

AMERICAN VIETNAMSEBIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai
Tan My Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS
The First Quarter of 2026

Ho Chi Minh, April 2026



AMERICAN VIETNAMSEBIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai, Tan Mỹ Ward, Ho Chi Minh City

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AMERICAN VIETNAMESE BIOTECH INC

4F, Phu Ma Duong Building, No. 85 Hoang Van Thai Street, Tan My Ward, Ho Chi Minh City

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of American Vietnamese Biotech INC (hereinafter referred to as "the Company") presents its Report and the Company's Separate Financial Statements for the First Quarter.

Company Overview

American vietnamese biotech inc was established and operated under the Business Registration Certificate of Joint Stock Company No. 3800237998, first registered on August 26, 2002, changed for the 24th time on August 17, 2025, issued by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City .

Charter capital : 1.311.056.500.000 VND.

Stock code : AMV.

Number of shares : 131.105.650 shares.

Face value : 10,000 VND.

The Company's head office is located at 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.

The Company's business lines are medical equipment and medical testing chemicals.

Board of Directors and Management

Members of the Board of Directors and the Board of Management during the accounting period and up to the date of this report include:

Board of Directors

Mr. Nakatani Yoshitaka Chairman of the Board

Mrs. Dang Nhi Nuong Member

Mr. Le Khanh Nguyen Member

Board of Directors

Mrs. Dang Nhi Nuong Director

Legal representative

The legal representative of the Company during the accounting period and up to the time of this report is Ms. Dang Nhi Nuong – Director

The Board of Directors is responsible for preparing the Separate financial statements that give a true and fair view of the Separate financial position, Separate results of operations and Separate cash flows of the Company during the accounting period. In preparing the Separate financial statements for the first quarter, the Board of Directors must:

- Select suitable accounting policies and apply them consistently;

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REPORT OF THE BOARD OF DIRECTORS

- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed. and all material discrepancies have been presented and explained in the Separate Financial Statements for the first quarter ;
- Prepare the Separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Establish and implement an effective internal control system to minimize the risk of material misstatement due to fraud or error in the preparation and presentation of the quarterly Separate financial statements I.

The Board of Directors is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position and performance of the Company and that the accounting records comply with the applicable accounting system. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and the statutory requirements relevant to the preparation and presentation of the Separate Financial Statements for the quarter I .

The Board of Directors confirms that it has complied with the above requirements in preparing the Separate Financial Statements for the quarter I .

Approval of Separate Financial Statements

Board of Directors approves the quarterly Separate financial statements I attached. The Separate financial statements for the fourth quarter have fairly and fairly reflected the Separate financial situation of the Company as of march 31, 2026, as well as the Separate business results for the quarter I and Separate cash flows for the period ended on the same date, in accordance with accounting standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of the Separate Financial Statements for the quarter I.

On behalf of the Board of Directors



Dang Nhi Nuong

Director

Ho Chi Minh City, April 29, 2026

FINANCIAL STATEMENT
As of March 31, 2026

Unit: VND

ASSET	Code	Note	31/03/2026	01/01/2026
A. SHORT-TERM ASSETS	100		218.140.740.358	76.291.607.680
I. Cash and cash equivalents	110	5.01	2.055.082.507	1.972.095.736
1. Cash	111		2.055.082.507	1.972.095.736
III. Short-term receivables	130		196.538.686.457	57.933.710.997
1. Short-term trade receivables	131	5.02	18.737.701.130	18.793.097.280
2. Short-term vendor advance	132	5.03	157.203.147.035	17.757.003.704
4. Other short-term receivable	135	5.04a	20.857.163.420	21.642.935.141
5. Provision for doubtful short-term receivables	136		(259.325.128)	(259.325.128)
IV. Inventory	140	5.05	19.414.517.415	16.284.033.892
1. Inventory	141		19.414.517.415	16.284.033.892
VI. Other short-term assets	160		132.453.979	101.767.055
2. Deductible value added tax	162		126.290.551	95.603.627
3. Taxes and other amounts receivable from the	163	5.07a	6.163.428	6.163.428
B. LONG-TERM ASSETS	200		1.553.696.609.990	1.568.706.701.461
I. Long-term receivables	210		149.227.000.000	149.227.000.000
5. Other long-term receivables	215		149.227.000.000	149.227.000.000
II. Fixed assets	220		57.156.916.615	59.898.270.445
1. Tangible fixed assets	221	5.08	25.832.241.914	27.087.910.847
- Original price	222		54.860.290.809	54.860.290.809
- Accumulated depreciation	223		(29.028.048.895)	(27.772.379.962)
2. Intangible fixed assets	227	5.09	31.324.674.701	32.810.359.598
- Original price	228		59.564.895.987	59.564.895.987
- Accumulated depreciation	229		(28.240.221.286)	(26.754.536.389)
V. Long-term unfinished assets	250		20.691.865.470	20.691.865.470
1. Cost of unfinished basic construction	252		20.691.865.470	20.691.865.470
VI. Long-term financial investments	260	5.10	1.326.494.939.414	1.338.766.989.770
1. Investments in subsidiaries	261		1.254.740.000.000	1.254.740.000.000
2. Investments in joint ventures and associates	262		153.300.000.000	153.300.000.000
4. Provision for losses on long-term investments	264		(81.545.060.586)	(69.273.010.230)
VII. Other long-term assets	270		125.888.491	122.575.776
1. Long-term prepaid expenses	271	5.06	125.888.491	122.575.776
TOTAL ASSET	280		1.771.837.350.348	1.644.998.309.141

