

SARA VIETNAM JOINT STOCK COMPANY

**REVIEWED INTERIM SEPARATE FINANCIAL
STATEMENTS**

For the accounting period from 01 June 2026 to 30 June 2026



SARA VIETNAM JOINT STOCK COMPANY

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

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SARA VIETNAM JOINT STOCK COMPANY

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

REPORT OF THE BOARD OF MANAGEMENT

For the accounting period from 01 January 2026 to 30 June 2026

The Board of Management of Sara Vietnam Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's interim financial statements for the accounting period from 01/01/2026 to 30/06/2026 which have been reviewed by independent auditors.

1. General Information

Sara Vietnam Joint Stock Company is a joint stock company established under the Enterprise Law of Vietnam and operating under the Business Registration Certificate No. 0101476469 issued by the Department of Planning and Investment of Hanoi City (now the Department of Finance of Hanoi City) for the first time on April 12, 2024 and registered for the 23rd change issued by the Department of Finance of Hanoi City 13/8/2025.

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

The members of the Board of Directors, the Supervisory Board and the Board of Directors who have managed the Company's operations throughout the accounting period and as of the date of this report include:

Board of Directors

Full name:

- Mr. Kazuya Kirino
- Mr. Hoang Van Ba
- Mr. Nguyen Minh Tam

Position:

- Chairman
- Commissioner
- Commissioner

Board of Management

Full name:

- Mr. Nguyen Minh Tam

Position:

- General Director

Supervisory Board

Full name:

- Ms. Trinh Thi Duyen
- Ms. Vu Thi Kim Ngan
- Ms. Thai Thi Thuy Dung

Position:

- Chair of Department
- Members
- Members

3. Legal representative

The legal representative of the Company during the accounting period and the date of making this report is Mr. Nguyen Minh Tam - General Director of the Company.

4. Headquarters

The Company's head office is located at: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam.

SARA VIETNAM JOINT STOCK COMPANY

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

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

As of the date of preparation of this report, the Board of Management of the Company is of the opinion that there is no event that could cause the figures and information presented in the Company's reviewed interim financial statements to be misrepresented.

6. Auditing firm

PKF-TTG Auditing and Advisory Company Limited was appointed as the auditor to review the Company's interim financial statements for the accounting period from 1 January 2026 to 30 June 2026.

7. Statement of the Board of Management's Responsibility for the interim separate financial statements

The Board of Management of the Company is responsible for the preparation and presentation of the Company's Interim Separate Financial Statements, ensuring that the Interim Financial Statements reflect honestly and reasonably the financial situation as of 30 June 2026 as well as the Company's business results and cash flows for the accounting period ending on the same day. In the process of preparing the Separate Financial Statements for the interim of this year, the Board of Management of the Company commits to comply with the following requirements:

- Establish and maintain internal controls that the Board of Management of the Company determines are necessary to ensure that the preparation and presentation of the Separate Interim Financial Statements are free of material errors due to fraud or mistakes;
- Appropriate selection and consistent application of accounting policies;
- Make judgments and estimates in a reasonable and prudent manner;
- Clearly state whether the applied accounting standards are complied with, whether there are material deviations that need to be disclosed and explained in the interim financial statements;
- Preparing and presenting interim separate financial statements on the basis of complying with Vietnamese Accounting Standards, Vietnam's current corporate accounting regime and legal regulations related to the preparation and presentation of interim separate financial statements;
- Prepare separate interim financial statements on the basis of the assumption of continuous operations, except in cases where it is not possible to assume that the Company will continue to operate its business.

The Board of Management of the Company is responsible for ensuring that accounting books are adequately recorded and archived to reasonably reflect the Company's financial situation at any time and to serve as a basis for preparing separate interim financial statements in compliance with current regulations of the State. In addition, the Board of Management is also responsible for ensuring the safety of the Company's assets and has taken appropriate measures to prevent and detect fraud and other violations.

SARA VIETNAM JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

The Board of Management of the Company commits that the Company complies with the Government's Decree No. 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding the disclosure of information on the Securities Market and Circular No. 68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 96/2020/TT-BTC.

8. Statement of the Board of Management

The Board of Management of the Company confirm that the accompanying reviewed separate interim financial statements present a true and fair view of the financial position of the Holding Company as at 30 June 2026, and the results of its operations and its cash flows for the six-month period then ended, in accordance with prevailing Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of separate interim financial statements

Hanoi, 28 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

GENERAL DIRECTOR



Nguyen Minh Tam

No.: 17/2026/BCSX-TTG

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: Shareholders
The Board of Directors and the Board of Management
Sara Vietnam Joint Stock Company

We have reviewed the accompanying Interim Separate Financial Statements of Sara Vietnam Joint Stock Company (hereinafter referred to as the "Company"), prepared on 28 August 2026, including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Income Statement, Interim Separate Cash Flow Statement for the accounting period from 1 January 2026 to 30 June 2026 and the Notes to the Interim Separate Financial Statements, presented from page 07 to page 51.

The accompanying reviewed Interim Separate Financial Statements are not intended to present the financial position, results of operations and cash flows in accordance with the accounting principles and practices generally accepted in countries other than Vietnam.

The Board of Management's Responsibility

The Board of Management is responsible for the preparation and presentation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Separate Financial Statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (Continued)

Auditor's Conclusion

Based on the results of our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not present fairly, in all material respects, the financial position of Sara Vietnam Joint Stock Company as at 30 June 2026, its results of operations and its cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory regulations governing the preparation and presentation of Interim Separate Financial Statements.

Other Matter

The Company's Separate Financial Statements for the financial year ended 31 December 2025 were audited by International Auditing and Valuation Company Limited, which issued an unqualified opinion on those Separate Financial Statements on 15 May 2026. The Company's Interim Separate Financial Statements for the accounting period from 1 January 2025 to 30 June 2025 were reviewed by Nhan Tam Viet Auditing Company Limited, which issued a qualified conclusion on those Interim Separate Financial Statements on 28 August 2025.

Hanoi, 28 August 2026

FOR AND ON BEHALF OF
PKF-TTG AUDITING AND ADVISORY COMPANY LIMITED



Nguyen Hong Quang
Deputy General Director

Certificate of Audit Practice
Registration No. 0576-2023-330-1

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SARA VIETNAM JOINT STOCK COMPANY

Form No. B 01 – DN

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Vietnam

(Attached to Circular No. 99/2025/TT-
BTC dated 27 October 2025 of the
Minister of Finance)

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

ASSETS	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
CURRENT ASSETS	100		13,382,245,124	9,155,901,980
Cash and cash equivalents	110		1,496,821,485	1,205,763,474
Cash	111	5.1	1,496,821,485	1,205,763,474
Short-term financial investment	120	5.2	3,624,000,000	3,716,000,000
Investments held to short-term maturity	123		3,624,000,000	3,716,000,000
Short-term receivables	130		8,092,312,755	3,988,709,672
Short-term receivables of customers	131	5.3	2,178,642,758	660,001
Short-term advances to suppliers	132	5.4	2,352,733,588	427,562,000
Other short-term receivables	135	5.5	3,560,936,409	3,560,487,671
Other Short-Term Assets	160		169,110,884	245,428,834
Short-term prepaid expense	161	5.8	17,642,698	108,915,433
Deductible VAT	162		151,468,186	136,513,401
NON-CURRENT ASSETS	200		620,898,656,566	622,741,231,261
Long-term receivables	210		120,000,000	120,000,000
Other long-term receivables	215	5.5	120,000,000	120,000,000
Fixed assets	220		1,884,791,835	2,208,960,580
Tangible fixed assets	221	5.7	1,884,791,835	2,208,960,580
- Historical cost	222		6,234,869,117	6,234,869,117
- Accumulated depreciation (*)	223		(4,350,077,282)	(4,025,908,537)
Long-term work in progress	250		1,005,992,408	1,005,992,408
Construction in progress	252	5.6	1,005,992,408	1,005,992,408
Long-term financial investment	260	5.2	617,886,511,207	619,404,590,493
Investing in a subsidiary	261		275,199,000,000	275,199,000,000
Investment in joint venture and associate companies	262		325,818,500,000	325,818,500,000
Investments in other entities	263		22,358,000,000	22,358,000,000
Allowances for impairment long-term investment in other units (*)	264		(5,488,988,793)	(3,970,909,507)
Other long-term assets	270		1,361,116	1,687,780
Long-term prepaid expenses	271	5.8	1,361,116	1,687,780
TOTAL ASSETS	280		634,280,901,690	631,897,133,241

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Minister of Finance)

