DFVN FIXED INCOME FUND

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

DFVN FIXED INCOME FUND

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DFVN FIXED INCOME FUND

INFORMATION OF THE FUND

Certificate of Initial Public Offering	238/GCN-UBCK issued by the State Securities Commission ("SSC") on 20 October 2020	
Certificate of Establishment registration of open-ended fund	02/GCN-UBCK issued by the SSC on 4 February 2021	
Board of Representatives	Mr. Huynh Van Dung	Chairman (from 6 July 2026)
	Mr. Do Hung Viet	Chairman (until 21 June 2026)
	Mr. Nguyen Gia Huy Chuong	Member
Fund Management Company	Dai-ichi Life Vietnam Fund Management Company Limited	
Board of Executives of the Fund Management Company	Mr. Tran Chau Danh	Chief Executive Officer cum Chief Investment Officer
	Mr. Fumihiko Kida	Assistant Director, Head of Corporate Planning and Risk Management
Supervising Bank	HSBC Bank (Vietnam) Limited	
Registered Office	11th Floor, 149-151 Nguyen Van Troi Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam	
Auditor	PwC (Vietnam) Limited	

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

The Board of Executives of Dai-ichi Life Vietnam Fund Management Company Limited ("the Fund Management Company") is responsible for preparing the interim financial statements which give a true and fair view of the financial position and investment portfolio of DFVN Fixed Income 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 Board of Executives of the Fund Management Company is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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 Board of Executives 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 Board of Executives 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 and other errors.

DFVN FIXED INCOME FUND

APPROVAL OF THE INTERIM FINANCIAL STATEMENTS BY THE BOARD OF REPRESENTATIVES

We, the Board of Representatives of DFVN Fixed Income Fund ("the Fund") hereby approve the accompanying interim financial statements set out on pages from 18 to 61 which give a true and fair view of the financial position and the investment portfolio of the Fund as 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, the Vietnamese Accounting System applicable to open-ended 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 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 ("Circular 181/2015/TT-BTC"), Circular 98/2020/TT-BTC issued by Ministry of Finance on 16 November 2020 on providing guidance on operation and management of securities investment funds ("Circular 98/2020/TT-BTC"), Circular 136/2025/TT-BTC issued by Ministry of Finance on 29 December 2025 on the amendment and supplementation of several articles of 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 funds.

On behalf of the Board of Representatives

Mr. Huynh Van Dung
Chairman

Ho Chi Minh City, Vietnam
12 August 2026

REPORT OF THE FUND MANAGEMENT COMPANY

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND ("THE FUND")

1.1 Objectives of the Fund

The Fund aims to achieve sustainable growth in the medium and long term through investments in fixed assets of good credit quality.

1.2 Performance result of the Fund

According to the reviewed interim financial statements of the Fund, for the period ended 30 June 2026, net asset value ("NAV") of the Fund increased by 2.01% compared to NAV of the Fund as at 31 December 2025.

1.3 The Fund's investment strategy and policy

Investment strategy:

The Fund aims to develop a portfolio of treasury bills (T-bills), bonds and other fixed-income instruments with the proportion of investments in these assets accounting from eighty percent (80%) NAV.

The investable assets of the Fund:

- Term deposits at commercial banks in accordance with the Laws on Banking;
- Money market instruments include valuable paper, negotiable instrument in accordance with the relevant Laws;
- Government debt instruments, Government guaranteed bonds, municipal bonds;
- Listed shares, shares registered for trading, bonds listed on the Stock Exchange, public fund certificates, shares offered to the public, and bonds offered to the public;
- Private placements of shares by listed organizations or organizations registered for trading; privately placed corporate bonds issued by listed organizations and guaranteed by a bond payment guarantor in accordance with applicable laws; privately placed corporate bonds issued by listed organizations that are subject to an early repurchase commitment by the issuer at least once every twelve (12) months, with each repurchase commitment covering at least thirty percent (30%) of the value of the issuance tranche; privately placed corporate bonds issued by listed organizations with a remaining term to maturity of twelve (12) months or less; privately placed corporate bonds issued by listed organizations where either the bonds or the issuers have been credit-rated by independent credit rating agencies pursuant to a credit rating agreement and have obtained at least the rating level prescribed in Appendix XXIX to Circular No. 136/2025/TT-BTC in the most recent credit rating report issued no more than one (1) year prior to the date on which the Fund makes the investment. Where there are two (2) or more credit ratings assigned by different independent credit rating agencies to the same bond or the same issuer, all such ratings must satisfy the rating requirements set out in Appendix XXIX to Circular No. 136/2025/TT-BTC. Investments in these assets must comply with the conditions specified in Article 8.5 of the Fund Charter;
- Derivatives listed on Stock Exchange and used for prevention of risks to underlying securities held by the Fund. Investments in these assets must satisfy the conditions set out in Article 8.7 of the Fund Charter;
- The rights that may arise in connection with securities being held by the Fund;
- Covered warrants listed on a Stock Exchange and settled in cash.

REPORT OF THE FUND MANAGEMENT COMPANY (continued)

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND ("THE FUND") (continued)

1.4 Classification of the Fund

The Fund is an open-ended public investment fund.

1.5 Life of the Fund

The Fund has an indefinite life.

1.6 Short-term risk

The Fund is exposed to low risk in the short term.

1.7 Inception of the Fund

The Fund has been operating since 4 February 2021.

1.8 Size of the Fund at reporting date

As at 30 June 2026, the number of fund units in circulation was 7,207,160.57 units, equivalent to the scale of the Fund at par value of VND72,071,605,700.

1.9 Benchmark index of the Fund

The Fund has no benchmark index.

1.10 Profit distribution policy of the Fund

As mentioned in the Prospectus, the main objective of the Fund is to invest in fixed income assets and focus on capital growth in the medium and long term. Therefore, the Fund has limited dividend. The distribution of profits (if any) will be based on the audited financial statements of the Fund within the framework of the law, as proposed by the Fund Management Company, approved by the Fund's Board of Representatives and approved by the General Meeting of Investors. The Fund's distribution of the profits shall comply with the following rules:

- Profits distributed to the investors are derived from the profits earned in the period or accumulated profits after the Fund has fulfilled its tax liabilities and other financial obligations as prescribed by the Laws;
- The rate of profits distributed must be conformable with the Fund's profit distribution policy specified in the Fund's Charter and approved by the General Meeting of Investors;
- After profits are distributed, the Fund is still able to fully pay its debts and other liabilities when they are due, and the Fund's NAV shall not be lower than VND fifty (50) billion;
- If profits are distributed in the fund units, the Fund must have sufficient counterpart funds from its undistributed after-tax profits according to the latest audited or reviewed financial statements.

REPORT OF THE FUND MANAGEMENT COMPANY (continued)

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND ("THE FUND") (continued)

1.10 Profit distribution policy of the Fund (continued)

The Fund's dividends may be paid in cash or in the fund units. The distribution of profits in fund units must be approved by the General Meeting of Investors in advance. Only the investors named on the list of investors holding the fund units at the recorded date will receive dividends from the Fund.

The Fund Management Company must deduct all taxes, fees and charges in accordance with the law before distributing profits to the investors.

The Fund Management Company is allowed to distribute the Fund's assets to the investors more than the realized profit, but must ensure that the Fund's NAV after implementation is not lower than VND fifty (50) billion. The plan, implementation roadmap, size of assets to be distributed, capital for implementation must be approved by the General Meeting of Investors.

1.11 Net profits attributed per fund unit as of reporting date

The Fund has not distributed its profits to unit holders.

2 PERFORMANCE RESULTS

2.1. Asset allocation

	As at 30.6.2026 (%)	As at 30.6.2025 (%)	As at 30.6.2024 (%)
1. Debt securities	36.89	31.22	21.88
2. Cash and cash equivalents	4.42	41.00	3.41
3. Other assets	58.69	27.78	74.71
Total	**100.00**	**100.00**	**100.00**

REPORT OF THE FUND MANAGEMENT COMPANY (continued)

2 PERFORMANCE RESULTS

2.2 Performance indicators

	As at/ For the six-month period ended 30.6.2026	30.6.2025	30.6.2024
1. Net asset value of the Fund (VND)	87,578,634,214	79,888,772,173	72,398,004,679
2. Number of fund unit outstanding (units)	7,207,160.57	6,910,078.71	6,467,053.93
3. Net asset value per fund unit (VND)	12,151.61	11,561.19	11,194.89
4. Net asset value per fund unit – highest during the period (VND)	12,216.22	11,561.19	11,200.36
5. Net asset value per fund unit – lowest during the period (VND)	11,918.96	11,366.69	10,916.59
6. Closing price of fund unit at reporting date (VND)	Not applicable	Not applicable	Not applicable
7. Closing price of fund unit at reporting date – highest during the period (VND)	Not applicable	Not applicable	Not applicable
8. Closing price of fund unit at reporting date – lowest during the period (VND)	Not applicable	Not applicable	Not applicable
9. Total growth per fund unit (%)	1.89	1.61	1.54
9.1. Capital growth per fund unit (due to price change) (%)	Not applicable	Not applicable	Not applicable
9.2. Income growth per fund unit (calculated using realised income) (%)	Not applicable	Not applicable	Not applicable
10. Gross distributed earning per unit (VND)	Not applicable	Not applicable	Not applicable
11. Net distributed earning per unit (VND)	Not applicable	Not applicable	Not applicable
12. Ex-date of distribution	Not applicable	Not applicable	Not applicable
13. Operation expenses/Average NAV (%)	1.63	1.62	1.82
14. Turnover of investment portfolio (%)	7.30	12.94	0.00

2.3 Growth by years

Period	Growth of NAV per fund unit (%)	Annual growth of NAV per fund unit (%)
1 year	5.11	5.11
3 years	14.46	4.60
From establishment date	21.52	3.67

2 PERFORMANCE RESULTS (continued)

2.4. Annual growth

Period	30.6.2026	30.6.2025	30.6.2024
Growth per fund unit (%)	5.11	3.27	5.45

3 MARKET UPDATES

The global economy in first half 2026 continued to face complex developments, as armed conflicts in the Middle East intensified, increasing volatility in energy prices, transportation costs, and disrupting global supply chains. At the same time, international financial conditions showed signs of tightening again amid rising inflationary pressures, prompting many international organizations to revise down global growth forecasts for 2026 to around 2.4%-3.1%.

