

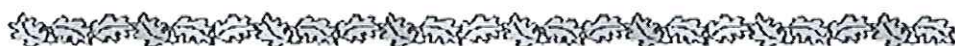
DAIICHI LIFE VIỆT NAM FUND MANAGEMENT CO., LTD
11th floor, 149-151 Nguyen Van Troi, ward Phu Nhuan, Ho Chi Minh City
Tax code: 0312660770

FINANCIAL STATEMENTS
QUARTER 3/2026

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

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BALANCE SHEET

September 30, 2026

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

ASSETS	Code	Note	September 30, 2026	December 31, 2025 (Reclassified)
CURRENT ASSETS (100 = 110 + 120 + 130 + 150)	100		245,968,494,536	169,987,469,595
I. Cash and cash equivalents	110	(1)	1,507,506,491	24,650,037,957
1. Cash	111		1,507,506,491	6,633,640,697
2. Cash equivalents	112		-	18,016,397,260
II. Short-term financial investments	120	(2)	210,202,607,541	108,134,989,053
1. Held-to-maturity investments	123		210,202,607,541	108,134,989,053
III. Accounts receivable – short-term	130	(3)	33,116,701,293	35,155,890,374
1. Prepayment to supplies	132		81,479,000	-
2. Receivables from operating activities	134		32,946,462,176	35,112,319,760
3. Other short-term receivables	135		88,760,117	43,570,614
IV. Other current assets	150		1,141,679,211	2,046,552,211
Short-term prepaid expenses	151	(4)	1,141,679,211	2,046,552,211
LONG-TERM ASSETS (200 = 210 + 220 + 250 + 260)	200		1,867,872,353	2,839,733,476
I. Accounts receivable – long-term	210		18,000,000	13,000,000
Other long-term receivables	218	(5)	18,000,000	13,000,000
II. Fixed assets	220	(7)	1,316,979,152	2,308,826,549
1. Tangible fixed assets	221		298,585,769	512,650,840
- Cost	222		3,319,879,743	3,319,879,743
- Accumulated depreciation	223		(3,021,293,974)	(2,807,228,903)
2. Intangible fixed assets	227		1,018,393,383	1,796,175,709
- Cost	228		10,376,820,684	10,239,320,684
- Accumulated amortization	229		(9,358,427,301)	(8,443,144,975)
III. Long-term financial investments	250		-	-
1. Long-term held-to-maturity investments	255		-	-
III. Other long-term assets	260		532,893,201	517,906,927
1. Long-term prepaid expenses	261	(6)	93,315,900	169,461,357
2. Deferred tax assets	262		439,577,301	348,445,570
TOTAL ASSETS (270 = 100 + 200)	270		247,836,366,889	172,827,203,071

DAIICHI LIFE VIETNAM FUND MANAGEMENT COMPANY LIMITED
BALANCE SHEET

September 30, 2026

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

RESOURCES	Code	Note	September 30, 2026	December 31, 2025
LIABILITIES (300 = 310 + 330)	300		14,990,063,070	18,095,120,920
I. Current liabilities	310		13,434,186,396	16,647,566,287
1. Taxes and others payable to State Treasury	314	(8)	9,310,297,074	9,678,039,668
2. Accrued expenses	316	(9)	4,092,069,322	6,897,111,050
3. Other short-term payables	319	(10)	31,820,000	72,415,569
II. Long-term liabilities	330		1,555,876,674	1,447,554,633
Provision for indemnification to investors	359	(11)	1,555,876,674	1,447,554,633
EQUITY (400 = 410)	400	(12)	232,846,303,819	154,732,082,151
I. Owner's equity	410		232,846,303,819	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		202,846,303,819	124,732,082,151
TOTAL RESOURCES (440 = 300 + 400)	440		247,836,366,889	172,827,203,071

BALANCE SHEET

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

OFF-BALANCE SHEET ITEMS	Code	Note	September 30, 2026	December 31, 2025
1. Cash in banks of entrustors	030	(13)	927,672,319,830	119,997,811,431
- Domestic entrustors	031		927,672,319,830	119,997,811,431
2. Investment portfolio of entrustors	040	(14)	67,867,422,266,463	64,110,963,557,416
- Domestic entrustors	041		67,867,422,266,463	64,110,963,557,416
3. Receivables of entrustors	050	(15)	51,991,650,083	25,709,939,068
4. Payables of entrustors	051	(16)	142,314,338,757	55,622,884,246