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

RESOURCES	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
LIABILITIES	300		31,660,248,652	29,456,903,758
Current liabilities	310		29,909,969,551	27,525,034,712
Short-term trade payables	311	5.10	7,460,786,305	5,459,434,152
Short-term taxes and other payables to the State	314	5.11	20,165,357	27,755,741
Employee payables	315		33,477,321	33,477,321
Short-term accrued expenses	316	5.12	758,379,904	293,282,740
Other short-term payables	320	5.13	468,078,935	542,003,029
Short-term financial loans and leases	321	5.9	21,114,107,142	21,114,107,142
Bonus and welfare fund	323		54,974,587	54,974,587
Long-term debt	330		1,750,279,101	1,931,869,046
Long-term financial loans and leases	339	5.9	1,750,279,101	1,931,869,046
EQUITY	400		602,620,653,038	602,440,229,483
Owner's contributed capital	411	5.14	431,999,740,000	431,999,740,000
- Voting common shares	411a		431,999,740,000	431,999,740,000
Share premium	412		(193,750,000)	(193,750,000)
Development and Investment Fund	418		2,863,107,311	2,863,107,311
Retained earnings	420		167,951,555,727	167,771,132,172
- Retained earnings accumulated up to the end of the previous period	420A		167,771,132,172	165,840,792,813
- Retained earnings for the current period	420B		180,423,555	1,930,339,359
TOTAL RESOURCES	440		634,280,901,690	631,897,133,241

Hanoi, 28 August 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Tran Thi Thanh Huong



Pham Thi Minh Thu



Nguyen Minh Tam

SARA VIETNAM JOINT STOCK COMPANY

Form No. B 02 – DN

Address: Room 1406, Vinaconex Diamond Building,
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(Attached to Circular No. 99/2025/TT-
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Minister of Finance)

INTERIM SEPARATE INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2025 to 30 Jun 2025
Revenue from sales of goods and rendering of services	01	6.1	2,074,269,292	19,976,426,375
Revenue deductions	02		-	-
Net revenue from sales and service provision	10		2,074,269,292	19,976,426,375
Cost of sales	11	6.2	1,812,191,280	17,601,185,416
Gross profit from sales of goods and rendering of services	20		262,078,012	2,375,240,959
Finance income	22	6.3	3,500,027,234	5,000,346,377
Financing Costs	23	6.4	2,104,595,389	2,703,874,392
- In which: Borrowing costs	24		586,516,103	1,339,004,451
Selling expenses	25	6.6	128,606,592	369,062,320
General and administrative expenses	26	6.6	1,335,003,898	2,413,589,507
Net profit from business activities	30		193,899,367	1,889,061,117
Other income	31		-	-
Other expenses	32	6.5	13,475,812	11,412,800
Other Profits	40		(13,475,812)	(11,412,800)
Total accounting profit before tax	50		180,423,555	1,877,648,317
Current CIT expenses	51	6.7	-	-
Deferred CIT expenses	52		-	-
Profit after corporate income tax	60		180,423,555	1,877,648,317

Hanoi, 28 August 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Tran Thi Thanh Huong



Pham Thi Minh Thu



Nguyen Minh Tam

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(Attached to Circular No. 99/2025/TT-BTC dated
27 October 2025 of the Minister of Finance)

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2026 to 30 Jun 2026
CASH FLOW FROM BUSINESS ACTIVITIES				
Profit before tax	01		180,423,555	1,877,648,317
Adjustments for:				
- Depreciation and amortization	02		324,168,745	440,339,532
- Provisions	03		1,518,079,286	(175,130,059)
- Gains/losses from investing and financing activities	05		(3,500,027,234)	(5,000,346,377)
- Borrowing costs	06		586,516,103	1,339,004,451
Operating profit before changes in working capital	08		(890,839,545)	(1,518,484,136)
- Increase and decrease of receivables	09		(4,118,557,868)	(1,805,084,238)
- Increase or decrease inventory	10		-	(3,738,814,584)
- Increase or decrease of payables (Excluding interest payable, CIT payable)	11		2,213,147,649	(12,003,874,272)
- Increase/decrease in prepaid expenses	12		91,599,399	(93,325,536)
- Interest paid	14		(414,701,679)	(1,045,721,711)
- Corporate income tax paid	15		-	(929,865,690)
Net cash flows from operating activities	20		(3,119,352,044)	(21,135,170,167)
CASH FLOW FROM INVESTMENT ACTIVITIES				
Payments for acquisition and construction of fixed assets and other non-current assets	21		-	(4,080,546,774)
Payments for loans granted and purchases of debt instruments of other entities	23		-	(1,424,000,000)
Proceeds from collection of loans granted and disposal of debt instruments of other entities	24		3,592,000,000	-
Payments for equity investments in other entities	25		-	(205,734,000,000)
Proceeds from disposal of equity investments in other entities	26		-	204,227,000,000
Interest, dividends and profit distributions received	27		-	5,000,346,377
Net cash flow from investment activities	30		3,592,000,000	(2,011,200,397)
CASH FLOW FROM FINANCIAL ACTIVITIES				
Proceeds from borrowing	33	7.1	-	80,401,000,000
Repayment of borrowings	34	7.2	(181,589,945)	(56,791,553,571)
Net cash flow from financial activities	40		(181,589,945)	23,609,446,429
Net Cash Flow in the Period	50		291,058,011	463,075,865
Cash and cash equivalents at the beginning of the period	60		1,205,763,474	150,532,601
Cash and cash equivalents at the end of the period	70		1,496,821,485	613,608,466

Hanoi, August 28, 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR







Tran Thi Thanh Huong

Pham Thi Minh Thu

Nguyen Minh Tam

Address: Room 1406, Vinaconex Diamond Building, (Attached to Circular No. 99/2025/TT-BTC dated
No. 459C Bach Mai, Bach Mai Ward, Hanoi City, 27 October 2025 of the Minister of Finance)
Vietnam

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

1. THE COMPANY'S OPERATING CHARACTERISTICS**1.1. Forms of Ownership**

Sara Vietnam Joint Stock Company is a joint stock company established under the Enterprise Law of Vietnam and operating under the Business Registration Certificate No. 0101476469 issued by the Department of Planning and Investment of Hanoi City (now the Department of Finance of Hanoi City) for the first time on April 12, 2024 and registered for the 23rd change issued by the Department of Finance of Hanoi City 13/8/2025.

The charter capital of the Company is 431,999,740,000 VND (In words: Four hundred and thirty-one billion, nine hundred and ninety-nine million, seven hundred and forty thousand VND), equivalent to 43,199,974 shares, par value of one share is 10,000 VND.

1.2. Business Areas

The company operates in the field of: Medical equipment trading.

1.3. Business Lines

The Company's main activities in the current accounting period include:

- Trading in machinery, equipment and other machine parts. Details:
 - + Wholesale of medical machinery and equipment;
 - + Trading in consumables, films, and medical chemicals;
- Pollution treatment and other waste management activities;
- Rental of machinery, equipment and other tangible utensils without an operator.

Details: Medical machinery and equipment for rent.

1.4. Normal Operating Cycles.

The Company's normal production and business cycle is carried out for a period of not more than 12 months.

1.5. Corporate Structure

The company is headquartered in: Room 1406, Vinaconex Diamond Tower, 459C Bach Mai Street, Bach Mai Ward, Hanoi, Vietnam

As of 30 June 2026, the Company has subsidiaries, specifically as follows:

TT	Company Name	Place of Establishment	Benefit Rate (%)	Voting Rights (%)	Main Activities
Direct Owned Subsidiaries					
1	Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company	Quang Ninh	99%	99%	Trading of other machinery, equipment and spare parts

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

TT	Company Name		Place of Establish ment	Benefit Rate (%)	Voting Rights (%)	Main Activities
2	Vietnam Manufacturing Joint Company	Japan Stock	Can Tho	98.22%	98.22%	Other food production not yet classified
3	Viet Software Manufacturing Joint Company	Medical Stock	Hanoi	98%	98%	Computer programming, software production
4	Tan Trieu Joint Company	Clinic Stock	Hanoi	98%	98%	Operation of general, specialty and dental clinics
5	Heathcare Giang Clinic Stock Company	Hau Joint	Can Tho	98%	98%	Operation of general, specialty and dental clinics
6	Heathcare Trang Clinic Stock Company	Soc Joint	Can Tho	98%	98%	Operation of general, specialty and dental clinics

1.6. Number of employees

The total number of employees of the Company as of 30/06/2026 is 9 people (as of 31/12/2025 is 8 people).

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

The Company's annual accounting period starts from 01/01 and ends on 31/12 of the calendar year.

This interim separate financial statement is prepared for the accounting period from 01/01/2026 to 30/06/2026.

The currency used in accounting is Vietnam Dong ("VND").

3. ACCOUNTING STANDARDS AND SYSTEM

3.1. Accounting Standards and System Applied

The Company applies the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of the Interim Separate Financial Statements.