The year 2026 marks the first year of implementing the 2026-2030 Socio-Economic Development Plan, which targets high economic growth. In this context, Vietnam's economy maintained a positive growth trajectory. GDP in the second quarter of 2026 is estimated to have increased by 8.39% year-on-year, bringing growth for the first six months of 2026 to 8.18% (compared to 7.63% in the same period of 2025). By sector, agriculture, forestry, and fisheries grew by 3.87%, industry and construction expanded by 9.81%, and services increased by 8.09%, reflecting relatively balanced growth momentum across sectors.

Industrial production remained a bright spot, with the Industrial Production Index (IIP) increasing by 10.8% in the first six months - the highest growth rate since 2019. The manufacturing and processing sector grew by 11.4% and continued to serve as the primary driver of the economy, while electricity production and distribution also recorded solid growth.

In terms of investment, total realized social investment in the first half of 2026 was estimated at VND 1,807.8 trillion, up 12.9% year-on-year. The state sector accounted for 28.1%, the non-state sector for 53.8%, and the FDI sector for 18.1%, indicating a relatively broad-based distribution of investment drivers. Realized FDI reached USD 13.03 billion, up 11.2%, marking the highest level over the past five years.

International trade activities expanded strongly, with total import-export turnover reaching USD 549.7 billion (+27.1%) in the first half of the year. However, imports grew faster than exports (33.4% vs. 21.0%), resulting in a trade deficit of USD 16.65 billion. This reflects rising demand for imported production inputs to support output expansion in the latter half of the year. Nonetheless, the sizeable trade deficit poses potential risks to exchange rate stability and should be closely monitored.

Core inflation remained under control, although price pressures persisted. Average CPI in the first six months of 2026 increased by 4.38% year-on-year, while core inflation rose by 4.12%. Price pressures were driven mainly by housing, energy, and food, despite easing fuel prices in June.

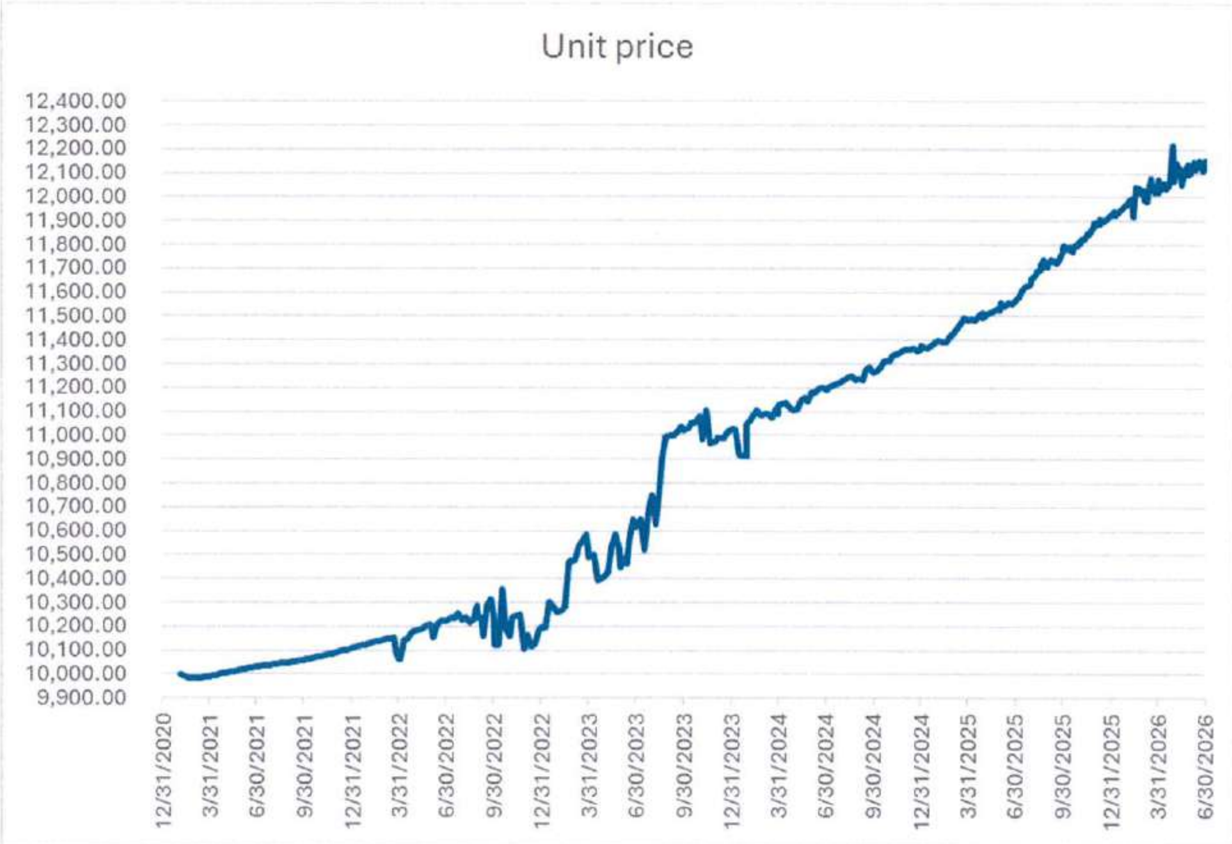
Overall, Vietnam's economy in the first half of 2026 maintained strong growth and macroeconomic stability, despite a challenging external environment. However, pressures from the trade deficit, input costs, and global economic risks call for continued flexible and prudent policy management in the coming period.

4 DETAILS OF THE FUND'S PERFORMANCE RESULTS

4.1. Details of the Fund's performance indicators

Item	1 year up to reporting date (%)	Last 3 years up to reporting date (%)	From inception to reporting date (%)
Income growth per fund unit	Not applicable	Not applicable	Not applicable
Capital growth per fund unit	Not applicable	Not applicable	Not applicable
Total growth per fund unit	5.11	14.46	21.52
Annual growth per fund unit	5.11	4.60	3.67
Growth of component portfolio (*)	Not applicable	Not applicable	Not applicable
Price change per fund unit (**)	Not applicable	Not applicable	Not applicable

(*) The Fund does not have component portfolio.
(**) The Fund does not have market price.



Changes in net asset value:

Item	30.6.2026 VND	30.6.2025 VND	Change (%)
Net asset value (NAV)	87,578,634,214	79,888,772,173	9.63
Net asset value (NAV) per fund unit	12,151.61	11,561.19	5.11

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

4.2. Investors analysis as at reporting date

Number of units	Number of unit holders	Number of fund units	Holding rate (%)
Under 5,000	3,790	897,033.71	12.45
From 5,000 to lower than 10,000	27	171,772.29	2.38
From 10,000 to lower than 50,000	6	138,354.57	1.92
From 500,000	1	6,000,000.00	83.25
Total	**3,824**	**7,207,160.57**	**100.00**

4.3 Hidden costs and discounts

The Fund did not have hidden cost. All of fund expense are specified in Fund's Charter and Fund's Prospectus.

5 MARKET PROSPECTS

In the first half of 2026, monetary policy continued to be managed flexibly to control inflation while supporting growth. Credit growth reached approximately 7.41% by the end of June, lower than the same period last year, reflecting a cautious stance by regulators.

Deposit interest rates rose relatively quickly from the second quarter onwards, reflecting tight system liquidity as deposit growth continued to behind credit growth in the first half of the year. Despite a relatively large trade deficit, the exchange rate remained broadly stable, with only a slight increase compared to the end of 2025, demonstrating the effectiveness of the government's exchange rate management.

The government bond market continued to play a key role in mobilizing capital for the state budget and public investment, particularly amid high infrastructure investment demand in 2026. Total issuance by the State Treasury in the first six months reached VND 182.5 trillion, fulfilling 36.5% of the full-year plan. Bond yields also increased across most tenors in line with the overall upward trend in interest rates during the first half of 2026.

In the corporate bond market, investor confidence has gradually improved following a difficult period, supported by enhanced trading mechanisms and greater transparency. Issuance activity is gradually recovering, although still under close regulatory oversight. Going forward, the bond market is expected to continue growing in line with financing demand for public investment and corporate expansion. However, risks remain, including global interest rate pressures, system liquidity constraints, and the recovery capacity of the corporate sector.

REPORT OF THE FUND MANAGEMENT COMPANY (continued)

6 OTHER INFORMATION

Board of Executives of the Fund Management Company:

Mr. Tran Chau Danh Chief Executive Officer cum Chief Investment Officer	***Qualification*** • Bacherlor of International Trade, Foreign Trade University Ho Chi Minh City Campus; • Bachelor of Banking, Banking University of Ho Chi Minh City; • Master of Development Economics, Vietnam – Netherlands Project for MA in Development Economics; • CFA Charter-holder; • CMT Charter-holder; • Fund Management License issued by State Securities Commission. ***Working experience*** He has more than twenty (20) years experience in Investment and Fund/ Portfolio Management in Vietnam. He has been exposed to the Vietnam stock market since its inception. Before joining the Company, he worked for Dai-ichi Life Insurance Company of Vietnam Limited, taking the role of Chief Investment Officer, and being in charge of investment and asset - liability management activities since 2011. Before joining Dai-ichi Life Insurance Company of Vietnam Limited, he held senior positions in both local and international Fund Management Companies. Notably, he had been working more than seven (7) years with Prudential Vietnam Fund Management Limited Liability Company (renamed as Eastspring Investments Fund Management Limited Liability Company).
Mr. Fumihiko Kida Assistant Director, Head of Corporate Planning and Risk Management	***Qualification*** • Bachelor of Commerce Economics, Doshisha University, Japan; • Certicated Member Analyst of Securities Analysts Association of Japan. ***Working experience*** He has more than sixteen (16) experience years for working and researching in finance, insurance and investment abroad. Before moving to Vietnam to join the Company, he held the senior levels of Corporate Finance Center at The Dai-ichi Life Insurance Company Limited (Japan), in charge of senior loan lending and credit decisions for leveraged buyout/asset-based lending investments. Before that, he also had experience in investment budgeting and controlling at The Dai-ichi Life Insurance Company Limited (Japan).

