	2,943,570,072	6,897,111,050
4. Other short-term payables	319	(10)	44,364,620	72,415,569
II. Long-term liabilities	**330**		**1,519,626,699**	**1,447,554,633**
Provision for indemnification to investors	359	(11)	1,519,626,699	1,447,554,633
EQUITY (400 = 410)	**400**	(12)	**206,145,591,057**	**154,732,082,151**
I. Owner's equity	**410**		**206,145,591,057**	**154,732,082,151**
1. Contributed capital	411		27,500,000,000	27,500,000,000
2. Financial reserve	418		2,500,000,000	2,500,000,000
3. Retained profits	420		176,145,591,057	124,732,082,151
TOTAL RESOURCES (440 = 300 + 400)	**440**		**218,598,830,370**	**172,827,203,071**

DAI-ICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD

BALANCE SHEET

June 30, 2026

(Expressed in Vietnamese dong, unless there is a note in another currency)

OFF-BALANCE SHEET ITEMS	Code	Note	June 30, 2026	December 31, 2025
1. Cash in banks of entrustors	030	(13)	**563,447,922,794**	**119,997,811,431**
- Domestic entrustors	031		563,447,922,794	119,997,811,431
2. Investment portfolio of entrustors	040	(14)	**66,220,134,613,312**	**64,110,963,557,416**
- Domestic entrustors	041		66,220,134,613,312	64,110,963,557,416
3. Receivables of entrustors	050	(15)	**64,157,968,200**	**25,709,939,068**
4. Payables of entrustors	051	(16)	**100,263,912,387**	**55,622,884,246**

20 July 2026

Prepared by	*Chief Accountant*	*Chief Executive Officer*
Nguyen Thi Thuy Linh	*Nguyen Thi Thuy Linh*	*Tran Chau Danh*

S.G.P: 53 - C.T.T.N.H.H. CÔNG TY TNHH MỘT THÀNH VIÊN QUẢN LÝ QUỸ DAI-ICHI LIFE VIỆT NAM P. PHÚ NHUẬN - T.P HỒ CHÍ MINH

DAI-ICHI LIFE VIETNAM FUND MANAGEMENT COMPANY LIMITED

STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

(Expressed in Vietnamese dong, unless there is a note in another currency)

ITEMS	*Code*	*Note*	*Quarter II/2026*		*Accumulated from the beginning of the year by the end of this quarter*	
			This year	*Previous year*	*Accumulated this year*	*Accumulated the previous year*
Revenue	**01**		**39,278,412,327**	**37,211,189,549**	**78,355,353,363**	**73,190,613,122**
Net operating revenue	**10**	(17)	**39,278,412,327**	**37,211,189,549**	**78,355,353,363**	**73,190,613,122**
Financial income	**21**	(18)	**3,291,158,508**	**2,090,393,048**	**5,588,781,903**	**3,962,853,439**
General and administration expenses	**25**	(19)	**(10,659,516,111)**	**(10,868,925,757)**	**(19,816,999,714)**	**(21,416,946,636)**
Net operating profit (30 = 10 + 21 + 25)	**30**		**31,910,054,724**	**28,432,656,840**	**64,127,135,552**	**55,736,519,925**
Other income	31		15	8,539,400	15	8,539,400
Other expenses	32		-	-	-	(1)
Results of other activities (40=31+32)	**40**		**15**	**8,539,400**	**15**	**8,539,399**
Accounting profit before tax (50 = 30 + 40)	**50**		**31,910,054,739**	**28,441,196,240**	**64,127,135,567**	**55,745,059,324**
Income tax expense – current	**51**	(20.1)	**(6,508,925,615)**	**(5,836,827,870)**	**(12,783,522,644)**	**(11,317,848,531)**
Income tax benefit – deferred	**52**		**(18,192,680)**	**153,116,023**	**69,895,983**	**173,364,067**
Net profit after tax (60=50+51+52)	**60**		**25,382,936,444**	**22,757,484,393**	**51,413,508,906**	**44,600,574,860**

20 July 2026

Prepared by	*Chief Accountant*	*Chief Executive Officer*
Nguyen Thi Thuy Linh	*Nguyen Thi Thuy Linh*	*Tran Chau Danh*