Accordingly, this interim separate financial statement is not intended to reflect the financial situation, business results and cash flow in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

3.2. Adoption of New Guidance on the Corporate Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the corporate accounting regime. Circular 99 takes effect from January 1, 2026 and applies to the accounting period starting from or after 1 January 2026. This Circular replaces the following documents:

- Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance ("Circular 200") guiding the accounting regime of enterprises;
- Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance amending and supplementing a number of Articles of Circular 200.

The Board of Management considers that the adoption of Circular 99 in the current accounting period has no material impact on the Holding Company's Interim Separate Financial Statements

3.3. Statement of Compliance with Vietnamese Accounting Standards and the Accounting System

The Board of Management of the Company ensures that it has fully complied with the requirements of the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of the Interim Separate Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the important accounting policies applied in the preparation and presentation of this Separate Financial Statement

The accounting policies applied in the preparation and presentation of the Separate Financial Statements for the interim are consistent with the accounting policies applied in the preparation and presentation of the Separate Financial Statements of the most recent accounting period.

4.1. Accounting estimates

The preparation and presentation of the Interim Separate Financial Statements in compliance with the Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of the Interim Separate Financial Statements require the Board of Management to make estimates and assumptions that affect the reported figures. Statements on liabilities, assets and the presentation of liabilities and contingent assets at the end of the accounting period as well as reporting figures on revenues and expenses throughout the accounting period.

Estimates and assumptions that have a material impact in this separate interim financial statements include:

- Provision for bad debts;
- Provision for inventory price reduction;

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

- Estimates related to the allocation of pending allocation;
- Useful life of fixed assets;
- Corporate income tax estimates;

Estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that materially affect the Company's interim Separate Financial Statements and are considered reasonable by the Board of Management. Actual business results may differ from estimates and assumptions.

4.2. Cash and cash equivalents

Money includes cash at the fund, bank deposits (demand).

Cash equivalents are short-term investments with a payback or maturity period of not more than 3 months that are capable of converting into a specified amount of money and have no risk of conversion into cash as of the date of purchase of such investment at the time of reporting.

4.3. Financial Investments

Investments held to maturity

Investments held to maturity include investments that the Company intends and is likely to hold to maturity. Investments held to maturity include: term bank deposits, corporate bonds held to maturity.

Investments held to maturity are initially recognized at the original price. After the initial recognition, these investments are recognized at recoverable value. Interest income from investments held to the maturity date after the purchase date is recorded in the Statement of Income Statement on the basis of revenue estimates. The interest enjoyed before the Company holds it is recorded as a deduction from the original price at the time of purchase.

When there is strong evidence that part or all of the investment may be unrecoverable and the amount of the identified loss is recorded in the financial cost for the accounting period and directly deducted from the value of the investment.

Loans

Loans are determined according to the original price minus bad debt provisions. The provision for bad debts of loans is made on the basis of the estimated level of possible losses.

Investing in subsidiaries; Joint Venture and Associate Company

Subsidiaries are entities over which the 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 potential voting rights at the moment.

Affiliates are entities in which the Company has significant influence, but does not control, its financial policies and operations. Joint ventures are entities over which the Company has co-control established by a contractual agreement and require the consent of the joint venture parties to strategic financial and operational decisions. Joint ventures and

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

associations are usually units in which the Company usually holds 20% to 50% of the voting rights in those units.

Investments in subsidiaries and joint ventures and associates are initially recognized at the original price including the purchase price and directly related purchase costs. After the initial recognition, these investments are determined according to the original price minus the provision for investment price reduction. An investment discount provision is made when the investee incurs a loss that results in the Company potentially losing capital, unless there is evidence that the value of the investment has not been impaired. The provision for investment depreciation is reimbursed when the recipient of the investment subsequently generates a profit to offset the losses previously made for provisions. Provisions are only reimbursed to the extent that the carrying value of the investments does not exceed their carrying value when no provisions have been recognized.

In case the Company dissolves its subsidiary and merges all assets and liabilities of the subsidiary into the Company (the Company inherits all the rights and obligations of the subsidiary), the Company shall record a decrease in the book value of the investment in the subsidiary and record all assets. liabilities of the dissolved subsidiary shall be included in the Company's separate financial statements at the fair value at the date of merger. The difference between the carrying value of investments in subsidiaries and the fair value of assets and liabilities is recognized in revenues from financial activities or financial expenses

Other investments

Other investments that are initially recognized at cost include investments in capital instruments of other entities but without control or co-control, without significant influence on the investee; An investment in a BCC contract that the enterprise does not have the right to co-control but enjoys benefits depends on the after-tax profit of the BCC contract; Precious metals and gems not used as raw materials for the production of products or bought and sold as goods; Paintings, photographs, documents and valuable articles that do not participate in normal production and business activities.

In case there is solid evidence that these investments are depreciated compared to the market value and the discount is reliably determined, the enterprise shall record a decrease in the value of the investment and record the loss in the financial expenses.

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4.4. Receivables**

Receivables are presented in the separate 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 amount of value expected to be lost 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 recorded as the lower price between the original price and the net realizable value of the inventory.

The cost of inventories include the cost of purchasing, processing, and other directly related costs incurred to obtain inventory at the location and state of readiness.

The net realizable value of inventory is the estimated selling price of the inventory in the normal accounting period of production and business minus the estimated cost of completing the products and the estimated cost necessary for their consumption.

The company applies the regular declaration method to account inventory with the value determined as follows:

- | | |
|---------------|------------------|
| - Inventories | Weighted Average |
|---------------|------------------|

Provisions for depreciation of inventories shall be set aside for materials and goods whose original prices are greater than the net value that can be implemented in accordance with the provisions of Vietnam Accounting Standard No. 02 "Inventory" and Circular No. 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance guiding the regime of setting aside and using provisions for price reduction inventory, loss of financial investments, bad debts and warranty of products, goods, construction and installation works at enterprises

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are reflected in terms of historical cost and accumulated depreciation value.

Tangible fixed assets

The historical cost of a tangible property, plant and equipment includes the purchase price and expenses directly related to putting the asset into a state of readiness for use. The historical cost of tangible property, plant and equipment made by self-made or self-built includes construction costs, actual production costs incurred plus installation and commissioning costs. Expenses for upgrading tangible fixed assets are capitalized,

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026*

recording an increase in the historical cost of fixed assets; maintenance and repair expenses shall be included in the results of business activities in the accounting period. When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any gains and losses arising from the liquidation of tangible fixed assets are accounted for in the results of business operations.

Depreciation of tangible fixed assets is calculated according to the straight-line method, applicable to all assets according to the calculated ratio for the allocation of historical cost throughout the estimated use period and in accordance with the guidance in Circular 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance guiding the management regime, use and depreciation of fixed assets, Circular No. 147/2016/TT-BTC dated 13/10/2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC and Circular No. 28/2017/TT-BTC dated 12/04/2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

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

- Machinery and Equipment: 10 years
- Means of transport and transmission: 06 years

4.7. Construction in Progress

Capital construction costs in progress reflect expenses directly related (including related interest expenses in accordance with the company's accounting policies) to assets under construction, machinery and equipment being installed for production purposes, etc leasing and management and costs associated with ongoing fixed-asset repairs. These assets are recognized at cost and are not subject to depreciation.

4.8. Prepaid Expenses

Prepaid expenses include short-term allocation pending expenses and long-term allocation pending expenses on the Company's Financial Position Statement, and mainly the cost of insurance, instruments, and other long-term and short-term pending expenses. The allocation of pending allocation to production and business expenses in each period shall be based on the nature and extent of each type of expense corresponding to the ability to generate economic benefits from these expenses.

4.9. Trade Payables and Other Payables

The accounts payable are presented in the separate financial statements according to the book value payable to the Company's sellers and other payables and are detailed for each payable. At the time of reporting, if:

- Payables with a payment term of 1 year or less (or in a production and business cycle) are classified as short-term;
- Payables with a payment term of more than 1 year (or more than one production and business cycle) are classified as long-term;

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4.10. Dividends and profits payable**

Profit after corporate income tax is distributed to capital contributors after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the Resolution of the General Meeting of Shareholders.

Dividends are distributed from undistributed profits based on each shareholder's capital contribution ratio and are recorded as liabilities when approved by the General Meeting of Shareholders.

4.11. Accrued Expenses

Expenses payable include the value of expenses that have been included in business operating expenses in the accounting period, but have not been actually spent at the end of the accounting period. When such expenses are actually incurred, if there is a difference with the deducted amount, the accountant shall record additional or decreased expenses corresponding to the difference.

4.12. Provisions for liabilities

A provision is recognised when all of the following conditions are satisfied:

- The enterprise has a current debt obligation (legal obligation or joint obligation) as a result of an event that has occurred;
- The decrease in possible economic benefits leads to the requirement to pay debt obligations; and
- Give a reliable estimate of the value of that debt obligation.

