

VINAM JOINT STOCK COMPANY

**REVIEWED SEPARATE INTERIM FINANCIAL
STATEMENTS**

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



VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi, Vietnam

TABLE OF CONTENTS

	Pages
REPORT OF THE BOARD OF MANAGEMENT	2 - 3
INTERIM FINANCIAL INFORMATION REVIEW REPORT	5 - 6
REVIEWED SEPARATE INTERIM FINANCIAL STATEMENTS	
Separate Interim Statement of Financial Position	7 - 8
Separate Interim Statement of Income	9
Separate Interim Statement of Cash Flows	10 - 11
Notes to the Separate Interim Financial Statements	12 - 38

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi, Vietnam

REPORT OF THE BOARD OF MANAGEMENT

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

The Board of Management of Vinam Joint Stock Company (hereinafter referred to as "the Company") presents this report together with the Company's Separate Interim Financial Statements for the accounting period from 1st January 2026 to 30th June 2026, which have been reviewed by the independent auditors

1. General information

Vinam Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company incorporated under the Law on Enterprises of Vietnam and operating under the Enterprise Registration Certificate No. 0102174005 initially issued by the Hanoi Department of Planning and Investment on 14th February 2007, and the 22nd amended registration issued by the Hanoi Department of Finance on 26th March 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 dongs), 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 Supervisors and Board of Management who directed the operations of the Company during the accounting period and up to the date of this report include:

Board of Directors

<u>Full name:</u>	<u>Position:</u>
- Mr. Takishita Akira	Chairman
- Mr. Le Van Tuan	Member
- Mr. Le Van Manh	Member

Board of Supervisors

<u>Full name:</u>	<u>Position:</u>
- Mrs. Nguyen Thi Thuong	Chief Supervisor
- Mrs. Ngo Thi Tam	Member
- Mrs. Tran Thi Duyen	Member

Board of Management and Chief Accountant

<u>Full name:</u>	<u>Position:</u>	
- Mr. Ngo Van Hung	Director	Appointed on 25/03/2026
- Mr. Le Van Manh	Director	Dismissed on 25/03/2026
- Mrs. Bui Thi Trang	Chief Accountant	

3. Legal representative

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

- Mr. Ngo Van Hung - Director of the Company (Appointed from 25/03/2026).
- Mr. Le Van Manh - Director of the Company (Dismissed from 25/03/2026).

4. Headquarters

The company is headquartered at Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi, Vietnam.

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi, Vietnam

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

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

5. Extraordinary amounts and events arising 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 Consulting Co., Ltd. was appointed as the auditor to review the Company's interim financial statements for the accounting period from January 1, 2026 to June 30, 2026.

7. Disclosure of the responsibilities of the Board of Management for the interim separate financial statements

The Board of Management of the Company is responsible for the preparation and presentation of the Company's Separate Interim Financial Statements, ensuring that the Separate Interim Financial Statements reflect honestly and reasonably the financial situation as of 30th June 2026, as well as the results of business activities and cash flows for the 6-month accounting period ending on the same day of the Company. In the process of preparing this Separate Interim Financial Statement, 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 reasonably and prudently;
- State clearly whether applicable accounting standards have been followed, and whether there are any material departures requiring disclosure and explanation in the Separate Interim Financial Statements;
- Prepare and present the Separate Interim Financial Statements in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements;
- Prepare the Separate Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept to fairly reflect the financial position of the Company at any time and to serve as a basis for the preparation of the Separate Interim Financial Statements in compliance with the prevailing State regulations. The Board of Management is also responsible for safeguarding the assets of the Company and has taken appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of Management commits that the Company complies with the provisions of the Securities Law and does not violate information disclosure obligations in accordance with relevant regulations.

VINAM JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

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

8. Board of Management opinion

In the opinion of the Company's Board of Management, the attached reviewed Separate Interim Financial Statements give a true and fair view of the financial position of the Company as at 30th June 2026, and of its results of operations and its cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements.

Ha Noi, 28th August 2026

FOR AND ON BEHALF OF THE BOARD OF MANAGEMENT

DIRECTOR



NGO VAN HUNG

No: 29 /2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEW REPORT

**To: The Shareholders
Board of Directors, Board of Supervisors and Board of Management
Vinam Joint Stock Company**

We have reviewed the accompanying Separate Interim Financial Statements of AAV Group Joint Stock Company (hereinafter referred to as "the Company"), prepared on 28th August 2026, which comprise the Separate Interim Statement of Financial Position as at 30th June 2026, the Separate Interim Income Statement, the Separate Interim Cash Flow Statement for the six-month accounting period then ended, and the Notes to the Separate Interim Financial Statements, presented from page 7 to page 38.

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

Board of Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Conclusion

Certain joint ventures, associates and investments in other entities are companies that have been established but have not yet formed or have insignificant assets serving business operations. The capital contribution to these companies is VND 42,100,000,000 (Note 5.8.3). By applying our audit procedures, we were unable to obtain sufficient appropriate audit evidence to assess the reasonableness of the aforementioned investments as well as their impacts on the Financial Statements for the accounting period ended 30th June 2026

INTERIM FINANCIAL INFORMATION REVIEW REPORT (CONTINUED)

Basis for Qualified Conclusion (Continued)

The Company has invested in, purchased, and installed machinery, equipment, and the RIS-PACS medical image archiving and communication software system under leasing and business cooperation contracts with hospitals and medical centers. As of 30th June 2026, this amount was VND 9,051,563,865 (The balance as of 31st December 2025 was VND 9,051,563,865, Note 5.9). We did not participate in observing the physical count of these machinery and equipment, nor were we able to obtain confirmation letters regarding the placement of the machinery and equipment at the hospitals. This business cooperation has not yet been implemented to date. Through the currently applied audit procedures, we are unable to express an opinion on the existence of the assets, the feasibility of the business cooperation projects, as well as the economic benefits that the projects may bring to the Company.