~~CONFIDENTIAL~~ Chief Executive Officer

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Tran Chau Danh

DAIICHI LIFE VIETNAM FUND MANAGEMENT COMPANY LIMITED

STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

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

ITEMS	Code	Note	Quarter III/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		39,861,567,480	39,254,391,633	118,216,920,843	112,445,004,755
Net operating revenue	10	(17)	39,861,567,480	39,254,391,633	118,216,920,843	112,445,004,755
Financial income	21	(18)	3,984,798,737	2,478,591,940	9,573,580,640	6,441,445,379
General and administration expenses	25	(19)	(10,470,475,264)	(11,419,882,287)	(30,287,474,978)	(32,836,828,923)
Net operating profit (30 = 10 + 21 + 25)	30		33,375,890,953	30,313,101,286	97,503,026,505	86,049,621,211
Other income	31		-	-	15	8,539,400
Other expenses	32		-	-	0	(1)
Results of other activities (40=31+32)	40		-	-	15	8,539,399
Accounting profit before tax (50 = 30 + 40)	50		33,375,890,953	30,313,101,286	97,503,026,520	86,058,160,610
Income tax expense – current	51	(20.1)	(6,696,413,939)	(6,102,700,442)	(19,479,936,583)	(17,420,548,973)
Income tax benefit – deferred	52		21,235,748	40,080,185	91,131,731	213,444,252
Net profit after tax (60=50+51+52)	60		26,700,712,762	24,250,481,029	78,114,221,668	68,851,055,889

20 October 2026

Prepared by



Nguyen Thi Thuy Linh

Chief Accountant



Nguyen Thi Thuy Linh



Chief Executive Officer

Tran Chau Danh

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD

STATEMENT OF CASH FLOWS

(indirect method)

For the period from 01/01/2026 to 30/09/2026

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

Items	Code	Nine-month period ended 30/9/2026	Nine-month period ended 30/9/2025
I.CASH FLOWS FROM OPERATING ACTIVITIES	I		
Profit before tax	01	97,503,026,520	86,058,160,610
Adjustments for:			
Depreciation and amortization	02	1,129,347,397	1,097,013,842
Allowances and provisions	03	108,322,041	108,821,339
Profits from investing activities	05	(9,573,580,640)	(6,441,445,379)
Operating profit before changes in working capital		89,167,115,318	80,822,550,412
Changes in receivables	09	2,024,245,755	(2,651,412,346)
Changes in payables and other liabilities	11	(2,497,494,566)	(501,797,421)
Changes in prepaid expenses	12	981,018,457	931,329,481
Corporate income tax paid	14	(20,195,821,908)	(16,424,716,816)
		-	-
Net cash flows from operating activities	20	69,479,063,056	62,175,953,310
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	(202,700,000,000)	(153,000,000,000)
Collections from term deposits at banks	24	104,000,000,000	163,500,000,000
Receipts of interest income	27	6,215,905,478	6,743,398,122
Net cash flows from investing activities	30	(92,621,594,522)	17,243,398,122
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	(23,142,531,466)	(580,648,568)
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	1,507,506,491	1,314,207,403

20 October 2026

Prepared by



Nguyen Thi Thuy Linh

Chief Accountant



Nguyen Thi Thuy Linh



Chief Executive Officer

Tran Chau Danh

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

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

Daiichi 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. 112/GPĐC-UBCK dated September 23, 2026.

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

Operating time: 50 years.

Owner: Daiichi Life Insurance Company of Vietnam Limited

4. Number of employees

As of 30 September 2026, the Company had 21 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.

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

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 31 December 2025 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.

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

As a result of this change in accounting policy, comparative information as of 31 December 2025 has been reclassified to conform with the current period's financial statement presentation requirements, as disclosed in Note 2 & 3.

