

VINAM JOINT STOCK COMPANY

**REVIEWED CONSOLIDATED INTERIM
FINANCIAL STATEMENTS**

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

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

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VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

REPORT OF THE BOARD OF MANAGEMENT

For the accounting period from January 1st, 2026 to June 30th, 2026

The Board of Management of Vinam Joint Stock Company (hereinafter referred to as "the Company") presents this report together with the consolidated interim financial statements for the accounting period from January 1st, 2026 to June 30th, 2026 of the Company, which have been reviewed by independent auditors.

1. General information

Vinam Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company established under the Vietnamese Enterprise Law and operating under Business Registration Certificate No. 0102174005 issued by the Hanoi Department of Planning and Investment on February 14th, 2007, and amended for the 22nd time by the Hanoi Department of Finance on March 26th, 2026.

The company's charter capital is VND 296,999,910,000 (In words: Two hundred ninety-six billion, nine hundred ninety-nine million, nine hundred ten thousand vietnam dong), equivalent to 29,699,991 shares, with a par value of VND 10,000 per share.

2. Board of Directors, Board of Management and Board of Supervisors

The members of the Board of Directors, Board of Management and Board of Supervisors who have conducted the Company's operations throughout the accounting period and up to the date of this report include:

Board of Directors

Full name:

- Mr. Takishita Akira
- Mr. Le Van Tuan
- Mr. Le Van Manh

Position:

- Chairman
- Member
- Member

Board of Supervisors

Full name:

- Mrs. Nguyen Thi Thuong
- Mrs. Ngo Thi Tam
- Mrs. Tran Thi Duyen

Position:

- Head of Supervisory Board
- Member
- Member

Board of Management and Chief Accountant

Full name:

- Mr. Ngo Van Hung
- Mr. Le Van Manh
- Ms. Bui Thi Trang

Position:

- Director (Appointed on March 25th, 2026)
- Director (Dismissed on March 25th, 2026)
- Chief Accountant

3. Legal representative

The legal representative of the Company throughout the accounting period and up to the date of this report is:

- Mr. Ngo Van Hung - Director of the Company (Appointed on March 25th, 2026).
- Mr. Le Van Manh - Director of the Company (Dismissed on March 25th, 2026).

4. Headquarters

The company is located at Lot BT5 – Plot No. 18, Phap Van – Tu Hiep Urban Area, Yen So Ward, Hanoi City.

5. Extraordinary items and events occurring after the end of the accounting period.

As of the date of this report, the Company's Board of Directors believes that no events could have misrepresented the figures and information presented in the Company's audited Consolidated Interim financial statements.

REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

6. Auditing firm

PKF-TTG Auditing and Consulting Company Limited has been appointed as the auditor to review the consolidated interim financial statements for the accounting period from January 1st, 2026 to June 30th, 2026 of the Company.

7. Disclosure of Board of Management's Responsibility for the Consolidated Interim Financial Statements

The Company's Board of Management is responsible for preparing and presenting the Consolidated Interim financial statements, ensuring that these statements fairly and accurately reflect the financial position as of June 30th, 2026, as well as the consolidated operating results and consolidated cash flow for the six-month accounting period ending on the same date. In preparing these Consolidated Interim financial statements, the Company's Board of Management commits to having complied with the following requirements:

- Establish and maintain internal controls that the Company's Board of Management determines are necessary to ensure that the preparation and presentation of the Consolidated Interim financial statements are free from material misstatements due to fraud or error;
- Selecting appropriate and consistent accounting policies;
- Make judgments and estimates reasonably and cautiously;
- Clearly state whether the accounting standards applied have been complied with, and whether there are any material misapplications that require disclosure and explanation in the Consolidated Interim financial statements;
- Prepare and present consolidated interim financial statements in compliance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of consolidated interim financial statements;
- Prepare consolidated interim financial statements on the going concern assumption, unless it is not possible to assume that the Company will continue to operate.

The Company's Board of Management is responsible for ensuring that accounting records are fully and accurately recorded to reflect the Company's financial position at any given time and to serve as the basis for preparing consolidated interim financial statements in compliance with current State regulations. In addition, the Board of Management is also responsible for ensuring the security of the Company's assets and has taken appropriate measures to prevent and detect fraud and other violations.

The Board of Management confirms that the Company complies with the regulations of the Law on Securities and has not violated any information disclosure obligations in accordance with relevant regulations.

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

8. Opinion of the Board of Management

In the opinion of the Company's Board of Management, the reviewed consolidated interim financial statements (attached) fairly and reasonably reflect the consolidated financial position of the Company as of June 30th, 2026, the consolidated operating results and consolidated cash flow for the six-month accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of consolidated interim financial statements.

Hanoi, August 28th, 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

DIRECTOR



NGO VAN HUNG



No.: 30/2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEW REPORT

Dear Shareholders,
Board of Directors, Board of Supervisors and Board of Management
Vinam Joint Stock Company

We have reviewed the attached Consolidated Interim financial statements of Vinam Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 28th, 2026, including: the consolidated interim statement of financial position as of June 30th, 2026, the consolidated interim statement of income, the consolidated interim statement of cash flow for the six-month accounting period ending on the same date, and the notes to the consolidated interim financial statements, presented from page 8 to page 50.

These reviewed Consolidated interim financial statements are not intended to reflect the financial position, operating results, and cash flow situation in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Responsibilities of the Board of Management

The Company's Management is responsible for the preparation and fair and fair presentation of the Company's Consolidated Interim financial statements in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of Consolidated Interim financial statements, and is responsible for any internal controls that the Board of Management deems necessary to ensure that the preparation and presentation of the Consolidated Interim financial statements are free from material misstatements due to fraud or error.

Responsibilities of the auditor

Our responsibility is to draw conclusions on the consolidated interim financial statements based on the results of our review. We performed the review in accordance with Vietnamese Standard 2410 on Review Services Contracts - Review of Interim Financial Information by the Entity's Independent Auditor.

The review of the consolidated interim financial information included conducting interviews, primarily with individuals responsible for financial and accounting matters, and performing analytical and other review procedures. A review is fundamentally narrower in scope than an audit conducted under Vietnamese auditing standards and therefore does not allow us to obtain assurance that we will identify all material issues that might be discovered in an audit. Accordingly, we do not express an audit opinion.

INTERIM FINANCIAL INFORMATION REVIEW REPORT (CONTINUED)

Basis for Qualified Conclusion

Some of the joint venture companies associated and investing in other units are companies that have not yet formed or have insignificant assets for production and business activities. The amount of capital contribution to these companies is VND 124,446,000,000 (Notes No. 5.2c and 5.2d). By the applicable audit procedures, we do not have sufficient grounds to assess the reasonableness of the above investments as well as their impact on the Financial Statements for the accounting period ended 30th June 2026.

The company has invested in the procurement and installation of medical imaging equipment and RIS-PACS software systems for storing and transmitting medical images under lease agreements and partnerships with hospitals and medical centers, totaling VND 9,051,563,865 as of June 30th, 2026 (Balance as of December 31st, 2025 is VND 9,051,563,865, Notes 5.10). We did not participate in the inventory of these machines and equipment, nor did we obtain confirmation letters regarding the placement of the equipment in the hospitals. This business partnership has not yet been implemented. Based on current auditing procedures, we cannot express an opinion on the existence of the assets, the feasibility of the business partnership project, or the economic benefits that the projects may bring to the company.

As of June 30th, 2026, the investment value in the "Project for the construction of a factory for the production of food and functional foods" is VND 398,528,182 (Note 5.10). According to the Investment Registration Certificate, the project was scheduled to be completed and operational in 2021. To date, the project has not been completed and is not operational. We do not yet have sufficient evidence to assess the feasibility and economic benefits that the project could bring to the Company.

G7 High-Tech Joint Stock Company (a subsidiary) is currently subject to tax enforcement measures by the tax authorities due to tax arrears exceeding 90 days from the legally stipulated payment deadline. Through our audit procedures, we have not been able to obtain sufficient appropriate audit evidence to assess the extent of the impact on the Company's ability to conduct normal business operations.

Qualified Conclusion

Based on the results of our review, except for the impact of the issue mentioned in the "Basis for Qualified Conclusion" section, we find no issues that would lead us to believe that the financial statements are valid. The attached interim financial statement does not fairly and accurately reflect, in all material respects, the Company consolidated interim financial position as of June 30th, 2026, and consolidated interim business results and the company's consolidated interim cash flow for the six-month accounting period ending on the same date, in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of consolidated interim financial statements.

INTERIM FINANCIAL INFORMATION REVIEW REPORT (CONTINUED)

Other issues

The consolidated interim financial statements for the six-month accounting period ended June 30th, 2025 were reviewed by auditors from another auditing firm. These auditors issued a qualified conclusion on those financial statements on August 29th, 2025.

The consolidated financial statements for the fiscal year ended December 31st, 2025 were audited by auditors from another auditing firm. These auditors issued a qualified audit opinion on those financial statements on March 30th, 2026.

Hanoi, August 28th, 2026

**FOR AND ON BEHALF OF
PKF-TTG AUDITING AND CONSULTING COMPANY LIMITED**



Nguyen Ngoc Tu

Deputy General Director

Auditing Practice Registration Certificate
No. 2305-2023-330-1

Address: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban
Area, Yen So Ward, Hanoi City

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

As of June 30th, 2026

ASSET	Code	Notes	Closing balance VND	Opening balance VND
CURRENT ASSETS	100		40,633,699,912	34,208,185,966
Cash and cash equivalents	110		3,460,840,776	2,132,955,499
Cash	111	5.1	3,460,840,776	2,132,955,499
Short-term financial investments	120	5.2	1,000,000,000	1,000,000,000
Trading securities	121		35,799,713	35,799,713
Provision for impairment of trading securities	122		(35,799,713)	(35,799,713)
Short-term held-to-maturity investments	123		1,000,000,000	1,000,000,000
Current receivables	130		24,512,030,862	15,938,803,898
Short-term trade receivables	131	5.3	29,501,571,250	18,339,824,456
Short-term advances to suppliers	132	5.4	3,904,376,000	3,904,376,000
Other short-term receivables	135	5.5	744,867,112	639,988,442
Provision for doubtful short-term receivables	136	5.6	(9,638,783,500)	(6,945,385,000)
Inventories	140	5.7	10,762,541,414	14,185,541,058
Inventories	141		10,762,541,414	14,185,541,058
Other current assets	160		898,286,860	950,885,511
Deductible value-added tax	162		898,286,860	946,885,511
Tax and other receivables from the State budget	163	5.16	-	4,000,000
NON-CURRENT ASSETS	200		426,140,727,921	428,891,054,680
Tangible fixed assets	221	5.8	4,016,928,850	4,429,152,124
- Historical cost	222		7,198,065,579	7,198,065,579
- Accumulated depreciation	223		(3,181,136,729)	(2,768,913,455)
Intangible fixed assets	227	5.9	1,308,999,971	1,847,999,975
- Historical cost	228		6,160,000,000	6,160,000,000
- Accumulated amortization	229		(4,851,000,029)	(4,312,000,025)
Long-term assets in progress	250	5.10	9,450,092,047	9,450,092,047
Construction in progress	252		9,450,092,047	9,450,092,047
Long-term financial investments	260	5.2	410,114,336,930	411,886,286,064
Investments in associates, jointly controlled entities	262		370,363,962,203	371,988,735,863
Investments in other entities	263		40,311,000,000	40,311,000,000
Provision for impairment of long-term investments (*)	264		(560,625,273)	(413,449,799)
Other non-current assets	270		1,250,370,123	1,277,524,470
Long-term prepaid expenses	271	5.11	1,250,370,123	1,277,524,470
TOTAL ASSETS	280		466,774,427,833	463,099,240,646