SEPARATE BALANCE SHEET (continued)
As of March 31, 2026

CAPITAL SOURCE	Code	Note	31/03/2026	01/01/2026
C. LIABILITIES PAYABLE	300		267.024.555.594	124.569.205.721
I. Short-term debt	310		267.024.555.594	124.569.205.721
1. Short-term trade payables	311	5.11	3.947.586.349	917.335.164
3. Taxes and other payments to the State	314	5.07b	38.100.038	29.144.742
4. Payable to workers	315		1.288.401.430	562.519.653
5. Short-term payable expenses	316	5.12	25.062.399.950	23.968.555.935
6. Other short-term payables	320	5.13	209.561.972.000	75.965.554.400
7. Short-term loans and finance leases	321	5.14	27.126.095.827	23.126.095.827
D. EQUITY	400	5.15	1.504.812.794.754	1.520.429.103.420
1. Owner's contributed capital	411		1.311.056.500.000	1.311.056.500.000
- Common shares with voting rights	411a		1.311.056.500.000	1.311.056.500.000
2. Capital surplus	412		(395.300.000)	(395.300.000)
3. Undistributed profit after tax	420		194.151.594.754	209.767.903.420
- Undistributed profit after tax accumulated to the end			209.761.246.420	234.243.514.791
- Undistributed profit this period			(15.609.651.666)	(24.475.611.371)
TOTAL CAPITAL	440		1.771.837.350.348	1.644.998.309.141



Dang Nhi Nuong
Director

Ho Chi Minh City, April 29, 2026

Nguyen Thu Huyen
Chief accountant

Tran Hang Nga
Preparator by

SEPARATE BUSINESS PERFORMANCE REPORT FOR THE
THE FIRST QUARTER OF 2026

Unit: VND

ITEMS	Code	Note	Quarter I 2026		Accumulated from the beginning of the year to the end of this period	
			This year	Last year	This year	Last year
1. Sales and service revenue	01	6.01	3.284.624.829	10.953.264.234	3.284.624.829	10.953.264.234
2. Revenue deductions	02		7.952.381	0	7.952.381	0
3. Net revenue from sales and services	10		3.276.672.448	10.953.264.234	3.276.672.448	10.953.264.234
4. Costs of goods sold	11	6.02	3.880.120.084	9.414.314.967	3.880.120.084	9.414.314.967
5. Gross profit from sales and service provision	20		(603.447.636)	1.538.949.267	(603.447.636)	1.538.949.267
6. Gain/loss from sale and disposal of investment property	21		0	0	0	0
7. Financial revenue	22	6.03	60.270	5.000.134.401	60.270	5.000.134.401
8. Financial expenses	23	6.04	13.461.675.193	(224.776.482)	15.649.248.309	(224.776.482)
- Including: interest expense	24		1.189.624.837	168.906.041	1.189.624.837	168.906.041
9. Cost of sales	25	6.05	0	60.550.707	0	60.550.707
10. Business management costs	26	6.06	1.542.502.332	821.087.427	1.542.502.332	821.087.427
11. Net operating profit	30		(15.607.564.891)	5.882.222.016	(17.795.138.007)	5.882.222.016
12. Other income	31		615	0	615	0
13. Other costs	32	6.07	2.087.390	0	2.087.390	0
14. Other profits	40		(2.086.775)	0	(2.086.775)	0
15. Total accounting profit before tax	50		(15.609.651.666)	5.882.222.016	(17.797.224.782)	5.882.222.016
16. Current corporate income tax expenses		6.08	0	0	0	0
17. Deferred corporate income tax expenses	52		0	0	0	0
18. Profit after corporate income tax	60		(15.609.651.666)	5.882.222.016	(17.797.224.782)	5.882.222.016



Director
Ho Chi Minh City, April 29, 2026

Nguyen Thu Huyen
Chief accountant

Tran Hang Nga
Preparator by

SEPARATE STATEMENT OF CASH FLOWS

(By Indirect method)

THE FIRST QUARTER OF 2026

ITEMS	Code	This year	Last year
I. Cash flows from operating activities	01		
1. Profit before tax		(15.609.651.666)	5.882.222.016
2. Adjustments for the following items:		16.202.968.753	2.410.569.526
- Depreciation of fixed assets and investment real estate	02	2.741.353.830	2.635.480.409
- Provisions	03	12.272.050.356	(1.393.682.523)
- Profit and loss from investment activities	05	(60.270)	(134.401)
- Interest expenses	06	1.189.624.837	1.168.906.041
3. Profit from operations before changes in working capital	08	593.317.087	8.292.791.542
- Increase, decrease receivables	09	(147.635.662.384)	(6.575.337.124)
- Increase, decrease inventory	10	(3.130.483.523)	(15.884.716)
- Increase, decrease payables	11	137.259.068.036	(2.671.815.971)
- Increase, decrease prepaid expenses	12	(3.312.715)	14.747.328
- Interest paid	14	0	(23.631.642)
- Corporate income tax paid	15		0
<i>Net cash flow from operating activities</i>	20	(12.917.073.499)	(979.130.583)
II. Cash flows from investing activities			
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21	0	0
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22	0	0
3. Money spent on lending, buying debt instruments other units	23	0	0
4. Proceeds from loan recovery, resale of debt instruments other units	24	0	0
5. Money spent on investment in other entities	25	0	0
6. Proceeds from capital investment in other entities	26	9.000.000.000	0
7. Interest income, dividends and profits	27	60.270	134.401
<i>Net cash flows from investing activities</i>	30	9.000.060.270	134.401
III. Cash flow from financing activities			
1. Receipts from borrowings	33	4.000.000.000	
2. Loan principal repayment	34		(155.368.358)
<i>Net cash flow from financing activities</i>	40	4.000.000.000	(155.368.358)
Net cash flow during the period	50	82.986.771	(1.134.364.540)

AMERICAN VIETNAMSEBIOTECH INC
Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang
Van Thai, Tan My, Ho Chi Minh City

From B 03-DN
Issued under Circular 99/2025/TT-BTC
27 October 2025 of the Ministry of Finance

SEPARATE STATEMENT OF CASH FLOWS
(By Indirect method)
THE FIRST QUARTER OF 2026

ITEMS	Code	This year	Last year
Cash and cash equivalents at the beginning of the year	60	1.972.095.736	6.404.911.296
Cash and cash equivalents at the end of the period	70	2.055.082.507	5.270.546.756



Dang Nhi Nuong
Director

Ho Chi Minh City, April 29, 2026

Nguyen Thu Huyen
Chief accountant

Tran Hang Nga
Preparator by

These explanatory notes are an integral part of and should be read in conjunction with the accompanying separate financial statements.