G7 High-Tech Joint Stock Company (a subsidiary) is currently subjected to tax enforcement measures by the tax authority due to tax arrears exceeding 90 days from the statutory due date. Through our audit procedures, we were unable to obtain sufficient appropriate audit evidence to evaluate the extent of the impact on the Company's ability to continue its normal business operations.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying Separate Interim Financial Statements do not give a true and fair view, in all material respects, of the separate interim financial position of the Company as of 30th June 2026, and of its separate interim results of operations and its Separate Interim Cash Flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements.

Other Matter

The Separate Interim Financial Statements for the six-month accounting period ended 30th June 2025 were reviewed by an auditor of another audit firm. This auditor issued a qualified conclusion on these Separate Interim Financial Statements regarding the physical count of cash, inventories, machinery and equipment, and investments in joint ventures and associates.

The Separate Financial Statements for the financial year ended 31st December 2025 were audited by an auditor of another audit firm. The auditor expressed a qualified audit opinion on these Financial Statements regarding the assessment of the reasonableness of the investments in associates, the recognition of the provision for impairment losses on investments in subsidiaries (if any), and the physical count of machinery and equipment.

Ha Noi, 28th August 2026

FOR AND ON BEHALF OF

PKF-TTG AUDITING AND CONSULTING CO., LTD.



Nguyen Ngoc Tu

Deputy General Director

Audit practice registration certificate

No. 2305-2023-330-1

VINAM JOINT STOCK COMPANY

Form No. B 01a – DN

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

ASSETS	Code	Notes	Closing balance (VND)	Opening balance (VND)
A. CURRENT ASSETS	100		18,300,378,564	12,678,675,643
I. Cash and cash equivalents	110	5.1	391,118,272	250,154,499
Cash	111		391,118,272	250,154,499
II. Short-term financial investment	120	5.8	-	-
Trading securities	121		35,799,713	35,799,713
Provision for decline in the price of trading securities	122		(35,799,713)	(35,799,713)
III. Current receivables	130		15,902,827,804	6,916,833,304
Short-term trade receivables	131	5.2	25,140,613,000	13,450,770,000
Other short-term receivables	135	5.3	180,998,304	191,448,304
Provision for doubtful short-term receivables	136	5.4	(9,418,783,500)	(6,725,385,000)
IV. Inventories	140	5.5	1,237,740,422	4,697,700,422
Inventories	141		1,237,740,422	4,697,700,422
VI. Other current assets	160		768,692,066	813,987,418
Deductible value-added tax	162		768,692,066	809,987,418
Tax and other receivables from the State budget	163	5.11	-	4,000,000
B. NON-CURRENT ASSETS	200		365,167,816,499	366,757,279,669
II. Fixed assets	220	5.7	384,999,996	513,333,330
Intangible fixed assets	227		384,999,996	513,333,330
- Historical Cost	228		1,540,000,000	1,540,000,000
- Accumulated amortization	229		(1,155,000,004)	(1,026,666,670)
V. Long-term assets in progress	250		9,051,563,865	9,051,563,865
Construction in progress	252	5.6	9,051,563,865	9,051,563,865
VI. Long-term financial investments	260	5.8	355,731,252,638	357,192,382,474
Investments in subsidiaries	261		157,408,000,000	157,408,000,000
Investments in associates, jointly controlled entities	262		189,400,000,000	189,400,000,000
Investments in other entities	263		15,311,000,000	15,311,000,000
Provision for impairment of long-term investments in other entities	264		(6,387,747,362)	(4,926,617,526)
TOTAL ASSETS	280		383,468,195,063	379,435,955,312

VINAM JOINT STOCK COMPANY

Form No. B 01a – DN

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(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30/06/2026

EQUITY AND LIABILITIES	Code	Notes	Closing balance (VND)	Opening balance (VND)
C. LIABILITIES	300		22,279,416,996	13,600,132,345
I. Current liabilities	310		22,279,416,996	13,600,132,345
Short-term trade payables	311	5.9	8,032,073,924	8,608,413,924
Short-term advances from customers	312	5.10	699,250,000	699,250,000
Short-term tax and other payables to the State budget	314	5.11	2,105,556	131,546,304
Payables to employees	315		629,742,120	224,839,953
Short-term accrued expenses	316	5.12	511,888,218	350,210,136
Other short-term payables	320	5.13	694,264,222	680,779,072
Short-term loan and finance lease obligations	321	5.14	11,665,000,000	2,860,000,000
Bonus and welfare fund	323		45,092,956	45,092,956
D. EQUITY	400	5.15	361,188,778,067	365,835,822,967
Owner's contributed 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
Investment and development fund	418		195,900,595	195,900,595
Retained earnings	420		45,074,004,509	49,721,049,409
- Retained earnings at the end of the prior year	420a		49,721,049,409	55,969,224,698
- Retained earnings for the current period	420b		(4,647,044,900)	(6,248,175,289)
TOTAL EQUITY AND LIABILITIES	440		383,468,195,063	379,435,955,312

Approved, 28th August 2026

PREPARED BY

(Sign, full name)

PHAM THI BICH LIEN

CHIEF ACCOUNTANT

(Sign, full name)

BUI THI TRANG

DIRECTOR

(Sign, full name, seal)



NGO VAN HUNG

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
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Form No. B 02a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF INCOME