Address: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban
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(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As of June 30th, 2026

EQUITY AND LIABILITIES	Code	Notes	Closing balance VND	Opening balance VND
Current liabilities	310		77,821,452,129	67,615,333,004
Short-term trade payables	311	5.12	11,891,147,654	12,011,780,275
Short-term advances from customers	312	5.13	2,059,505,061	2,047,705,061
Short-term tax and other payables to the State budget	314	5.16	881,240,376	1,005,603,349
Payables to employees	315		906,446,091	290,905,238
Short-term accrued expenses	316	5.14	2,870,500,292	1,934,417,053
Other short-term payables	320	5.15	763,469,699	680,779,072
Short-term loan and finance lease	321	5.17	58,404,050,000	49,599,050,000
Bonus and welfare fund	323		45,092,956	45,092,956
EQUITY	400	5.18	388,952,975,704	395,483,907,642
Equity	410		388,952,975,704	395,483,907,642
Contributed share capital	411		296,999,910,000	296,999,910,000
- Shares with voting rights	411a		296,999,910,000	296,999,910,000
Share premium	412		18,918,962,963	18,918,962,963
Development investment fund	418		195,900,595	195,900,595
Retained earnings	420		63,051,297,045	69,606,962,391
- Retained earnings at the end of the prior year	420a		69,383,095,108	78,425,791,771
- Retained earnings for the current period	420b		(6,331,798,063)	(8,818,829,380)
Non-controlling interest	429		9,786,905,101	9,762,171,693
TOTAL EQUITY AND LIABILITIES	440		466,774,427,833	463,099,240,646

Approved, August 28th, 2026

PREPARED BY
(Signature, full name)



Pham Thi Bich Lien

CHIEF ACCOUNTANT
(Signature, full name)



Bui Thi Trang

DIRECTOR

(Signature, full name, seal)



Ngo Van Hung

Address: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban
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(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF INCOME

For the accounting period from January 1st, 2026 to June 30th, 2026

ITEMS	Code	Notes	Current period	Previous period
			VND	VND
Revenue from sales of goods and rendering of services	01	6.1	13,515,625,654	44,378,987,442
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		13,515,625,654	44,378,987,442
Cost of goods sold	11	6.2	12,188,567,622	40,557,536,455
Gross profit/(loss) from sales of goods and rendering of services	20		1,327,058,032	3,821,450,987
Financial income	22	6.3	21,009,700	343,429,262
Financial expenses	23	6.4	937,083,679	1,217,164,391
In which: Interest expense	24		902,888,716	1,094,495,952
Selling expenses	25	6.5	461,131,596	498,801,827
General and administrative expenses	26	6.5	3,757,019,028	4,613,014,943
Profit/(Loss) in associates, jointly controlled entities	27		(1,624,773,660)	(1,397,988,504)
Net profit/(loss) from operating activities	30		(5,431,940,231)	(3,562,089,416)
Other expenses	32	6.6	985,736,196	18,751,116
Other profit/(loss)	40		(985,736,196)	(18,751,116)
Profit/(loss) before tax	50		(6,417,676,427)	(3,580,840,532)
Current income tax expense	51		-	156,487,226
Profit/(loss) after tax	60		(6,417,676,427)	(3,737,327,758)
Net profit after tax of the parent company	61		(6,331,798,063)	(3,659,529,430)
Net profit after tax attri-able to non-controlling shareholders	62		(85,878,364)	(77,798,328)
Basic earnings per share	70	6.7	(213)	(123)
Dilute earnings per share	71	6.7	(213)	(123)

Approved, August 28th, 2026

PREPARED BY

(Signature, full name)

Pham Thi Bich Lien

CHIEF ACCOUNTANT

(Signature, full name)

Bui Thi Trang

DIRECTOR

(Signature, full name, seal)



Ngo Van Hung

Address: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban
Area, Yen So Ward, Hanoi City

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF CASH FLOW

(Using the indirect method)

For the accounting period from January 1st, 2026 to June 30th, 2026

ITEMS	Code	Note	Current period VND	Previous period VND
Cash Flow from operating activities				
Profit before tax	01		(6,417,676,427)	(3,580,840,532)
Adjustments for				
Depreciation of fixed assets and investment properties.	02		951,223,278	951,223,278
Provisions	03		2,840,573,974	2,894,140,939
Foreign exchange (gains)/losses arising from revaluation of monetary items	04		(4,635,000)	(327,025,000)
denominated in foreign currencies				
Profit and loss from investment and financial activities	05		1,495,143,449	(16,404,262)
Interest expense	06		902,888,716	1,094,495,952
Operating profit before changes in working capital	08		(232,482,010)	1,015,590,375
Increase or decrease in receivables	09		(11,193,090,443)	23,636,222,576
Increase or decrease in inventories	10		3,422,999,644	1,232,870,318
Increases and decreases in payables (excluding interest payable and corporate income tax payable)	11		620,281,729	9,915,769,730
Increase or decrease in deferred expenses	12		27,154,347	39,183,568
Interest already paid	14		-	(434,225,148)
Corporate income tax paid	15		(122,051,320)	(333,936,896)
Net cash flow from operating activities	20		(7,477,188,053)	35,071,474,523
Cash Flow from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		-	(2,600,000)
Cash inflows from collection of loans and disposal of debt instruments of other entities	24		-	1,000,000,000
Cash outflows for equity investments in other entities	25		-	(25,687,553,270)
Interest and dividends received	27		73,330	102,892
Net cash flow from investing activities	30		73,330	(24,690,050,378)

Address: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban
Area, Yen So Ward, Hanoi City

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF CASH FLOW (CONTINUED)

(Using the indirect method)

For the accounting period from January 1st, 2026 to June 30th, 2026

ITEMS	Code	Notes	Current period		Previous period	
			VND		VND	
Cash Flow from financing activities						
Cash receipts from borrowings	33		9,955,000,000		29,897,000,000	
Cash repayments of borrowings	34		(1,150,000,000)		(40,257,703,617)	
Net cash flow from financing activities	40		8,805,000,000		(10,360,703,617)	
Net cash flow during the period	50		1,327,885,277		20,720,528	
Opening balance of cash and cash equivalents	60	5.1	2,132,955,499		1,675,397,983	
Closing balance of cash and cash equivalents	70	5.1	3,460,840,776		1,696,118,511	

Approved, August 28th, 2026

PREPARED BY
(Signature, full name)

CHIEF ACCOUNTANT
(Signature, full name)

DIRECTOR
(Signature, full name, seal)

[Signature]

[Signature]



Pham Thi Bich Lien

Bui Thi Trang

Ngo Van Hung

Address: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban
Area, Yen So Ward, Hanoi City

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the accounting period from January 1st, 2026 to June 30th, 2026

1. CHARACTERISTICS OF BUSINESS OPERATIONS

1.1. Forms of capital ownership

Vinam Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company established under the Vietnamese Enterprise Law and operating under Business Registration Certificate No. 0102174005 issued by the Hanoi Department of Planning and Investment on February 14th, 2007, and amended for the 22nd time by the Hanoi Department of Finance on March 26th, 2026.

The charter capital of the Company is VND 296,999,910,000 (In words: Two hundred ninety-six billion, nine hundred ninety-nine million, nine hundred ten thousand Vietnam Dong), equivalent to 29,699,991 shares, with a par value of VND 10,000 per share.

The Company's shares were listed on the Hanoi Stock Exchange (HNX) under the ticker symbol CVN from August 6th, 2010. On May 30th, 2025, the Company delisted from the HNX and, from June 1st, 2025, began trading on the UPCOM exchange.

1.2. Business sector

The company operates in the business of trading services, medical equipment, and laboratory chemicals.

1.3. Business lines

The company's main business activities:

- Architectural and related engineering consulting activities

Detail:

- + Prepare bidding documents, analyze and evaluate bidding documents, and review technical designs and construction techniques for construction projects including: civil and industrial, transportation, irrigation, and water supply and drainage.
 - + Prepare and report on feasibility studies, pre-feasibility studies, and investment reports for projects;
 - + Planning, managing, and organizing the implementation of construction investment projects;
 - Retail sales of food, beverages, tobacco, and snuff account for a large proportion of sales in general merchandise stores; retail sales of food are conducted in specialized stores.
 - Wholesale of computers, peripherals and software;
 - Retail sale of medicines, medical devices, cosmetics and hygiene products in specialized stores.
- Details: - Retail sale of medical devices in specialized stores;
- Wholesale of electronic and telecommunication equipment and components.
- Details: Trading in groceries, electronics, computer equipment, supplies, and transportation vehicles;
- ...

1.4. Normal production and business cycle.

The company's normal production and business cycle is carried out within a period of no more than 12 months.

1.5. Business structure

The company is headquartered at: Plot BT5 - Unit 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City, Vietnam.

Address: Lot BT5 – Plot No. 18, Phap Van – Tu Hiep (Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

a, Directly owned subsidiaries

Company Name	Head Office Address	Ownership percentage	Voting Rate	Main business scope
Ha Long Tokyo Health and Environment Hi-Tech Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Ba Che Commune, Quang Ninh Province	99.88%	99.88%	Trading solid, liquid, gas and related products, operating general and specialized clinics
Vinam Saigon Co., Ltd.	No. 173 Co Giang, Cau Ong Lanh Ward, Ho Chi Minh City	81.2%	81.2%	Trading solid, liquid, gas and related products, operating general and specialized clinics
G7 Hi-Tech Joint Stock Company (*)	Song Hau Industrial Park - Phase 1, Chau Thanh Commune, Can Tho City	98%	98%	The main activities are production, trading, processing of drugs, pharmaceuticals, functional foods of all kinds

The subsidiaries are operating normally.