6 OTHER INFORMATION (continued)

Fund operating personnel:

Mr. Dang Nguyen Truong Tai Investment Director	***Qualification*** • Bachelor of Economics, University of Economics Ho Chi Minh City; • Master of Science from UQAM Program (University of Quebec at Montreal, Canada); • CFO Certificate issued by PACE and AAFM; • Fund Management License issued by State Securities Commission. ***Working experience*** He has twenty (20) working years in the sector of investment, finance and banking, in which more than fifteen (15) years of holding positions in charge of equity investment in companies such as Nhan Viet Fund Management Company, Dai-ichi Life Insurance Company of Vietnam Limited, Dai-ichi Life Vietnam Fund Management Company Limited.
Mr. Vuong Duong Duc Investment Manager	***Qualification*** • Bachelor of Finance and Banking, University of Economics Ho Chi Minh; • Bachelor of Law, University of Economics Ho Chi Minh City; • Master of Business Administration (MBA), Asian Institute of Technology (AIT); • Fund Management License issued by State Securities Commission. ***Working experience*** He has more than nineteen (19) years of experience in the fields of finance, banking, and investment. He has over six (6) years of experience working in the Investment Division of Dai-ichi Life Vietnam Fund Management Company Limited (DFVN) and currently serves as Investment Manager. Before joining DFVN, he worked in the Corporate Banking Division of several banks, including SHB, Techcombank, and Vietcombank,...

6 OTHER INFORMATION (continued)

Board of Representatives:

Mr. Do Hung Viet Chairman* *(*Terminated effective 22 June 2026, in accordance with the information published by the Company on website)*	He has more than twenty (20) experience years in managerial positions in field of finance, securities and investment. He was the Chairman of Board Directors of Ho Chi Minh City Securities Corporation (HSC). He held position as Vice Chairman, General Director of HSC and Vice Chairman of the Vietnam Association of Securities Business (VASB). Prior to joining HSC, he spent four (4) years working as Fund Manager of HCMC Investment Fund for Urban Development (HIFU).
Mr. Huynh Van Dung Member** *(**temporarily serve as Chairman from 6 July 2026, in accordance with the information published by the Company on website)*	He has more than twenty (20) experience years working in the major of auditing and services in the field of auditing. He is currently Deputy General Director, Director of HCMC Branch of Vietnam Auditing and Evaluation Co., Ltd (VAE). He held as Director of An Viet auditing company and Senior Manager of VACO – Deloitte JV. He has Certificate of Certified Public Accountant (CPA) Vietnam, member of Vietnam Association of Certified Public Accountants (VACPA), member of Vietnam Association of Accountants and Auditors (VAA) and member of Vietnam Tax Consultants' Association (VTCA).

REPORT OF THE FUND MANAGEMENT COMPANY (continued)

6 OTHER INFORMATION (continued)

Board of Representatives (continued):

Mr. Nguyen Gia Huy Chuong Member	He has twenty (20) years of experience in corporate consulting, tax and real estate advisory. His work has primarily been in the areas of corporate consultancy, mergers and acquisitions, and spanning most industry sectors: real estate, hospitality, construction, fintech, family health care, food & beverage (F&B), port management, transport and telecommunications. Currently, he is acting as the Managing Partner of Global Vietnam Lawyers LLC (GV Lawyers), an international law firm lately established by a group of dedicated and experienced lawyers who have started a and advanced their careers with the most prominent law firms in Viet Nam, the latest one in the list being Phuoc & Partners. He has twelve (12) consecutive years acting as the director and managing partner of Phuoc & Partners. He has Master of Law majored in International Trade Law in the Bristol Law School – the UWE Bristol, UK; member of the Bar Association of Ho Chi Minh City, Vietnam; member of the Law Association for Asia and the Pacific.

For and on behalf of Dai-ichi Life Vietnam Fund Management Company Limited

Mr. Tran Chau Danh
Chief Executive Officer

Ho Chi Minh City, 12 August 2026

REPORT OF THE SUPERVISORY BANK

HSBC Bank (Vietnam) Ltd ("HSBC"), appointed as the Supervising Bank of DFVN Fixed Income Fund ("DFVN-FIX" or "the Fund") for the six-month period ended 30 June 2026, acknowledge that during period, DFVN-FIX has been operated and managed with the following details:

a) Dai-ichi Life Vietnam Fund Management Company Limited ("DFVN") has complied with investment restrictions of DFVN-FIX in accordance with prevailing securities regulatory documents about open-ended fund, the Fund's Charter, applicable laws and regulations.

b) Net asset value of DFVN-FIX is determined in line with the Fund's Charter, Prospectus and applicable laws and regulations;

c) Subscription and redemption of fund units are in accordance with the Fund's Charter, Prospectus and applicable laws and regulations;

d) In this period, the Fund did not pay dividend to its investors;

Ho Chi Minh City, 12 August 2026
Representatives of the Supervising Bank

0301232798 - N.H.T.N.H.H
M.S.D.N:
NGÂN HÀNG
TRÁCH NHIỆM HỮU HẠN
MỘT THÀNH VIÊN
HSBC
(VIỆT NAM)
THÀNH PHỐ HỒ CHÍ MINH

Thao

Ms. Vo Hong Nhung
Supervisory Bank Manager

Ms. Nguyen Phuong Thao
Supervisory Bank Assistant Manager

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION
TO THE INVESTORS OF DFVN FIXED INCOME FUND

We have reviewed the accompanying interim financial statements of DFVN Fixed Income Fund ("the Fund") which were approved by the Fund's Board of Representatives on 12 August 2026. The interim financial statements comprise the interim statement of financial position, the interim 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 and the interim statement of cash flows for the six-month period ended 30 June 2026 and explanatory notes to the interim financial statements including significant accounting policies, as set out on pages 18 to 61.

Responsibility of Board of Executives of Dai-ichi Life Vietnam Fund Management Company Limited ("the Fund Management Company")

The Board of Executives 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, the Vietnamese Accounting System applicable to open-ended investment funds comprising 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 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 ("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 136/2025/TT-BTC issued by Ministry of Finance on 29 December 2025 on the amendment and supplementation of several articles of 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. The Board of Executives of the Fund Management Company is responsible for internal control which the Board of Executives of the Fund Management Company determines is necessary to enable the preparation and 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
29 Le Duan Street, Saigon 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 investment 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

M.S.D.N: 0100157406-C.T.T.N.H.H
CÔNG TY TNHH PWC (VIỆT NAM)
THÀNH PHỐ HỒ CHÍ MINH

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

Report reference number: HCM18713
Ho Chi Minh City, 12 August 2026

DFVN FIXED INCOME FUND

Form B 01g – QM

INTERIM STATEMENT OF INCOME

Code	Item	Note	For the six-month period ended 30 June 2026 VND	For the six-month period ended 30 June 2025 VND
01	**I. INVESTMENT PROFIT AND OPERATING INCOME**		**2,271,222,293**	**1,870,015,657**
03	1.2. Interest income	5.1	2,778,510,020	1,985,923,189
04	1.3. Realised gain from disposal of investments		-	134,483
05	1.4. Unrealised losses from revaluation of investments	5.2	(577,923,333)	(123,813,268)
06	1.5. Other revenue		70,635,606	7,771,253
10	**II. INVESTMENT EXPENSES**		**(638,091)**	**(530,795)**
11	2.1. Transaction costs from purchases and sales of investments		(638,091)	(530,795)
20	**III. OPERATING EXPENSES**		**(711,971,544)**	**(629,320,144)**
20.1	3.1. Fund management fee	8(a)(i)	(282,882,101)	(193,107,588)
20.2	3.2. Custodian fees	5.3	(116,370,853)	(129,478,259)
20.3	3.3. Supervising fee	8(a)(ii)	(46,242,185)	(52,800,007)
20.4	3.4. Fund administration fee	8(a)(ii)	(72,666,299)	(52,800,007)
20.5	3.5. Transfer agency fee		(65,910,200)	(66,000,001)
20.8	3.8. Audit fee		(68,948,485)	(68,948,483)
20.10	3.10. Other operating expenses	5.4	(58,951,421)	(66,185,799)
23	**IV. PROFIT FROM INVESTMENT ACTIVITIES**		**1,558,612,658**	**1,240,164,718**

The notes on pages from 26 to 61 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 June 2026 VND	2025 VND
24	**V. NET OTHER INCOME AND EXPENSES**		-	-
30	**VI. PROFIT BEFORE BUSINESS INCOME TAX**		**1,558,612,658**	**1,240,164,718**
31	6.1. Realised profit	6.7	2,136,535,991	1,363,977,986
32	6.2. Unrealised losses	6.7	(577,923,333)	(123,813,268)
40	**VII. CORPORATE INCOME TAX**		-	-
41	**VIII. PROFIT AFTER BUSINESS INCOME TAX**		**1,558,612,658**	**1,240,164,718**

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

Dai-ichi Life Vietnam Fund Management Company Limited
Tran Chau Danh
Chief Executive Officer
12 August 2026

Dai-ichi Life Vietnam Fund Management Company Limited
Ho Thi Mai Phuong
Senior Officer
Fund Services Operations

Dai-ichi Life Vietnam Fund Management Company Limited
Tran Thi Anh Tram
Senior Manager
Fund Services Operations

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Form B 02g – QM

INTERIM STATEMENT OF FINANCIAL POSITION

				As at	
Code	**Item**		**Note**	**30.6.2026 VND**	**31.12.2025 VND**
100	**I.**	**ASSETS**			
110	1.	Cash and cash equivalents *In which:*	6.1	3,882,859,773	3,254,680,369
111	*1.1.*	*Cash for Fund's operations*		*882,859,773*	*254,680,369*
112	*1.2.*	*Term deposits with maturity within 3 months*		*3,000,000,000*	*3,000,000,000*
120	2.	Net investments	6.2	80,917,455,202	80,758,113,143
121	*2.1.*	*Investments*		*80,917,455,202*	*80,758,113,143*
121.2	*2.1.2*	*Bonds*		*32,417,455,202*	*26,758,113,143*
121.4	*2.1.4*	*Other investments*		*48,500,000,000*	*54,000,000,000*
130	3.	Receivables		3,063,271,460	2,152,365,349
133	*3.2.*	*Interest receivables*		*3,063,271,460*	*2,152,365,349*
136	*3.2.2.*	*Interest receivables not yet due*		*3,063,271,460*	*2,152,365,349*
100		**TOTAL ASSETS**		**87,863,586,435**	**86,165,158,861**
300	**II.**	**LIABILITIES**			
313	3.	Payables to distributors and Fund Management Company		1,201	601
314	4.	Tax payables and obligations to the State Budget		1,260,129	2,788,312
316	6.	Accrued expenses	6.3	86,899,506	103,357,890
317	7.	Subscription payables to unit holders	6.4	19,094,232	116,965,637
318	8.	Redemption payables to unit holders	6.4	63,655,078	3,235,108
319	9.	Fees payable to related service providers	6.5	114,042,075	86,218,726
300		**TOTAL LIABILITIES**		**284,952,221**	**312,566,274**

The notes on pages from 26 to 61 are an integral part of these interim financial statements.