The provision shall be made at the time of making a separate financial statement. In case the amount of payable reserves to be made in this accounting period is greater than the amount of payable reserves made in the previous accounting period that have not been fully used, the difference shall be recorded in production and business expenses of that accounting period. In case the payable reserve amount made in this accounting period is smaller than the payable reserve amount made in the previous accounting period that has not been used up, the difference must be refunded and recorded as a reduction in production and business expenses of that accounting period.

4.13. Borrowing costs and capitalization of borrowing expenses

Borrowing expenses include loan interests and other expenses incurred in connection with the loan procedures which are recorded in financial operating expenses in the accounting period, unless such borrowing expenses are included in (capitalization) of the value of assets because they are directly related to construction investment, procurement of assets or production of unfinished assets when fully meeting the capitalization conditions as prescribed in the borrowing cost standards.

The capitalization of borrowing costs shall be suspended during periods during which the investment in the construction or production of the unfinished property is interrupted, unless such interruption is necessary and shall cease when the activities primarily necessary for the preparation for the commissioning or sale of the unfinished property have been completed. Borrowing costs incurred thereafter will be recorded as operating expenses for the accounting period.

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026*

Capitalized borrowing expenses in the accounting period must not exceed the total borrowing expenses incurred in the accounting period. The loan interest and discount or additional allocations capitalized in each accounting period do not exceed the actual amount of loan interest incurred and the amount of discounted or additional allocations in that accounting period.

4.14. Owners' Equity

The Company's initial investment capital is recorded according to the value of capital contributions of capital contributors when it is converted into/established a joint stock company. During the course of operation, the Company's investment capital is recorded to increase according to the increased value of contributed capital of shareholders.

The surplus of share capital is recorded according to the difference between the re-issuance price and the par value of shares upon initial issuance, additional issuance, the difference between the reissue price and the book value of treasury shares and the capital composition of convertible bonds at maturity. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares shall be recorded as a decrease in the surplus of share capital.

When redeeming shares issued by the Company, the payment including the costs associated with the transaction is recorded as treasury shares and is reflected as a deduction in the original equity. When re-issuing, the difference between the re-issuance price and the book price of treasury shares shall be recorded in the item "Surplus of share capital"

The Company operates under the 23rd Joint Stock Company Business Registration Certificate dated 13/08/2025 issued by the Department of Finance of Hanoi City, the Company's charter capital is 431,999,740,000 VND divided into 43,199,974 shares, and until the end of the financial period.

Profit after corporate income tax is distributed to capital contributors after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the Resolution of the General Meeting of Shareholders.

4.15. Taxes**Value Added Tax (VAT):**

Goods and services produced and provided by the Company are subject to the VAT rate: 5% and 10%

Corporate Income Tax (CIT):

Taxable income is calculated based on the accounting period 's performance and adjusted for expenses that are not accepted as reasonable, valid expenses for tax purposes.

CIT rate in the accounting period of the Company: 20%

Corporate income tax ("CIT") expenses in the accounting period are current income tax expenses.

Applicable income tax is a tax calculated based on the taxable income in the accounting period at the applicable tax rate in the accounting period. The difference between taxable



NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026*

income and accounting profits is due to the adjustment of temporary differences between tax accounting and financial accounting as well as adjustments for income or expenses that are not taxable or non-deductible.

Deferred income tax is the amount of corporate income tax that will be payable or refunded due to the temporary difference between the carrying value of assets and liabilities for separate financial statement purposes and the values used for tax purposes. Deferred income tax payable is recorded for all taxable temporary differences. Deferred income tax assets are only recognized when there is a certainty in the future that there will be taxable gains to use these deductible temporary differences.

Other taxes: according to current regulations of Vietnam

The Company's tax finalization will be subject to the inspection of the tax authorities. Due to the application of tax laws and regulations to various transactions can be interpreted in many different ways. Accordingly, the tax amount presented on the separate financial statement may be changed at the discretion of the tax authority.

4.16. 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 holds control of the goods as the owner or control of the goods, and the costs associated with the sale have been determined.
- (ii) Revenue from the provision of services is recognized when the majority of the risks and benefits have been transferred to the customer, the service has been provided and accepted by the customer, and the costs incurred for the transaction and the cost of completing the transaction of providing such service are determined. Revenue from consultancy services is recorded on the basis of the value of financial invoices issued, the record of acceptance of the completed workload and accepted for payment by the client.
- (iii) Revenue from financial activities includes revenue arising from dividends and distributed profits, interest on deposits, interest on exchange rate differences and interest on deferred payments.... Interest is determined on an accrual basis based on the balance of deposits and the applicable interest rate; interest on exchange rate differences and interest earned from late payment by customers based on the contract and the written certification with the customer; Dividends and dividends are recognized when the company is entitled to dividends or profits from capital contributions. Dividends in shares (in case of joint stock companies) are only allowed to monitor the number of additional shares, not record the value of shares received.

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4.17. Cost of sales**

The cost of goods sold is recorded in accordance with sales and service revenues and ensures the principle of prudence.

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.

4.18. Financial cost

The Company's financial cost include expenses for interest on loans, losses on exchange rate differences and other expenses on financial activities that are not capitalized according to regulations incurred in the accounting period

4.19. Selling Expenses and General and Administrative Expenses

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

4.20. Financial Instruments***Initial Recognition***

Financial assets: At the date of initial recognition, financial assets are recognized at their original price plus transaction costs directly related to the procurement of such financial assets. The Company's financial assets include cash, cash equivalents, client receivables, other receivables, margin payments, financial investments and derivative financial instruments.

Financial liabilities: At the date of initial recognition, financial liabilities are recognized at the original price plus transaction costs directly related to the issuance of such financial liabilities. The Company's financial liabilities include merchant payables, other payables, expenses payable, financial lease debts, loans and derivative financial instruments.

Re-evaluation after initial recognition

Currently, there are no regulations on the revaluation of financial instruments after the initial recording.

4.21. Related Parties

Parties are considered involved if one party has the ability to control or have significant influence over the other in decision-making of financial and operational policies. Cases that are considered stakeholders include:

- Businesses – including parent companies, subsidiaries, affiliates – individuals, directly or indirectly through one or more intermediaries, have control over the Company or are under the control of the Company, or share control with the Company.
- Associates, individuals who directly or indirectly hold the voting rights of the Company and have a significant influence over the Company, key management personnel of the

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026*

Company, close family members of such individuals or affiliates or companies affiliated with such individuals are also referred to as affiliates officials.

In considering the relationship of each stakeholder, the nature of the relationship is given attention rather than the legal form.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION**5.1. Cash and cash equivalents**

		30/06/2026	01/01/2026
		(VND)	(VND)
Cash on hand	(i)	1,438,184,702	715,671,127
Cash at banks	(ii)	58,636,783	490,092,347
Total		1,496,821,485	1,205,763,474

(i) The cash balance at the fund as of 30 June 2026 includes:

	VND
Foreign Currency	-
Vietnam Dong	1,438,184,702
Total	1,438,184,702

(ii) The cash at banks balances as of 30 June 2026 include

	VND
VND	58,636,783
Vietnam Technological and Commercial Joint Stock Bank – Linh Nam Branch	50,782,477
Other Banks	7,854,306
Foreign Currency	-
Total	58,636,783

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.2. Financial Investments

a. Investments held to maturity

Items	30/06/2026		01/01/2026 (Reclassified)	
	(VND)		(VND)	
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount
				Recoverable Value
Short Term	3,624,000,000	3,624,000,000	-	3,716,000,000
Huu Nghi Medicare Clinic Joint Stock Company (*)	124,000,000	124,000,000	-	124,000,000
Golab Khanh Hoa Testing Center Joint Stock Company (*)	2,500,000,000	2,500,000,000	-	2,500,000,000
Ha Long Osaka High-Tech Equipment Manufacturing Joint Stock Company (*)	1,000,000,000	1,000,000,000	-	1,000,000,000
Ms. Tran Thi Thanh Huong	-	-	-	92,000,000
Long-term	-	-	-	-
Total	3,624,000,000	3,624,000,000	-	3,716,000,000

(*) These are receivables for loans to affiliated companies with a period of less than 12 months, with an interest rate of 3,5%/year