(*) G7 High-Tech Joint Stock Company (subsidiary) is currently subject to tax enforcement measures by the tax authorities due to tax arrears exceeding 90 days from the deadline for payment as stipulated by regulations.

b, Investments in Associate Venture Companies

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Golab Phap Van Testing Center Joint Stock Company	Floor 1, Lot BT 5, No. 18 Phap Van - Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Famicare Phap Van Joint Stock Company	Floor 1, Lot BT 5, No. 17 Phap Van - Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Hung Yen Testing Center Joint Stock Company	1st Floor, No. 588 Nguyen Van Linh Street, Pho Hien Ward, Hung Yen Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Hai Duong Testing Center Joint Stock Company	1st Floor, No. 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Famicare Hung Yen Joint Stock Company	2nd Floor, No. 588 Nguyen Van Linh Street, Pho Hien Ward, Hung Yen Province, Vietnam	20.59%	20.59%	General, specialist, and dental clinics
Golab Tien Giang Testing Center Joint Stock Company	368A, Phuoc Hoa Hamlet, Trung An Ward, Dong Thap Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics

VINAM JOINT STOCK COMPANY

Form B 09 – DN /HN

Address: Lot BT5 - Plot No. 18, Phap Van - Tu Hiep (Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)
Urban Area, Yen So Ward, Hanoi City

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Golab Quang Binh Testing Center Joint Stock Company	Cluster 1, Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Vinh Long Testing Center Joint Stock Company	Ground floor, No. 64/12C, Tran Phu Street, Hamlet 5, Phuoc Hau Ward, Vinh Long Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Tra Vinh Testing Center Joint Stock Company	Nguyen Dang Street, Hamlet 7, Nguyet Hoa Ward, Vinh Long Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab An Giang Testing Center Joint Stock Company	177 Ung Van Khiem Street, Long Xuyen Ward, An Giang Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Tuyen Quang Testing Center Joint Stock Company	Floor 1, No. 23, Hoa Lu Street, Group 01, Minh Xuan Ward, Tuyen Quang Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Ba Dinh Clinic Joint Stock Company	No. 37A Doc Phu San, De La Thanh Street, Lang Ward, Hanoi City, Vietnam	49.00%	49.00%	General, specialist, and dental clinics
Nghe An Clinic Joint Stock Company	1st Floor, No. 68 Ho Tong Thoc Street, Block 13, Vinh Phu Ward, Nghe An Province, Vietnam	49.00%	49.00%	General, specialist, and dental clinics
Golab Hai Phong Testing Center Joint Stock Company	No. 65 Tran Tat Van Street, Phu Lien Ward, Hai Phong City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Bac Ninh Testing Center Joint Stock Company	Dinh Street, Que Vo Ward, Bac Ninh Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Testing Center Joint Stock Company	26 Tan Thanh Street, Cho Lon Ward, Ho Chi Minh City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Famicare Dong Nai Joint Stock Company	No. 33 Dong Khoi Street, Ward 7, Tam Hiep Commune, Dong Nai Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Gia Lai Testing Center Joint Stock Company	Lot 58 Ton That Tung Street, Pleiku Ward, Gia Lai Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Thanh Hoa Testing Center Joint Stock Company	1st Floor, 70 Hai Thuong Lan Ong Street, Hac Thanh Ward, Thanh Hoa Province, Vietnam	38.82%	38.82%	General, specialist, and dental clinics
Golab Vinh Phuc Testing Center Joint Stock Company	Floor 1, No. 52, Go Xoan area, Nhan My village, Hoi Thinh commune, Phu Tho province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics

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Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Golab Kien Giang Testing Center Joint Stock Company	Ground floor, C31-P8, 3/2 Street, Rach Gia Ward, An Giang Province	21.00%	21.00%	General, specialist, and dental clinics
Golab Bac Lieu Testing Center Joint Stock Company	Ground floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province	21.00%	21.00%	General, specialist, and dental clinics
Golab Dong Thap Testing Center Joint Stock Company	No. 102 Nguyen Van Tre Extended Street, Dong Thap Hospital Residential Area, My Ngai Ward, Dong Thap Province	21.00%	21.00%	General, specialist, and dental clinics
Medicare Ninh Binh Clinic Joint Stock Company	Ground floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province	35.00%	35.00%	General, specialist, and dental clinics
Famicare Kien Giang Joint Stock Company	Floor 1, C31-P8, 3/2 Street, Rach Gia Ward, An Giang Province	33.48%	33.48%	General, specialist, and dental clinics
Famicare Vinh Long Joint Stock Company	1st Floor, No. 64/12C, Tran Phu Street, Hamlet 5, Phuoc Hau Ward, Vinh Long Province	45.89%	45.89%	General, specialist, and dental clinics
Golab Quang Tri Testing Center Joint Stock Company	Ground floor, No. 287 Hung Vuong Street, Nam Dong Ha Ward, Quang Tri Province	26.29%	26.29%	General, specialist, and dental clinics
Golab Quang Nam Testing Center Joint Stock Company	Ground floor, No. 196 Trung Nu Vuong Street, Ban Thach Ward, Da Nang City	34.68%	34.68%	General, specialist, and dental clinics
Golab Dak Nong Testing Center Joint Stock Company	Ground floor, No. 169 Hung Vuong Street, Dong Gia Nghia Ward, Lam Dong Province	24.27%	24.27%	General, specialist, and dental clinics
Famicare Bac Lieu Joint Stock Company	1st Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province	36.95%	36.95%	General, specialist, and dental clinics
Golab Cao Bang Testing Center Joint Stock Company	Floor 1, No. 78, Dong Khe Street, Group 7, Tan Giang Ward, Cao Bang Province, Vietnam	23.04%	23.04%	General, specialist, and dental clinics
Golab Go Vap Testing Center Joint Stock Company	1st Floor, No. 178 Nguyen Thai Son Street, Ward 4, Go Vap District, Ho Chi Minh City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Ha Tinh Testing Center Joint Stock Company	127 Hai Thuong Lan Ong Street, Bac Ha Ward, Ha Tinh City, Ha Tinh Province	21.00%	21.00%	General, specialist, and dental clinics
Medicare Friendship Clinic Joint Stock Company	179 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi City	35.00%	35.00%	General, specialist, and dental clinics

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Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Tan An Golab Testing Center Joint Stock Company	76 Nguyen Thong Street, Ward 3, Tan An City, Long An Province	35.00%	35.00%	General, specialist, and dental clinics
Famicare Quang Binh Joint Stock Company	Cluster 1, Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	33.48%	33.48%	General, specialist, and dental clinics
District 12 Healthcare Joint Stock Company	402 Tan Thoi Hiep 07, Quarter 4, Tan Thoi Hiep Ward, District 12, Ho Chi Minh City	45.00%	45.00%	General, specialist, and dental clinics
Famicare Tuyen Quang Joint Stock Company	Floor 1, No. 23, Hoa Lu Street, Group 1, Phan Thiet Ward, Tuyen Quang City, Tuyen Quang Province	36.75%	36.75%	General, specialist, and dental clinics
Golab Bien Hoa Testing Center Joint Stock Company	No. 33 Dong Khoi Street, Group 23, Block 3, Tam Hoa Ward	35.00%	35.00%	General, specialist, and dental clinics
Golab Tay Ninh Testing Center Joint Stock Company	572A 30/4 Street, Ward 5, Precinct 3, Tay Ninh City, Tay Ninh Province	25.00%	25.00%	General, specialist, and dental clinics
Golab Kon Tum Testing Center Joint Stock Company	No. 370 Ba Trieu Street, Quang Trung Ward, Kon Tum City, Kon Tum Province	25.00%	25.00%	General, specialist, and dental clinics

c. Investments in other entities

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Investments in other entities				
Famicare Hai Duong Joint Stock Company	2nd Floor, 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	15.22%	15.22%	General, specialist, and dental clinics
Golab Binh Duong Testing Center Joint Stock Company	634 Binh Duong Boulevard, Zone 5, Phu Loi Ward, Ho Chi Minh City, Vietnam	10.78%	10.78%	General, specialist, and dental clinics
Bac Giang Golab Testing Center Joint Stock Company	1st Floor, No. 585 Le Loi Street, Bac Giang Ward, Bac Ninh Province, Vietnam	17.34%	17.34%	General, specialist, and dental clinics
Famicare Hai Phong Joint Stock Company	2nd Floor, 65 Tran Tat Van Street, Phu Lien Ward, Hai Phong City, Vietnam	10.00%	10.00%	General, specialist, and dental clinics

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Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Famicare Hoa Binh Joint Stock Company	2nd Floor, No. 83 Cu Chinh Lan Street, Group 13, Hoa Binh Ward, Phu Tho Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare Binh Dinh Joint Stock Company	1st Floor, No. 191 Nguyen Hue, Quy Nhon Ward, Gia Lai Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare Soc Trang Joint Stock Company	2nd Floor, No. 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City	10.00%	10.00%	General, specialty, and dental clinics
Famicare Quang Ngai Joint Stock Company	115 Nguyen Trai, Group 4, Nghia Lo Ward, Quang Ngai Province	10.00%	10.00%	General, specialty, and dental clinics
Vinh Yen Golab Testing Center Joint Stock Company	1st Floor, No. 79 Ba Trieu Street, Vinh Phuc Ward, Phu Tho Province	6.74%	6.74%	General, specialty, and dental clinics
Famicare Da Nang Joint Stock Company	2nd Floor, No. 114 Hai Phong Street, Hai Chau District, Da Nang City	10.00%	10.00%	General, specialty, and dental clinics
Famicare Nghe An Joint Stock Company	No. 22 Ho Tong Thoc Street, Hamlet 15, Nghi Phu Commune, Vinh City, Nghe An Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare 3/2 Joint Stock Company	484 3 Thang 2 Street, Ward 14, District 10, HCMC	10.00%	10.00%	General, specialty, and dental clinics
Famicare Go Vap Joint Stock Company	1st Floor, 178 Nguyen Thai Son, Ward 4, Go Vap District, Ho Chi Minh City, Vietnam	10.00%	10.00%	General, specialty, and dental clinics
Da Nang Golab Testing Center Joint Stock Company	1st Floor, 114 Hai Phong Street, Thach Thang Ward, Hai Chau District, Da Nang City, Vietnam	10.00%	10.00%	General, specialty, and dental clinics
Famicare Ninh Binh Joint Stock Company	House No. 128 Tue Tinh Street, Nam Thanh Ward, Ninh Binh City	10.00%	10.00%	General, specialty, and dental clinics
Famicare Ha Tinh Joint Stock Company	No. 127 Hai Thuong Lan Ong Street, Bac Ha Ward, Ha Tinh Ward, Vietnam	10.00%	10.00%	General, specialty, and dental clinics
Famicare Bac Ninh Joint Stock Company	Dinh Quarter, New Quarter, Que Vo Town - Bac Ninh Province - Vietnam	10.00%	10.00%	General, specialty, and dental clinics
Golab Quang Ngai Testing Center Joint Stock Company	115 Nguyen Trai, Group 4, Quang Phu Ward, Quang Ngai City, Quang Ngai Province	19.00%	19.00%	General, specialty, and dental clinics
Famicare Vinh Phuc Joint Stock Company	Phu Thuong Residential Group, Lap Thach Town, Lap Thach District, Vinh Phuc Province	10.00%	10.00%	General, specialty, and dental clinics

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Famicare Tra Vinh Joint Stock Company	Land Plot No. 795, Map Sheet No. 9, Nguyen Dang Street, Hamlet 7, Ward 7, Ground Floor, 177 Ung Van Khiem Street, My Phuoc Ward, Long Xuyen City, An Giang Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare An Giang Joint Stock Company	76 Nguyen Thong Street, Ward 3, Tan An City, Long An Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare Dong Thap Joint Stock Company	Ground Floor, No. 102 Nguyen Van Tre Extension Street, Dong Thap Hospital Residential Area, My Tan Commune, Cao Lanh City, Dong Thap Province, Vietnam	10.00%	10.00%	General, specialty, and dental clinics
Famicare Gia Lai Joint Stock Company	1st Floor, Lot 58 That Tung Street, Phu Dong Ward, Pleiku City, Gia Lai Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare Tien Giang Joint Stock Company	Ground Floor, No. 368A, Phuoc Hoa Hamlet, Phuoc Thanh Commune, My Tho City, Tien Giang Province, Vietnam	10.00%	10.00%	General, specialty, and dental clinics

Number of workers

The total number of employees of the Company as of June 30th, 2026 is: 20 people (As of December 31st, 2025 it was 19 people).