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

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
1. Revenue from sales of goods and rendering of services	01	6.1	11,740,958,000	17,576,639,000
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and rendering of services	10		11,740,958,000	17,576,639,000
4. Cost of goods sold	11	6.2	11,069,960,000	15,719,180,000
5. Gross profit/(loss) from sales of goods and rendering of services	20		670,998,000	1,857,459,000
6. Gain/(loss) on disposal of investment property	21		-	-
7. Financial income	22	6.3	4,656,697	327,053,232
8. Financial expenses	23	6.4	1,552,807,918	1,304,345,162
In which: Interest expense	24		91,678,082	133,728,082
9. Selling expenses	25	6.5	261,333,333	248,333,330
10. General and administrative expenses	26	6.6	3,345,842,718	3,466,652,848
11. Net profit/(loss) from operating activities	30		(4,484,329,272)	(2,834,819,108)
12. Other income	31		-	-
13. Other expenses	32	6.7	162,715,628	585,337
14. Other profit/(loss)	40		(162,715,628)	(585,337)
15. Profit/(loss) before tax	50		(4,647,044,900)	(2,835,404,445)
16. Current income tax expense	51	6.8	-	-
17. Deferred income tax expense	52		-	-
18. Profit/(loss) after tax	60		(4,647,044,900)	(2,835,404,445)

Approved, 28th August 2026

PREPARED BY

(Sign, full name)

PHAM THI BICH LIEN

CHIEF ACCOUNTANT

(Sign, full name)

BUI THI TRANG

DIRECTOR

(Sign, full name, seal)



NGO VAN HUNG

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
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Form No. B 03a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM FINANCIAL OF CASH FLOWS

(Indirect method)

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

Items	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	01		(4,647,044,900)	(2,835,404,445)
Adjustments for				
Depreciation and amortization	02		128,333,334	128,333,334
Provisions	03		4,154,528,336	3,942,089,580
Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04		(4,635,000)	(327,025,000)
Gain/(loss) from investing activities	05		(21,697)	(28,232)
Interest expenses	06		91,678,082	133,728,082
Operating profit before changes in working capital	08		(277,161,845)	1,041,693,319
Increase, decrease in receivables	09		(11,629,462,648)	(4,476,896,141)
Increase, decrease in inventories	10		3,459,960,000	1,309,180,000
Increase, decrease in payables (excluding interest and corporate income tax)	11		(95,342,111)	13,256,344,734
Borrowing costs paid	14		-	(173,229,862)
Corporate income tax paid	15		(122,051,320)	-
Net cash flows from operating activities	20		(8,664,057,924)	10,957,092,050
II. Cash flows from investing activities				
Payments to acquire and construct fixed assets and other long-term assets	21		-	(2,600,000)
Payments for investments in other entities	25		-	(4,666,000,000)
Interest and dividends received	27		21,697	770,958,255
Net cash flows from investing activities	30		21,697	(3,897,641,745)

VINAM JOINT STOCK COMPANY

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Form No. B 03a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM FINANCIAL OF CASH FLOWS (CONTINUED)*(Indirect method)**For the accounting period from 01/01/2026 to 30/06/2026*

Items	Codes	Notes	Current period (VND)	Prior period (VND)
III. Cash flows from financing activities				
Proceeds from borrowings	33		9,955,000,000	-
Repayments of borrowings	34		(1,150,000,000)	(7,009,000,000)
Net cash flows from financing activities	40		8,805,000,000	(7,009,000,000)
Net cash flows during the period	50		140,963,773	50,450,305
Opening balance of cash and cash equivalents	60	5.1	250,154,499	266,181,409
Closing balance of cash and cash equivalents	70	5.1	391,118,272	316,631,714

Approved, 28th August 2026**PREPARED BY***(Sign, full name)***PHAM THI BICH LIEN****CHIEF ACCOUNTANT***(Sign, full name)***BUI THI TRANG****DIRECTOR***(Sign, full name, seal)***NGO VAN HUNG**

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

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

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 incorporated under the Law on Enterprises of Vietnam and operating under the Enterprise Registration Certificate No. 0102174005 initially issued by the Hanoi Department of Planning and Investment on 14th February 2007, and the 22nd amended registration issued by the Hanoi Department of Finance on 26th March 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 dongs), 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) with the stock symbol CVN from 6th August 2010. On 30th May 2025, the Company was delisted from the HNX, and from 11th June 2025, the Company's shares have been traded on the UPCOM market.

1.2. Business sector

The Company operates in the business of trading services, medical equipment, and testing chemicals.

1.3. Business lines

The Company's main activities in the current year are:

- Architectural activities and related technical consultancy

Details:

+ Preparation of bid documents, analysis and evaluation of bid documents, verification of technical designs and construction techniques of construction projects including: civil and professional, traffic, irrigation, water supply and drainage;

+ Prepare feasibility study reports, pre-feasibility reports and investment reports of projects;

+ Establishing, managing and organizing the implementation of construction investment projects;

- Retail of food, beverages, tobacco and tobacco accounts for a large proportion in general business stores; Food retail in specialized stores;

- Wholesale of computers, peripherals, and software;

- Retail sale of medicines, medical devices, cosmetics and hygiene items in specialized stores

Details: + Retailing medical devices in specialized stores;

- Wholesale of electronic and telecommunications equipment and components

Details: - Trading in groceries, electronics, informatics, equipment and supplies, means of transport;

...

1.4. Normal operating cycle

The Company's normal operating cycle is carried out within a period not exceeding 12 months.

1.5. Corporate structure

The Company is headquartered at Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi, Vietnam.

VINAM JOINT STOCK COMPANY

Form No. B 09a – DN

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

As at 30th June 2026, the Company has subsidiaries, joint ventures, associates, and other investments specifically as follows:

Subsidiaries:

Name of company	Head office address	Ownership interest	Voting right	Principal activities
Ha Long Tokyo Medical and Environment High-Tech Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Ba Che Commune, Quang Ninh Province	99.88 %	99.88 %	Trading of solid, liquid, and gaseous fuels and related products; operation of general and specialized clinics.
Vinam Saigon Company Limited	No. 173 Co Giang, Cau Ong Lanh Ward, Ho Chi Minh City	81.2%	81.2%	Trading of solid, liquid, and gaseous fuels and related products; operation of general and specialized clinics.
G7 High-Tech Joint Stock Company (*)	Song Hau Industrial Park - Phase 1, Chau Thanh Commune, Can Tho City	98%	98%	The principal activities are manufacturing, trading, and processing of pharmaceuticals and various types of functional foods.