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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

b. Investment in capital contribution to other entities

Items	30/06/2026				01/01/2026			
	(VND)				(VND)			
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value
Investing in a subsidiary	275,199,000,000	274,507,768,648	(691,231,352)	275,199,000,000	274,705,973,369	(493,026,631)		
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company	69,399,000,000	69,399,000,000	-	69,399,000,000	69,399,000,000	-		
Vietnam Japan Manufacturing Joint Stock Company	88,200,000,000	88,200,000,000	-	88,200,000,000	88,200,000,000	-		
Viet Medical Software Manufacturing Joint Stock Company	29,400,000,000	29,400,000,000	-	29,400,000,000	29,400,000,000	-		
Tan Trieu Clinic Joint Stock Company	29,400,000,000	29,308,597,234	(91,402,766)	29,400,000,000	29,400,000,000	-		
Hau Giang Healthcare Clinic Joint Stock Company	29,400,000,000	29,400,000,000	-	29,400,000,000	29,400,000,000	-		
Soc Trang Healthcare Clinic Joint Stock Company	29,400,000,000	28,800,171,414	(599,828,586)	29,400,000,000	28,906,973,369	(493,026,631)		

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value	Allowances
Investing in an joint venture and associate companies	325,818,500,000	321,765,469,517	(4,053,030,483)	325,818,500,000	322,968,922,559	(2,849,577,441)
Famicare Vinh Long Joint Stock Company	9,000,000,000	8,945,727,669	(54,272,331)	9,000,000,000	8,948,302,153	(51,697,847)
Famicare Kien Giang Joint Stock Company	9,000,000,000	8,870,237,361	(129,762,639)	9,000,000,000	8,887,274,017	(112,725,983)
FamiCare Phap Van Joint Stock Company	9,000,000,000	8,939,180,407	(60,819,593)	9,000,000,000	8,947,086,556	(52,913,444)
Golab Phap Van Testing Center Joint Stock Company	9,000,000,000	8,805,238,156	(194,761,844)	9,000,000,000	8,864,602,630	(135,397,370)
Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000	8,605,411,007	(394,588,993)	9,000,000,000	8,792,856,425	(207,143,575)
Famicare Quang Binh Joint Stock Company	9,000,000,000	8,917,535,507	(82,464,493)	9,000,000,000	8,937,044,876	(62,955,124)
Golab Vinh Phuc Testing Center Joint Stock Company	9,000,000,000	8,942,964,722	(57,035,278)	9,000,000,000	8,949,971,136	(50,028,864)

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value	Allowances
Famicare Hai Duong Joint Stock Company	9,000,000,000	8,925,442,426	(74,557,574)	9,000,000,000	8,940,862,889	(59,137,111)
Famicare Bac Lieu Joint Stock Company	9,000,000,000	8,920,598,823	(79,401,177)	9,000,000,000	8,936,012,221	(63,987,779)
Golab Bac Lieu Testing Center Joint Stock Company	9,000,000,000	8,887,762,987	(112,237,013)	9,000,000,000	8,900,165,146	(99,834,854)
Golab Go Vap Testing Center Joint Stock Company	9,000,000,000	8,918,538,065	(81,461,935)	9,000,000,000	8,923,324,606	(76,675,394)
Golab Testing Center Joint Stock Company in District 5	9,000,000,000	8,851,416,855	(148,583,145)	9,000,000,000	8,890,585,673	(109,414,327)
Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000	8,968,284,559	(31,715,441)	9,000,000,000	8,970,284,534	(29,715,466)
Famicare Bac Ninh Joint Stock Company	4,500,000,000	4,446,081,539	(53,918,461)	4,500,000,000	4,450,148,388	(49,851,612)
Famicare Ninh Binh Joint Stock Company	4,500,000,000	4,368,219,023	(131,780,977)	4,500,000,000	4,381,153,833	(118,846,167)

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of the Minister of Finance)

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value	Allowances
Famicare Hoa Binh Joint Stock Company	4,200,000,000	4,184,202,293	(15,797,707)	4,200,000,000	4,197,284,528	(2,715,472)
Famicare Soc Trang Joint Stock Company	4,200,000,000	4,175,131,544	(24,868,456)	4,200,000,000	4,180,747,331	(19,252,669)
Famicare Binh Dinh Joint Stock Company	4,200,000,000	4,132,227,255	(67,772,745)	4,200,000,000	4,151,141,255	(48,858,745)
Golab Quang Nam Testing Center Joint Stock Company	9,300,000,000	9,199,447,337	(100,552,663)	9,300,000,000	9,229,506,694	(70,493,306)
Golab Dak Nong Testing Center Joint Stock Company	9,300,000,000	9,258,483,589	(41,516,411)	9,300,000,000	9,263,665,997	(36,334,003)
Bac Kan Golab Testing Center Joint Stock Company	13,800,000,000	13,693,848,611	(106,151,389)	13,800,000,000	13,707,323,713	(92,676,287)
Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000	13,702,880,279	(97,119,721)	13,800,000,000	13,726,635,022	(73,364,978)
Famicare Ha Giang Joint Stock Company	4,600,000,000	4,465,246,641	(134,753,359)	4,600,000,000	4,485,709,614	(114,290,386)

SARA VIETNAM JOINT STOCK COMPANY

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value	Allowances
Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000	13,726,245,002	(73,754,998)	13,800,000,000	13,734,334,616	(65,665,384)
Famicare Nam Dinh Joint Stock Company	4,600,000,000	4,565,776,984	(34,223,016)	4,600,000,000	4,572,552,547	(27,447,453)
Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000	13,603,133,050	(196,866,950)	13,800,000,000	13,678,480,096	(121,519,904)
Famicare Thai Binh Joint Stock Company	4,600,000,000	4,512,035,225	(87,964,775)	4,600,000,000	4,537,634,631	(62,365,369)
Famicare Vung Tau Joint Stock Company	4,600,000,000	4,508,353,802	(91,646,198)	4,600,000,000	4,521,889,384	(78,110,616)
Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000	10,549,562,206	(50,437,794)	10,600,000,000	10,568,685,969	(31,314,031)
Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000	10,320,727,374	(79,272,626)	10,400,000,000	10,338,894,566	(61,105,434)
Golab Son La Testing Center Joint Stock Company	10,500,000,000	10,400,554,262	(99,445,738)	10,500,000,000	10,455,260,838	(44,739,162)

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount	Recoverable Value	Allowances
Famicare Son La Joint Stock Company	4,600,000,000	4,540,643,329	(59,356,671)	4,600,000,000	4,563,087,802	(36,912,198)
Golab Khanh Hoa Testing Center Joint Stock Company	7,800,000,000	7,554,151,534	(245,848,466)	7,800,000,000	7,667,468,060	(132,531,940)
Dien Bien Golab Testing Center Joint Stock Company	12,790,000,000	12,713,433,539	(76,566,461)	12,790,000,000	12,720,844,802	(69,155,198)
Lang Son Golab Testing Center Joint Stock Company	7,800,000,000	7,756,481,450	(43,518,550)	7,800,000,000	7,765,164,447	(34,835,553)
Bac Giang Golab Testing Center Joint Stock Company	7,800,000,000	7,787,706,742	(12,293,258)	7,800,000,000	7,791,848,288	(8,151,712)
Thanh Hoa Golab Testing Center Joint Stock Company	5,054,000,000	4,884,063,019	(169,936,981)	5,054,000,000	5,019,973,977	(34,026,023)
Golab Thai Nguyen Testing Center Joint Stock Company	2,074,500,000	1,814,937,633	(259,562,367)	2,074,500,000	1,932,593,541	(141,906,459)

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Items	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying Amount	Recoverable Value	Allowances	Carrying Amount
Ninh Thuan Golab Testing Center Joint Stock Company	7,800,000,000	7,609,034,811	(190,965,189)	7,800,000,000
Golab Cao Bang Testing Center Joint Stock Company	7,800,000,000	7,794,522,900	(5,477,100)	7,800,000,000
Invest in other entities	22,358,000,000	21,613,273,042	(744,726,958)	22,358,000,000
Huu Nghi Medicare Clinic Joint Stock Company	4,640,000,000	4,551,644,673	(88,355,327)	4,640,000,000
Ninh Binh Golab Testing Center Joint Stock Company	4,800,000,000	4,715,618,653	(84,381,347)	4,800,000,000
Ba Dinh Clinic Joint Stock Company	4,700,000,000	4,309,888,590	(390,111,410)	4,700,000,000
Nghe An Clinic Joint Stock Company	4,800,000,000	4,719,376,462	(80,623,538)	4,800,000,000
Vung Tau Golab Testing Center Joint Stock Company	3,418,000,000	3,316,744,664	(101,255,336)	3,418,000,000
Total	623,375,500,000	617,886,511,207	(5,488,988,793)	623,375,500,000
				619,404,590,493
				(3,970,909,507)

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.3. Receivables of customers

Items	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Short-term	2,178,642,758	-	660,001	-
Hoa Binh Agricultural Machinery Trading Investment Joint Stock Company	1,901,812,500	-	-	-
Ha Long TOKYO Health and Environmental High Technology Joint Stock Company	276,170,257	-	-	-
Other receivables	660,001	-	660,001	-
b. Long-term	-	-	-	-
Total	2,178,642,758	-	660,001	-