2. BASIS FOR PREPARING CONSOLIDATED FINANCIAL STATEMENTS, ACCOUNTING PERIOD AND GOING CONCERN ASSUPTION

2.1. Basis for preparing consolidated financial statements

Scope of consolidation and control

Consolidated financial statements include the Company's financial statements and the financial statements of the companies controlled by the Company (subsidiaries).

A company is considered to have control over a business when it has the power to influence the financial and operational policies of that business in order to obtain economic benefits from its operations. Control is usually demonstrated through holding more than half of the voting rights of the invested business. When assessing control, taking into account potential voting rights that are currently exercised or transferable.

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

Reporting period and applicable accounting policies

The financial statements of the subsidiaries are prepared concurrently with the consolidated financial statements of the Company and apply accounting policies consistent with the Company's accounting policies.

Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency in the accounting policies applied at the Company and its subsidiaries.

Exclude insider transactions

All intercompany transactions and intercompany balances, including unrealized gains or losses arising from intercompany transactions between companies within the Company, are excluded when preparing consolidated financial statements.

Non-controlling interest

The non-controlling shareholder's interest includes the value of the non-controlling shareholder's interest at the initial business combination date and the non-controlling shareholder's share in the change in equity since the business combination date.

Losses incurred at a subsidiary must be allocated proportionally to the non-controlling shareholder's share, even if the loss exceeds the non-controlling shareholder's share of the subsidiary's net assets.

2.2. Accounting period and currency used in accounting

The company's accounting year begins on January 1st and ends on December 31st of the calendar year.

These consolidated interim financial statements are prepared for the accounting period from January 1st, 2026 to June 30th, 2026.

The accompanying consolidated financial statements are presented in Vietnam Dong (VND), at historical cost, and in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of consolidated financial statements.

The accompanying consolidated financial statements are not intended to reflect the consolidated financial position, consolidated operating results, and consolidated cash flow position in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

2.3. Going concern assumption

No events have occurred that cast significant doubt on the Company's ability to going concern, and the Company has neither the intention nor the inclination to cease operations, nor the necessity to significantly reduce the scale of its operations.

3. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

3.1. Accounting system applied

The company applies Vietnamese accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, of the Minister of Finance guiding the Enterprise Accounting System; Circular No. 202/2014/TT-BTC dated December 22nd, 2014, of the Minister of Finance guiding the method of preparing and presenting consolidated financial statements; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC; circulars guiding the implementation of accounting standards of the Ministry of Finance; and other legal regulations related to the preparation and presentation of consolidated financial statements.

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

3.2. Statement on Compliance with Vietnamese Accounting Standards and Accounting Regulations

The company's management ensures In compliance with the requirements of accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, Circular No. 202/2014/TT-BTC dated December 22nd, 2014; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, the circulars guiding the implementation of accounting standards of the Ministry of Finance, and other relevant legal regulations concerning the preparation and presentation of consolidated financial statements, in the preparation of consolidated financial statements.

4. SUMMARY OF KEY ACCOUNTING POLICIES

The following are the key accounting policies applied in the preparation and presentation of these Consolidated Interim financial statements.

The accounting policies applied in the preparation and presentation of these Consolidated Interim financial statements are consistent with the accounting policies applied in the preparation and presentation of the most recent annual consolidated financial statements.

4.1. Accounting estimates

The preparation and presentation of consolidated interim financial statements must comply with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations. This requires management to make estimates and assumptions affecting reported figures on liabilities, assets, and the presentation of contingent liabilities and assets at the end of the accounting period, as well as reported figures on revenue and expenses throughout the accounting period.

4.2. Cash and cash equivalents

Money includes cash on hand, bank deposits (non-term), and monetary gold used as a store of value, excluding gold classified as inventory used as raw material for the production of products or goods for sale.

Cash equivalents are short-term investments with a maturity or redemption period of no more than three months that are convertible into a defined amount of cash and have no conversion risk from the date of purchase of the investment at the time of reporting.

4.3. Financial investments

Trading securities

Trading securities include securities and other financial instruments held for trading purposes at the end of the accounting period (held with the intention of waiting for price increases to sell for profit). Trading securities include: stocks, bonds, and other securities and financial instruments (fund certificates, share purchase rights, warrants, call options, put options, futures contracts, commercial paper, bills of exchange, debts/loans that are bought and sold by businesses for profit, etc.).

Trading securities are initially recognized at the fair value of the payments made at the time the transaction occurs. Any costs incurred in purchasing trading securities (if any), such as brokerage fees, transaction fees, information provision fees, taxes, bank fees, etc., are accounted for as financial expenses in the period. At the end of the accounting period, if the market value of trading securities falls below their historical cost, the company makes a provision for losses on trading securities.

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Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent and ability to hold until maturity. Held-to-maturity investments include term bank deposits and held-to-maturity corporate bonds..

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, these investments are stated at recoverable amount. Interest income from held-to-maturity investments after the acquisition date is recognized in the Income Statement on an accrual basis. Interest accrued prior to acquisition by the Company is deducted from the cost of the investment at the purchase date.

When there is objective evidence that a part or the entire investment may not be recoverable, the loss is recognized in financial expenses for the year and directly reduces the carrying amount of the investment.

Investments in associates, jointly controlled entities

Subsidiaries are entities in which the parent company has control over financial and operational policies, often accompanied by holding more than half of the voting rights. The assessment of control takes into account the potential voting power at the present time.

Investments in subsidiaries are initially recognized at cost, including the purchase price and directly related purchase costs. After initial recognition, these investments are determined at cost less a provision for impairment. A provision for impairment is established when the investee incurs losses that would result in the Company potentially losing capital, unless there is evidence that the value of the investment has not deteriorated. The provision for impairment is reversed when the investee subsequently generates profits to offset the previously provisioned losses. The provision is only reversed to the extent that the carrying value of the investment does not exceed its carrying value assuming no provision had been made.

In the event that the Company dissolves its subsidiary and merges all of the subsidiary's assets and liabilities into the Company (the Company inherits all rights and obligations of the subsidiary), the Company reduces the book value of its investment in the subsidiary and recognizes all assets and liabilities of the dissolved subsidiary in the Company's separate financial statements at fair value on the merger date. The difference between the book value of the investment in the subsidiary and the fair value of the assets and liabilities is recognized as financial income or financial expense .

Investments in other entities

Other investments initially recorded at cost include investments in equity instruments of other entities where the entity does not have control or co-control, and does not have significant influence over the investee; investments in BCC contracts where the entity does not have co-control but benefits from the after-tax profits of the BCC contract; precious metals and gemstones not used as raw materials for product manufacturing or bought and sold as goods; paintings, photographs, documents, and valuable items not involved in the normal course of business operations.

If there is conclusive evidence that these investments have depreciated from their market value, and the depreciation can be reliably determined, the business will write down the value of the investment and recognize the loss as a financial expense.

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4.4. Receivables

Receivables are presented in the Consolidated Interim Financial Statements according to the book value receivable from the Company's customers and other receivables plus provisions for bad debts. At the time of reporting, if:

- Receivables with a recovery or payment period of 01 year or less (or in a production and business cycle) are classified as short-term assets;
- Receivables with a recovery or payment period of more than 01 year (or more than one production and business cycle) are classified as long-term assets;

The provision for bad debts represents the expected loss of value due to receivables not being paid by customers arising from the balance of receivables at the end of the accounting period.

Provisions for bad debts are set aside for receivables that are overdue for 06 months or more or receivables that debtors are unable to pay due to liquidation, bankruptcy or similar difficulties.

4.5. Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories includes costs of purchase, costs of conversion, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The net realizable value of inventory is the estimated selling price of the inventory in the normal course of business less the estimated costs to complete the product and the estimated costs necessary for its sale.

Inventory values are calculated using the weighted average method and accounted for using the perpetual inventory method.

4.6. Prepaid expenses

Prepaid expenses include both short-term and long-term prepaid expenses on the Company's Statement of Financial Position, primarily infrastructure rental costs, insurance costs, tools and equipment, packaging conversion costs, and other long-term and short-term prepaid expenses. The allocation of prepaid expenses to operating expenses in each period is based on the nature and extent of each expense, corresponding to its potential for generating economic benefits.

4.7. Fixed assets and depreciation of fixed assets

Fixed assets are reflected at their historical cost and accumulated depreciation.

The historical cost of tangible fixed assets includes the purchase price and costs directly related to bringing the asset into a ready-to-use condition. The historical cost of self-built or self-constructed tangible fixed assets includes construction costs, actual production costs incurred, plus installation and commissioning costs. Costs for upgrading tangible fixed assets are capitalized, increasing the historical cost of the fixed asset; maintenance and repair costs are included in the business results for the year. When a tangible fixed asset is sold or liquidated, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the liquidation of the tangible fixed asset are accounted for in the business results.

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The depreciation period for the Company's tangible fixed assets is estimated as follows:

- Machinery and equipment : 06-10 years

The historical cost of intangible fixed assets includes all expenses incurred by the Company to acquire the asset up to the point it is ready for use. Expenses related to intangible fixed assets that arise after initial recognition are recognized as production and business expenses in the period unless these expenses are directly related to a specific intangible fixed asset and increase the economic benefits derived from that asset.

The Company's intangible fixed assets include:

Software program

Costs associated with computer software programs are not a component of the related hardware that is capitalized. The historical cost of computer software is the total cost that the Company has incurred up to the point of putting the software into use. Computer software is amortized using the straight-line method over 6 years.

4.8. Construction in progress

Construction in progress reflects the costs directly related (including relevant interest expenses in accordance with the company's accounting policy) to assets under construction, machinery and equipment being installed for production, leasing and management purposes, as well as costs related to ongoing repairs to fixed assets. These assets are recorded at cost and are not depreciated.

4.9. Trade payables and other payables

Accounts payable are presented in the Consolidated Interim financial statements at their book value, including accounts payable to suppliers and other payables of the Company, and are detailed by individual payee. At the reporting date, if:

- Accounts payable with a payment term of one year or less (or within one business cycle) are classified as short-term;
- Accounts payable with a payment term of more than one year (or more than one business cycle) are classified as long-term;

4.10. Accrued expenses

Accrued expenses include the value of expenses that have been included in the business operating expenses during the accounting period, but have not yet been incurred at the end of the accounting period. When these expenses are actually incurred, if there is a difference from the amount accrued, the accountant will record an additional or a reduction in expenses corresponding to the difference.

4.11. Principles for recording loans and financial lease liabilities

The company must keep detailed records of the repayment terms of loans and financial leases. Loans with repayment periods exceeding 12 months from the date of the financial statements are presented as long-term loans and financial leases. Loans due within the next 12 months from the date of the financial statements are presented as short-term loans and financial leases for repayment planning purposes.