1. OPERATIONAL CHARACTERISTICS

1.1 Form of Capital Ownershi

Amvi Biotec Inc. is established and operating under the Enterprise Registration Certificate No. 3800237998, initially issued on August 26th, 2002, and amended for the 24th time on August 17, 2025, by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City.

- **Charter Capital** : 1.311.056.500.000 VND
- **Stock Code** : AMV
- **Number of Shares** : 131.105.650 shares
- **Par Value** : 10.000 VND per share
- **Head Office** : 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai Street, Tan My Ward, Ho Chi Minh City, Vietnam.

1.2 Business Areas

The Company operates in the field of medical equipment and medical testing chemicals.

1.3 Business Activities

Retail of pharmaceuticals, medical instruments, cosmetics, and hygiene products in specialized stores. Specifically:

Trading pharmaceuticals, medical equipment, instruments, and medical testing chemicals.

Manufacturing medical, dental, orthopedic, and rehabilitation equipment. Specifically: Manufacturing medical testing instruments.

Manufacturing pharmaceuticals, chemical drugs, and medicinal materials. Specifically: Manufacturing and trading vaccines and medical biological products.

Real estate business, including ownership, usage rights, or leasing. Specifically: real estate trading.

Manufacturing cosmetics, soaps, detergents, polishes, and cleaning products.

Agency, brokerage, and auction activities. Specifically: consignment agency. Manufacturing plastic products.

Asset holding company activities. Specifically: financial investment.

Other professional, scientific, and technological activities not classified elsewhere. Specifically: technology transfer.

1.4 Normal Production and Business Cycle

The Company's normal production and business cycle does not exceed 12 months.

1.5 Statement on the Comparability of Information in the Financial Statements

The comparative figures of the previous period are consistent and comparable with those of the current period.

1.6 Company Structure

Company	Place of establishment	Benefit ratio (%)	Voting rights	Main business activities
Directly owned companies				
1. Viet My Hospital Investment Joint Stock Company	No. 307 Nguyen Du Street extended, Nong Trang Ward, Phu Tho Province, Vietnam	83.33	83.33	Wholesale of pharmaceuticals and medical instruments, wholesale of medical machinery and equipment
2. Ha Long Kyoto Technology Development Joint Stock Company	Lot A15, Nam Son Industrial Park, Ba Che Commune, Quang Ninh Province, Vietnam	99	99	Manufacture of medicines, pharmaceutical chemicals and pharmaceutical materials. Manufacture of ovens, furnaces and kilns
3. Golab Uong Bi Testing Center Joint Stock Company	Group 4, Zone 4, Bai Chay Ward, Quang Ninh Province	98	98	General and specialized clinics
4. Song Hau New Technology Application Research Joint Stock Company	Song Hau Industrial Park Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98	98	Manufacture of ovens, furnaces and furnaces
5. Ha Dong Clinic Joint Stock Company	3rd Floor, No. 1 Phuc Thinh, Cau Bui, Kien Hung Ward, Hanoi City, Vietnam	98	98	General, specialist and dental clinics

AMERICAN VIETNAMESE BIOTECH INC

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NOTES TO SEPARATE FINANCIAL STATEMENTS

Quarter I 2026

6. Hoa Binh Clinic Joint Stock Company	1st Floor, No. 83 Cu Chinh Lan Street, Group 13, Hoa Binh Ward, Phu Tho Province, Vietnam	98	98	General, specialist and dental clinics
7. Viet Tri Clinic Joint Stock Company	No. 307 Nguyen Du Street extended, Nong Trang Ward, Phu Tho Province, Vietnam	98	98	General, specialist and dental clinics
8. Gia Lam High-Tech Clinic Joint Stock Company	18BT5 Phap Van - Tu Hiep urban area, Yen So ward, Hanoi city, Vietnam	98	98	General, specialist and dental clinics
9. Can Tho Medicare Clinic Joint Stock Company	No. 408 Nguyen Van Cu Street, An Binh Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
10. Hau Giang Medicare Clinic Joint Stock Company	No. 16, 1st Floor, Street No. 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
11. Soc Trang Medicare Clinic Joint Stock Company	1st Floor, No. 438 Le Duan Street, Ward 4, Phu Loi Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
12. Golab Nga Bay Testing Center Joint Stock Company	No. 222, 30/4 Street, Area 5, Nga Bay Ward, Can Tho City	98	98	General, specialist and dental clinics
13. Leopard Solutions Joint Stock Company	No. 34, Street 79, Dinh Hamlet, Cu Chi Commune, Ho Chi Minh City, Vietnam	75	75	Computer programming
Indirectly owned companies				
1. Famicare Thu Duc Joint Stock Company	28 Hien Vuong, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam	96.04	96.04	General, specialist and dental clinics
Investment in associates				
1. Huu Nghi Medicare clinic Joint Stock Company	No. 179 Giai Phong Street, Bach Mai Ward, Hanoi City	49	49	General, specialist and dental clinics
2. Golab Ninh Binh Testing Center Joint Stock Company	1st Floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh	49	49	General, specialist and dental clinics
3. Golab Phap Van Testing center Joint Stock Company	1st Floor, Lot BT 5, No. 18, New Urban Area, Phap Van - Tu Hiep, Yen So Ward, Hanoi City	35	35	General, specialist and dental clinics