5.4. Advances to suppliers

	30/06/2026(VND)		01/01/2026(VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Short Term	2,352,733,588	-	427,562,000	-
Vietnam Auditing and Valuation Company Limited	1,944,000,000	-	-	-
HUNG TINH LS CO., LTD	224,162,000	-	-	-
Pay upfront to other merchants	184,571,588	-	427,562,000	-
b. Long-term	-	-	-	-
Total	2,352,733,588	-	427,562,000	-

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.5. Other receivables

Items	30/06/2026(VND)		01/01/2026(VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Short-term	3,560,936,409	-	3,560,487,671	-
Deposit and Collateral	60,200,000	-	60,200,000	-
Dividend receivables of Vietnam Japan Manufacturing Joint Stock Company	3,500,000,000	-	3,500,000,000	-
Other receivables	736,409	-	287,671	-
b. Long-term	120,000,000	-	120,000,000	-
Deposit and Collateral	120,000,000	-	120,000,000	-
Total	3,680,936,409	-	3,680,487,671	-

5.6. Work in progress

Items	30/06/2026(VND)		01/01/2026(VND)	
	Carrying Amount	Recoverable Amount	Carrying Amount	Recoverable Amount
Lang Son incinerator project	1,005,992,408	1,005,992,408	1,005,992,408	1,005,992,408
Total	1,005,992,408	1,005,992,408	1,005,992,408	1,005,992,408

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.7. Increase and decrease of tangible fixed assets

	Machinery and equipment	Means of transport and transmission	Total
Historical cost			
Opening balance	3,485,124,014	2,749,745,103	6,234,869,117
Closing balance	3,485,124,014	2,749,745,103	6,234,869,117
Accumulated Depreciation			
Opening balance	3,427,038,601	598,869,936	4,025,908,537
- Depreciation in the period	58,085,413	266,083,332	324,168,745
Closing balance	3,485,124,014	864,953,268	4,350,077,282
Net Book Value			
At the beginning of the period	58,085,413	2,150,875,167	2,208,960,580
At the end of the period	-	1,884,791,835	1,884,791,835

Of which:

- Net book value of fixed assets pledged or mortgaged as collateral for borrowings at the end of the period: 1,884,791,835 VND.

- Cost of fixed assets that had been fully depreciated but remained in use at the end of the period: 3,485,124,014 VND.

Details of tangible fixed assets with a cost amounting to 10% or more of the total cost of tangible fixed assets:

No.	Asset Name	Asset Code	Historical cost	Status
1	Server System (Datacenter)	TSCD001	3,485,124,014	Currently in use
2	Passenger Car (Electric Vehicle), VINFAST VF9 PLUS	OTO VINFAST VF9 PLUS	1,606,618,182	Currently in use
3	White VINFAST VF9 Passenger Car – 6 Seats – Registration No. 30L-949.14	VF9 6C (White - 30L 949.14)	1,586,381,818	Currently in use

5.8. Prepaid expenses

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short Term	17,642,698	108,915,433
Tools and supplies	1,750,000	79,438,752
Other prepaid expenses	15,892,698	29,476,681
b. Long-term	1,361,116	1,687,780
Tools and supplies	1,361,116	1,687,780
Total	19,003,814	110,603,213

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.9. Financial loans and leases

	01/01/2026 (VND)	Increase in the period (VND)	Decrease during the period (VND)	30/06/2026 (VND)
a. Short-term borrowings	20,751,000,000	-	-	20,751,000,000
Ms. Pham Thi Oanh (1)	100,000,000	-	-	100,000,000
Song Hau Technology Research and Application Joint Stock Company (2)	20,651,000,000	-	-	20,651,000,000
b. Long-term borrowings	2,294,976,188		181,589,945	2,113,386,243
Shinhan Bank Vietnam Limited - Hoan Kiem Branch - Long Bien Transaction Office (3)	1,163,333,332	-	87,250,002	1,076,083,330
Vietnam Prosperity Joint Stock Commercial Bank (4)	1,131,642,856	-	94,339,943	1,037,302,913
Total	23,045,976,188	-	181,589,945	22,864,386,243
c. Current Portion of Long-Term Debt				
Shinhan Bank Vietnam Limited - Hoan Kiem Branch - Long Bien Transaction Office			363,107,142	363,107,142
Vietnam Prosperity Joint Stock Commercial Bank			174,500,000	174,500,000
			188,607,142	188,607,142
d. Outstanding balance at the reporting date			22,864,386,243	23,045,976,188
d.1 Short-term financial loans and leases (d.1 = a + c)			21,114,107,142	21,114,107,142
d.2 Long-term financial loans and leases (d.2 = b - c)			1,750,279,101	1,931,869,046

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

- (1) Ms. Pham Thi Oanh's loan under the loan contract dated January 20, 2025, term of 09 months, interest rate of 3.5%/year. The payment deadline is until 31/12/2026 according to PL No. 2009/2025/PL-HDVCN dated 20/09/2025. The loan has no collateral.
- (2) Loan from Song Hau New Technology Research and Application Joint Stock Company under the Capital Support Contract No. 1106/2025/HDHTV/SH-SARAVN dated 10/06/2025. Loan term 12 months, interest rate 3.5%/year. The payment deadline is until 31/12/2026 according to PL 01 No. 01,3006/PLHDHT/SH-SARAVN dated 28/06/2026. The loan has no collateral.
- (3) Loan from Shinhan Bank Vietnam Limited - Hoan Kiem Branch - Long Bien Transaction Office under credit contract No. SHBVN/LB/HDTD/2024/793400008002 dated June 25, 2024. The purpose of the loan is to pay for the purchase of a VINFAST VF9 PLUS car in Black. The loan amount is 1,396,000,000 VND, the term is 96 months, the interest rate is 7.1% in the first 6 months, 8.8% in the next 30 months, then it will be adjusted. The loan is secured by a black VINFAST VF9 PLUS car with control plate 30L – 091.24.
- (4) Loan from Vietnam Prosperity Commercial Joint Stock Bank under the loan contract cum car mortgage contract No. 301224-28161-AUTO-1/HD dated 30/12/2024. The loan amount is 1,320,250,000 VND, with a term of 84 months. The purpose of the loan is to pay the cost of buying a white VINFAST VF9 PLUS car. The loan is secured by a white VINFAST VF9 PLUS car with a control plate 30L – 949.14

5.10. Trade payables

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	7,460,786,305	5,459,434,152
3P Medical Equipment and Instruments Co., Ltd.	1,268,700,000	1,268,700,000
Japan Kanpeki Joint Stock Company	195,724,802	104,173,958
Hoa Binh Clinic Joint Stock Company	3,927,000,000	3,927,000,000
Other merchant payables	2,069,361,503	159,560,194
b. Long-term	-	-
Total	7,460,786,305	5,459,434,152

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.11. Taxes and Other Payables to the State

	01/01/2026 (VND)	Tax Payable during the Period (VND)	Tax Paid during the Period (VND)	30/06/2026 (VND)
a. Taxes Payable	27,755,741	119,884,837	127,475,221	20,165,357
Short Term	27,755,741	119,884,837	127,475,221	20,165,357
Value-added tax	5,067,587	103,713,465	103,713,465	5,067,587
Corporate income tax	10,853,245	-	-	10,853,245
Personal income tax	11,834,909	2,695,560	10,285,944	4,244,525
Fees, charges and other payables	-	13,475,812	13,475,812	-
Long-term	-	-	-	-
Total	27,755,741	119,884,837	127,475,221	20,165,357
b. Taxes Receivable	-	-	-	-
Total	27,755,741	119,884,837	127,475,221	20,165,357

The Company's tax finalization will be subject to the inspection of the tax authorities. Due to the application of tax laws and regulations to various transactions can be interpreted in many different ways. Accordingly, the tax amount presented on the separate financial statement may be changed at the discretion of the tax authority.