For finance lease liabilities, the total lease liability reflected on the Credit of account 341 is the total amount payable calculated as the present value of minimum lease payments or the fair value of the leased asset.

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Loans and debts denominated in foreign currencies must be converted into the accounting currency unit using the actual exchange rate at the time of the transaction;

- When repaying loans in foreign currency, the Debit of account 341 is converted according to the actual accounting exchange rate for each specific entity;

- When preparing financial statements, the balances of loans and financial leases denominated in foreign currency must be revalued at the actual exchange rate at the time of preparing the financial statements.

- Exchange rate differences arising from the settlement and end-of-period revaluation of foreign currency loans and financial leases are accounted for as financial operating revenue or expense.

4.12. Equity

Owner's equity

The company's initial investment capital is recorded based on the value of capital contributions from the contributing parties when it is converted into/established as a joint-stock company. During operation, the company's investment capital is recorded as increasing according to the increased value of capital contributions from shareholders.

Share premium

Share premium is recognized as the difference between the reissue price and the par value of shares at the time of initial issuance or supplementary issuance, the difference between the reissue price and the book value of treasury shares and the capital component of convertible bonds at maturity. Direct costs related to the supplementary issuance of shares and the reissue of treasury shares are recorded as a reduction in share premium.

When repurchasing shares issued by the Company, the payment, including transaction-related costs, is recorded as treasury stock and reflected as a reduction in equity. Upon re-issuance, the difference between the re-issuance price and the book value of the treasury stock is recorded under the "Share premium" item.

Other owner's equity

Other capital is formed by supplementing income from business operations, revaluation of assets, and the remaining fair value of assets received as gifts, donations, or sponsorships, after deducting any applicable taxes (if any) related to these assets.

4.13. Profit distribution

Profits after corporate income tax are distributed to shareholders after provisions for funds have been set aside in accordance with the Company's Articles of Association and legal regulations, and after approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items within undistributed after-tax profits that may affect cash flow and dividend payment capacity, such as gains from the revaluation of contributed assets, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and the list of shareholders entitled to receive dividends is finalized.

Other funds

Funds are established and used in accordance with the Company's Articles of Association and the resolutions approved annually by the General Meeting of Shareholders.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

4.14. Tax

Corporate income tax represents the total value of taxes currently payable.

The current tax payable is calculated based on taxable income for the period. Taxable income differs from pre-tax profit presented in the Income Statement because taxable income excludes taxable or deductible income or expenses from other periods (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax payable and when the deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority and the Company intends to pay current income tax on a net basis.

The determination of the company's income tax is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of an audit by the competent tax authority.

4.15. Revenue

Revenue is recognized when the results of the transaction are reliably determined and the Company is likely to derive economic benefits from this transaction.

- (i) Sales revenue is recognized when the majority of the risks and benefits associated with ownership of the goods have been transferred to the buyer, and the Company no longer retains ownership or control over the goods, and the costs associated with the sales transaction have been determined.
- (ii) Revenue from providing services is recognized when the majority of risks and benefits have been transferred to the client, the service has been provided and accepted by the client, and the costs incurred for the transaction and the costs to complete the service transaction have been determined. Revenue from consulting services is recognized based on the value of the issued financial invoice, the acceptance report of completed work, and the client's acceptance for payment.
- (iii) Financial income includes revenue arising from dividends and distributed profits, interest on deposits, exchange rate differences, and interest on deferred sales. Interest is determined on an accrual basis based on the balances of deposits and applicable interest rates; exchange rate differences and interest earned due to late payments by customers are based on contracts and confirmation agreements with customers; dividends and distributed profits are recognized when the company receives dividend rights or profits from capital contributions. Stock dividends are only tracked by the number of additional shares received, not the value of the shares received.

4.16. Cost of goods sold

The cost of goods sold is recognized in accordance with sales revenue and services rendered, and in compliance with the prudence principle.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in the warehouse, they shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products, goods that have not been identified as consumable.

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

4.17. Financial expenses

The Company's financial operating expenses include interest expenses on loans, exchange rate losses, and other financial operating expenses that are not capitalized as required by regulations and arise during the accounting period.

4.18. Financial expenses

Financial expenses include interest on loans and other expenses directly related to the loans.

4.19. Selling expenses and administrative expenses

Selling expenses and administrative expenses are all actual costs incurred in the process of selling products and goods, providing services, and general administrative expenses of the Company.

4.20. Earnings per share

Earnings per share for common stock are calculated by dividing the profit or loss attributable to shareholders owning common stock (after deducting the bonus and welfare fund set aside for the year) by the weighted average number of common shares outstanding during the period.

4.21. Department Report

Department report is a separately identifiable component of the Company involved in providing related goods and services (segments are divided by business activity) or providing goods and services in a specific economic environment (segments are divided by geographic area). Each of these segments experiences different risks and benefits compared to other segments.

The company's main business activities are the production, trading, and service of medical equipment and laboratory chemicals. These activities are carried out according to a common process and operate within a single geographical area (Northern Vietnam). Therefore, the company does not prepare segment reports for the accounting period ending June 30, 2026.

4.22. Related parties

Parties are considered related if one party has the ability to control or exert significant influence over the other party in financial and operational decision-making. Parties are also considered related if they are jointly controlled or subject to a significant shared influence.

When considering the relationship between the parties involved, the nature of the relationship is given more emphasis than its legal form.

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1, 2026 to June 30, 2026

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM FINANCIAL STATEMENT

5.1. Cash and cash equivalents

	Closing balance (VND)	Opening balance (VND)
Cash	3,334,705,287	2,071,584,612
Demand bank deposits	126,135,489	61,370,887
- Joint Stock Commercial Bank for Development of Ho Chi Minh City	17,913,147	1,143,239
- Saigon – Hanoi Joint Stock Commercial Bank	19,038,481	19,303,979
- Vietnam Technological and Commercial Joint Stock Bank	60,432,159	7,536,435
- Joint Stock Commercial Bank for Industry and Trade of Vietnam	22,384,065	23,014,052
- Other banks	6,367,637	10,373,182
Total	3,460,840,776	2,132,955,499

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.2. Financial investments

a. Trading securities

Closing balance		Opening balance	
Historical cost	Fair value	Historical cost	Fair value
(VND)		(VND)	
Provision		Provision	
Total value of shares			
Bac Giang Exploitable Mineral Joint Stock Company (*)			
35,799,713	-	35,799,713	-
35,799,713	(35,799,713)	35,799,713	(35,799,713)
35,799,713	-	35,799,713	-
35,799,713	(35,799,713)	35,799,713	(35,799,713)
Total			
35,799,713	-	35,799,713	-
(35,799,713)		(35,799,713)	

(*) These are stock investments in Bac Giang Exploitable Mineral Joint Stock Company, ticker symbol BGM, with the purpose of selling for profit. The ticker symbol has been delisted from the stock exchange.

b. Held-to-maturity investments

Closing balance		Opening balance	
Historical cost	Fair value	Historical cost	Fair value
VND		VND	
Provision		Provision	
- Lending to other organizations and individuals			
Famicare Hoa Binh Joint Stock Company (*)			
1,000,000,000	-	1,000,000,000	-
1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
1,000,000,000	-	1,000,000,000	-
1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Total			
1,000,000,000	-	1,000,000,000	-
1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000

(*) This is a capital support for Famicare Hoa Binh Joint Stock Company under the Capital Support Contract No. 1612/2024/HDHT/G7-FMHB signed on December 16th, 2024 with a support amount of VND 1,000,000,000, support period of 9 months (from the date of transfer of support money), interest rate of 3.5%/year. Appendix to the capital support contract No. 1209/2025/PLHD/G7-FMHB signed on September 12th, 2025 on the agreement to extend the support period to June 30th, 2026 and the appendix to the capital support contract No. 1206/2026/PLHB/G7-FMHB signed on June 12th, 2026 on the agreement to extend the support period to June 30th, 2027.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

c. Investing in associated companies

Opening balance		Closing balance	
Book value according to the equity method	Historical cost	Book value according to the equity method	Historical cost
VND	VND	VND	VND
371,988,735,863	376,739,553,270	370,363,962,203	376,739,553,270
10,342,036,401	10,500,000,000	10,272,777,849	10,500,000,000
10,438,267,649	10,500,000,000	10,429,043,808	10,500,000,000
10,428,972,089	10,500,000,000	10,420,789,587	10,500,000,000
10,424,512,621	10,500,000,000	10,396,644,968	10,500,000,000
3,494,677,846	3,500,000,000	3,500,000,000	3,500,000,000
10,449,630,981	10,500,000,000	10,436,345,662	10,500,000,000
10,258,332,496	10,500,000,000	10,039,646,175	10,500,000,000
10,442,069,532	10,500,000,000	10,425,036,874	10,500,000,000
10,430,136,398	10,500,000,000	10,425,470,548	10,500,000,000
10,388,067,355	10,500,000,000	10,363,430,796	10,500,000,000
10,395,620,259	10,500,000,000	10,377,154,299	10,500,000,000
13,673,560,534	14,700,000,000	13,479,864,315	14,700,000,000
14,519,677,005	14,700,000,000	14,453,090,413	14,700,000,000
10,157,606,784	10,500,000,000	9,900,576,470	10,500,000,000
10,447,977,065	10,500,000,000	10,443,303,352	10,500,000,000
10,372,349,952	10,500,000,000	10,326,652,997	10,500,000,000
7,651,662,158	7,700,000,000	7,629,447,045	7,700,000,000
3,410,350,985	3,500,000,000	3,405,001,069	3,500,000,000
10,409,451,041	10,500,000,000	10,404,688,219	10,500,000,000
5,959,605,038	6,000,000,000	5,798,254,474	6,000,000,000
10,440,552,428	10,500,000,000	10,433,458,843	10,500,000,000
6,261,596,996	6,300,000,000	6,258,166,280	6,300,000,000
6,231,119,688	6,300,000,000	6,221,434,091	6,300,000,000
6,273,573,949	6,300,000,000	6,270,383,111	6,300,000,000

Investments in associates, jointly controlled entities.