S.G.P. 53 ... CÔNG TY TNHH MỘT THÀNH VIÊN QUẢN LÝ QUỸ DAI-ICHI LIFE VIỆT NAM P. PHÚ NHUẬN - T.P. HỒ CHÍ MINH

DAI-ICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD

STATEMENT OF CASH FLOWS

(indirect method)

For the period from 01/01/2026 to 30/06/2026

(Expressed in Vietnamese dong, unless there is a note in another currency)

	Code	*2026*	*2025*
I.CASH FLOWS FROM OPERATING ACTIVITIES	**I**		
Profit before tax	**01**	**64,127,135,567**	**55,745,059,324**
Adjustments for:			
Depreciation and amortization	02	758,050,402	731,342,561
Allowances and provisions	03	72,072,066	72,571,364
Profits from investing activities	05	(5,588,781,903)	(3,962,853,439)
Operating profit before changes in working capital		**59,368,476,132**	**52,586,119,810**
Changes in receivables	09	2,364,379,444	(460,225,923)
Changes in payables and other liabilities	11	(3,801,654,409)	(2,100,717,816)
Changes in prepaid expenses	12	309,112,255	351,236,943
Corporate income tax paid	14	(14,695,821,908)	(11,424,716,816)
Net cash flows from operating activities	**20**	**43,544,491,514**	**38,951,696,198**
II.CASH FLOWS FROM INVESTING ACTIVITIES	**II**		
Payments for additions to fixed assets	21	(137,500,000)	-
Proceed from disposals of fixed assets	22	-	-
Payments for term deposits at banks	23	(176,000,000,000)	(107,500,000,000)
Collections from term deposits at banks	24	104,000,000,000	143,500,000,000
Receipts of interest income	27	6,193,521,917	5,701,182,209
Net cash flows from investing activities	**30**	**(65,943,978,083)**	**41,701,182,209**
III.CASH FLOWS FROM FINANCING ACTIVITIES	**III**		
Profits distributed	36	-	(80,000,000,000)
Net cash flows from financing activities	**40**	**-**	**(80,000,000,000)**
Net cash flows during the year (50 = 20 + 30 + 40)	**50**	**(22,399,486,569)**	**652,878,407**
Cash and cash equivalents at the beginning of the year	**60**	**24,650,037,957**	**1,894,855,971**
Cash and cash equivalents at the end of the year (70 = 50 + 60)	**70**	**2,250,551,388**	**2,547,734,378**

20 July 2026

Prepared by	***Chief Accountant***	***Chief Executive Officer***
Nguyen Thi Thuy Linh	***Nguyen Thi Thuy Linh***	***Tran Chau Danh***

CÔNG TY TNHH MỘT THÀNH VIÊN QUẢN LÝ QUỸ DAI-ICHI LIFE VIỆT NAM
S.G.P: 53 C.T.T.N.H.H
P. PHÚ NHUẬN - T.P HỒ CHÍ MINH

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1. Forms of capital ownership

Domestic capital

2. Principal activities

Management of securities investment funds, management of securities investment portfolios, securities investment consultancy.

3. Ownership structure

Dai-ichi Life Vietnam Fund Management Co., Ltd. was established in Vietnam under the Establishment and Operation License No. 53/GP-UBCK issued by the State Securities Commission of Vietnam on February 10, 2014. The Establishment and Operation License has been adjusted, and the latest adjustment is the Establishment and Operation License No. 07/GPĐC-UBCK dated January 16, 2023.

Head office: 11th Floor, 149-151 Nguyen Van Troi, Ward Phu Nhuan, Ho Chi Minh City, VN

Operating time: 50 years.

Owner: Dai-ichi Life Insurance Company of Vietnam Limited

4. Number of employees

As of 30 June 2026, the Company had 19 employees.

II. ACCOUNTING REGIME

1. Accounting year: the first year starts from 01/07/2014 to 31/12/2014, the subsequent years start from 01/01/01 and end on 31/12/every year.

2. Currency used in accounting records and principles and methods of conversion of other currencies

   The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

   Other currencies incurred shall be recorded in the original currency and converted into Vietnamese doing according to the transaction rate of the arising economic operation, or are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company maintains the demand deposit accounts.

3. Accounting books are recorded according to the Vietnamese accounting system.

   Form of accounting book: Ledger journal.