The subsidiaries are operating in the normal course of business.

(*) G7 High-Tech Joint Stock Company (a subsidiary) is currently subjected to tax enforcement measures by the tax authority due to tax arrears exceeding 90 days from the statutory due date.

Joint ventures and associates:

Name of company	Head office address	Ownership interest	Voting right	Principal activities
Golab Phap Van Testing Center Joint Stock Company	1st Floor, Lot BT 5, No. 18 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	35 %	35 %	General, specialized and dental clinics
Famicare Phap Van Joint Stock Company(*)	1st Floor, Lot BT 5, No. 17 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab Hung Yen Testing Center Joint Stock Company	1st Floor, 588 Nguyen Van Linh, Pho Hien Ward, Hung Yen Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab Hai Duong Testing Center Joint Stock Company	1st Floor, 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	35 %	35 %	General, specialized and dental clinics
Famicare Hung Yen Joint Stock Company(*)	2nd Floor, No. 588 Nguyen Van Linh, Pho	21.83 %	21.83 %	General, specialized and dental clinics

VINAM JOINT STOCK COMPANY

Form No. B 09a – DN

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Urban Area, Yen So Ward, Hanoi, Vietnam(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)**NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)**

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

Name of company	Head office address	Ownership interest	Voting right	Principal activities
	Hien Ward, Hung Yen Province, Vietnam			
Golab Tien Giang Testing Center Joint Stock Company	368A, Phuoc Hoa Hamlet, Trung An Ward, Dong Thap Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab Quang Binh Testing Center Joint Stock Company	Cluster 1, Residential Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	35 %	35 %	General, specialized 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 %	35 %	General, specialized and dental clinics
Golab Tra Vinh Testing Center Joint Stock Company	Nguyen Dang Street, Hamlet 7, Nguyet Hoa Ward, Vinh Long Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab An Giang Testing Center Joint Stock Company	177 Ung Van Khiem Street, Long Xuyen Ward, An Giang Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab Tuyen Quang Testing Center Joint Stock Company	1st Floor, No. 23, Hoa Lu Street, Group 01, Minh Xuan Ward (Expired), Tuyen Quang Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Ba Dinh Clinic Joint Stock Company (*)	No. 37A Doc Maternity Street, De La Thanh Street, Lang Ward, Hanoi City, Vietnam	49 %	49 %	General, specialized 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 %	49 %	General, specialized and dental clinics
Golab Hai Phong Testing Center Joint Stock Company	65 Tran Tat Van Street, Phu Lien Ward, Hai Phong City, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab Bac Ninh Testing Center Joint Stock Company	Dinh Quarter, Que Vo Ward, Bac Ninh Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab District 5 Testing Center Joint Stock Company	26 Tan Thanh Street, Cho Lon Ward, Ho Chi Minh City, Vietnam	35 %	35 %	General, specialized and dental clinics
Famicare Dong Nai Joint Stock Company	No. 33 Dong Khoi Street, Quarter 7, Tam Hiep Ward, Dong Nai Province, Vietnam	35 %	35 %	General, specialized and dental clinics
Golab Gia Lai Testing Center Joint Stock Company	Lot 58 Ton That Tung, Pleiku Ward, Gia Lai Province, Vietnam	35 %	35 %	General, specialized and dental clinics

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Name of company	Head office address	Ownership interest	Voting right	Principal activities
Golab Thanh Hoa Testing Center Joint Stock Company (*)	1st Floor, 70 Hai Thuong Lan Ong, Hac Thanh Ward, Thanh Hoa Province, Vietnam	38.82 %	38.82 %	General, specialized and dental clinics
Other investments				
Name of company	Head office address	Ownership interest	Voting right	Principal activities
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, specialized and dental clinics
Famicare Quang Binh Joint Stock Company(*)	Cluster 1, Residential Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	15.22 %	15.22 %	General, specialized 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, specialized 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, specialized and dental clinics
Famicare Hai Phong Joint Stock Company(*)	2nd Floor, 65 Tran Tat Van Street, Phu Lien Ward, Hai Phong City, Vietnam	10 %	10 %	General, specialized and dental clinics

(*) Associates and other investments have been established but have not yet formed or have insignificant assets serving business operations.

1.6. Number of employees

The total number of employees of the Company as of 30/06/2026 is 8 people. As of 31/12/2025, the Company had 7 employees.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS, ACCOUNTING PERIOD, ACCOUNTING CURRENCY AND GOING CONCERN ASSUMPTION**2.1. Basis of preparation of the Separate Financial Statements**

The accompanying Separate Financial Statements are presented in Vietnamese Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of Separate Financial Statements.

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

2.2. Accounting period and accounting currency

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

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

These Separate Interim Financial Statements are prepared for the accounting period from 1st January 2026 to 30th June 2026.

2.3. Going concern assumption

There are no events that cast significant doubt on the ability to continue as a going concern, and the Company has neither the intention nor the necessity to cease operations or to significantly curtail the scale of its operations.

3. APPLIED ACCOUNTING STANDARDS AND SYSTEM**3.1. Applied Accounting Standards and System**

The Company applies Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements.

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

3.2. Application of new guidance on the Corporate Accounting System

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

- Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance ("Circular 200") guiding the corporate accounting system;
- Circular No. 75/2015/TT-BTC dated 18th May 2015 issued by the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21st March 2016 issued by the Ministry of Finance amending and supplementing certain articles of Circular 200.

In the assessment of the Board of Management, the application of Circular 99 in the current accounting period does not have a material impact on the Company's Separate Interim Financial Statements.