Golab Phap Van Testing Center Joint Stock Company

Famicare Phap Van Joint Stock Company (*)

Golab Hung Yen Testing Center Joint Stock Company

Golab Hai Duong Testing Center Joint Stock Company

Famicare Hung Yen Joint Stock Company (*)

Golab Tien Giang Testing Center Joint Stock Company

Golab Quang Binh Testing Center Joint Stock Company

Golab Vinh Long Testing Center Joint Stock Company

Golab Tra Vinh Testing Center Joint Stock Company

Golab An Giang Testing Center Joint Stock Company

Golab Tuyen Quang Testing Center Joint Stock Company

Company

Ba Dinh Clinic Joint Stock Company (*)

Nghe An Clinic Joint Stock Company

Golab Hai Phong Testing Center Joint Stock Company

Golab Bac Ninh Testing Center Joint Stock Company

Golab Testing Center Joint Stock Company, District 5

Famicare Quang Binh Joint Stock Company (*)

Famicare Dong Nai Joint Stock Company

Golab Gia Lai Testing Center Joint Stock Company

Golab Thanh Hoa Testing Center Joint Stock Company

(*)

Golab Vinh Phuc Testing Center Joint Stock Company

Golab Kien Giang Testing Center Joint Stock Company

Golab Bac Lieu Testing Center Joint Stock Company

Golab Dong Thap Testing Center Joint Stock Company

The Notes to the consolidated interim financial statements form an integral part of these consolidated interim financial statements

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

Closing balance

Opening balance

	Historical cost	Book value according to the equity method	Historical cost	Book value according to the equity method
	VND	VND	VND	VND
Medicare Ninh Binh Clinic Joint Stock Company	10,500,000,000	10,315,415,804	10,500,000,000	10,363,651,009
Famicare Kien Giang Joint Stock Company (*)	7,700,000,000	7,588,980,856	7,700,000,000	7,604,942,339
Famicare Vinh Long Joint Stock Company (*)	12,978,000,000	12,899,739,298	12,978,000,000	12,906,894,896
Golab Quang Tri Testing Center Joint Stock Company	6,000,000,000	5,944,283,979	6,000,000,000	5,952,254,301
Golab Dak Nong Testing Center Joint Stock Company (*)	6,000,000,000	5,973,215,219	6,000,000,000	5,955,173,890
Golab Quang Nam Testing Center Joint Stock Company	6,000,000,000	5,935,127,314	6,000,000,000	5,976,895,508
Famicare Bac Lieu Joint Stock Company (*)	8,968,000,000	8,888,881,139	8,968,000,000	8,905,155,829
Golab Cao Bang Testing Center Joint Stock Company	6,500,000,000	6,495,435,750	6,500,000,000	6,490,629,244
Golab Go Vap Testing Center Joint Stock Company	10,500,000,000	10,404,961,076	10,500,000,000	10,427,364,369
Golab Ha Tinh Testing Center Joint Stock Company	6,300,000,000	6,025,881,843	6,300,000,000	6,165,000,819
Medicare Friendship Clinic Joint Stock Company	10,500,000,000	10,300,057,988	10,500,000,000	10,354,244,107
Tan An Golab Testing Center Joint Stock Company (*)	10,500,000,000	10,410,314,857	10,500,000,000	10,434,502,190
District 12 Healthcare Joint Stock Company	13,500,000,000	13,039,496,688	13,500,000,000	13,098,117,515
Famicare Tuyen Quang Joint Stock Company	8,793,553,270	8,733,833,302	8,793,553,270	8,744,516,421
Golab Bien Hoa Testing Center Joint Stock Company	10,500,000,000	10,366,384,900	10,500,000,000	10,371,618,802
Golab Tay Ninh Testing Center Joint Stock Company (*)	7,500,000,000	7,457,720,480	7,500,000,000	7,461,100,548
Golab Kon Tum Testing Center Joint Stock Company (*)	7,500,000,000	7,473,570,465	7,500,000,000	7,475,266,826
Total	376,739,553,270	370,363,962,203	376,739,553,270	371,988,735,863

(*) These associated companies were established but have not yet formed, or have formed only negligible assets to support their production and business operations. Details of the Company's associated companies as of June 30th, 2026 are detailed in Note 1.5b.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

d. Investing in other entities

Closing balance		Opening balance	
Historical cost	Provision	Historical cost	Provision
VND	VND	VND	VND
Recoverable amount	Recoverable amount	Recoverable amount	Recoverable amount
Investing in other entities			
40,311,000,000	(560,625,273)	40,311,000,000	(413,449,799)
Famicare Hai Phong Joint Stock Company (*)	1,000,000,000	1,000,000,000	(13,761,713)
Famicare Hoa Binh Joint Stock Company (*)	1,000,000,000	1,000,000,000	(646,541)
Famicare Binh Dinh Joint Stock Company (*)	1,000,000,000	1,000,000,000	(11,633,035)
Famicare Soc Trang Joint Stock Company (*)	1,000,000,000	1,000,000,000	(4,583,969)
Famicare Quang Ngai Joint Stock Company (*)	1,000,000,000	1,000,000,000	(7,871,547)
(*)			
Golab Vinh Yen Testing Center Joint Stock Company	1,800,000,000	1,800,000,000	(57,163,894)
Famicare Da Nang Joint Stock Company	1,000,000,000	1,000,000,000	(33,507,863)
Famicare Nghi An Joint Stock Company (*)	1,000,000,000	1,000,000,000	(10,052,673)
Famicare 3/2 Joint Stock Company (*)	1,000,000,000	1,000,000,000	(26,711,594)
Famicare Go Vap Joint Stock Company (*)	1,000,000,000	1,000,000,000	(12,891,259)
Golab Da Nang Testing Center Joint Stock Company	3,000,000,000	3,000,000,000	(40,222,397)
Famicare Ninh Binh Joint Stock Company (*)	1,000,000,000	1,000,000,000	(26,410,259)
Famicare Ha Tinh Joint Stock Company (*)	1,000,000,000	1,000,000,000	(19,137,584)
Famicare Bac Ninh Joint Stock Company (*)	1,000,000,000	1,000,000,000	(11,078,136)
Golab Quang Ngai Testing Center Joint Stock Company	5,700,000,000	5,700,000,000	(22,300,900)
Famicare Vinh Phuc Joint Stock Company (*)	1,000,000,000	1,000,000,000	(6,184,565)
Famicare Tra Vinh Joint Stock Company (*)	1,000,000,000	1,000,000,000	(11,051,724)
Famicare An Giang Joint Stock Company (*)	1,000,000,000	1,000,000,000	(9,251,511)
Famicare Long An Joint Stock Company (*)	1,000,000,000	1,000,000,000	(11,623,731)
Famicare Dong Thap Joint Stock Company (*)	1,000,000,000	1,000,000,000	(5,936,129)
(*)			
Famicare Gia Lai Joint Stock Company (*)	1,000,000,000	1,000,000,000	(7,593,064)
Famicare Tien Giang Joint Stock Company (*)	1,000,000,000	1,000,000,000	(8,216,959)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

Closing balance		Opening balance	
Historical cost	Provision	Historical cost	Provision
VND	Recoverable amount	VND	Recoverable amount
Famicare Hai Duong Joint Stock Company			
3,500,000,000	(28,994,616)	3,471,005,384	3,500,000,000
2,900,000,000	(29,495,214)	2,870,504,786	2,900,000,000
Golab Binh Duong Testing Center Joint Stock Company (*)			
4,411,000,000	(6,951,999)	4,404,048,001	4,411,000,000
Golab Bac Giang Testing Center Joint Stock Company			
40,311,000,000	(560,625,273)	39,750,374,727	40,311,000,000
Total			
40,311,000,000	(560,625,273)	39,750,374,727	40,311,000,000
(*) These associated companies have been established but have not yet formed, or have formed only negligible assets to support their production and business activities.			

Details of the investments contributed to other units of the Company as of June 30, 2026 are detailed in Note 1.5c.

5.3. Trade receivables

Closing balance		Opening balance	
Value	Provision	Value	Provision
(VND)	(VND)	(VND)	(VND)
- Kyoto F&B Co., Ltd.			
13,455,405,000	(9,418,783,500)	13,450,770,000	(6,725,385,000)
- Sara Phu Tho Joint Stock Company			
4,581,958,000	-	-	-
- Hoa Binh Agricultural Machinery Trading and Investment Joint Stock Company			
5,292,000,000	-	-	-
- Others			
6,172,208,250	-	4,889,054,456	-
29,501,571,250	(9,418,783,500)	18,339,824,456	(6,725,385,000)
Total			

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.4. Advances to suppliers

- JWB Co., Ltd. LTD

- Others

Total

5.5. Other receivables

Closing balance		Opening balance	
Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
3,684,376,000	-	3,684,376,000	-
220,000,000	(220,000,000)	220,000,000	(220,000,000)
3,904,376,000	(220,000,000)	3,904,376,000	(220,000,000)

Closing balance		Opening balance	
Value (VND)	Provision (VND)	Value (VND)	Provision (VND)
744,867,112	-	639,988,442	-
113,756,807	-	97,455,437	-
305,386,000	-	227,096,000	-
325,724,305	-	315,437,005	-
744,867,112	-	639,988,442	-

Short-term
- Loan interest

- Advances

- Others

Total

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.6. Bad debt

	Closing balance			Opening balance		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Trade receivable	13,455,405,000	4,036,621,500	(9,418,783,500)	13,450,770,000	6,725,385,000	(6,725,385,000)
Kyoto F&B Co., Ltd.	13,455,405,000	4,036,621,500	(9,418,783,500)	13,450,770,000	6,725,385,000	(6,725,385,000)
Advances to suppliers	220,000,000	-	(220,000,000)	220,000,000	-	(220,000,000)
Bac Cuong One-Member Limited Liability Company	220,000,000	-	(220,000,000)	220,000,000	-	(220,000,000)
Total	13,675,405,000	4,036,621,500	(9,638,783,500)	13,670,770,000	6,725,385,000	(6,945,385,000)

5.7. Inventory

	Closing balance			Opening balance		
	Historical cost	Provision		Historical cost	Provision	
Goods	10,762,541,414	-		14,185,541,058	-	
Total	10,762,541,414	-		14,185,541,058	-	

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)*For the accounting period from January 1st, 2026 to June 30th, 2026***5.8. Increase or decrease in tangible fixed assets**

	Machinery and equipment	Total
	<u>VND</u>	<u>VND</u>
HISTORICAL COST		
Opening balance	7,198,065,579	7,198,065,579
Closing balance	7,198,065,579	7,198,065,579
ACCUMULATED DEPRECIATION		
Opening balance	(2,768,913,455)	(2,768,913,455)
- Depreciation during the period	(412,223,274)	(412,223,274)
Closing balance	(3,181,136,729)	(3,181,136,729)
CARRYING AMOUNT		
Opening balance	4,429,152,124	4,429,152,124
Closing balance	4,016,928,850	4,016,928,850

5.9. Increase or decrease in intangible fixed assets

	Software program	Total
	<u>VND</u>	<u>VND</u>
HISTORICAL COST		
Opening balance	6,160,000,000	6,160,000,000
Closing balance	6,160,000,000	6,160,000,000
ACCUMULATED AMORTIZATION		
Opening balance	(4,312,000,025)	(4,312,000,025)
- Amortization during the period	(539,000,004)	(539,000,004)
Opening balance	(4,851,000,029)	(4,851,000,029)
CARRYING AMOUNT		
Opening balance	1,847,999,975	1,847,999,975
Closing balance	1,308,999,971	1,308,999,971

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Urban Area, Yen So Ward, Hanoi City

(Attached to Circular No. 43/2026/TT-BTC
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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.10. Construction in progress

	Closing balance		Opening balance	
	Historical cost (VND)	Recoverable amount (VND)	Historical cost (VND)	Recoverable amount (VND)
Construction in progress	9,450,092,047	9,450,092,047	9,450,092,047	9,450,092,047
- PACS systems in Medical Centers and Hospitals (*)	9,051,563,865	9,051,563,865	9,051,563,865	9,051,563,865
- Construction of a functional food manufacturing plant in Nam Son Industrial Park, Ba Che commune.	398,528,182	398,528,182	398,528,182	398,528,182
- Purchasing fixed assets	54,980,000	54,980,000	54,980,000	54,980,000
- Factory construction	343,548,182	343,548,182	343,548,182	343,548,182
Total	9,450,092,047	9,450,092,047	9,450,092,047	9,450,092,047

(*) The PACS systems being installed at the following hospitals by June 30th, 2026 are: An Giang Provincial General Hospital and Tan Chau Regional General Hospital.