AMERICAN VIETNAMESE BIOTECH INC

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NOTES TO SEPARATE FINANCIAL STATEMENTS

Quarter I 2026

4. Fami care Phap Van Joint Stock Company	1st Floor, Lot BT 5, No. 17, New Urban Area Phap Van - Tu Hiep, Yen So Ward, Hanoi City	35	35	General, specialist and dental clinics
5. Golab Go Vap Testing Center Joint Stock Company	Lầu 1, Số 178 Nguyễn Thái Sơn, Phường Hạnh Thông, TP Hồ Chí Minh	35	35	General, specialist and dental clinics
6. Nghe An clinic Joint Stock Company	1st Floor, No. 68 Ho Tong Thoc Street, Block 13, Vinh Phu Ward, Nghe An	35	35	General, specialist and dental clinics
7. Ba Dinh clinic Joint Stock Company	No. 37A Doc Phu San, De La Thanh Street, Lang Ward, Hanoi City, Vietnam	35	35	General, specialist and dental clinics
8. Golab Bac Lieu Testing Center Joint Stock Company	Ground Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province, Vietnam	35	35	General, specialist and dental clinics
9. Golab Binh Duong Test Center Joint Stock Company	634 Binh Duong Boulevard, Zone 5, Phu Loi Ward, Ho Chi Minh City, Vietnam	35	35	General, specialist and dental clinics
10. Famicare Tuyen Quang Joint Stock Company	2nd Floor, No. 23, Hoa Lu Street, Group 01, Minh Xuan Ward, Tuyen Quang	35	35	General, specialist and dental clinics
11. Golab Vung Tau Testing Center Joint Stock Company	No. 745 Vo Van Kiet, Tam Long Ward, Ho Chi Minh City, Vietnam	49	49	General, specialist and dental clinics
12. Golab Tien Giang Testing Center Joint Stock Company	1st Floor, No. 75, Nguyen Thai Hoc Street, Group 22, Ha Giang 2 Ward, Tuyen Quang	49	49	General, specialist and dental clinics
13. Golab Ha Giang Testing Center Joint Stock Company	368A, Phuoc Hoa Hamlet, Trung An Ward, Dong Thap Province, Vietnam	35	35	General, specialist and dental clinics

2. FISCAL YEAR AND CURRENCY USED IN ACCOUNTING

The Company's fiscal year begins on January 1st and ends on December 31st each year.
The currency used in accounting records is the Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND POLICIES APPLIED**3.1 Accounting Policies Applied**

The Company applies the accounting regime issued under Circular No. 99/2025/TT-BTC, which provides guidance on corporate accounting regimes dated October 27, 2025 issued by the Ministry of Finance.

3.2 Statement of Compliance with Accounting Standards and Policies

The Company has applied the Vietnamese Accounting Standards (VAS) and the relevant guidance documents issued by the Government. The separate financial statements have been prepared and presented in accordance with all applicable regulations, standards, and circulars guiding the implementation of the accounting regime currently in effect.

3.3 Accounting Method Applied

The Company applies the general journal accounting method.

4. ACCOUNTING POLICIES APPLIED

4.1 Basis for Preparing Separate Financial Statements

The separate financial statements are prepared on an accrual basis (except for information related to cash flows).

4.2 Cash and Cash Equivalents

Cash includes cash on hand, demand deposits, term deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a maturity of no more than three months from the date of investment, which are easily convertible into a known amount of cash and carry minimal risk of changes in value at the reporting date.

4.3 Receivables

Receivables are presented at book value, net of provisions for doubtful debts.

Receivables are categorized as customer receivables, internal receivables, and other receivables, based on the following principles:

- **Customer Receivables:** Represent trade receivables arising from transactions of a buy-sell nature between the Company and independent buyers, including receivables from entrusted export sales.
- **Internal Receivables:** Represent receivables from dependent entities without independent legal status.
- **Other Receivables:** Represent non-trade receivables unrelated to buy-sell transactions.

Provision for Doubtful Debts

Provisions for doubtful debts are established for each specific receivable based on the overdue age of the debt or the estimated loss that may occur. Specifically:

- For overdue debts:
 - 30% of the value for receivables overdue from 6 months to less than 1 year.

- 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue for 3 years or more.
- For receivables not yet overdue but deemed unlikely to be collected, provisions are established based on the expected loss.

Changes in provisions for doubtful debts at the financial year-end are recognized in administrative expenses.

4.4 Inventories

Inventories are recognized at the lower of cost or net realizable value.

- **Cost of Inventories:** Includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.
- **Net Realizable Value:** The estimated selling price in the ordinary course of business, less estimated costs of completion and costs to sell.

Inventory valuation is calculated using the weighted average method and accounted for under the perpetual inventory system.

Provision for Inventory Devaluation

Provisions for inventory devaluation are established for each inventory item with a cost exceeding its net realizable value. Changes in provisions for inventory devaluation at the end of the financial year are recognized in the cost of goods sold.

4.5 Fixed Assets and Depreciation

Fixed assets, both tangible and intangible, are recognized at historical cost. During use, they are accounted for at historical cost, accumulated depreciation, and net book value.

- **Historical Cost:** Includes all costs incurred to acquire the fixed asset and bring it to a ready-to-use condition.
- Subsequent costs are capitalized only if they are certain to increase future economic benefits from the use of the asset. Otherwise, they are recognized as expenses in the current period.

When a fixed asset is sold or disposed of, its historical cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in the income statement.