III. NOTES TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents

	September 30, 2026	December 31, 2025 (Reclassified)
Cash in banks	1,507,506,491 (1)	6,633,640,697
Cash equivalents	-	18,016,397,260
Cash and cash equivalents in the statement of cash flows	1,507,506,491	24,650,037,957

(1) In which:

Joint Stock Commercial Bank for Foreign Trade of Vietnam ("VCB")	1,199,287,201
Joint Stock Commercial Bank for Investment and Development of Vietnam ("BIDV")	252,913,290
Hong Kong and Shanghai Banking Corporation	55,306,000

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:*

	September 30, 2026	December 31, 2025 (Reclassified)
Asia Commercial Joint Stock Bank	17,762,410,961	9,321,410,960
Vietnam Prosperity Joint Stock Commercial Bank	61,166,230,138	45,865,063,018
Orient Commercial Joint Stock Bank	44,142,468,497	-
Vietnam International Commercial Joint Stock Bank	22,821,112,330	-
Vietnam Technological and Commercial Joint Stock Bank	40,372,898,629	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	23,937,486,986	4,125,369,863
Standard Chartered Bank (Vietnam) Limited	-	48,823,145,212
	210,202,607,541	108,134,989,053

As of 30 September 2026, these term deposits earned annual interest rates ranging from 4.75% to 9.0%.

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

3. Short-term receivables

	September 30, 2026	December 31, 2025 (Reclassified)
Receivables from investment portfolio management activities from DLVN -the parent company	32,676,657,892	34,927,199,190
Receivables from fund management activities from “DFVN – CAF” and “DFVN – FIX”	269,804,284	185,120,570
Prepayments to suppliers	81,479,000	-
Other short-term receivables	88,760,117 (1)	43,570,614
	<u>33,116,701,293</u>	<u>35,155,890,374</u>

(1) In which:

- Other short-term receivables have remaining term of not more than three months amounting to VND 8,830,132

4. Short-term prepaid expenses

	September 30, 2026	December 31, 2025
Opening Balance	2,046,552,211	1,811,221,600
Increase in the period	4,637,930,599	7,142,143,295
Allocation in the period	(5,542,803,599)	(6,906,812,684)
Closing balance	<u>1,141,679,211</u>	<u>2,046,552,211</u>

5. Other long-term receivables

	September 30, 2026	December 31, 2025
Other long-term receivables	18,000,000	13,000,000
	<u>18,000,000</u>	<u>13,000,000</u>

6. Long-term prepaid expenses

	September 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	(96,680,457)	(356,370,348)
Closing balance	<u>93,315,900</u>	<u>169,461,357</u>

NOTES TO THE FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/09/2026**(Expressed in Vietnamese dong, unless there is a note in another currency)***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	214,065,071	915,282,326	1,129,347,397
3. Closing balance	3,021,293,974	9,358,427,301	12,379,721,275
III. Netbook value			
1. Opening balance	512,650,840	1,796,175,709	2,308,826,549
2. Closing balance	298,585,769	1,018,393,383	1,316,979,152

8. Taxes and others payable to the State Treasury

	Jan 01, 2026	Incurred	Paid	September 30, 2026
Corporate Income Tax	9,394,002,868	19,479,936,583	(20,195,821,908)	8,678,117,543
Personal Income Tax	284,036,800	3,432,728,660	(3,084,585,929)	632,179,531
Other tax	-	46,073,120	(46,073,120)	-
	9,678,039,668	22,958,738,363	(23,326,480,957)	9,310,297,074

9. Accrued expenses

	September 30, 2026	December 31, 2025
Other expenses	642,009,829	1,579,212,220
13 th month salary and performance bonus for employees	3,450,059,493	5,317,898,830
	4,092,069,322	6,897,111,050

10. Other short-term payables

	September 30, 2026	December 31, 2025
Other payables	31,820,000	72,415,569
	31,820,000	72,415,569

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

11. Provision for indemnification to investors

	September 30, 2026	December 31, 2025
Opening balance	1,447,554,633	1,302,914,506
Provision made during the year	108,322,041	145,000,000
Compensation paid for investors	-	(359,873)
	<u>1,555,876,674</u>	<u>1,447,554,633</u>

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	78,114,221,668	-	202,846,303,819
	154,732,082,151	78,114,221,668	-	232,846,303,819

(*) The total investment capital as of September 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 Daiichi Life Insurance Company of Vietnam Limited (the parent company), including:

	September 30, 2026	December 31, 2025
Unit-linked insurance product fund		
Cash in banks	134,608,013,834	113,303,262,531
Universal Life Insurance Product Fund		
Cash in banks	439,844,361,311	3,353,892,434
Voluntary pension insurance product fund		
Cash in banks	33,878,037	28,517,122
Traditional insurance product fund		
Cash in banks	<u>353,186,066,648</u>	<u>3,312,139,344</u>
	<u>927,672,319,830</u>	<u>119,997,811,431</u>