Form B 02g – QM

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

Code	Item	Note	As at 30.6.2026 VND	As at 31.12.2025 VND
400	**III. DISTRIBUTABLE NET ASSET VALUE TO THE FUND UNIT HOLDERS**	6.6	**87,578,634,214**	**85,852,592,587**
411	1. Share capital		72,071,605,700	71,984,407,900
412	*1.1. Subscription capital*		*115,497,165,700*	*99,311,922,100*
413	*1.2. Redemption capital*		*(43,425,560,000)*	*(27,327,514,200)*
414	2. Share premium		1,457,657,328	1,377,426,159
420	3. Undistributed profits	6.7	14,049,371,186	12,490,758,528
430	**IV. NET ASSET VALUE PER FUND UNIT**	6.6	**12,151.61**	**11,926.55**
440	**V. DISTRIBUTED EARNINGS TO INVESTORS**		**-**	**-**
	VI. OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS			
004	4. Number of outstanding fund units	6.6	7,207,160.57	7,198,440.79

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S.G.P. 53 - C.T.T.N.H.H - P. PHÚ NHUẬN - T.P HỒ CHÍ MINH

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DFVN FIXED INCOME FUND

Form B 03g – QM

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

No.	Item	For the six-month period ended VND	VND
I	**Net Asset Value ("NAV") at the beginning of the period**	**85,852,592,587**	**75,950,396,455**
II	**Changes in NAV for the period** *In which:*	**1,558,612,658**	**1,240,164,718**
II.1	Changes in NAV due to market fluctuation and the Fund's operations	1,558,612,658	1,240,164,718
III	**Changes in NAV due to subscriptions, redemptions of fund units** *In which:*	**167,428,969**	**2,698,211,000**
III.1	Receipts from subscriptions	19,430,722,113	6,737,900,424
III.2	Payments for redemptions	(19,263,293,144)	(4,039,689,424)
IV	**NAV at the end of the period**	**87,578,634,214**	**79,888,772,173**
V	**NAV per fund unit at the end of the period**	**12,151.61**	**11,561.19**

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DFVN FIXED INCOME FUND

Form B 04g – QM

INTERIM STATEMENT OF INVESTMENT PORTFOLIO
AS AT 30 JUNE 2026

No	Item	Quantity	Market price as at 30.6.2026 VND	Total value VND	Percentage of total assets (%)
I	**Listed bonds**				
1	HDB125011	112,236	100,157	11,241,221,052	12.79
2	VBA123036	94,187	100,600	9,475,212,200	10.78
3	VBA124019	60,000	97,640	5,858,400,000	6.67
4	CTG123018	39,436	95,312	3,758,724,032	4.28
5	CTG121031	18,918	97,811	1,850,388,498	2.11
6	CTG123019	2,110	94,462	199,314,820	0.23
7	CTG123033	300	113,982	34,194,600	0.04
				32,417,455,202	**36.89**
II	**Other assets**				
1	Net interest receivables from investments			3,063,271,460	3.49
2	Term deposits with maturity of over than 3 months			48,500,000,000	55.20
				51,563,271,460	**58.69**
III	**Cash and cash equivalents**				
1	Cash at banks			882,859,773	1.00
2	Term deposits with maturity of less than 3 months			3,000,000,000	3.42
				3,882,859,773	**4.42**
IV	**Total value of portfolio**			**87,863,586,435**	**100.00**

S.G.P: 53 - C.T.T.N.H.H
CÔNG TY TNHH MỘT THÀNH VIÊN QUẢN LÝ QUỸ DAI-ICHI LIFE VIỆT NAM
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Form B 05g – QM

INTERIM STATEMENT OF CASH FLOWS
(Indirect method)

Code	Item		Note	For the six-month period ended 30 June 2026 VND	For the six-month period ended 30 June 2025 VND
	I.	**Cash flow from investing activities**			
01	**1.**	**Profit before income tax**		**1,558,612,658**	**1,240,164,718**
02	**2.**	**Adjustments for:**			
03		Unrealised losses from revaluation of investments	5.2	577,923,333	123,813,268
04		Accrued expenses		(16,458,384)	(7,409,408)
05	**3.**	**Profit from investing activities before changes in working capital**		**2,120,077,607**	**1,356,568,578**
20		(Increase)/decrease in investments		(737,265,392)	19,770,574,990
07		(Increase)/decrease in dividend and interest receivables		(910,906,111)	204,602,721
11		Increase in subscription and redemption fees payable to distributors and Fund Management Company		600	-
13		(Decrease)/ Increase in tax payables and obligations to the State		(1,528,183)	287,906
14		(Decrease)/increase in subscriptions payable to unit holders		(97,871,405)	875,571,909
15		Increase/(decrease) in redemptions payable to unit holders		60,419,970	(137,167,828)
17		Increase in fees payable to related service providers		27,823,349	1,790,588
19		**Net cash inflows from investing activities**		**460,750,435**	**22,072,228,864**
	II.	**Cash flow from financing activities**			
31	1.	Receipts from subscriptions	6.6	19,430,722,113	6,737,900,424
32	2.	Payments for redemptions	6.6	(19,263,293,144)	(4,039,689,424)
30		**Net cash inflow from financing activities**		**167,428,969**	**2,698,211,000**
40	**III.**	**Net increase in cash and cash equivalents in the period**		**628,179,404**	**24,770,439,864**

The notes on pages from 26 to 61 are an integral part of these interim financial statements.

DFVN FIXED INCOME FUND

Form B 05g – QM

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

Code	Item	Note	For the six-month period ended 30 June 2026 VND	2025 VND
50	**IV. Cash and cash equivalents at the beginning of the period**	6.1	**3,254,680,369**	**8,426,565,355**
51	Cash at banks at the beginning of the period:		**3,254,680,369**	**8,426,565,355**
52	- Cash at bank and cash equivalents for the Fund's operations		3,134,479,624	8,269,745,499
53	- Cash at bank for subscriptions and redemptions		120,200,745	156,819,856
55	**V. Cash and cash equivalents at the end of the period**	6.1	**3,882,859,773**	**33,197,005,219**
56	Cash at banks at the end of the period:		**3,882,859,773**	**33,197,005,219**
57	- Cash at bank and cash equivalents for the Fund's operations		3,800,110,463	32,301,781,282
58	- Cash at bank for the subscriptions and redemptions		82,749,310	895,223,937
60	**VI. Changes in cash and cash equivalents in the period**		**628,179,404**	**24,770,439,864**

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

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND

1.1 Licence for Fund Certificate Public Offering and Registration Certificate for Open-ended fund establishment

DFVN Fixed Income Fund ("the Fund") was established as a public open-ended fund under Establishment Registration Certificate No. 02/GCN-UBCK ("the ERC") issued by the State Securities Commission ("the SSC") on 4 February 2021. The charter capital of the Fund as stipulated in the ERC is VND60,173,500,000, equivalent to 6,017,350 fund units. The Fund operates in compliance with the Fund's Charter which was approved by General Meeting of Investors on 4 February 2021 and latest revision on 23 April 2026. The Fund has an indefinite life.

The fund units were issued to the public for the first time pursuant to Initial Public Offering Certificate No. 238/GCN-UCK issued by the SSC on 20 October 2020. According to this certificate, the Fund is authorised to raise a minimum of VND50,000,000,000 from the public with a par value of VND10,000 per fund unit.

The fund units are issued and redeemed through distributors.

The Fund has no employees and is managed by Dai-ichi Life Vietnam Fund Management Company Limited (the "Fund Management Company"). HSBC Bank (Vietnam) Limited has been appointed as the supervising 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, the Fund's charter capital is VND60,173,500,000.

The Fund's capital is based on the actual contribution of the unit holders presented in Note 6.6.

Investment objective

The Fund aims to achieve sustainable growth in the medium and long term through investments in fixed assets of good credit quality. The Fund's objectives might change from time to time depends on the market conditions and the decision of General Meeting of Investors or the Board of Representatives to maximise its profits for investors under the compliance with prevailing laws and regulations.

Frequency of Net Asset Value ("NAV") valuation

The Fund's NAV is determined on a weekly and a monthly basis. The weekly valuation date is Tuesday and Thursday. In case where Tuesday and/or Thursday fall on holidays of the Vietnam stock market, or the trading suspension date at the Stock Exchange under any decision of the Government Authorities (it depends on the Fund Management Company's discretion), the Fund shall not conduct NAV valuation on such holiday, the valuation date will be moved tonext valuation date (business working day). The monthly valuation date is the first day of the following month.

Method of NAV valuation

The Fund's NAV is calculated at total assets less its liabilities as at the valuation date. Total value of Fund's assets is measured at their market value or fair value (in case where market value is not available). Total liabilities are debts and payment obligations of the Fund as at the date prior to the valuation date.

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND (continued)

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

Method of NAV valuation (continued)

NAV per fund unit is calculated by dividing the total net asset value of the Fund by the number of outstanding units at the date prior to the valuation date.

NAV per fund unit shall be rounded to two (2) decimal places.