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

The Company's Board of Management ensures that it has fully complied with the requirements of Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Separate Interim Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied in the preparation and presentation of these Separate Interim Financial Statements.

The accounting policies applied in the preparation and presentation of these Separate Interim Financial Statements are consistent with those applied in the preparation and presentation of the Financial Statements for the most recent year.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

4.1. Accounting estimates

The preparation and presentation of the Separate Interim Financial Statements in conformity with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements require the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the end of the accounting period, as well as the reported amounts of revenues and expenses during the accounting period.

4.2. Cash and cash equivalents

Cash comprises cash on hand and demand bank deposits.

Cash equivalents are short-term investments with a recovery or maturity period not exceeding 3 months that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value from the date of purchase to the reporting date.

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 a price increase to sell for profit). Trading securities include: shares, bonds, other types of securities and financial instruments (fund certificates, share purchase rights, warrants, call options, put options, futures contracts, commercial papers, bills of exchange, debts/loans bought and sold by the enterprise for profit, etc.).

Trading securities are initially recognized at the fair value of the payments at the transaction date. The acquisition costs of trading securities (if any), such as brokerage, transaction, information provision fees, taxes, bank fees, etc., are recorded in financial expenses in the period. At the end of the accounting period, if the market value of trading securities falls below their original cost, the Company makes a provision for impairment of trading securities.

Investments in subsidiaries; joint ventures, and associates

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies, generally accompanying a shareholding of more than one half of the voting rights. The assessment of control takes into account the potential voting rights at the present time.

Investments in subsidiaries are initially recognized at cost, including the purchase price and directly attributable acquisition costs. After initial recognition, these investments are measured at cost less provision for impairment of investments. The provision for impairment of investments is made when the investee incurs losses leading to a potential loss of capital for the Company, unless there is evidence that the value of the investment has not been impaired. The provision for impairment of investments is reversed when the investee subsequently generates profits to offset the losses previously provided for. The provision is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no provision had been recognized.

In case the Company dissolves a subsidiary and merges all assets and liabilities of the subsidiary into the Company (the Company inherits all rights and obligations of the subsidiary), the Company derecognizes the carrying amount of the investment in the subsidiary and recognizes all assets and liabilities of the dissolved subsidiary in the Company's Separate Financial Statements at fair value at the merger date. The difference between the carrying amount of the investment in the subsidiary and the fair value of assets and liabilities is recognized in financial income or financial expenses.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Other investments

Other investments are initially recognized at cost, including investments in equity instruments of other entities where the Company has no control or joint control, and no significant influence over the investee; investments in Business Cooperation Contracts (BCC) where the enterprise has no joint control but enjoys benefits depending on the after-tax profit of the BCC; precious metals and gemstones not used as raw materials for production or bought and sold as merchandise; paintings, photographs, documents, and valuable items not involved in normal business operations.

In case there is solid evidence showing that these investments have diminished in value compared to their market value and the diminution can be measured reliably, the enterprise reduces the carrying amount of the investment and recognizes the loss in financial expenses.

4.4. Receivables

Receivables are presented in the Separate Interim Financial Statements at the carrying amounts of the Company's trade receivables from customers and other receivables, together with the provision for doubtful debts. At the reporting date, if:

- Receivables with a recovery or payment period of 1 year or less (or within one normal operating cycle) are classified as Short-term assets;
- Receivables with a recovery or payment period of more than 1 year (or more than one normal operating cycle) are classified as Long-term assets;

The provision for doubtful debts represents the estimated loss due to non-payment by customers concerning the outstanding receivable balances at the end of the accounting period.

The provision for doubtful debts is made for receivables that are overdue for 6 months or more, or receivables that the debtors are unlikely 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.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the perpetual inventory system to account for inventories with the value determined as follows: Raw materials and finished goods are valued using the weighted average method.

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Intangible fixed assets

The cost of intangible fixed assets comprises the purchase price and any directly attributable costs of bringing the asset to its working condition for its intended use. Upgrading costs are capitalized into the cost of the fixed assets; other costs are charged to the results of operations in the period. When intangible fixed assets are sold or disposed of, their cost and accumulated amortization are derecognized, and any gains or losses arising from the disposal of intangible fixed assets are recognized in the results of operations.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

The Company's intangible fixed assets include:

Computer software

Costs associated with computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software comprises all costs incurred by the Company up to the time the software is put into use. Computer software is amortized using the straight-line method over 06 years.

4.7. Construction in progress

Construction in progress reflects directly attributable costs (including relevant borrowing costs in accordance with the Company's accounting policies) related to assets in the course of construction, machinery and equipment under installation for production, rental, and administrative purposes, as well as costs related to the ongoing repair of fixed assets. These assets are stated at cost and are not depreciated.

4.8. Trade payables and other payables

Payables are presented in the Separate Interim Financial Statements at the carrying amount payable to the Company's suppliers and other payables, and are detailed for each payable entity. At the reporting date, if:

- A payable has a payment term of 1 year or less (or within one normal operating cycle), it is classified as short-term;
- A payable has a payment term of more than 1 year (or more than one normal operating cycle), it is classified as long-term.

4.9. Accrued expenses

Accrued expenses include the value of expenses that have been charged to operating expenses in the accounting period but have not been actually paid at the end of the accounting period. When such expenses are actually incurred, if there is a difference from the accrued amount, the accountant shall record an additional amount or a decrease in expenses corresponding to the difference.

4.10. Owner's equity

The Company's initial investment capital is recognized at the contributed value of the contributing parties when transformed into/established as a joint stock company. During the operation process, the Company's investment capital is recognized as increasing according to the increased contributed value of the shareholders.

Share premium is recognized at the difference between the re-issue price and the par value of shares upon initial issuance or additional issuance; the difference between the re-issue price and the carrying amount of treasury shares; and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and re-issuance of treasury shares are recorded as a decrease in share premium.