5.11. Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Long term	1,250,370,123	1,277,524,470
- Land lease fees	1,214,183,715	1,229,413,893
- Tools and equipment	34,909,997	46,546,664
- Other long-term prepaid expenses	1,276,411	1,563,913
Total	1,250,370,123	1,277,524,470

5.12. Trade payables

	Closing balance (VND)	Opening balance (VND)
Vietnam Japan Production Link Joint Stock Company	-	8,072,500,000
- Ha Long Kyoto Technology Development Joint Stock Company	2,226,000,000	2,226,000,000
- Medicare Clinic Joint Stock Company Soc Trang	4,998,000,000	-
- Hau Giang Medicare Clinic Joint Stock Company	1,260,000,000	-
- Other suppliers	3,407,147,654	1,713,280,275
Total	11,891,147,654	12,011,780,275

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.13. Advances from customers

	Closing balance (VND)	Opening balance (VND)
- Advance payments from related parties	1,340,000,000	1,340,000,000
+ <i>Testing Center Joint Stock Company</i> <i>Golab Bien Hoa experiment</i>	1,340,000,000	1,340,000,000
- Prepayments from other customers	719,505,061	707,705,061
+ <i>Clinic Joint Stock Company Medicare Hau</i> <i>Giang</i>	699,250,000	699,250,000
+ <i>Other customers</i>	20,255,061	8,455,061
Total	2,059,505,061	2,047,705,061

5.14. Short-term accrued expenses

	Closing balance (VND)	Opening balance (VND)
- Requires payment to relevant parties.	121,981,369	382,832,492
+ <i>Famicare Hung Yen Joint Stock Company -</i> <i>Capital support interest</i>	79,941,917	231,287,671
+ <i>Famicare Phap Van Joint Stock Company -</i> <i>Interest on capital support</i>	42,039,452	151,544,821
+ Payable to other organizations and individuals	2,748,518,923	1,551,584,561
+ Interest expenses for capital support payable	2,343,718,923	1,249,184,561
+ Others	404,800,000	302,400,000
Total	2,870,500,292	1,934,417,053

5.15. Other payables

	Closing balance (VND)	Opening balance (VND)
Short term	763,469,699	680,779,072
- Social insurance	17,840,800	11,277,100
- Health insurance	2,393,875	1,235,575
- Unemployment insurance	1,235,023	655,873
- Other payables	742,000,001	667,610,524
Total	763,469,699	680,779,072

VINAM JOINT STOCK COMPANY

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.16. Taxes and other payables to the State budget

Taxes and payables	Opening balance	Amount payable during the period	Amount paid during the period	Closing balance
	VND	VND	VND	VND
- Value Add Tax	363,318,925	41,295,352	41,295,352	363,318,925
- Corporate income tax	620,684,094	-	122,051,320	498,632,774
- Personal income tax	21,600,330	12,916,666	15,228,319	19,288,677
Total	1,005,603,349	54,212,018	178,574,991	881,240,376
Taxes and receivables	Opening balance	Amount payable during the period	Amount paid during the period	Closing balance
	VND	VND	VND	VND
- Other taxes	4,000,000	4,000,000	-	-
Total	4,000,000	4,000,000	-	-

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

5.17. Short-term loans and finance leases

Content	Closing balance		During the period		Opening balance	
	Value	Solvency amount	Increase	Reduce	Value	Solvency amount
Short-term loans from related parties	14,897,000,000	14,897,000,000	-	-	14,897,000,000	14,897,000,000
Farmicare Hung Yen Joint Stock Company (1)	9,000,000,000	9,000,000,000	-	-	9,000,000,000	9,000,000,000
Farmicare Phap Van Joint Stock Company (2)	5,897,000,000	5,897,000,000	-	-	5,897,000,000	5,897,000,000
Other short-term loans	43,507,050,000	43,507,050,000	9,305,000,000	500,000,000	34,702,050,000	34,702,050,000
Farmicare Long An Joint Stock Company (3)	2,860,000,000	2,860,000,000	-	-	2,860,000,000	2,860,000,000
Sara Hospital Investment Joint Stock Company (4)	8,805,000,000	8,805,000,000	8,805,000,000	-	-	-
Medicare Nga Bay Clinic Joint Stock Company (5)	10,842,050,000	10,842,050,000	-	-	10,842,050,000	10,842,050,000
Ha Dong Clinic Joint Stock Company (6)	6,000,000,000	6,000,000,000	-	-	6,000,000,000	6,000,000,000
Gia Lam High-Tech Clinic Joint Stock Company (7)	12,000,000,000	12,000,000,000	-	-	12,000,000,000	12,000,000,000
Leopard Solutions Software Joint Stock Company (8)	3,000,000,000	3,000,000,000	-	-	3,000,000,000	3,000,000,000
Mr. Nguyen Hai Son	-	-	1,150,000,000	1,150,000,000	-	-
Total	58,404,050,000	58,404,050,000	9,995,000,000	1,150,000,000	49,599,050,000	84,301,100,000

(1) It is a capital support from Farmicare Hung Yen Joint Stock Company under the capital support contract No. 0804/HDHT/FMCHY-HLTOKYO dated 08/04/2025. The support amount is 9,000,000,000 VND, the support period is 09 months, the capital support cost is 3.5%/year. Appendix to the capital support contract No. 080126/PLHDFMHY-HLTKY dated 08/01/2026 on the agreement to extend the support period to 31/12/2026. The purpose of the loan is to serve production and business activities. The loan has no collateral.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

(2) It is a capital support from Famicare Phap Van Joint Stock Company under the capital support contract No. 0604/HDHT/FMPV-HLTOKYO dated 06/04/2025. The support amount is VND 6,000,000,000, the support period is 12 months, the capital support cost is 3.5%/year. Annex to the capital support contract No. 060426/PLHD-FMPV-HL dated 06/04/2026 on the agreement to extend the support period to 06/04/2027. The purpose of the loan is to serve production and business activities. Loans without collateral.

(3) It is a capital support from Famicare Long An Joint Stock Company under the capital support contract No. 1209/2025/HDHT/FMLA-VINAM signed on 12/09/2025 with a support loan amount of VND 2,860,000,000, interest rate of 3.5%/year, support period of 6 months, extension appendix No. 1203/2026/HDHTV/FMLA-VINAM signed on 12/03/2026 supplementing the extension of the contract until 11/09/2026. The purpose of support is to serve business activities. Loan without collateral.

(4) It is a capital support from Sara Hospital Investment Joint Stock Company under the capital support contract No. 0204/2026/HDHTV/BVSR-VINAM signed on 02/04/2026 with a loan amount of VND 8,805,000,000, interest rate of 2%/year, and the support period is 6 months from the date of signing. The purpose of the support is to serve business activities.

(5) It is a capital support from Nga Bai Medicare Clinic Joint Stock Company under the following contracts:

- Capital Support Contract No. 26092024/HDHT/MDCNTN7-HALONGTOKYO dated 26/09/2024, capital support amount of VND11,100,000,000, support period of 12 months (from 26/09/2024 to 26/10/2025), interest rate of 5%/year. Appendix to Capital Support Contract No. 2710/25/PLHDNTN7-HLKT signed on 27/10/2025 on agreeing to extend the support period to 31/03/2026. Appendix to this Capital Support Contract No. 0104/25/PLHDNTN7-HLTKY 01/04/2025 on adjusting the interest rate from 01/04/2025 to 3.5%/year. Appendix to the capital support contract No. 2709/2025/PL N7-VINAM on agreeing to extend the support period to 27/09/2026. The purpose of the loan is to serve production and business activities. The loan has no collateral.

- Capital support contract No. 2712/HDHT/MDCNTN7-G7 signed on 27/12/2024 with a support amount of VND 4,000,000,000, support period of 6 months (from 27/12/2024 to 27/06/2025), interest rate of 4.5%/year. Appendix to the capital support contract No. 0104/2025/PL-N7-G7 signed on 01/04/2025 on the unanimous adjustment of the interest rate from 4.5%/year to 3.5%/year. Appendix to the capital support contract No. 2806/2025/PL-N7-G7 signed on 28/06/2025 on the agreement to extend the support period to 30/09/2025; Appendix to the capital support contract No. 0110/2025/PL-N7-G7 signed on 01/10/2025 on the agreement to extend the support period to 30/06/2026; Appendix to the capital support contract No. 2006/2026/PLHD/N7-G7 signed on 20/06/2026 on the agreement to extend the support period to 30/06/2027. The purpose of the loan is to serve production and business activities. The loan has no collateral.

VINAM JOINT STOCK COMPANY

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

- Capital support contract No. 27092024/HDHT/MDCTN7-VINAMSAIGON dated 27/09/2024. The support amount is VND1,000,000,000, the support period is 6 months (From 27/09/2024 to 27/03/2025), the interest rate is 5%/year. Appendix to the capital support contract No. 2503/2025/PLHD/PKHD-G7 signed on 25/03/2025 on the agreement to extend the support period to 27/09/2025. Appendix to the capital support contract No. 0104/25/PLHDDN7-HLTRV dated 01/04/2025 on the adjustment of the interest rate from 01/04/2025 is 3.5%. Appendix to the capital support contract No. 2709/2025/PL N7-VINAM on agreeing to extend the support period until 27/09/2026. The purpose of the loan is to serve production and business activities. Loans without collateral.

(6) Capital support contract No. 2512/2024/HDHT/PKHD-G7 signed on 25/12/2024 with a support amount of VND 6,000,000,000, support period of 3 months (from the date of transfer of support money), interest rate of 3.5%/year. Appendix to the capital support contract No. 2503/2025/PLHD/PKHD-G7 signed on 25/03/2025 on the agreement to extend the support period to 31/12/2025; Appendix to the capital support contract No. 0101/2026/PLHD/PKHD-G7 signed on 01/01/2026 on the agreement to extend the support period to 30/06/2026; Appendix to the capital support contract No. 1506/2026/PLHD/PKHD-G7 signed on 15/06/2026 on the agreement to extend the support period until 30/06/2027. The purpose of the loan is to serve production and business activities. Loans without collateral.

(7) Capital support contract No. 2712/2024/HDHT/KTCGL-G7 signed on 30/12/2024 with a support amount of VND 12,000,000,000, support period of 9 months (from 30/12/2024 to 30/09/2025), interest rate of 3.5%/year. Appendix to the capital support contract No. 2709/2025/PLHD/KTCGL-G7 signed on 27/09/2025 on the agreement to extend the support period to 30/06/2026; Appendix to the capital support contract No. 1606/2026/PLHD/KTCGL-G7 signed on 16/06/2026 on the agreement to extend the support period to 30/06/2027. The purpose of the loan is to serve production and business activities. Loans without collateral.

(8) It is a capital support from Leopard Solutions Joint Stock Company under the following contracts:

- Capital support contract No. 261225/HDHT/LEO-HALONGTOKYO dated 29/12/2025, the support amount is VND 2,500,000,000, for the purpose of business activities. The support period is within 12 months, the cost of capital support is 3.5%/year. The loan has no collateral.