Valuation methodology for NAV calculation

NAV calculation methodology is regulated in accordance with the methodology in the Valuation Manual regulated in the Fund's Charter and in accordance with Circular 98/2020/TT-BTC and Circular 136/2025/TT-BTC issued by the Ministry of Finance. Details are as follows:

No	Type of investment assets	Valuation methodology
Cash and cash equivalent, money market instruments		
1	Cash (VND)	Cash balance on the date prior to the valuation date.
2	Foreign currencies	Value of the amounts in foreign currencies converted into VND on the date prior to the valuation date at the prevailing exchange rates applied by credit institutions permitted to trade foreign currencies.
3	Deposits with fixed terms	Value of the deposits plus outstanding interest accrued thereon calculated up to the date before the valuation date.
4	Treasury bills, bank notes, bills of exchange, transferable certificates of deposit, bonds and discounted money market instruments	Purchase price plus accumulative interest calculated up to the day preceding the valuation date.
5	Non-interest financial instruments including bills, bonds, valuable papers and other non-interest financial instruments	The listed price in the Stock Exchange; in case where there is no available listed price, the price is determined as the discounted cash flow of the historical cost on winning biding interest rate or other interest rate approved by Board of Representatives ("BoR") and holding period of the financial instruments.
Bonds		
6	Listed bonds and privately placed corporate bonds registered for trading on a Stock Exchange.	• Average of quoted price (or other similar terms upon Stock Exchanges' rules) of the latest trading date prior to the valuation date plus accumulative interest. • In case where there is no trading transaction over fifteen (15) days up to the valuation date, or where the market price has experienced significant fluctuations in accordance with the fluctuation threshold and valuation methodology prescribed in the Fund Charter, the bond price is determined at: - Purchased price plus accumulative interest; or - Par value plus accumulative interest; or - Valuation methodology approved by BoR. • The fair value of the bond using appropriate valuation technique as detail in the Valuation Manual that approved by BoR.

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(continued)

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND (continued)

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

Valuation methodology for NAV calculation (continued)

No	Type of investment assets	Valuation methodology
Bonds (continued)		
7	Unlisted bonds	• Quoted price (clean price) on quotation systems on the latest trading day prior to the valuation date; or - Purchased price plus accumulative interest; or - Par value plus accumulative interest; or - Valuation methodology approved by BoR. • The fair value of the bond using appropriate valuation technique as detail in the Valuation Manual that approved by BoR.
Shares		
8	Listed shares on a Stock Exchange, privately placed shares issued by listed entities, and additional shares offered to the public by listed entities. Registered shares of public interest entities on the UpCom, privately placed shares issued by trading-registered entities, and additional shares offered to the public by trading-registered entities.	• The market price is the closing price or other similar terms upon the Stock Exchange's rules of the most recent trading date prior to the valuation date. • In case where there is no trading transaction over fifteen (15) days up to the valuation date, the share price is determined as following: - Book value; or - Purchased price; or - Valuation methodology approved by BoR.
9	Shares which are suspended from trading, delisted or deregistered for trading other than as a result of a change of listing or trading venue between Stock Exchanges.	The share price is determined as following: - Book value; or - Par value; or - Valuation methodology approved by BoR.
10	Shares are delisted or deregistered for trading as a result of a change of listing or trading venue between Stock Exchanges.	• The closing price (or other similar terms of the Stock Exchange's rules) at the most recent trading date prior to the valuation date. • In case where there is no trading transaction over fifteen (15) days up to the valuation date, the share price is determined as following: - Book value; or - Purchased price; or - Valuation methodology approved by BoR.

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND (continued)

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

Valuation methodology for NAV calculation (continued)

No	Type of investment assets	Valuation methodology
Shares (continued)		
11	Shares of organizations that are in dissolution or bankruptcy	The share price is determined as following: - 80% of liquidating value on the most recent available Balance Sheet prior to valuation date; or - Valuation methodology approved by BoR.
12	Stocks and other contributed capital	• The market price is the average price of successful trading transactions at the most recent trading date prior to the valuation date from the securities pricing service providers. • In case of no quoted prices from securities pricing service providers, the price is determined as following: - Book value; or - Purchased price/ the value of contributed capital; or - Valuation methodology approved by BoR.
Derivatives		
13	Listed derivatives	• The closing price (or other similar terms of the Stock Exchange's rules) at the most recent trading date prior to the valuation date. • In the absence of the Stock Exchange closing price as prescribed above, the valuation shall be based on the end-of-day settlement price or, in the case of maturity, the final settlement price, as provided by the Vietnam Securities Depository and Clearing Corporation ("VSDC") to derivatives clearing members and published on its official website on the most recent trading day prior to the valuation date.
14	Listed derivatives with no transactions over fifteen (15) days up to the valuation date	The price is determined as the approved valuation methodology by the BoR.

1 GENERAL INFORMATION OF DFVN FIXED INCOME FUND (continued)

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

Valuation methodology for NAV calculation (continued)

No	Type of investment assets	Valuation methodology
Covered warrants		
15	Covered warrants listed on a Stock Exchange	• The closing price (or other similar terms of the Stock Exchange's rules) at the most recent trading date prior to the valuation date. • In case where there is no trading transaction over fifteen (15) days up to the valuation date, the share price is determined as following: - Book value; or - Purchased price; or - Valuation methodology approved by BoR.
Other investment assets		
16	Other investment assets	The average price of successful transactions at the most recent trading date prior to the valuation date from securities pricing service providers. There is no available quoted price, the price is determined as the approved valuation methodology by the BoR.

Frequency of subscriptions and redemptions of fund units

The fund units are subscribed and redeemed twice (2) a week on every Tuesday and Thursday. The increase in frequency of trading fund units shall be publicly announced, updated in the Fund's Prospectus, General Meeting of Investors and amended in the Fund's Charter, notified to Supervising Bank and on the public media as regulatory requirements. The decrease in frequency of trading fund units shall be approved by General Meeting of Investors and not fewer than twice (2) a month.

In case where the fund unit trading date falls on holidays of the Vietnam stock market, or the trading suspension date at the Stock Exchange under any decision of the Government Authorities (it depends on the Fund Management Company's decision), the valuation date will be moved to next valuation date (business working day).

Distribution of earnings

The Fund distributes its profit in accordance with the Fund's Charter.

Investment restrictions

The Fund's investment restrictions and the types of asset allowed to be invested in are stipulated in the Fund's Charter, Prospectus and other regulations.

2 FISCAL YEAR AND CURRENCY

2.1 Fiscal year

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

The interim financial statements prepared for the six-month period from 1 January to 30 June.

2.2 Currency

The interim financial statements are measured and presented in Vietnamese Dong ("VND").

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.

3 ACCOUNTING STANDARDS AND REPORTING FRAMEWORK APPLIED

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 the Ministry of Finance on 15 November 2012 on the promulgation of accounting system for open-ended 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 ("Circular 181/2015/TT-BTC"), Circular 98/2020/TT-BTC issued by Ministry of Finance on 16 November 2020 on providing guidance on operation and management of securities investment fund ("Circular 98/2020/TT-BTC"), Circular 136/2025/TT-BTC issued by Ministry of Finance on 29 December 2025 on the amendment and supplementation of several articles of Circular 98/2020/TT-BTC ("Circular 136/2025/TT-BTC") and prevailing regulations on preparation and presentation of financial statements applicable to open-ended funds.

The accompanying interim financial statements are not intended to present financial position and investment portfolio, results of operations, changes in Net Asset Value, 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.

The interim financial statements in Vietnamese language are the official statutory interim financial statements of the Fund. The interim financial statements in English language have been translated from the Vietnamese language interim financial statements.

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 REPORTING FRAMEWORK APPLIED (continued)

3.2 Registered accounting system

The registered accounting 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, cash of fund unit holders deposited for subscriptions and other short-term investments with the maturity within three (3) months, which are readily convertible to cash and subject to an insignificant risk of conversion.

4.2 Investments

Classification

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

Recognition/de-recognition

Purchases and sales of investments are recognised at trade date. Investments are derecognised 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 by the weighted average method at the end of the trading date.

Initial recognition and subsequent measurement

Investments are initially recognised at the cost of acquisition (excluding expenses associated with the acquisition such as brokerage fee, transaction fee and bank charge, etc.) and revalued as at the reporting date in accordance with Circular 198/2012/TT-BTC. Valuation methods are stipulated in the Valuation Manual which are established in accordance with valuation methodologies in the Fund's Charter.

Term deposits

Term deposits are subsequently measured in accordance with Circular 198/2012/TT-BTC at principal amounts as of the reporting date.

Accumulated interest of term deposits is recognised as receivables in the interim statement of financial position and interim statement of investment portfolio at the reporting date.

Listed Corporate bonds on securities exchanges

The market price average of quoted price (or other similar terms upon Stock Exchanges' rules) of the latest trading date prior to the valuation date plus accumulative interest (if the listed price excluding accumulative interest).

In case the average of quote price at the latest trading day prior to the valuation date has large fluctuations, the price fluctuation factor will be applied to calculate the bond price (details are mentioned large fluctuations in the Valuation Manual) plus accumulated interest.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.2 Investments (continued)

In case where there is no trading transaction over fifteen (15) days up to the valuation date, the bond price shall be prioritized as the following order:

- Price of the lasted reporting cycle but not over three (3) months up to the date prior to valuation date, plus accumulated interest;
- Purchase price plus accumulated interest;
- Par value plus accumulated interest.

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.

4.3 Receivables

Receivables represent amounts receivable from securities trading, dividend receivables, accrued interest from bonds, accrued interest from bank deposits, accrued interest from transferable certificates of deposit 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.

Increase in provision of overdue receivables from investments sold but not yet settled is recorded as expense in the interim statement of income.

Increase in provision of overdue dividend, bond interest, term deposit interest and other receivables are recorded as reduction of income in the interim statement of income.

4.4 Payables

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

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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 CIT at a 20% tax rate, 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.

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.

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026 (continued)

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

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

4.7 Share capital

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

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

Subscription capital

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

Redemption capital

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

Share premium

Share premium represents the difference between the net asset value per fund unit and par value per fund unit in a subscription/redemption transaction.

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.7 Share capital (continued)

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 deducting unrealised gains/(losses) from revaluation of investments and total expenses.

Unrealised profits/(losses) earned/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/(losses)" at the end of each reporting period.

Profits/assets distributed to unit holders

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

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

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

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 is recognised:

Interest income

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

Income from securities trading

Income from securities trading is recognised in the statement of income upon receipt of the trading report from the Viet Nam Securities Depository And Clearing Corporation ("VSDC") which is verified by the Supervising Bank (for listed and registered securities) and completion of the sale agreement (for unlisted securities).

4 SIGNIFICANT ACCOUNTING POLICIES (continued)

4.9 Expenses

Expenses are recognised on an accruals basis and prudent concept.

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 related party relationship, the Fund considers the substance of the relationship but not merely the legal form.

4.11 Segment reporting

(a) Business segments

The Fund's operation comprises only one business segment which is securities, 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.