Depreciation is calculated on a straight-line basis over the estimated useful life of the asset, in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, as amended and supplemented by Circular No. 30/2025/TT-BTC dated May 30, 2025 on the management, use, and depreciation of fixed assets.

4.6 Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid expenses recorded in the balance sheet and are allocated over the periods that match the economic benefits generated from such expenses.

4.7 Liabilities and Accrued Expenses

Liabilities and accrued expenses are recognized as the amounts payable in the future for goods and services already received. Accrued expenses are recorded based on reasonable estimates of the amounts payable.

Classification of Payables

- **Trade Payables:** Reflects amounts payable for the purchase of goods, services, or assets to independent suppliers, including payables for imports through consignment agents.
- **Accrued Expenses:** Reflects amounts payable for goods or services received from suppliers or delivered to customers but not yet paid due to the absence of invoices or sufficient accounting documentation, including accrued wages and anticipated production/business expenses.
- **Internal Payables:** Reflects payables between parent entities and dependent sub-entities without independent legal status.
- **Other Payables:** Reflects non-commercial payables unrelated to the purchase, sale, or provision of goods and services.

4.8 Borrowings and Financial Lease Liabilities

Loans are tracked by lender, loan agreements, and repayment terms. In the case of foreign currency loans, detailed tracking is conducted in the original currency.

4.9 Borrowing Costs

Borrowing costs include loan interest and other directly related expenses. Borrowing costs are recognized as expenses when incurred.

Borrowing costs directly attributable to the construction or production of an asset requiring an extended period (over 12 months) for intended use or sale are capitalized. For loans exclusively financing the construction of fixed assets or investment properties, interest is capitalized even when the construction period is less than 12 months. Any temporary income earned from the interim investment of loans is deducted from the asset's initial cost.

For general-purpose loans partially used for construction or production, capitalized borrowing costs are calculated based on a weighted average capitalization rate applied to cumulative expenditures. The capitalization rate is determined by the weighted average interest rate on outstanding loans, excluding specific-purpose loans for a particular asset.

4.10 Equity

Owner's Capital Contribution

Owner's capital contributions are recorded based on the actual capital contributed by shareholders.

4.11 Profit Distribution

Post-tax profits are distributed to shareholders after the establishment of reserves according to the Company's charter, legal regulations, and approval by the General Meeting of Shareholders.

4.12 Revenue and Income

Sales Revenue

Sales revenue is recognized when the following conditions are met:

- Substantial risks and rewards associated with ownership of the goods have been transferred to the buyer.
- The Company no longer retains managerial control or ownership of the goods.
- Revenue can be reliably measured.
- Economic benefits from the transaction are probable.
- Costs related to the transaction can be identified.

Service Revenue

Service revenue is recognized when the transaction outcome can be reliably measured. For services spanning multiple periods, revenue is recognized based on the work completed as of the balance sheet date, meeting the following conditions:

- Revenue is reliably measurable.
- Economic benefits are probable.
- The portion of work completed by the balance sheet date is identifiable.
- Costs incurred and expected to complete the transaction are measurable.

Completed work is determined using the percentage-of-completion method.

Financial Income

Financial income, including interest, royalties, dividends, profit shares, and other financial revenue, is recognized when the following conditions are met:

- Economic benefits are probable.
- Revenue can be reliably measured.

Dividends and profit shares are recognized when the Company has the right to receive them. Dividends received in shares are only tracked by the increase in the number of shares without recognizing their value as financial income.

Interest income is accrued based on the outstanding balance and the effective interest rate for each period.

4.13 Corporate Income Tax

Current Tax

Current tax is calculated based on taxable income, which differs from accounting profit due to adjustments for temporary differences, non-deductible expenses, tax-exempt income, and losses carried forward.

4.14 Related Parties

A party is considered related if it has control or significant influence over the other in financial and operational decision-making. Related parties include:

- Entities directly or indirectly controlling, controlled by, or under common control with the Company, including parent companies, subsidiaries, and associates.
- Individuals directly or indirectly holding voting rights in the Company with significant influence, key management personnel, and their close family members.
- Entities significantly influenced by the individuals mentioned above, either directly or indirectly.



V. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM BALANCE SHEET

For the financial period as at 31 march 2025

	31/03/2026	01/01/2026
	VND	VND
01. Cash and cash equivalents		
- Cash	1.795.271.793	581.800.202
- Non-term bank deposits	259.810.714	1.390.295.534
Total	2.055.082.507	1.972.095.736
02. Short-term receivables of client		
	31/03/2026	01/01/2026
	VND	VND
Golab Hai Duong Testing Center., Jsc	1.120.000.000	1.120.000.000
Golab Hai Phong Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Quan 5 Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Da Nang Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Thai Binh Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Vinh Yen Testing Center ., Jsc	1.252.791.156	1.252.791.156
Golab Thanh Hoa Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Quang Binh Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Binh Dinh Testing Center ., Jsc	1.120.000.000	1.120.000.000
Golab Ha Tinh Testing Center ., Jsc	1.149.807.175	1.149.807.175
Ha Noi Children's Hospital	1.014.619.200	1.079.342.650
Phu Tho Obstetrics and Pediatrics Hospital	785.137.402	392.157.788
Tan Son Regional Medical Center	401.147.200	852.707.200
Others	5.174.198.997	5.106.291.311
Total	18.737.701.130	18.793.097.280
Allowance for doubtful debt		
	31/03/2026	01/01/2026
	VND	VND
Hau Giang Tuberculosis and Lung Hospital	(35.168.802)	(35.168.802)
Phu Tho Provincial General Hospital	(25.420.000)	(25.420.000)
Gia Rai Town Medical Center	(27.496.482)	(27.496.482)
Central Lung Hospital	(171.239.844)	(171.239.844)
Total	(259.325.128)	(259.325.128)
03. Short-term seller advance		
	31/03/2026	01/01/2026
	VND	VND
Japan Kanpeki .,Jsc	61.128.940.247	5.518.853.693
Lou Investment., Jsc	63.597.260.000	7.719.000.000
Others	32.476.946.788	4.519.150.011
Total	157.203.147.035	17.757.003.704