- Capital support contract No. 2912/2025/HDHT/LEO-G7 dated 29/12/2025, the support amount is VND 500,000,000, for the purpose of business activities. The support period is within 12 months, the capital support cost is 3.5%/year. Loans without collateral.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)
 For the accounting period from January 1, 2026 to June 30, 2026

5.18. Equity

Table of changes in equity

Item	Owners' contributed capital	Share premium	Development investment fund	Retained earnings	Non-controlling interests	Total
Opening balance of the prior year	296,999,910,000	18,918,962,963	195,900,595	78,425,791,771	10,074,232,007	404,614,797,336
- Profit in the prior year	-	-	-	(8,818,829,380)	(312,060,314)	(9,130,889,694)
Closing balance of the prior year	296,999,910,000	18,918,962,963	195,900,595	69,606,962,391	9,762,171,693	395,483,907,642
Opening balance of current period	296,999,910,000	18,918,962,963	195,900,595	69,606,962,391	9,762,171,693	395,483,907,642
- Profits during the period.	-	-	-	(6,331,798,063)	(85,878,364)	(6,417,676,427)
- Other increase/decrease	-	-	-	(223,867,283)	110,611,772	(113,255,511)
Closing balance of current period	296,999,910,000	18,918,962,963	195,900,595	63,051,297,045	9,786,905,101	388,952,975,704

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

Details of owner's capital contribution

	Closing balance VND	Opening balance VND
- Mr. Nguyen Manh Cuong	18,000,000,000	18,000,000,000
- Mr. Nguyen Minh Tuan	20,000,000,000	20,000,000,000
- Mrs. Nguyen Thi My Nhung	14,951,000,000	14,951,000,000
- Other shareholders	244,048,910,000	244,048,910,000
Total	296,999,910,000	296,999,910,000

Capital transactions with owners and dividend distribution, profit sharing

	Current period (VND)	Prior period (VND)
--	-------------------------	-----------------------

- Owner's contributed capital
- Opening balance
- Increase during the period
- Decreased during the period
- Closing balance
- Dividends, profits already distributed

Share

	Closing balance (Share)	Opening balance (Share)
--	----------------------------	----------------------------

- Number of shares registered for issuance
- Number of shares issued to the public
- Ordinary shares
- Preference shares
- Number of shares repurchased
- Ordinary shares
- Preference shares
- Number of outstanding shares
- Ordinary shares
- Preference shares

* Par value of shares (VND/share): 10,000 VND/share

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF INCOME

6.1. Revenue from sales of goods and rendering of services

	Current period VND	Prior period VND
- Revenue from sales of goods	13,515,625,654	44,378,987,442
Total	13,515,625,654	44,378,987,442

6.2. Cost of goods sold

	Current period VND	Prior period VND
- Cost of goods sold	12,188,567,622	40,557,536,455
Total	12,188,567,622	40,557,536,455

6.3. Financial income

	Current period VND	Prior period VND
- Interest on deposits and loans	16,374,700	16,404,262
- Exchange rate gains from the revaluation of monetary items denominated in foreign currencies.	4,635,000	327,025,000
Total	21,009,700	343,429,262

6.4. Financial exxpenses

	Current period VND	Prior period VND
- Interest expense	902,888,716	1,094,495,952
- Investment reserve	1,658,693,623	122,668,439
- Other financial costs	275,000	-
Total	2,561,857,339	1,217,164,391

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

6.5. Selling expenses and administrative expenses

	Current period VND	Prior period VND
a. Administrative expenses	3,757,019,028	4,613,014,943
- Employee costs	585,868,590	621,406,570
- Cost of tools and equipment	27,366,845	38,896,066
- Depreciation cost of fixed assets	-	951,223,278
- Taxes, fees and charges	-	13,000,000
- Contingency costs	2,693,398,500	2,771,472,500
- Outsourced service costs	409,659,166	156,264,564
- Other monetary expenses	40,725,927	60,751,965
b. Selling expenses	461,131,596	498,801,827
- Employee costs	307,481,934	352,455,125
- Material costs, management costs, tools and equipment costs.	287,502	-
- Outsourced service costs	153,362,160	146,059,200
- Other monetary expenses	-	287,502
Total	4,218,150,624	5,111,816,770

6.6. Other expenses

	Current period VND	Prior period VND
- Penalties for late payment of taxes and insurance	30,512,918	18,751,116
- Depreciation expenses not participating in production activities	951,223,278	-
- Other expenses	4,000,000	-
Total	985,736,196	18,751,116

6.7. Basic/Dilute earnings per share

	Current period VND	Prior period VND
Profits attributable to shareholders holding common stock (VND)	(6,331,798,063)	(3,659,529,430)
Weighted average number of outstanding shares during the period (Share)	29,699,991	29,699,991
Basic earnings per share (VND/share)	(213)	(123)
Dilute earnings per share (VND/share)	(213)	(123)

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

6.8. Cost of production by element

	Current period VND	Prior period VND
- Cost of raw materials and supplies	1,130,244,289	38,896,066
- Labor costs	893,350,524	973,861,695
- Taxes, fees and charges	-	13,000,000
- Outsourced service costs	582,950,353	302,323,764
- Provision for doubtful receivables	2,693,398,500	2,771,472,500
- Other expenses in cash	36,945,204	61,039,467
Total	5,336,888,870	4,160,593,492

7. OTHER INFORMATION

7.1. Events occurring after the end of the accounting period.

As of the date of this report, the Company's Board of Management believes that no events could have caused the figures and information presented in the Company's interim financial statements to be misrepresented.

7.2. Information about related parties

a. Transactions and balances with key management members and individuals related to key management members.

Key management members include: members of the Board of Directors, the Supervisory Board, the Board of Management, and the Chief Accountant. Individuals related to key management members are close family members of those key management members.

Salaries, remuneration, bonuses, and other benefits for Company managers and Supervisors/Board of Supervisors:

	Duty	Current period (VND)	Prior period (VND)
Board of Management			
Mr. Ngo Van Hung	Director (Appointed on March 25, 2026)	6,666,666	-
Mr. Le Van Manh	Director (Dismissed on March 25, 2026)	210,000,000	210,000,000
Ms. Bui Thi Trang	Chief Accountant	120,000,000	-
Total		336,666,666	210,000,000

b. Transactions with other related parties

Other related parties of the Enterprise include: subsidiaries, associated companies, individuals with direct or indirect voting rights in the Enterprise and their close family members, enterprises managed by key employees and individuals with direct or indirect voting rights in the Enterprise and their close family members.

Related parties	Relationship
The companies mentioned in section 5.2.c	Associated company

Transactions with other related parties:

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

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The main transactions arising during the year between the Company and other related parties are as follows:

	Current period (VND)	Prior period (VND)
Contributing capital to invest in associated companies		
Tuyen Quang Golab Testing Center Joint Stock Company	-	5,553,553,270
Golab Gia Lai Testing Center Joint Stock Company	-	1,030,000,000
Bac Giang Golab Testing Center Joint Stock Company	-	3,636,000,000
Bac Lieu Golab Testing Center Joint Stock Company	-	4,768,000,000
Golab Cao Bang Testing Center Joint Stock Company	-	6,000,000,000
Famicare Vinh Long Joint Stock Company	-	4,700,000,000
Receivables for the purchase of goods		
Ben Tre Golab Testing Center Joint Stock Company	-	288,750,000
Golab Ca Mau Testing Center Joint Stock Company	-	288,750,000
Golab Binh Phuoc Testing Center Joint Stock Company	-	288,750,000
Golab Phu Yen Testing Center Joint Stock Company	-	288,750,000
Golab Lam Dong Testing Center Joint Stock Company	-	288,750,000
Famicare Tuyen Quang Joint Stock Company	-	288,750,000
Collect sales proceeds		
Golab Hung Yen Testing Center Joint Stock Company	-	40,000,000
Phap Van Golab Testing Center Joint Stock Company	-	31,200,000
Bac Ninh Golab Testing Center Joint Stock Company	-	3,500,000,000
Golab Bien Hoa Testing Center Joint Stock Company	-	2,800,000,000
Hai Phong Golab Testing Center Joint Stock Company	-	3,500,000,000
Golab Quang Binh Testing Center Joint Stock Company	-	2,800,000,000
Huu Nghi Medicare Clinic Joint Stock Company	-	1,500,000,000
Golab Ha Tinh Testing Center Joint Stock Company	-	940,000,000
Ninh Binh Golab Testing Center Joint Stock Company	-	600,000,000
Famicare Hung Yen Joint Stock Company		
Pay the loan	-	9,000,000,000
Pay the loan interest	-	724,931,515
Famicare Phap Van Joint Stock Company		
Pay the loan	-	5,897,000,000
Pay the loan interest	-	47,499,123

(*) As of the end of the accounting period, the balance of liabilities to related parties is presented in detail in Notes 5.13, 5.14, and 5.17.

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

7.3. Events occurring after the end of the accounting period.

The Company's Board of Management affirms that, in its opinion, considering all material aspects, no unusual events occurred after the end of the accounting period that affected the Company's financial and operational position and required adjustment or presentation in these Financial Statements.

7.4. Comparative data

The comparative figures in the Consolidated interim statement of income, Consolidated interim statement of cash flow, and corresponding notes are the figures in the Consolidated interim financial statements for the accounting period from January 1st, 2025 to June 30th, 2025 of the Company, which have been reviewed by Nhan Tam Viet Auditing Company Limited – Hanoi Branch.

Consolidated interim financial statement and corresponding notes are based on the consolidated financial statements for the fiscal year ended December 31st, 2025, of Vinam Joint Stock Company, audited by Nhan Tam Viet Auditing Company – Hanoi Branch. Some indicators have been adjusted accordingly as follows:

The indicators on the Statement of Financial Position:

Code	Number before adjustment	Adjustment Increase (+)/Decrease (-)	Number after adjustment
Statement of Financial Position			
Investments in associates and joint ventures	262	382,799,735,863	371,988,735,863
Investments in other entities	263	29,500,000,000	40,311,000,000
Provision for long-term investment losses in other units	264	(357,831,047)	(413,449,799)

The Company applies the guidelines of Circular 43/2025/TT-BTC from January 1st, 2026. To ensure comparability of the information in the interim financial statements, the Company has restated or reclassified certain items as of January 1st, 2026 in the financial statements as follows:

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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from January 1st, 2026 to June 30th, 2026

Item	Opening balance		31/12/2025	Difference	
	Represent this period's report	VND	Presented last year's report	VND	VND
II. Short-term financial investments	1,000,000,000		-		1,000,000,000
Short-term held-to-maturity investments	1,000,000,000		-		1,000,000,000
III. Short-term receivables	-		1,000,000,000		(1,000,000,000)
Receivables from short-term loans	-		1,000,000,000		(1,000,000,000)

Approved, August 28th, 2026

PREPARED BY
(Signature, full name)

CHIEF ACCOUNTANT
(Signature, full name)

DIRECTOR

(Signature, full name, seal)

[Signature]

[Signature]



Pham Thi Bich Lien

Bui Thi Trang

Ngo Van Hung