4.12 Nil balances

Items or balances 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 Interest income

	For the six-month period ended 30 June	
	2026 VND	2025 VND
Interest income from deposits	1,778,284,935	1,335,331,508
Interest income from bonds	1,000,225,085	650,591,681
	2,778,510,020	1,985,923,189

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

5.2 Unrealised losses from revaluation of investments

	Carrying value VND	Market value as at 30.6.2026 VND	Unrealised loss from revaluation of investments as at 30.6.2026 VND	Cumulative unrealised gain as at 31.12.2025 VND	Unrealised loss from revaluation of investments for the six-month period end 30.6.2026 VND
Listed bonds	32,463,149,363	32,417,455,202	(45,694,161)	532,229,172	(577,923,333)

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

5.3 Custodian fees

	For the six-month period ended 30 June	
	2026 VND	2025 VND
Custodian fees (Note 8(a)(ii))	114,104,109	125,999,996
Transaction fees to Custodian Bank (Note 8(a)(ii))	1,950,000	3,300,000
Depository fees to HSBC Bank (Vietnam) on behalf of VSDC (Note 8(a)(ii))	316,744	178,263
	116,370,853	129,478,259

5.4 Other operating expenses

	For the six-month period ended 30 June	
	2026 VND	2025 VND
Remunerations to the Board of Representatives (Note 8(a)(iii))	53,051,021	53,999,999
Bank charges (Note 8(a)(ii))	5,900,400	11,085,800
Fee paid to VSDC for getting the list of investors	-	1,100,000
	58,951,421	66,185,799

6 ADDITIONAL INFORMATION TO THE INTERIM STATEMENT OF FINANCIAL POSITION

6.1 Cash and cash equivalents

	As at 30.6.2026 VND	As at 31.12.2025 VND
1. Cash at HSBC Bank (Vietnam) Limited for the Fund's operations (Note 8(b))		
Cash for the Fund's operations	800,110,463	134,479,624
Cash for the Fund's subscriptions and redemptions	82,749,310	120,200,745
	882,859,773	254,680,369
2. Term deposits with maturity of less than three (3) months		
The Joint Stock Commercial Bank for Investment and Development of Vietnam – Ho Chi Minh City Branch	3,000,000,000	3,000,000,000
	3,882,859,773	3,254,680,369

6.2 Investments

All investee companies presented in the Statement of Investment Portfolio are incorporated in Vietnam.

The Fund does not participate in the day-to-day financial and operating policy decisions 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 detail of the Fund's investments as at 30 June 2026 is as follows:

	Carrying value VND	Gain/(loss) from revaluation: Gain VND	Gain/(loss) from revaluation: Loss VND	Market value VND
Term deposits with maturity of more than three (03) months (*)	48,500,000,000	-	-	48,500,000,000
Listed bond (**)	32,463,149,363	223,570,952	(269,265,113)	32,417,455,202
	80,963,149,363	223,570,952	(269,265,113)	80,917,455,202

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

6.2 Investments (continued)

(*) Details of term deposits with maturity of more than three (3) months were as follows:

Bank name	Term Days	Interest rate (%)	Carrying value VND	Market value VND
Orient Commercial Joint Stock Bank	365	5.80	12,000,000,000	12,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	365	7.70	7,000,000,000	7,000,000,000
Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	369	6.70	6,000,000,000	6,000,000,000
Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	365	6.70	4,000,000,000	4,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	365	8.40	4,000,000,000	4,000,000,000
Orient Commercial Joint Stock Bank	367	6.50	3,000,000,000	3,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	366	8.80	3,000,000,000	3,000,000,000
Military Commercial Joint Stock Bank - So Giao Dich 2 Branch	365	8.30	2,500,000,000	2,500,000,000
Vietnam Technological and Commercial Joint Stock Bank	334	7.70	2,000,000,000	2,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	368	9.00	2,000,000,000	2,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	336	7.70	1,000,000,000	1,000,000,000
Vietnam International Commercial Joint Stock Bank (VIB)	369	5.95	1,000,000,000	1,000,000,000
Vietnam International Commercial Joint Stock Bank (VIB)	396	7.20	1,000,000,000	1,000,000,000
			48,500,000,000	48,500,000,000

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

6.2 Investments (continued)

(**) Detail of listed bonds as at 30 June 2026 were as follows:

	Quantity	Purchase value	Market value	Interest per annum (%)	Start date	Maturity date	Secured bond
Ho Chi Minh City Development Joint Stock Commercial Bank - HDB125011	112,236	11,223,614,142	11,241,221,052	7.900	24.03.2025	24.03.2032	Non-secured
Vietnam Bank for Agriculture and Rural Development - VBA123036	94,187	9,273,157,257	9,475,212,200	6.680	05.12.2023	05.12.2031	Non-secured
Vietnam Bank for Agriculture and Rural Development - VBA124019	60,000	6,000,000,000	5,858,400,000	6.680	14.08.2024	14.08.2034	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG123018	39,436	3,872,861,563	3,758,724,032	5.880	20.07.2023	20.07.2031	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG121031	18,918	1,858,144,073	1,850,388,498	5.675	18.11.2021	18.11.2031	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG123019	2,110	205,086,827	199,314,820	5.980	20.07.2023	20.07.2033	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG123033	300	30,285,501	34,194,600	5.880	01.11.2023	01.11.2031	Non-secured
	327,187	32,463,149,363	32,417,455,202				

NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026 (continued)

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

6.2 Investments (continued)

The detail of the Fund's investments as at 31 December 2025 is as follows:

	Carrying value VND	Gains/(losses) from revaluation Gain VND	Loss VND	Market value VND
Term deposits with maturity more than three (3) months (*)	54,000,000,000	-	-	54,000,000,000
Listed bonds (**)	26,225,883,971	533,370,572	(1,141,400)	26,758,113,143
	80,225,883,971	533,370,572	(1,141,400)	80,758,113,143

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

6.2 Investments (continued)

(*) Details of term deposits with maturity more than three (3) months were as follows:

Bank name	Term Days	Interest rate (%)	Carrying value VND	Market value VND
Orient Commercial Joint Stock Bank	365	5.80	12,000,000,000	12,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	365	7.70	7,000,000,000	7,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	365	6.60	7,000,000,000	7,000,000,000
Asia Commercial Joint Stock Bank - Ho Chi Minh City Branch	369	6.70	6,000,000,000	6,000,000,000
Asia Commercial Joint Stock Bank - Ho Chi Minh City Branch	184	5.20	5,000,000,000	5,000,000,000
Asia Commercial Joint Stock Bank - Ho Chi Minh City Branch	365	6.70	4,000,000,000	4,000,000,000
Orient Commercial Joint Stock Bank	367	6.50	3,000,000,000	3,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	366	6.60	3,000,000,000	3,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	365	6.60	3,000,000,000	3,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank	370	5.85	2,000,000,000	2,000,000,000
Vietnam International Commercial Joint Stock Bank	369	5.95	1,000,000,000	1,000,000,000
Vietnam International Commercial Joint Stock Bank	396	7.20	1,000,000,000	1,000,000,000
			54,000,000,000	54,000,000,000

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

6.2 Investments (continued)

(**) Details of listed bonds as at 31 December 2025 were as follows:

	Quantity	Purchase value VND	Market value VND	Interest per annum (%)	Start date	Maturity date	Secured bond
Ho Chi Minh City Development Joint Stock Commercial Bank - HDB125011	112,236	11,223,614,142	11,225,395,776	7.375	24.03.2025	24.03.2032	Non-secured
Vietnam Bank for Agriculture and Rural Development - VBA124019	60,000	6,000,000,000	6,180,120,000	6.680	14.08.2024	14.08.2034	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG123018	39,436	3,872,861,563	3,881,606,608	5.880	20.07.2023	20.07.2031	Non-secured
Vietnam Bank for Agriculture and Rural Development - VBA123036	30,717	3,035,891,865	3,251,793,771	6.680	05.12.2023	05.12.2031	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG121031	18,918	1,858,144,073	1,984,895,478	5.675	18.11.2021	18.11.2031	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG123019	2,110	205,086,827	205,157,410	5.980	20.07.2023	20.07.2033	Non-secured
Vietnam Joint Stock Commercial Bank for Industry and Trade - CTG123033	300	30,285,501	29,144,100	5.880	01.11.2023	01.11.2031	Non-secured
	263,717	26,225,883,971	26,758,113,143				

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

6.3 Accrued expenses

	As at	
	30.6.2026 VND	31.12.2025 VND
Audit fee	68,948,485	76,357,890
Remunerations to the Board of Representatives (Note 8(b))	17,951,021	27,000,000
	86,899,506	103,357,890

6.4 Subscription and redemption payables to unit holders

Subscription payable to unit holders represents cash received from unit holders for subscription.

Redemption payable to unitholders represents cash payable to unitholders for redemption.

6.5 Fees payable to related service providers

	As at	
	30.6.2026 VND	31.12.2025 VND
Payables to Fund Management Company		
Fund management fee (Note 8(b))	64,863,381	36,418,732
Payables to Supervising and Custodian Bank		
Custody fee (Note 8(b))	18,739,728	18,999,997
Supervising fee (Note 8(b))	7,594,518	7,699,997
	26,334,246	26,699,994
Payables for Transfer agency and Fund administration		
Fund administration fee (Note 8(b))	11,934,248	12,100,000
Transfer agency fee	10,910,200	11,000,000
	22,844,448	23,100,000
	114,042,075	86,218,726

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

6.6 Movements in owners' equity

	Unit	As at 31.12.2025	Incurred for the period	As at 30.06.2026
Subscription capital				
Number of fund units	CCQ	9,931,192.21	1,618,524.36	11,549,716.57
Subscription capital at par value	VND	99,311,922,100	16,185,243,600	115,497,165,700
Share premium of subscription capital	VND	5,098,649,166	3,245,478,513	8,344,127,679
Total subscription capital	VND	**104,410,571,266**	**19,430,722,113**	**123,841,293,379**
Redemption capital				
Number of fund units	CCQ	(2,732,751.42)	(1,609,804.58)	(4,342,556.00)
Redemption capital at par value	VND	(27,327,514,200)	(16,098,045,800)	(43,425,560,000)
Share premium of redemption capital	VND	(3,721,223,007)	(3,165,247,344)	(6,886,470,351)
Total redemption capital	VND	**(31,048,737,207)**	**(19,263,293,144)**	**(50,312,030,351)**
Total contribution capital	VND	**73,361,834,059**	**167,428,969**	**73,529,263,028**
Accumulated profits	VND	12,490,758,528	1,558,612,658	14,049,371,186
NAV	VND	**85,852,592,587**	**1,726,041,627**	**87,578,634,214**
Number of outstanding fund units	CCQ	**7,198,440.79**	**8,719.78**	**7,207,160.57**
NAV per fund unit	VND/ CCQ	**11,926.55**		**12,151.61**