When repurchasing shares issued by the Company, the amount paid, including costs related to the transaction, is recognized as treasury shares and is reflected as a deduction in owner's equity. Upon re-issuance, the difference between the re-issue price and the carrying amount of treasury shares is recorded in "Share premium".

Profit after corporate income tax is distributed to the contributing parties after making appropriations to funds in accordance with the Company's Charter as well as legal regulations and approved by the Resolution of the General Meeting of Shareholders.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)*For the accounting period from 01/01/2026 to 30/06/2026***4.11. Taxes****Value Added Tax (VAT):**

The Company declares and calculates Value Added Tax (VAT) in accordance with the guidance of prevailing tax laws.

Corporate Income Tax (CIT):

Taxable income is calculated based on the operating results in the accounting period and adjusted for expenses that are not accepted as reasonable and valid expenses for tax purposes.

The corporate income tax rate for the Company's accounting period is: 20%

The corporate income tax expense in the accounting period is the current income tax expense.

Current income tax is the tax calculated based on taxable income for the period at the tax rate applied in the accounting period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax accounting and financial accounting, as well as adjustments for non-taxable or non-deductible income or expenses.

Deferred income tax is the corporate income tax expected to be payable or recoverable on temporary differences between the carrying amounts of assets and liabilities for the purpose of the Separate Interim Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Other taxes: in accordance with current Vietnamese regulations.

The Company's tax finalization will be subject to inspection by the tax authorities. Because the application of tax laws and regulations to many different types of transactions can be interpreted in various ways, the tax amounts presented in the Separate Interim Financial Statements may be subject to change upon the decision of the tax authorities.

4.12. Revenue

Revenue is recognized when the outcome of the transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

- (i) Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer, and the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the costs incurred in respect of the transaction can be measured reliably.
- (ii) Revenue from the rendering of services is recognized when the significant risks and rewards have been transferred to the customer, the services have been provided and accepted by the customer, and the costs incurred for the transaction and the costs to complete the service rendering transaction can be measured reliably. Revenue from consulting services is recognized based on the value of issued financial invoices, minutes of acceptance of completed work volume, and acceptance of payment by customers.
- (iii) Financial income includes revenue arising from dividends and distributed profits, interest on deposits, foreign exchange gains, and interest on deferred sales... Interest is recognized on an accrual basis taking into account the principal outstanding and the applicable interest rate; foreign exchange gains and interest earned from late payments by customers are based on contracts and confirmation minutes with customers; Dividends and distributed profits are recognized when the Company establishes the right to receive dividends or profits from capital contribution. For stock dividends (in the case of a Joint Stock Company), only the increase in the number of shares is tracked, and the value of the received shares is not recognized.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

4.13. Cost of goods sold

Cost of goods sold is recognized in matching with the revenue from the sale of goods and rendering of services and ensuring the prudence principle.

For direct material costs consumed above the normal level, labor costs, and fixed manufacturing overheads that are not allocated to the value of products transferred to inventory, they are recognized immediately in the cost of goods sold (after deducting compensations, if any) even if the products or goods have not yet been determined as sold.

4.14. Financial expenses

The Company's financial expenses include interest expenses, foreign exchange losses, and other financial expenses not capitalized according to regulations incurred during the accounting period.

4.15. Selling and general administrative expenses

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

4.16. Segment reporting

A segment is a separately identifiable component of the Company that is engaged in providing related goods or services (business segment) or providing goods or services within a particular economic environment (geographical segment). Each of these segments is subject to risks and returns that are different from those of other segments.

The Company's principal business activity is manufacturing and trading construction paints, wall putty, and other construction materials. These activities are carried out under a common process and operate in a single geographical area (Hanoi City). Therefore, the Company does not prepare Segment Reporting for the accounting period ended 30th June 2026.

4.17. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Cases considered as related parties include:

- Enterprises - including parent companies, subsidiaries, associates - and individuals that, directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company.
- Associates, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel of the Company, close family members of such individuals or associates, or companies associated with these individuals are also considered related parties.

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION**5.1. Cash and cash equivalents**

	Closing balance (VND)	Opening balance (VND)
- Cash	306,961,188	215,997,538
- Demand deposits	84,157,084	34,156,961
+ Saigon - Hanoi Commercial Joint Stock Bank	18,801,369	18,791,957
+ Vietnam Technological and Commercial Joint Stock Bank	52,545,763	2,296,073
+ Other banks	12,809,952	13,068,931
Total	391,118,272	250,154,499

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.2. Trade receivables

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Other trade receivables	25,140,613,000	(9,418,783,500)	13,450,770,000	(6,725,385,000)
+ Kyoto F&B Company Limited	13,455,405,000	(9,418,783,500)	13,450,770,000	(6,725,385,000)
+ Sara Vietnam Joint Stock Company	1,811,250,000	-	-	-
+ Sara Phu Tho Joint Stock Company	4,581,958,000	-	-	-
+ Hoa Binh Agricultural Machinery Trading Investment Joint Stock Company	5,292,000,000	-	-	-
Total	25,140,613,000	(9,418,783,500)	13,450,770,000	(6,725,385,000)

5.3. Other short-term receivables

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Receivables from other organizations and individuals	180,998,304	-	191,448,304	-
+ Advances	-	-	10,450,000	-
+ Vinam Software Production Joint Stock Company - Dividends and profits distributed	180,998,304	-	180,998,304	-
Total	180,998,304	-	191,448,304	-

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.4. Bad debt

	Closing balance (VND)		Opening balance (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Trade receivables	13,455,405,000	4,036,621,500	13,450,770,000	6,725,385,000
Kyoto F&B Company Limited	13,455,405,000	4,036,621,500	13,450,770,000	6,725,385,000
Total	13,455,405,000	4,036,621,500	13,450,770,000	6,725,385,000