04. Other Receivables	31/03/2026	01/01/2026
a. Other short-term receivable	VND	VND
Advances	4.002.316.411	0
Mortgage, collaterals and deposits	1.792.607.792	1.642.935.141
Phu Tho Obstetrics and Pediatrics Hospital	11.000.000.000	20.000.000.000
Others	4.062.239.217	0
Total	20.857.163.420	21.642.935.141
b. Other long-term receivable	31/03/2026	01/01/2026
	VND	VND
Receivables from other organizations and individuals	149.227.000.000	149.227.000.000
Phu Tho Obstetrics and Pediatrics Hospital	149.227.000.000	149.227.000.000
Total	149.227.000.000	298.454.000.000
05. Inventory	31/03/2026	01/01/2026
	VND	VND
- Goods	19.414.517.415	16.284.033.892
Total	19.414.517.415	16.284.033.892
06. Prepaid expenses	31/03/2026	01/01/2026
	VND	VND
a, short-term	0	0
- Others	0	0
b, Long -term	125.888.491	122.575.776
- Tools and equipment	125.888.491	122.575.776
Total	125.888.491	122.575.776
07. Taxes and other payments to the State	31/03/2026	01/01/2026
	VND	VND
a, Revenues	6.163.428	0
- Other payables	6.163.428	0
b, Payables	38.100.038	29.144.742
- Value Added Tax	0	0
- Personal income tax	38.100.038	29.144.742

8. Tangible fixed assets		ITEMS	Machinery, equipment VND	Total VND
HISTORY COST				
Original price			54.860.290.809	54.860.290.809
- Depreciation during the period			-	-
- Liquidation, sale			-	-
Ending Balance			54.860.290.809	54.860.290.809
ACCUMULATED DEPRECIATION				
Original price			27.772.379.962	27.772.379.962
- Depreciation during the period			1.255.668.933	1.255.668.933
- Liquidation, sale			-	-
Ending Balance			29.028.048.895	29.028.048.895
NET BOOK VALUE				
Original price			27.087.910.847	27.087.910.847
Ending Balance			25.832.241.914	25.832.241.914

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9. Increase, decrease in Intangible fixed assets		ITEMS		Software VND	Total VND
HISTORY COST					
Original price					
- Increase during the period					
- Liquidation, sale					
Ending Balance					
59.564.895.987					
-					
-					
59.564.895.987					
ACCUMULATED DEPRECIATION					
Original price					
- Depreciation during the period					
- Liquidation, sale					
Ending Balance					
26.754.536.389					
1.485.684.897					
-					
28.240.221.286					
NET BOOK VALUE					
Original price					
Ending Balance					
32.810.359.598					
31.324.674.701					

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10. Long-term-financial investment

	Ending Balance		Beginning Balance	
	Original price	Preventive	Original price	Preventive
<i>a. Investment in subsidiaries</i>	1.254.740.000.000	(111.712.553.809)	1.284.140.000.000	(66.099.749.901)
Viet My Hospital Investment Joint Stock Company	250.000.000.000	(2.703.737.702)	250.000.000.000	(25.413.135.933)
Ha Long Kyoto Technology Development Joint Stock Company	108.900.000.000	(44.602.136)	108.900.000.000	(6.633.132.993)
Golab Uong Bi Testing Center Joint Stock Company	49.000.000.000	(688.764.361)	49.000.000.000	(4.734.983.320)
Song Hau New Technology Research Joint Stock Company	147.000.000.000	-	147.000.000.000	-
Vietnam National Software Production Joint Stock Company	-	-	29.400.000.000	-
Ha Dong Clinic Joint Stock Company	77.420.000.000	(630.977.402)	77.420.000.000	(3.506.226.604)
Hoa Binh Clinic Joint Stock Company	122.500.000.000	(636.727.080)	122.500.000.000	(1.048.906.277)
Viet Tri Clinic Joint Stock Company	106.820.000.000	(6.369.852.219)	106.820.000.000	(16.859.880.336)
Gia Lam High-Tech Clinic Joint Stock Company	77.420.000.000	28.955.884	77.420.000.000	(4.264.635.232)
Medicare Can Tho Clinic Joint Stock Company	77.420.000.000	(463.019.608)	77.420.000.000	(1.712.600.648)
Medicare Hau Giang Clinic Joint Stock Company	77.420.000.000	(203.829.185)	77.420.000.000	(1.926.248.557)
Medicare Soc Trang Clinic Joint Stock Company	77.420.000.000	-	77.420.000.000	-
Golab Nga Bay Testing Center Joint Stock Company	77.420.000.000	-	77.420.000.000	-
Leopard Solutions Joint Stock Company	6.000.000.000	-	6.000.000.000	-