5.12. Accrued expenses

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	758,379,904	293,282,740
Interest expense	758,379,904	293,282,740
b. Long-term	-	-
Total	758,379,904	293,282,740

5.13. Other payables

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short Term	468,078,935	542,003,029
Trade union funding	9,608,573	9,608,573
Social Insurance	68,945,310	28,435,050
Health Insurance	14,565,690	5,017,950
Unemployment Insurance	6,473,640	2,230,200
Other short-term payables	368,485,722	496,711,256
b. Long-term	-	-
Total	468,078,935	542,003,029

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.14. Equity*Reconciliation of changes in equity*

	Owner's contributed capital (VND)	Share premium (VND)	Development Investment Fund (VND)	Undistributed tax profit and funds (VND)	Total (VND)
Balance at the beginning of the previous year	431,999,740,000	(193,750,000)	2,863,107,311	165,840,792,813	600,509,890,124
Profit in the previous year	-	-	-	1,930,339,359	1,930,339,359
Closing balance	431,999,740,000	(193,750,000)	2,863,107,311	167,771,132,172	602,440,229,483
Balance at the beginning of this period	431,999,740,000	(193,750,000)	2,863,107,311	167,771,132,172	602,440,229,483
Profit in this period	-	-	-	180,423,555	180,423,555
Closing balance	431,999,740,000	(193,750,000)	2,863,107,311	167,951,555,727	602,620,653,038

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Capital transactions with owners and dividend distribution, profit sharing

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Owner's investment capital	431,999,740,000	431,999,740,000
Capital contribution at the beginning of the period	431,999,740,000	431,999,740,000
Contributed capital increased in the period	-	-
Contributed capital decreased in the period	-	-
Contributed capital at the end of the period	431,999,740,000	431,999,740,000
Dividends, divided profits	-	-

Stocks

	30/06/2026 (VND)	01/01/2026 (VND)
Number of shares registered for issuance	43,199,974	43,199,974
Number of shares sold to the public	43,199,974	43,199,974
Common Shares	43,199,974	43,199,974
Preferred stock	-	-
Number of shares outstanding	43,199,974	43,199,974
Common Shares	43,199,974	43,199,974
Preferred stock	-	-

Par value of outstanding shares: 10,000 VND/share

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

6.1. Revenue from sales and provision of services

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. Revenue	2,074,269,292	19,976,426,375
Revenue from the sale of products and goods	2,074,269,292	19,976,426,375
Total	2,074,269,292	19,976,426,375
b. Revenue from stakeholders	-	-

6.2. Cost of sales

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of products and goods sold	1,812,191,280	19,141,185,416
Inventory reduction provision	-	(1,540,000,000)
Total	1,812,191,280	17,601,185,416

6.3. Finance income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest on deposits and loans	27,234	346,377
Dividends and profits are distributed	3,500,000,000	5,000,000,000
Total	3,500,027,234	5,000,346,377

6.4. Financing Costs

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Borrowing costs	586,516,103	1,339,004,451
Provision of Investments	1,518,079,286	1,364,869,941
Total	2,104,595,389	2,703,874,392

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

6.5. Other expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Penalties	13,475,812	9,412,800
Other expenses	-	2,000,000
Total	13,475,812	11,412,800

6.6. Selling expenses and General and Administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. General and administrative expenses	1,335,003,898	2,413,589,507
Employee Costs	565,681,888	604,713,678
Other expenses in cash	33,059,443	308,628,504
Cost of materials, tools and tools	104,053,399	31,750,591
Depreciation expense	324,168,745	440,339,532
Cost of outsourced services	308,040,423	1,028,157,202
b. Selling expenses	128,606,592	369,062,320
Employee Costs	128,606,592	369,062,320
Total	1,463,610,490	2,782,651,827

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

6.7. Corporate income tax expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Accounting profit before tax	180,423,555	1,877,648,317
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	(3,486,524,188)	(4,988,587,200)
- Upward adjustments	13,475,812	11,412,800
+ Fines for late payment of taxes and insurance	13,475,812	9,412,800
+ Other expenses	-	2,000,000
- Reduced adjustments	(3,500,000,000)	(5,000,000,000)
+ Dividends and profits are distributed	(3,500,000,000)	(5,000,000,000)
Taxable income	(3,306,100,633)	(3,110,938,883)
Taxable income	(3,306,100,633)	(3,110,938,883)
CIT rates	20%	20%
Current CIT expenses (*)	-	-
Current corporate income tax expense	-	-
Deferred corporate income tax expense	-	-

(*) CIT expenses for the accounting period are estimated based on taxable income and may be subject to adjustments depending on the inspection of the tax authorities.

6.8. Operating expenses by nature

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Labor costs	694,288,480	973,775,998
Depreciation expenses of fixed assets	324,168,745	440,339,532
Cost of outsourced services	308,040,423	1,028,157,202
Other expenses in cash	137,112,842	340,379,095
Total	1,463,610,490	2,782,651,827

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***7. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE CASH FLOW STATEMENT****7.1 Proceeds from Borrowings****From 01/01/2026 to
30/06/2026(VND)**

Proceeds from borrowings under loan agreements -

7.1 Repayment of Borrowings**From 01/01/2026 to
30/06/2026(VND)**

Repayment of principal under loan agreements

181,589,945

8 OTHER INFORMATION**8.1 Financial Instruments**

The Company assumes the following risks when using financial instruments: market risk, credit risk and liquidity risk.

The Executive Board is jointly responsible for the establishment and supervision of financial risk management principles. The Board of Management establishes policies to detect and analyze the risks to which the Company is subjected, establish risk control measures and appropriate risk limits, and monitor risks and the implementation of risk limits. The risk management system and policy are periodically reviewed to reflect changes in market conditions and the Company's operations.

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

(i) Market risk

Market risk is the risk that the fair value of future cash flows of financial instruments will fluctuate with changes in market prices. Market risk has four types of risk: interest rate risk, currency risk, commodity price risk, and other price risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate with changes in market interest rates. The market risk resulting from changes in the Company's interest rates is mainly related to the Company's money, short-term deposits and loans.

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

Foreign currency risk

Foreign currency risk is the risk that the fair value of future cash flows of financial instruments will fluctuate according to changes in exchange rates. The Company

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026*

assumes risks due to changes in exchange rates that are directly related to the Company's business.

The Company has exchange rate risk from buying and selling transactions in currencies other than the Company's accounting currency.

(ii) Credit risk

Credit risk is the risk that a party to a financial instrument or trading contract fails to fulfill its obligations, resulting in financial losses. The Company carries credit risks from its business activities (primarily to accounts receivable to clients), and from its financial activities, including bank deposits, loans, and other financial instruments.

Customer receivables

The company regularly monitors customer receivables that have not been collected. For large clients, the Company considers the deterioration in the credit quality of each client on the date of reporting. The company seeks to maintain strict control of outstanding receivables and arrange credit control personnel to mitigate credit risks. On this basis and the fact that the Company's customer receivables are related to various clients, credit risk is not significantly concentrated on a given client.

The Company will make a provision for impairment to reflect the estimated extent of losses to customer receivables, other receivables and investments. The main component of this devaluation provision is the specific loss that is related to the specific extent of damage to each customer.

Bank deposits

The company mainly maintains deposit balances at well-known banks in Vietnam. The credit risk of deposit balances at banks is managed by the treasury department of the Company in accordance with the Company's policy. The Company's maximum credit risk for the items on the balance sheet at the end of the financial year is the book value as shown in Notice No. 5,1. The company finds that the concentration of credit risk for bank deposits is low.

(iii) Liquidity risk

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

The Company minimizes liquidity risk by maintaining a sufficient amount of cash and cash equivalents and bank loans at levels that the Board of Management deems sufficient to meet the Company's operations and mitigate risks resulting from fluctuations in cash flows.

The table below breaks down the financial assets and non-derivative financial liabilities in the relevant maturity groups based on the maturity remaining from the balance sheet date to the contractual maturity date. The amounts presented in the following table are non-discounted contractual cash flows. The presentation of non-derivative financial asset information is necessary to understand the Company's



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liquidity risk management when liquidity is managed on the basis of debt and net assets.

	1 year or less (VND)	From 1 year to 5 years (VND)	Over 5 years (VND)	Total (VND)
As of 30/06/2026				
Carrying amount:				
Cash and cash equivalents	1,496,821,485	-	-	1,496,821,485
Customer receivables	2,178,642,758	-	-	2,178,642,758
Other receivables	3,560,936,409	120,000,000	-	3,680,936,409
Investments held to maturity	3,624,000,000	-	-	3,624,000,000
Other Financial Investments	-	22,358,000,000	-	22,358,000,000
Except:				
Provision for loss of other investments	-	(744,726,958)	-	(744,726,958)
Total Financial Assets	10,860,400,652	21,733,273,042	-	32,593,673,694
Loans and debts	21,114,107,142	1,750,279,101	-	22,864,386,243
Payable to the seller	7,460,786,305	-	-	7,460,786,305
Payable, other PN and expenses payable	1,226,458,839	-	-	1,226,458,839
Total financial debt	29,801,352,286	1,750,279,101	-	31,551,631,387
Net liquidity gap	(18,940,951,634)	19,982,993,941	-	1,042,042,307
As of 01/01/2026				
Book Value:				
Cash and cash equivalents	1,205,763,474	-	-	1,205,763,474
Customer receivables	660,001	-	-	660,001
Other receivables	3,560,487,671	120,000,000	-	3,680,487,671
Investments held to maturity	3,716,000,000	-	-	3,716,000,000
Other Financial Investments	-	22,358,000,000	-	22,358,000,000
Except:				

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Provision for loss of other investments	-	(628,305,435)	-	(628,305,435)
Total Financial Assets	8,482,911,146	21,849,694,565	-	30,332,605,711
Loans and debts	21,114,107,142	1,931,869,046	-	23,045,976,188
Payable to the seller	5,459,434,152	-	-	5,459,434,152
Payable, other PN and expenses payable	835,285,769	-	-	835,285,769
Total financial debt	27,408,827,063	1,931,869,046	-	29,340,696,109
Net liquidity spreads	(18,925,915,917)	19,917,825,519	-	991,909,602

The company believes that the level of risk concentration for debt repayment is low. The company has access to the necessary capital sources.