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/09/2026
(Expressed in Vietnamese dong, unless there is a note in another currency)

14. Investment portfolio of entrustors

The investment portfolio of the domestic entrustor of Daiichi Life Insurance Company of Vietnam, Limited, detailed by fund were as follows:

	September 30, 2026			December 31, 2025		
	Quantity	Cost	Market price	Quantity	Cost	Market price
Unit-linked insurance product fund						
Listed equity securities	156,045,362	5,055,939,499,298	5,049,112,265,000	121,156,559	4,084,475,926,166	4,631,076,979,000
Debt securities	586,309	137,860,832,470	143,417,481,022	370,080	116,692,864,800	123,413,020,000
Term deposits		1,298,562,097,533	1,298,562,097,533		1,038,200,000,000	1,038,200,000,000
Universal Life Insurance Product Fund						
Debt securities	176,001,370	37,045,850,714,166	35,612,179,893,700	175,992,950	34,925,850,714,166	35,764,846,662,910
Term deposits		4,648,175,649,315	4,648,175,649,315		3,864,900,000,000	3,864,900,000,000
Voluntary pension insurance product fund						
Debt securities	1,150,000	116,627,350,000	123,197,950,000	1,150,000	116,627,350,000	129,521,450,000
Term deposits		138,305,085,150	138,305,085,150		122,700,000,000	122,700,000,000
Traditional insurance product fund						
Debt securities	106,523,373	13,455,977,683,024	13,555,853,758,976	109,024,173	14,562,316,702,284	15,912,201,967,650
Term deposits		5,970,123,355,507	5,970,123,355,507		5,279,200,000,000	5,279,200,000,000
		67,867,422,266,463	66,538,927,536,203		64,110,963,557,416	66,866,060,079,560

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
EXPLANATION OF FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

15. Receivables of entrustors

	September 30, 2026	December 31, 2025
The receivables of the domestic entrustors are from Dai-ichi Life Insurance Company of Vietnam Limited		
Dividend receivable	3,252,602,500	181,500,000
Receivables from sales of equity securities	48,739,047,583	25,528,439,068
	<u>51,991,650,083</u>	<u>25,709,939,068</u>

16. Payables of entrustors

	September 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	32,676,657,892	34,927,199,190
Payables for purchases of equity securities	109,637,680,865	20,695,685,056
	<u>142,314,338,757</u>	<u>55,622,884,246</u>

17. Revenue from business operations

	September 30, 2026	September 30, 2025
Revenue from investment portfolio management activities from DLVN	116,124,497,823	111,094,977,839
Revenue from fund management activities	2,092,423,020	1,350,026,916
	<u>118,216,920,843</u>	<u>112,445,004,755</u>

18. Financial income

	September 30, 2026	September 30, 2025
Interest in income from deposits at banks	9,573,580,640	6,441,445,379
	<u>9,573,580,640</u>	<u>6,441,445,379</u>

19. General and administration expenses

	September 30, 2026	September 30, 2025
Salary and related expenses	20,793,243,501	22,387,359,383
Tools, instruments and equipments	3,611,442,193	3,572,546,668
Travelling and transportation expenses	262,453,188	352,005,922
Taxes and other fees	-	3,000,000
Outside services	4,382,666,658	5,316,081,769
Depreciation and amortization	1,129,347,397	1,097,013,842
Provision for indemnification to investors	108,322,041	108,821,339
	<u>30,287,474,978</u>	<u>32,836,828,923</u>

DAIICHI LIFE VIETNAM FUND MANAGEMENT CO., LTD
NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

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

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.

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, 2 and 3, from 1 January 2026, the Company has adopted the applicable requirements of Circular 99. Accordingly, certain comparative information as of 31 December 2025 has been reclassified to conform with the current period's financial statement presentation requirements of this Circular. The comparison of the amounts previously reported and after reclassification is presented below:

Balance Sheet

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

Prepared by



Nguyen Thi Thuy Linh

Chief Accountant



Nguyen Thi Thuy Linh

20 October 2026

Chief Executive Officer



Tran Chau Danh