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<i>b. Investment in Joint venture and associates</i>	153.300.000.000	(559.496.547)	153.300.000.000	(3.173.260.329)
Medicare Huu Nghi Clinic Joint Stock Company	14.700.000.000	(25.343.613)	14.700.000.000	(367.995.537)
Golab Ninh Binh Testing Center Joint Stock Company	14.700.000.000	(20.410.899)	14.700.000.000	(259.877.882)
Golab Vung Tau Testing Center Joint Stock Company	14.700.000.000	(172.213.715)	14.700.000.000	(339.897.320)
Golab Ha Giang Testing Center Joint Stock Company	14.700.000.000	(21.971.205)	14.700.000.000	(77.990.865)
Golab Phap Van Testing Center Joint Stock Company	10.500.000.000	(29.911.206)	10.500.000.000	(189.302.858)
Famicare Phap Van Joint Stock Company	10.500.000.000	(19.587.201)	10.500.000.000	(74.387.718)
Famicare Tuyen Quang Joint Stock Company	10.500.000.000	(21.453.716)	10.500.000.000	(61.938.451)
Nghe An Clinic Joint Stock Company	10.500.000.000	(21.355.061)	10.500.000.000	(164.680.334)
Ba Dinh Clinic Joint Stock Company	10.500.000.000	(73.669.184)	10.500.000.000	(1.192.208.595)
Golab Bac Lieu Testing Center Joint Stock Company	10.500.000.000	(128.607.329)	10.500.000.000	(150.231.169)
Golab Tien Giang Testing Center Joint Stock Company	10.500.000.000	(8.640.241)	10.500.000.000	(72.826.119)
Golab Binh Duong Testing Center Joint Stock Company	10.500.000.000	(13.082.212)	10.500.000.000	(103.345.734)
Golab Go Vap Testing Center Joint Stock Company	10.500.000.000	(3.250.965)	10.500.000.000	(118.577.747)
Total	1.408.040.000.000	(12.272.050.356)	1.437.440.000.000	(69.273.010.230)

11. Short-term trade payables	Ending Balance	Beginning Balance
Golab Ha Tinh Testing Center Joint Stock Company	2.940.000.000	
Other suppliers	1.007.586.349	917.335.164
Total	3.947.586.349	917.335.164
12. Short-term deferred revenues	Ending Balance	Beginning Balance
Interest payable to Viet Capital Commercial Joint Stock Bank	25.062.399.950	23.968.555.935
Total	25.062.399.950	23.968.555.935
13. Other short-term payables	Ending Balance	Beginning Balance
Social insurance	101.876.250	26.550.000
Health insurance	18.338.225	4.779.500
Unemployment insurance	8.150.100	2.124.000
Dividends payable(*)	75.924.090.000	75.931.270.000
CAPELLA GROUP.,JSC	133.500.000.000	-
Other short-term payables	9.517.425	830.900
Total	209.561.972.000	75.965.554.400
14. Short-term loans and finance lease	Ending Balance	Beginning Balance
Viet Capital Commercial Joint Stock Bank	27.126.095.827	23.126.095.827
Total	27.126.095.827	23.126.095.827

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18. Owner's equity

ITEMS	Owner's equity	Share premium	Undistributed Profit	Total
Original price	1.311.056.500.000	(395.300.000)	209.767.903.420	1.520.429.103.420
Increase	-	-	(15.609.651.666)	(15.609.651.666)
- Gains in the period	-	-	(15.609.651.666)	(15.609.651.666)
Decrease	-	-	-	-
- losses in the period	-	-	-	-
- Profit distribution	-	-	-	-
Ending Balance	1.311.056.500.000	(395.300.000)	194.158.251.754	1.504.819.451.754

VI. NOTE TO THE INFORMATION INCOM STATEMENT :
Unit: VND

01. 1. Revenue from sales and service provision	This year	Last year
- Revenue from sales of goods and provision of services	3.284.624.829	10.953.264.234
Total	3.284.624.829	10.953.264.234
02. Costs of goods sold	This year	Last year
- Cost of goods sold, services provided	3.880.120.084	9.414.314.967
Total	3.880.120.084	9.414.314.967
03. Financial income	This year	Last year
- Deposit interest, loan interest	60.270	134.401
- Dividends, profits shared	0	5.000.000.000
Total	60.270	5.000.134.401
04. Financial expenses	This year	Last year
- Loan Interest	1.189.624.837	1.168.906.041
- Provision/(Reversal) of investment loss provision	12.272.050.356	(1.393.682.523)
Total	13.461.675.193	(224.776.482)
05. Selling expenses	This year	Last year
- Employees cost	0	43.333.332
- Outsourcing service costs	0	17.217.375
Total	0	60.550.707

06. Business management costs

	This year	Last year
- Employees cost	1.117.523.978	555.833.803
- Office supplies costs	17.797.003	10.295.454
- Fixed asset depreciation cost	1.498.107	1.498.107
- Taxes, fees and charges	0	6.000.000
- Outsourcing service costs	405.663.244	247.460.063
- Other costs	20.000	0
Total	1.542.502.332	821.087.427

07. Other costs

	This year	Last year
- Others costs	2.087.390	0
Total	2.087.390	0

08. Current corporate income tax expenses

	This year	Last year
- Total accounting profit before tax	(15.609.651.666)	5.882.222.016
- Corporate income tax rate	0	0
- Corporate Income Tax payable	0	0

VII. FINANCIAL INSTRUMENTS

Types of financial instruments of the Company

The Company has financial assets such as cash and cash equivalents, trade receivables, other receivables, listed and unlisted financial instruments. The Company's financial liabilities mainly include trade payables, loans and borrowings, accrued expenses and other payables. The main purpose of these financial liabilities is to mobilize financial resources for the Company's operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company has not hedged these risks due to the lack of a market to trade financial instruments.

The Board of Directors reviews and agrees to apply management policies for the above risks as follows:

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes: interest rate risk, commodity price risk and other price risks, such as equity price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of market interest rates. The Company's exposure to market risk from changes in interest rates relates primarily to the Company's cash and borrowings.

The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates favorable to the Company's purposes.

Commodity price risk

The Company is exposed to commodity and service price risks due to the purchase of goods and services for the Company's business operations. The Company manages commodity price risks by closely monitoring relevant market information and situations, and by organizing bidding for large value purchase contracts with contractors and suppliers on a fixed unit price or fixed lump sum price basis.

Stock price risk

The securities held by the Company may be affected by risks regarding the future value of the investment shares. The Company manages securities price risk by setting investment limits and diversifying its investment portfolio.