6.7 Accumulated profits

	As at 31.12.2025 VND	Incurred for the period VND	As at 30.6.2026 VND
Realised gains	11,958,529,356	2,136,535,991	14,095,065,347
Unrealised gains/(losses)	532,229,172	(577,923,333)	(45,694,161)
Accumulated profits	12,490,758,528	1,558,612,658	14,049,371,186

7 NET ASSET VALUE ("NAV")

		For the six-month period ended 30 June 2026			
No.	Valuation date	NAV VND	Quantity of fund units	NAV per unit at calculation date VND	Increase/ (decrease) of NAV per unit VND
1	06/01/2026	85,962,759,667	7,198,440.79	11,941.85	-
2	08/01/2026	85,999,426,328	7,211,565.64	11,925.20	(16.65)
3	13/01/2026	86,111,547,174	7,214,762.79	11,935.46	10.26
4	15/01/2026	86,184,840,031	7,218,955.52	11,938.68	3.22
5	20/01/2026	86,259,450,439	7,217,499.00	11,951.43	12.75
6	22/01/2026	86,173,744,551	7,206,522.96	11,957.74	6.31
7	27/01/2026	86,521,668,005	7,230,334.25	11,966.48	8.74
8	29/01/2026	87,572,735,856	7,317,272.20	11,967.94	1.46
9	02/02/2026	86,567,477,205	7,226,899.86	11,978.50	10.56
10	03/02/2026	86,625,236,162	7,226,899.86	11,986.50	8.00
11	05/02/2026	86,689,639,164	7,230,683.63	11,989.13	2.63
12	10/02/2026	86,393,415,478	7,204,368.02	11,991.81	2.68
13	12/02/2026	96,984,800,138	8,137,013.03	11,918.96	(72.85)
14	23/02/2026	86,925,457,465	7,219,740.37	12,039.97	121.01
15	24/02/2026	86,910,043,385	7,219,740.37	12,037.83	(2.14)
16	26/02/2026	86,968,344,722	7,238,404.64	12,014.84	(22.99)
17	02/03/2026	87,019,169,276	7,240,891.18	12,017.74	2.90
18	03/03/2026	87,138,990,763	7,240,891.18	12,034.29	16.55
19	05/03/2026	87,033,412,865	7,258,092.48	11,991.22	(43.07)
20	10/03/2026	86,866,405,780	7,248,080.27	11,984.74	(6.48)
21	12/03/2026	87,278,208,587	7,254,247.33	12,031.32	46.58
22	17/03/2026	87,703,865,876	7,260,378.53	12,079.79	48.47
23	19/03/2026	87,406,244,574	7,254,205.23	12,049.04	(30.75)
24	24/03/2026	87,095,759,670	7,246,763.13	12,018.57	(30.47)
25	26/03/2026	87,266,312,495	7,243,089.68	12,048.21	29.64
26	31/03/2026	87,002,285,454	7,236,040.73	12,023.46	(24.75)
27	01/04/2026	87,462,377,862	7,244,598.84	12,072.77	49.31
28	02/04/2026	87,154,958,682	7,244,598.84	12,030.33	(42.44)
29	07/04/2026	87,218,258,700	7,247,075.73	12,034.95	4.62
30	09/04/2026	87,371,034,523	7,246,538.09	12,056.93	21.98
31	14/04/2026	87,355,760,732	7,245,046.17	12,057.30	0.37
32	16/04/2026	87,291,766,694	7,252,259.87	12,036.49	(20.81)
33	21/04/2026	87,197,597,358	7,234,837.66	12,052.46	15.97
34	23/04/2026	87,530,087,572	7,246,746.88	12,078.53	26.07
35	28/04/2026	88,511,888,686	7,245,439.23	12,216.22	137.69
36	01/05/2026	87,396,240,246	7,242,781.58	12,066.66	(149.56)
37	05/05/2026	87,940,232,003	7,242,781.58	12,141.77	75.11
38	07/05/2026	88,057,349,080	7,256,464.66	12,135.02	(6.75)
39	12/05/2026	87,938,990,331	7,257,979.03	12,116.18	(18.84)
40	14/05/2026	87,431,402,122	7,252,768.37	12,054.90	(61.28)
41	19/05/2026	87,531,539,631	7,228,679.16	12,108.92	54.02
42	21/05/2026	87,606,796,163	7,228,987.20	12,118.82	9.90
43	26/05/2026	87,677,572,526	7,224,005.10	12,136.97	18.15
44	28/05/2026	87,356,036,964	7,223,184.69	12,093.83	(43.14)
45	01/06/2026	87,740,323,777	7,250,260.26	12,101.67	7.84

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026
(continued)

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

		For the six-month period ended 30 June 2026			
No.	Valuation date	NAV VND	Quantity of fund units	NAV per unit at calculation date VND	Increase/ (decrease) of NAV per unit VND
46	02/06/2026	87,792,647,871	7,250,260.26	12,108.89	7.22
47	04/06/2026	87,756,807,161	7,240,213.69	12,120.74	11.85
48	09/06/2026	87,876,946,763	7,234,044.14	12,147.69	26.95
49	11/06/2026	87,653,001,599	7,234,755.06	12,115.54	(32.15)
50	16/06/2026	87,836,449,855	7,234,951.30	12,140.57	25.03
51	18/06/2026	87,841,128,718	7,228,650.63	12,151.80	11.23
52	23/06/2026	87,708,248,900	7,231,908.70	12,127.95	(23.85)
53	25/06/2026	87,276,736,853	7,204,583.24	12,114.05	(13.90)
54	30/06/2026	87,325,982,754	7,202,510.40	12,124.38	10.33
55	01/07/2026	87,578,634,214	7,207,160.57	12,151.61	27.23

Average NAV of the period	**87,428,060,737**
Changes in NAV per fund unit during the period - highest level	**(149.56)**
Changes in NAV per fund unit during the period - lowest level	**0.37**

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

		For the six-month period ended 30 June 2025			
No.	Valuation date	NAV VND	Quantity of fund units	NAV per unit at calculation date VND	Increase/ (decrease) of NAV per unit VND
1	02/01/2025	75,950,396,455	6,675,156.03	11,378.07	-
2	07/01/2025	75,896,513,040	6,675,156.03	11,369.99	(8.08)
3	14/01/2025	75,896,854,159	6,677,125.98	11,366.69	(3.30)
4	21/01/2025	75,941,639,747	6,673,998.98	11,378.73	12.04
5	03/02/2025	76,204,973,298	6,685,929.43	11,397.81	19.08
6	04/02/2025	76,215,989,734	6,685,929.43	11,399.46	1.65
7	11/02/2025	76,317,809,553	6,698,618.98	11,393.06	(6.40)
8	18/02/2025	76,329,050,759	6,699,341.21	11,393.51	0.45
9	25/02/2025	76,539,191,063	6,702,668.50	11,419.21	25.70
10	03/03/2025	76,634,775,434	6,709,845.03	11,421.24	2.03
11	04/03/2025	76,646,060,799	6,709,845.03	11,422.92	1.68
12	11/03/2025	77,040,397,125	6,729,867.87	11,447.53	24.61
13	18/03/2025	77,228,284,130	6,733,204.36	11,469.76	22.23
14	25/03/2025	77,563,885,927	6,747,928.98	11,494.47	24.71
15	01/04/2025	77,979,542,278	6,791,657.52	11,481.66	(12.81)
16	08/04/2025	78,322,585,694	6,816,683.44	11,489.83	8.17
17	15/04/2025	78,150,922,139	6,805,207.52	11,483.98	(5.85)
18	22/04/2025	78,377,878,733	6,812,606.68	11,504.82	20.84
19	29/04/2025	78,303,198,047	6,801,285.27	11,513.00	8.18
20	05/05/2025	78,818,192,390	6,856,366.36	11,495.62	(17.38)
21	06/05/2025	78,896,408,813	6,856,366.36	11,507.02	11.40
22	13/05/2025	79,045,054,886	6,863,310.82	11,517.04	10.02
23	20/05/2025	79,155,751,198	6,869,377.13	11,522.98	5.94
24	27/05/2025	79,363,333,180	6,883,274.39	11,529.88	6.90
25	02/06/2025	79,459,831,852	6,892,589.54	11,528.29	(1.59)
26	03/06/2025	79,653,188,327	6,892,589.54	11,556.35	28.06
27	10/06/2025	79,799,217,255	6,915,027.96	11,539.97	(16.38)
28	17/06/2025	79,832,612,998	6,908,536.20	11,555.64	15.67
29	24/06/2025	79,849,791,465	6,912,502.51	11,551.50	(4.14)
30	01/07/2025	79,888,772,173	6,910,078.71	11,561.19	9.69

Average NAV of the period	**77,908,679,524**
Changes in NAV per fund unit during the period - highest level	**28.06**
Changes in NAV per fund unit during the period - lowest level	**0.45**

8 RELATED PARTIES TRANSACTIONS

(a) Transactions with related parties

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

(i) Dai-ichi Life Vietnam Fund Management Company Limited (the "Fund Management Company")

	For the six-month period ended 30 June 2026 VND	2025 VND
Fund management fee	282,882,101	193,107,588

In accordance with the Fund's Charter, Fund Management Company is entitled to receive annual management fee equal to 0.9% of NAV of the Fund.

According to Resolution No. 07/NQ-DH/DFVN-FIX/2026 dated 23 April 2026 of the Annual Investors' General Meeting for the financial year 2025, from 23 April 2026, the annual fund management fee is a rate of 0.9% of NAV of the Fund until it is replaced by another decision or announcement. The fund management fee is calculated (accured) for each valuation period based on the NAV of the Fund excluding fee at the date prior to the valuation date. The monthly fee payable is total fee which is calculated (accrued) for valuation dates within each month.