4. Adoption of new guidance on accounting system for enterprises

The accounting regime is applied according to Circular No. 125/2011/TT-BTC dated 5 September 2011 ("Circular 125") issued by the Ministry of Finance on the promulgation of accounting guidance for investment fund management companies and the relevant statutory requirements applicable to financial reporting and adjusted, supplemented and updated according to Circular No. 99/2025/TT-BTC dated 01/01/2026 ("Circular 99") of the Ministry of Finance.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026. The Company has applied the relevant requirements of Circular 99 from 1 January 2026 on a non-retrospective basis, with certain corresponding reclassifications, except where Circular 99 specifies otherwise.

In accordance with Circular 99, the Company has adopted certain new accounting policies and reclassified certain items in the financial statements as presented below:

(a) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term, highly liquid investments that are readily convertible into known amounts of cash, are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Before 1 January 2026

Interest receivable from cash equivalents (term deposits placed with banks with original maturities of not more than three months) was presented under "Other short-term receivables".

From 1 January 2026

Interest receivable from cash equivalents (term deposits placed with banks with original maturities of not more than three months) is presented as part of the carrying amount of cash equivalents.

As a result of this change in accounting policy, comparative information as of 1 January 2026 has been reclassified to conform with the current period's financial statement presentation requirements, as disclosed in Note 1.

(b) Held-to-maturity investments

Held-to-maturity investments are investments that the Company intends and is able to hold until maturity. Held-to-maturity investments comprise of term deposits with banks and are stated at costless allowance for held-to-maturity investments.

Before 1 January 2026

Interest receivable from held-to-maturity investments was presented under "Other short-term receivables".

From 1 January 2026

Interest receivable from held-to-maturity investments is presented as part of the carrying number of held-to-maturity investments.

As a result of this change in accounting policy, comparative information as of 1 January 2026 has been reclassified to conform with the current period's financial statement presentation requirements, as disclosed in Note 2.

III. NOTES TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents

	June 30, 2026	December 31, 2025
Cash in banks	2,250,551,388 (1)	6,633,640,697
Cash equivalents	-	18,016,397,260
Cash and cash equivalents in the statement of cash flows	**2,250,551,388**	**24,650,037,957**

(1) In which:

Joint Stock Commercial Bank for Foreign Trade of Vietnam ("VCB")	2,096,053,582
Joint Stock Commercial Bank for Investment and Development of Vietnam ("BIDV")	83,087,806
Hong Kong and Shanghai Banking Corporation	71,410,000

2. Held-to-maturity investments

Investment held to maturity – short-term

Term deposits with original term to maturity from over three months to one year and term deposits with remaining term to maturity of not more than one year:	June 30, 2026	December 31, 2025
Asia Commercial Joint Stock Bank	15,474,657,536	9,321,410,960
Vietnam Prosperity Joint Stock Commercial Bank	59,849,495,891	45,865,063,018
Orient Commercial Joint Stock Bank	43,292,539,730	-
Vietnam International Commerical Joint Stock Bank	22,347,753,424	-
Vietnam Technological and Commercial Joint Stock Bank	38,577,369,863	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	4,125,369,863
Standard Chartered Bank (Vietnam) Limited	-	48,823,145,212
	179,541,816,444	**108,134,989,053**

As of 30 June 2026, these term deposits earn annual interest rates ranging from 7.5% to 9.0%.

3. Short-term receivables

	June 30, 2026		December 31, 2025
Receivables from investment portfolio management activities from DLVN -the parent company	32,455,857,072		34,927,199,190
Receivables from fund management activities from "DFVN – CAF" and "DFVN – FIX"	269,344,138		185,120,570
Prepayments to suppliers	17,253,810		-
Other short-term receivables	37,488,505	(1)	43,570,614
	32,779,943,525		**35,155,890,374**

(1) In which:

- Other short-term receivables have remaining term of not more than three months amounting to VND 37,488,505

4. Short-term prepaid expenses

	June 30, 2026	December 31, 2025
Opening Balance	2,046,552,211	1,811,221,600
Increase in the period	3,406,667,341	7,142,143,295
Allocation in the period	(3,670,328,226)	(6,906,812,684)
Closing balance	**1,782,891,326**	**2,046,552,211**