SARA VIETNAM JOINT STOCK COMPANY

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(iv) Fair value

The book value minus provisions for short-term receivables, bank deposits, and other merchant and payables is approximately equal to their fair value.

	Book Value (VND)		Fair value (VND)	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026
Financial assets				
Investments held to maturity	3,624,000,000	3,716,000,000	3,624,000,000	3,716,000,000
Loans and receivables	5,859,130,429	3,681,147,672	5,859,579,167	3,681,147,672
Customer receivables	2,178,642,758	660,001	2,178,642,758	660,001
Other receivables	3,680,936,409	3,680,487,671	3,680,936,409	3,680,487,671
Financial assets available for sale	23,855,270,223	23,563,763,474	23,110,094,527	22,935,458,039
Other Financial Investments	22,358,000,000	22,358,000,000	21,613,273,042	21,729,694,565
Cash and cash equivalents	1,496,821,485	1,205,763,474	1,496,821,485	1,205,763,474
Total	33,338,400,652	30,960,911,146	32,593,673,694	30,332,605,711
Financial liabilities				
Financial liabilities	31,551,631,387	29,340,696,109	31,551,631,387	29,340,696,109
Borrowing and debt	22,864,386,243	23,045,976,188	22,864,386,243	23,045,976,188
Payable to the seller	7,460,786,305	5,459,434,152	7,460,786,305	5,459,434,152
Other payables	1,226,458,839	835,285,769	1,226,458,839	835,285,769
Total	31,551,631,387	29,340,696,109	31,551,631,387	29,340,696,109

The fair value of assets and financial liabilities is not formally assessed and determined on June 30, 2026 and January 1, 2026. However, management assesses that the fair value of these assets and financial liabilities does not differ materially from their book value at the end of the financial period

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8.2 Events arising after the accounting closing date

As of the date of making this report, the Board of Management of the Company considers that there is no event that could cause the figures and information presented in the Company's interim financial statements to be misrepresented.

8.3 Information about stakeholders

List of related margins with the Company during the accounting period and at the end of the accounting period:

Stakeholders	Relationship
Vietnam Japan Manufacturing Joint Stock Company	Subsidiaries
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company	Subsidiaries
Hau Giang Healthcare Clinic Joint Stock Company	Subsidiaries
Viet Medical Software Manufacturing Joint Stock Company	Subsidiaries
Tan Trieu Clinic Joint Stock Company	Subsidiaries
Soc Trang Healthcare Clinic Joint Stock Company	Subsidiaries
And affiliated companies (Explanation 5.2)	Affiliates

As of 30/06/2026, the Company has balances with related parties, specifically as follows:

Stakeholders	Contents	30/60/2026 (VND)	01/01/2026 (VND)
Investments held to maturity			
Huu Nghi Medicare Clinic Joint Stock Company	Loans	124,000,000	124,000,000
Golab Khanh Hoa Testing Center Joint Stock Company	Loans	2,500,000,000	2,500,000,000
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company	Loans	1,000,000,000	1,000,000,000
Other short-term receivables			
Vietnam Japan Manufacturing Joint Stock Company	Dividends	3,500,000,000	3,500,000,000

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In the accounting period from 01/01/2026 to 30/06/2026, the Company has major transactions with related parties, specifically as follows:

Stakeholders	Contents	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Revenue from financial activities			
Vietnam Japan Manufacturing Joint Stock Company	Receive dividends	3,500,000,000	5,000,000,000
Contributing/collecting capital to affiliated companies			
Famicare Vinh Long Joint Stock Company	Capital contribution	-	500,000,000
Famicare Kien Giang Joint Stock Company	Capital contribution	-	6,000,000,000
Famicare Hai Duong Joint Stock Company	Capital contribution	-	830,000,000
Famicare Quang Binh Joint Stock Company	Capital contribution	-	820,000,000
Famicare Bac Lieu Joint Stock Company	Capital contribution	-	4,000,000,000
Lang Son Golab Testing Center Joint Stock Company	Capital contribution	-	7,800,000,000
Golab Son La Testing Center Joint Stock Company	Capital contribution	-	10,500,000,000
Golab Quang Nam Testing Center Joint Stock Company	Capital contribution	-	9,300,000,000
Dien Bien Golab Testing Center Joint Stock Company	Capital contribution	-	12,790,000,000
Nam Dinh Golab Testing Center Joint Stock Company	Capital contribution	-	12,956,500,000
Golab Ha Giang Testing Center Joint Stock Company	Capital contribution	-	13,800,000,000

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Stakeholders	Contents	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Thai Binh Golab Testing Center Joint Stock Company	Capital contribution	-	14,643,500,000
Dak Nong Golab Testing Center Joint Stock Company	Capital contribution	-	9,300,000,000
Golab Cao Bang Testing Center Joint Stock Company	Capital contribution	-	7,800,000,000
Bac Giang Golab Testing Center Joint Stock Company	Capital contribution	-	7,800,000,000
Famicare Son La Joint Stock Company	Capital contribution	-	4,600,000,000
Famicare Binh Dinh Joint Stock Company	Capital contribution	-	4,200,000,000
Bac Kan Golab Testing Center Joint Stock Company	Capital contribution	-	13,800,000,000
Ninh Thuan Golab Testing Center Joint Stock Company	Capital contribution	-	7,800,000,000
Golab Khanh Hoa Testing Center Joint Stock Company	Capital contribution	-	13,800,000,000
Ca Mau Golab Testing Center Joint Stock Company	Capital contribution	-	10,600,000,000
Vung Tau Golab Testing Center Joint Stock Company	Capital contribution	-	3,418,000,000
Golab Phu Yen Testing Center Joint Stock Company	Capital contribution	-	10,400,000,000
Famicare Vung Tau Joint Stock Company	Capital contribution	-	4,600,000,000
Famicare Thai Binh Joint Stock Company	Capital contribution	-	4,600,000,000

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Stakeholders	Contents	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Famicare Ha Giang Joint Stock Company	Capital contribution	-	4,600,000,000
Famicare Nam Dinh Joint Stock Company	Capital contribution	-	4,600,000,000

Salary, remuneration, bonuses and other benefits of the Company's manager and the
Controller/Supervisory Board:

	Title	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Mr. Nguyen Minh Tam	General Director	192,000,000	192,000,000
Plus		192,000,000	192,000,000

8.4 Departmental Reports

In the accounting period from 01 January 2026 to 30 June 2026, the Company's production and business activities are mainly selling chemicals (reagents) and X-ray machines, so the company does not present departmental reports.

Geographic department reports (secondary reporting): Geographic department reports based on the customer's location that generates revenue for the department. In the accounting period from 01 January 2026 to 30 June 2026, the Company's production and business activities arose mainly in Quang Ninh and Phu Tho provinces, so the Company did not make a report on secondary departments (by geographical area)

8.5 Comparison Figures

The comparative data on the Separate Financial Statement for the interim year and the corresponding explanation are the data on the Separate Financial Statements for the fiscal year ended 31 December 2025 of Sara Vietnam Joint Stock Company which has been audited by International Auditing and Valuation Co., Ltd.

The comparative data on the Interim Separate Income Statement, the Interim Separate Cash Flow Statement and the corresponding explanation are the data on the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025 of Sara Vietnam Joint Stock Company which has been reviewed by Nhan Tam Viet Auditing Co., Ltd.

As stated in Notice No. 3,2, from January 1, 2026, the Company applies non-retrospectively Circular 99. Some comparative figures have also been reclassified in accordance with the provisions of Circular 99 regarding the presentation of separate financial statements. The table of comparison of the figures presented in the previous, before and after the reclassification period is as follows:

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NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Interim separate financial statement

Items	According to Circular 99		According to Circular 200	
	Code	01/01/2026 (VND) (Reclassified)	Code	31/12/2025 (VND) (According to the audited financial statements)
Investments held to short-term maturity	123	3,716,000,000	123	-
Receivables for short-term loans			135	3,716,000,000

Hanoi, 28 August, 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR





Tran Thi Thanh Huong

Pham Thi Minh Thu

Nguyen Minh Tam