5.5. Inventories

	Closing balance (VND)		Opening balance (VND)	
	Historical Cost	Provision	Historical Cost	Provision
- Merchandises	1,237,740,422	-	4,697,700,422	-
Total	1,237,740,422	-	4,697,700,422	-

5.6. Construction in progress

	Closing balance (VND)		Opening balance (VND)	
	Historical Cost	Recoverable amount	Historical Cost	Recoverable amount
- PACS system at Hospitals, Medical Centers (*)	9,051,563,865	9,051,563,865	9,051,563,865	9,051,563,865
Total	9,051,563,865	9,051,563,865	9,051,563,865	9,051,563,865

(*) The PACS systems under installation at hospitals as of 30th June 2026 are: An Giang Province Regional General Hospital and Tan Chau Regional General Hospital.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.7. Increases and decreases of intangible fixed assets

	Computer software	Total
Historical cost		
Opening balance	1,540,000,000	1,540,000,000
Closing balance	1,540,000,000	1,540,000,000
Accumulated amortization		
Opening balance	(1,026,666,670)	(1,026,666,670)
Amortization in the period	(128,333,334)	(128,333,334)
Closing balance	(1,155,000,004)	(1,155,000,004)
Net carrying amount		
Opening balance	513,333,330	513,333,330
Closing balance	384,999,996	384,999,996

5.8. Long-term financial investments**5.8.1 Trading securities**

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

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

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.8.2 Investments in subsidiaries

	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Fair value	Historical cost	Recoverable amount
Investments in subsidiaries	157,408,000,000	155,237,521,842	(2,170,478,158)	(*)	157,408,000,000	155,532,343,455
Ha Long Tokyo Medical and Environment High-Tech Joint Stock Company	49,940,000,000	49,940,000,000	-	(*)	49,940,000,000	49,940,000,000
G7 High-Tech Joint Stock Company	68,600,000,000	68,600,000,000	-	(*)	68,600,000,000	68,600,000,000
Vinam Saigon Company Limited	38,868,000,000	36,697,521,842	(2,170,478,158)	(*)	38,868,000,000	36,992,343,455
Total	157,408,000,000	155,237,521,842	(2,170,478,158)	(*)	157,408,000,000	155,532,343,455

(*) In accordance with Circular No. 99/TT-BTC dated 27th October 2025, the fair value of investments is required to be disclosed. However, the Company could only assess the fair value of investments in listed companies as of 30th June 2026. For unlisted companies, the Company has not yet determined the fair value of these financial investments because Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System do not provide specific guidance on determining fair value.

Details of the Company's subsidiaries as of June 30th, 2026 are as follows:

Investment in direct subsidiaries	Address	Ownership interest	Voting right	Principal activities
Ha Long Tokyo Medical and Environment High-Tech Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Ba Che Commune, Quang Ninh Province, Vietnam	99.88 %	99.88 %	Trading of solid, liquid, and gaseous fuels and related products; operation of general and specialized clinics.
G7 High-Tech Joint Stock Company	Song Hau Industrial Park - Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98 %	98 %	The principal activities are manufacturing, trading, and processing of pharmaceuticals and various types of functional foods.
Vinam Saigon Company Limited	No. 173 Co Giang, Cau Ong Lanh Ward, Ho Chi Minh City, Vietnam	81.2 %	81.2 %	Trading of solid, liquid, and gaseous fuels and related products; operation of general and specialized clinics.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.8.3 Investments in other entities

	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Investments in associates, jointly controlled entities	189,400,000,000	185,297,771,875	(4,102,228,125)	189,400,000,000	186,442,902,032	(2,957,097,968)
Golab Phap Van Testing Center Joint Stock Company	10,500,000,000	10,272,777,849	(227,222,151)	10,500,000,000	10,342,036,401	(157,963,599)
Famicare Phap Van Joint Stock Company (*)	10,500,000,000	10,429,043,808	(70,956,192)	10,500,000,000	10,438,267,649	(61,732,351)
Golab Hung Yen Testing Center Joint Stock Company	10,500,000,000	10,420,789,587	(79,210,413)	10,500,000,000	10,428,972,089	(71,027,911)
Golab Hai Duong Testing Center Joint Stock Company	10,500,000,000	10,396,644,968	(103,355,032)	10,500,000,000	10,424,512,621	(75,487,379)
Famicare Hung Yen Joint Stock Company (*)	3,500,000,000	3,500,000,000	-	3,500,000,000	3,494,677,846	(5,322,154)
Golab Tien Giang Testing Center Joint Stock Company	10,500,000,000	10,436,345,662	(63,654,338)	10,500,000,000	10,449,630,981	(50,369,019)
Golab Quang Binh Testing Center Joint Stock Company	10,500,000,000	10,039,646,175	(460,353,825)	10,500,000,000	10,258,332,496	(241,667,504)
Golab Vinh Long Testing Center Joint Stock Company	10,500,000,000	10,425,036,874	(74,963,126)	10,500,000,000	10,442,069,532	(57,930,468)
Golab Tra Vinh Testing Center Joint Stock Company	10,500,000,000	10,425,470,548	(74,529,452)	10,500,000,000	10,430,136,398	(69,863,602)
Golab An Giang Testing Center Joint Stock Company	10,500,000,000	10,363,430,796	(136,569,204)	10,500,000,000	10,388,067,355	(111,932,645)
Golab Tuyen Quang Testing Center Joint Stock Company	10,500,000,000	10,377,154,299	(122,845,701)	10,500,000,000	10,395,620,259	(104,379,741)