5. Other long-term receivables

	June 30, 2026	December 31, 2025
Other long-term receivables	13,000,000	13,000,000
	13,000,000	**13,000,000**

6. Long-term prepaid expenses

	June 30, 2026	December 31, 2025
Opening Balance	169,461,357	391,629,745
Increase in the period	20,535,000	134,201,960
Allocation in the period	(65,986,370)	(356,370,348)
Closing balance	**124,009,987**	**169,461,357**

7. Tangible and intangible fixed assets

Items	Equipment and management tools	Software	Total
I. Cost			
1. Opening balance	3,319,879,743	10,239,320,684	13,559,200,427
2. New purchase	-	137,500,000	137,500,000
3. Closing balance	3,319,879,743	10,376,820,684	13,696,700,427
II. Accumulated depreciation			
1. Opening balance	2,807,228,903	8,443,144,975	11,250,373,878
2. Depreciation for the year	147,862,185	610,188,217	758,050,402
3. Closing balance	2,955,091,088	9,053,333,192	12,008,424,280
III. Netbook value			
1. Opening balance	512,650,840	1,796,175,709	2,308,826,549
2. Closing balance	364,788,655	1,323,487,492	1,688,276,147

8. Taxes and others payable to the State Treasury

	Jan 01, 2026	Incurred	Paid	June 30, 2026
Corporate Income Tax	9,394,002,868	12,783,522,644	(14,695,821,908)	7,481,703,604
Personal Income Tax	284,036,800	2,794,269,542	(2,614,332,024)	463,974,318
Other tax	-	46,073,120	(46,073,120)	-
	9,678,039,668	**15,623,865,306**	**(17,356,227,052)**	**7,945,677,922**

9. Accrued expenses

	June 30, 2026	December 31, 2025
Other expenses	572,081,063	1,579,212,220
13th month salary and performance bonus for employees	2,371,489,009	5,317,898,830
	2,943,570,072	**6,897,111,050**

10. Other short-term payables

	June 30, 2026	December 31, 2025
Trade union, social insurances	14,784,620	-
Other payables	29,580,000	72,415,569
	44,364,620	**72,415,569**

11. Provision for indemnification to investors

	June 30, 2026	December 31, 2025
Opening balance	1,447,554,633	1,302,914,506
Provision made during the year	72,072,066	145,000,000
Compensation paid for investors	-	(359,873)
	1,519,626,699	**1,447,554,633**

12. Owner's equity

Items	Beginning Balance	Increase during the year	Decrease during the year	Closing balance
Contributed capital (*)	27,500,000,000	-	-	27,500,000,000
Financial reserve	2,500,000,000	-	-	2,500,000,000
Retained profits	124,732,082,151	58,342,922,102	(6,929,413,196)	176,145,591,057
	154,732,082,151	**58,342,922,102**	**(6,929,413,196)**	**206,145,591,057**

(*) The total investment capital as of June 30, 2026, is VND 27,500,000,000 (twenty-seven billion five hundred million VND).

13. Cash in banks of entrustors

Cash in bank of entrustors is related to cash in banks of Dai-ichi Life Insurance Company of Vietnam Limited (the parent company), including:

	June 30, 2026	December 31, 2025
Unit-linked insurance product fund		
Cash in banks	136,220,256,741	113,303,262,531
Universal Life Insurance Product Fund		
Cash in banks	410,750,327,579	3,353,892,434
Voluntary pension insurance product fund		
Cash in banks	127,308,094	28,517,122
Traditional insurance product fund		
Cash in banks	16,350,030,380	3,312,139,344
	563,447,922,794	**119,997,811,431**

14. Investment portfolio of entrustors

The investment portfolio of the domestic entrustors is Dai-ichi Life Insurance Company of Vietnam, Limited, details by fund were as follows:

	June 30, 2026			December 31, 2025		
	Quantity	**Cost**	**Market price**	**Quantity**	**Cost**	**Market price**
Unit-linked insurance product fund						
Listed equity securities	142,047,655	4,757,744,075,138	4,936,991,756,800	121,156,559	4,084,475,926,166	4,631,076,979,000
Debt securities	585,019	1,287,734,790,984	142,971,593,400	370,080	116,692,864,800	123,413,020,000
Term deposits		1,200,200,000,000	1,200,200,000,000		1,038,200,000,000	1,038,200,000,000
Universal Life Insurance Product Fund						
Debt securities	175,996,670	34,795,850,714,166	34,983,530,641,920	175,992,950	34,925,850,714,166	35,764,846,662,910
Term deposits		4,275,000,000,000	4,275,000,000,000		3,864,900,000,000	3,864,900,000,000
Voluntary pension insurance product fund						
Debt securities	1,150,000	116,627,350,000	129,374,150,000	1,150,000	116,627,350,000	129,521,450,000
Term deposits		135,400,000,000	135,400,000,000		122,700,000,000	122,700,000,000
Traditional insurance product fund						
Debt securities	106,524,003	14,085,977,683,024	14,425,531,867,580	109,024,173	14,562,316,702,284	15,912,201,967,650
Term deposits		5,565,600,000,000	5,565,600,000,000		5,279,200,000,000	5,279,200,000,000
		66,220,134,613,312	**65,794,600,009,700**		**64,110,963,557,416**	**66,866,060,079,560**

15. Receivables of entrustors

	June 30, 2026	December 31, 2025
The receivables of the domestic entrustors are from Dai-ichi Life Insurance Company of Vietnam Limited		
Dividend receivable	14,376,000,000	181,500,000
Receivables from sales of equity securities	49,781,968,200	25,528,439,068
	64,157,968,200	**25,709,939,068**

16. Payables of entrustors

	June 30, 2026	December 31, 2025
The payables of the domestic entrustors are from Dai-ichi Life Insurance Company of Vietnam Limited		
Payable to Dai-ichi Life Vietnam Fund Management Company Limited	32,455,857,072	34,927,199,190
Payables for purchases of equity securities	67,808,055,315	20,695,685,056
	100,263,912,387	**55,622,884,246**

17. Revenue from business operations

	June 30, 2026	June 30, 2025
Revenue from investment portfolio management activities from DLVN	77,078,984,726	72,348,324,661
Revenue from fund management activities	1,276,368,637	842,288,461
	78,355,353,363	**73,190,613,122**

18. Financial income

	June 30, 2026	June 30, 2025
Interest in income from deposits at banks	5,588,781,903	3,962,853,439
	5,588,781,903	**3,962,853,439**

19. General and administration expenses

	June 30, 2026	June 30, 2025
Salary and related expenses	13,836,050,103	14,666,600,615
Tools, instruments and equipments	2,443,319,877	2,446,424,713
Travelling and transportation expenses	171,827,808	261,279,462
Taxes and other fees	-	3,000,000
Outside services	2,535,679,459	3,235,727,921
Depreciation and amortization	758,050,401	731,342,561
Provision for indemnification to investors	72,072,066	72,571,364
	19,816,999,714	**21,416,946,636**

20. Corporate Income Tax

According to the current corporate income tax law, the company is obliged to pay income tax to the State at a tax rate of 20% on the taxable profit.

20.1.1 CIT expenses

	June 30, 2026	June 30, 2025
Current Corporate Income Tax Expenses	12,783,522,644	11,317,848,531

21. Comparative information

Except as otherwise disclosed, comparative information has been derived from the figures presented in the Company's financial statements for the year ended 31 December 2025 and the Company's interim financial statements for the six-month period ended 30 June 2026.

As disclosed in Note 1, from 1 January 2026, the Company has applied the prevailing requirements of Circular 99. Accordingly, certain comparative information as of 1 January 2026 has been reclassified to conform with the current period's financial statement presentation requirements under Circular 99. The comparison of the amounts previously reported and after reclassification is presented below:

Statement of financial position

Code	Mã số	31 December 2025 VND (reclassified)	31 December 2025 VND (as previously reported)
Cash equivalents	112	18,016,397,260	18,000,000,000
Held-to-maturity investments – current	123	108,134,989,053	104,000,000,000
Other short-term receivables	135	43,570,614	4,194,956,927

20 July 2026

Prepared by	*Chief Accountant*	*Chief Executive Officer*
Nguyen Thi Thuy Linh	*Nguyen Thi Thuy Linh*	*Tran Chau Danh*

CÔNG TY TNHH MỘT THÀNH VIÊN QUẢN LÝ QUỸ DAI-ICHI LIFE VIỆT NAM
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