The Board of Directors assesses that the impact of stock price fluctuations on the Company's profit after tax and equity is insignificant.

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or transaction contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Accounts receivable

The Company regularly monitors its outstanding receivables. For major customers, the Company reviews each customer for deterioration in credit quality at the reporting date. The Company seeks to maintain close control over outstanding receivables and has a credit control staff to minimize credit risk. Based on this and the fact that the Company's trade receivables relate to a large number of different customers, there is no significant concentration of credit risk.

Bank deposit

The Company mainly maintains its deposits with well-known banks in Vietnam. Credit risk from deposits with banks is managed by the Company's treasury department in accordance with the Company's policy. The Company's maximum exposure to credit risk for items on the balance sheet at the end of the reporting period is the carrying amount as disclosed in Note 5.1. The Company considers that the concentration of credit risk in respect of bank deposits is low.

Liquidity risk

Liquidity risk is the risk that the Company will have difficulty in fulfilling its financial obligations due to lack of capital. The Company's liquidity risk arises mainly from the fact that financial assets and financial liabilities have different maturities.

The Company minimizes liquidity risk by maintaining a level of cash and cash equivalents and bank borrowings that the Board of Directors believes is adequate to finance the Company's operations and minimize the risk due to fluctuations in cash flows.

The Company believes that the concentration of risk with respect to debt repayment is low. The Company has adequate access to the necessary sources of funding.

Fair value

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation.

The Company uses the following methods and assumptions to estimate fair value for presentation purposes in the Consolidated Financial Statements:

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- The fair value of cash and demand deposits, trade payables, accrued expenses and other payables is equivalent to the carrying amount of these items because these instruments have short-term maturities.
- The fair value of trade receivables and other receivables is assessed by the Company based on information on the repayment of each customer and debtor. Based on this assessment, the Company estimates the provision for the expected uncollectible portion of these receivables. At the end of the accounting period, the Company assesses that the carrying amount of receivables after deducting the provision is not significantly different from the fair value.
- listed securities is determined based on published prices at the reporting date.
- Fair value of unlisted securities, financial investments whose fair price cannot be determined with certainty due to the lack of a liquid market for the securities, financial investments are presented at book value.

Bank loans whose fair value cannot be determined reliably because there is no liquid market for bank loans are stated at carrying amount.

VIII. OTHER INFORMATION**8.1 Information for interested parties**

Company	Relationship
1. Viet My Hospital Investment Joint Stock Company	Subsidiary company
2. Ha Long Kyoto Technology Development Joint Stock Company	Subsidiary company
3. Golab Uong Bi Testing Center Joint Stock Company	Subsidiary company
4. Song Hau New Technology Application Research Joint Stock Company	Subsidiary company
5. Ha Dong Clinic Joint Stock Company	Subsidiary company
6. Hoa Binh Clinic Joint Stock Company	Subsidiary company
7. Viet Tri Clinic Joint Stock Company	Subsidiary company
8. Gia Lam High-Tech Clinic Joint Stock Company	Subsidiary company
9. Can Tho Medicare Clinic Joint Stock Company	Subsidiary company
10. Hau Giang Medicare Clinic Joint Stock Company	Subsidiary company

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11. Soc Trang Medicare Clinic Joint Stock Company	Subsidiary company
12. Golab Nga Bay Testing Center Joint Stock Company	Subsidiary company
13. Leopard Solutions Joint Stock Company	Subsidiary company
14. Vietnam National Software Production .,Jsc	Subsidiary company
15. Huu Nghi Medicare clinic Joint Stock Company	Affiliate company
16. Golab Ninh Binh Testing Center Joint Stock Company	Affiliate company
17. Golab Phap Van Testing center Joint Stock Company	Affiliate company
18. Fami care Phap Van Joint Stock Company	Affiliate company
19. Golab Go Vap Testing Center Joint Stock Company	Affiliate company
20. Nghe An Clinic Joint Stock Company	Affiliate company
21. Ba Dinh Clinic Joint Stock Company	Affiliate company
22. Golab Bac Lieu Testing Center Joint Stock Company	Affiliate company
23. Golab Binh Duong Testing Center Joint Stock Company	Affiliate company
24. Famicare Tuyen Quang Joint Stock Company	Affiliate company
25. Golab Vung Tau Testing Center Joint Stock Company	Affiliate company
26. Golab Tien Giang Testing Center Joint Stock Company	Affiliate company
27. Golab Ha Giang Testing Center Joint Stock Company	Affiliate company

8.2 Related party transactions

Related party	Transactions	This year
Viet Tri Clinic Joint Stock Company	Sales and service provision	180.390.700

8.3 Board of Directors, Management Income

Board of Directors, Management Income	This quarter this year	This quarter last year
	VND	VND
Mrs Dang Nhi Nuong	60.000.000	60.000.000

8.4 Comparison data

The comparative figures on the Separate Balance Sheet and corresponding notes are the figures of the Separate Financial Statements for the fiscal year ending December 31, 2025. The figures on the Income Statement, Cash Flow Statement and corresponding notes are the figures of the Company's Separate Financial Statements.

8.5 Information on ongoing operations

There are no significant events that could cast significant doubt on the Company's ability to continue as a going concern and the Company has no intention or need to cease operations or reduce the scale of its operations. .

8.6 Events occurring after the balance sheet date

The Board of Directors of the Company affirms that, in the opinion of the Board of Directors, in all material respects, there have been no unusual events occurring after the balance sheet date that would affect the financial situation and operations of the Company that require adjustment or presentation in this interim financial report.



Dang Nhi Nuong
Director

Ho Chi Minh City, April 29, 2026

Nguyen Thu Huyen
Chief Accountant

Tran Hang Nga
The chartist