(ii) HSBC Bank (Vietnam) Limited (the "Supervising, Custodian Bank and Fund Administration")

	For the six-month period ended 30 June 2026 VND	2025 VND
Custodian fees (Note 5.3)	114,104,109	125,999,996
Fund administration fee	72,666,299	52,800,007
Supervising fee	46,242,185	52,800,007
Bank charges (Note 5.4)	5,900,400	11,085,800
Transaction fee (Note 5.3)	1,950,000	3,300,000
Depository fees to HSBC on behalf of VSDC (Note 5.3)	316,744	178,263

The Fund has appointed HSBC Bank (Vietnam) Limited ("HSBC") to be the Custodian Bank and Supervising Bank of the Fund. HSBC was authorised by the Fund Management Company to provide fund administration service and transfer agency service.

In accordance with the Fund's Charter, the Fund has to pay HSBC custodian service fee, supervising fee and fund administration fee on a monthly basis. The above fees are calculated at each valuation period using NAV at valuation date. Monthly fees are total fees of valuation periods within each month, the details are as follows:

8 RELATED PARTIES TRANSACTIONS (continued)

(a) Transactions with related parties (continued)

(ii) HSBC Bank (Vietnam) Limited ("the Supervising, Custodian Bank, and Fund Admin") (continued)

According to Resolution No. 07/NQ-DH/DFVN-FIX/2026 dated 23 April 2026 and the 13th amended Fund's Prospectus registered with the State Securities Commission of Vietnam on 13 April 2026 and the service fee agreement No. VN MSS/FG20250408 dated 8 April 2025 with HSBC Bank (Vietnam) Limited ("HSBC"), which is applicable for twice a week valuation frequency and notice of increase in trading frequency No. 092/CEO/DFVN25 dated 9 July 2025, effectively from 22 July 2025, the applicable service fee with HSBC Bank (Vietnam) Limited is as follows:

Services	Fee rates
Supervising fee (excluding VAT)	0.02% per annum on NAV. Minimum supervising fee is VND7,000,000 per month
Custodian fee	0.06% per annum on NAV. Minimum custodian fee is VND19,000,000 per month
Fund administration fee (excluding VAT)	0.035% per annum on NAV. Minimum fund administration is VND11,000,000 per month

In addition, the Fund also has obligation to pay HSBC the following fees in relation to assets transactions of the Fund:

Services	Fee rates
Purchases/sales of securities	VND150,000 per transaction

(iii) Board of Representatives' remunerations

	For the six-month period ended 30 June	
	2026 VND	2025 VND
Board of Representatives' remunerations (Note 5.4)	53,051,021	53,999,999

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

8 RELATED PARTIES TRANSACTIONS (continued)

(b) Balances with related parties

	As at	
	30.6.2026 VND	31.12.2025 VND
Dai-ichi Life Vietnam Fund Management Company Limited		
Fund management fee payable (Note 6.5)	64,863,381	36,418,732
HSBC Bank (Vietnam) Limited		
Cash for the Fund's operations (Note 6.1)	882,859,773	254,680,369
Custody fee (Note 6.5)	18,739,728	18,999,997
Fund administration fee (Note 6.5)	11,934,248	12,100,000
Supervising fee (Note 6.5)	7,594,518	7,699,997
Board of Representatives		
Accrued Board of Representatives' remunerations (Note 6.3)	17,951,021	27,000,000

Number of fund units held by related parties is as follows:

	As at	
	30.6.2026 Unit	31.12.2025 Unit
Number of fund units held by the Board of Representatives and Board of Executives of the Fund Management Company	30,076.84	27,591.90
Number of fund units held by the Fund Management Company's employees and its related parties	6,008,402.57	6,038,251.13

9 THE FUND'S PERFORMANCE INDICATORS

		For the six-month period ended 30 June	
		2026 VND	2025 VND
I	**Investment performance**		
1	Management fee paid to Fund Management Company/Average NAV during the period (%)	0.65	0.50
2	Custody, supervising fee paid to Supervising Bank/Average NAV during the period (%)	0.37	0.47
3	Fund administration fee, and other expenses paid to related service suppliers/Average NAV during the period (%)	0.32	0.30
4	Audit fee/Average NAV during the period (%)	0.16	0.18
7	Legal advisory fee, quotation fee and other fees, remunerations paid to the Fund Board of Representatives/Average NAV during the period (%)	0.12	0.14
8	Operation expenses/Average NAV during the period (%)	1.63	1.62
9	Turnover of investment portfolio during the period (%)	7.30	12.94

9 THE FUND'S PERFORMANCE INDICATORS (continued)

II	Others	For the six-month period ended 30 June 2026 VND	2025 VND
1	**Fund scale at the beginning of the period (calculated on par value of fund units)**		
	Total value of fund units at the beginning of the period (unit)	71,984,407,900	66,751,560,300
	Total number of fund units at the beginning of the period (VND)	7,198,440.79	6,675,156.03
2	**Change in Fund scale during the period (calculated on par value of fund units)**		
	Number of issued fund units during the period (unit)	1,618,524.36	586,563.15
	Value of subscription capital during the period (at par value) (VND)	16,185,243,600	5,865,631,500
	Number of redeemed fund units during the period (unit)	(1,609,804.58)	(351,640.47)
	Value of redemption capital during the period (at par value) (VND)	(16,098,045,800)	(3,516,404,700)
3	**Fund scale at the end of the period (calculated on par value of fund units)**		
	Total value of fund units at the end of the period (VND)	72,071,605,700	69,100,787,100
	Total number of fund units at the end of the period (unit)	7,207,160.57	6,910,078.71
4	**Percentage of fund units held by the Fund Management Company and related parties at the end of the period (%)**	**83.78**	**87.32**
5	**Proportion of fund units held by 10 largest unit holders at the end of the period (%)**	**85.51**	**89.46**
6	**Percentage of fund units held by foreign unit holders at the end of the period (%)**	**83.25**	**86.83**
7	**Number of unit holders at the end of the period**	**3,824**	**3,431**
8	**NAV/fund unit at the end of the period**	**12,151.61**	**11,561.19**

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE

On 6 November 2009, the Vietnamese Ministry of Finance issued Circular 210/TT-BTC providing guidance on the application of International Accounting Standards regarding the presentation and disclosure of financial instruments ("Circular 210/TT-BTC"), which is applicable for financial statements whose 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 listed securities and cash at bank. The Board of Executives of the Fund Management Company has 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 Supervising 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 at banks, transferable certificates of deposit, investments in securities and receivables from investment activities.

All current cash at bank and term deposits were placed with financial institutions where the Fund did not expect any losses.

Receivables from investment activities include interest receivables from term deposits. Credit risk relating to unsettled transactions is considered minimal due to the good credit rating of the counterparties and short securities settlement period. The maximum exposure to credit risk faced by the Fund is equal to the carrying amounts of cash at bank, transferable certificates of deposit and receivables from investment activities.

As at 30 June 2026 and as at 31 December 2025, there were no any doubtful debts.

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(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. Open-ended funds face high risk of liquidity due to obligation to redeem its fund units from unit holders.

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 and as at 31 December 2025, all the Fund's liabilities were due within 1 year.

As at 30 June 2026 and as at 31 December 2025, there was no obligation relating to derivative financial instruments.

(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. The fund is currently exposed to interest rate risk primarily related to bank deposits and listed corporate bonds. This risk is arisen when the market interest rate is increased, the value of bank deposits, listed corporate bond, has been decreased.

The Fund Management Company manages interest rate risk by analysing the competitive situation in the market in order to obtain interest rates that are beneficial to the Fund's purposes and remain within its risk management limits.

As at 30 June 2026, the Fund assessed that market interest rates will remain under control at a stable level. Therefore, interest rate risk has a negligible impact on the Fund's performance. Details of interest rates on bank deposits, listed corporate bonds are presented in Note 6.2.

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.

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(d) Fair value of financial assets and liabilities

Financial assets of the Fund comprise:

- Cash and cash equivalents;
- Term deposits with maturity more than three (3) months;
- Listed corporate bonds; and
- Interest and other receivables.

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.

Fair value measurement approach has not been stipulated in neither Circular 210/TT-BTC nor Vietnamese Accounting Standards, 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.

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 approved by the Board of Representatives to determine fair value of the Fund's financial assets including cash and cash equivalents and investments. Fair value of the Fund's other financial assets and financial liabilities approximate their carrying value due to short-term maturity of these financial instruments.

10 FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

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

Fair values of the Fund's financial assets and financial liabilities are as follows:

	Carrying value		Fair value	
	30.6.2026 VND	31.12.2025 VND	30.6.2026 VND	31.12.2025 VND
Financial assets				
Cash and cash equivalents	3,882,859,773	3,254,680,369	3,882,859,773	3,254,680,369
Net Investments	80,917,455,202	80,758,113,143	80,917,455,202	80,758,113,143
- Term deposits with maturity more than 3 months	*48,500,000,000*	*54,000,000,000*	*48,500,000,000*	*54,000,000,000*
- Listed corporate bonds	*32,417,455,202*	*26,758,113,143*	*32,417,455,202*	*26,758,113,143*
Net interest receivables	3,063,271,460	2,152,365,349	3,063,271,460	2,152,365,349
- Term deposit Interest receivables	*1,812,630,138*	*1,217,908,220*	*1,812,630,138*	*1,217,908,220*
- Bond interest receivables	*1,250,641,322*	*934,457,129*	*1,250,641,322*	*934,457,129*
Total	**87,863,586,435**	**86,165,158,861**	**87,863,586,435**	**86,165,158,861**
Financial liabilities				
Fees payable to related service providers	114,042,075	86,218,726	114,042,075	86,218,726
Accrued expenses	86,899,506	103,357,890	86,899,506	103,357,890
Redemption payable to unit holders	63,655,078	3,235,108	63,655,078	3,235,108
Subscription payable to unit holders	19,094,232	116,965,637	19,094,232	116,965,637
Subscription and redemption fee payable to distributors and the Fund Management Company	1,201	601	1,201	601
Total	**283,692,092**	**309,777,962**	**283,692,092**	**309,777,962**

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 Board of Representatives on 12 August 2026.

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
Tran Chau Danh
Chief Executive Officer

Dai-ichi Life Vietnam Fund Management Company Limited
Ho Thi Mai Phuong
Senior Officer
Fund Services Operations

Dai-ichi Life Vietnam Fund Management Company Limited
Tran Thi Anh Tram
Senior Manager
Fund Services Operations
Fund Management Operations