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi, Vietnam

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Ba Dinh Clinic Joint Stock Company (*)	14,700,000,000	13,479,864,315	(1,220,135,685)	14,700,000,000	13,673,560,534	(1,026,439,466)
Nghe An Clinic Joint Stock Company	14,700,000,000	14,453,090,413	(246,909,587)	14,700,000,000	14,519,677,006	(180,322,994)
Golab Hai Phong Testing Center Joint Stock Company	10,500,000,000	9,900,576,470	(599,423,530)	10,500,000,000	10,157,606,784	(342,393,216)
Golab Bac Ninh Testing Center Joint Stock Company	10,500,000,000	10,443,303,352	(56,696,648)	10,500,000,000	10,447,977,065	(52,022,935)
Golab District 5 Testing Center Joint Stock Company	10,500,000,000	10,326,652,997	(173,347,003)	10,500,000,000	10,372,349,952	(127,650,048)
Famicare Dong Nai Joint Stock Company	3,500,000,000	3,405,001,069	(94,998,931)	3,500,000,000	3,410,350,985	(89,649,015)
Golab Gia Lai Testing Center Joint Stock Company	10,500,000,000	10,404,688,219	(95,311,781)	10,500,000,000	10,409,451,041	(90,548,959)
Golab Thanh Hoa Testing Center Joint Stock Company	6,000,000,000	5,798,254,474	(201,745,526)	6,000,000,000	5,959,605,038	(40,394,962)
Investments in other entities	15,311,000,000	15,195,958,921	(115,041,079)	15,311,000,000	15,217,136,987	(93,863,013)
Famicare Hai Duong Joint Stock Company	3,500,000,000	3,471,005,388	(28,994,612)	3,500,000,000	3,477,002,235	(22,997,765)
Famicare Quang Binh Joint Stock Company (*)	3,500,000,000	3,467,930,475	(32,069,525)	3,500,000,000	3,475,517,452	(24,482,548)
Golab Binh Duong Testing Center Joint Stock Company(*)	2,900,000,000	2,870,504,790	(29,495,210)	2,900,000,000	2,871,988,911	(28,011,089)
Golab Bac Giang Testing Center Joint Stock Company	4,411,000,000	4,404,048,005	(6,951,995)	4,411,000,000	4,406,390,102	(4,609,898)
Famicare Hai Phong Joint Stock Company (*)	1,000,000,000	982,470,263	(17,529,737)	1,000,000,000	986,238,287	(13,761,713)
Total	204,711,000,000	200,493,730,796	(4,217,269,204)	204,711,000,000	201,660,039,019	(3,050,960,981)

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

(*) Investments in joint ventures, associates and other investments have been established but have not yet formed or have insignificant assets serving business operations

Detailed information on the Company's Investments in joint ventures, associates and Investments in other companies as at 30th June 2026 is detailed in Note 1.5.

5.9. Short-term trade payables

	Closing balance (VND)	Opening balance (VND)
- Vietnam Japan Production Link Joint Stock Company	-	8,072,500,000
- Medicare Soc Trang Clinic Joint Stock Company	4,998,000,000	-
- Medicare Hau Giang Clinic Joint Stock Company	1,260,000,000	-
- Other customers	1,774,073,924	535,913,924
Total	8,032,073,924	8,608,413,924

5.10. Short-term advances from customers

	Closing balance (VND)	Opening balance (VND)
- Hau Giang Medicare Clinic Joint Stock Company	699,250,000	699,250,000
Total	699,250,000	699,250,000

5.11. Taxes and other payables to the State Budget

Taxes and other payables to the State budget	Opening balance (VND)	Payable during the period (VND)	Paid during the period (VND)	Closing balance (VND)
- Output VAT	-	41,295,352	41,295,352	-
- Corporate Income Tax	122,051,320	-	122,051,320	-
- Personal Income Tax	9,494,984	5,650,002	13,039,430	2,105,556
Total	131,546,304	46,945,354	176,386,102	2,105,556

Taxes and other payables to the State budget	Opening balance (VND)	Payable during the period (VND)	Paid during the period (VND)	Closing balance (VND)
- Fees, charges and other payables	4,000,000	4,000,000	-	-
Total	4,000,000	4,000,000	-	-

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.12. Short-term accrued expenses

	Closing balance (VND)	Opening balance (VND)
- Payables to related parties	49,906,849	49,906,849
+ G7 High-Tech Joint Stock Company - Interest on capital support	49,906,849	49,906,849
- Payables to other organizations and individuals	461,981,369	300,303,287
+ Famicare Long An Joint Stock Company - Interest on capital support	79,941,917	30,303,287
+ Sara Hospital Investment Joint Stock Company - Interest on capital support	42,039,452	-
+ Other short-term accrued expenses	340,000,000	270,000,000
Total	511,888,218	350,210,136

5.13. Other short-term payables

	Closing balance (VND)	Opening balance (VND)
- Social Insurance	17,840,800	11,277,100
- Health Insurance	2,393,875	1,235,575
- Unemployment Insurance	1,235,023	655,873
- Other short-term payables	672,794,524	667,610,524
Total	694,264,222	680,779,072

VINAM JOINT STOCK COMPANY

Form No. B 09a – DN
(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of
the Minister of Finance)

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi,
Vietnam

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.14. Loan and finance lease obligations

Short-term loans and financial leases payable to other organizations and individuals

Short-term loans from other organizations
Famicare Long An Joint Stock Company (1)
Sara Hospital Investment Joint Stock Company (2)
Short-term loans for other individuals
Mr. Nguyen Hai Son
Total

	Closing balance (VND)	During the period (VND)		Opening balance (VND)
		Increases	Decreases	
	11,665,000,000	9,955,000,000	1,150,000,000	2,860,000,000
	11,665,000,000	8,805,000,000	-	2,860,000,000
	2,860,000,000	-	-	2,860,000,000
	8,805,000,000	8,805,000,000	-	-
	-	1,500,000,000	1,500,000,000	-
	-	1,150,000,000	1,150,000,000	-
	11,665,000,000	9,955,000,000	1,150,000,000	2,860,000,000

(1) Capital support contract No. 1209/2025/HĐHT/FMLA-VINAM was signed on 12th September 2025 with a support loan amount of 2,860,000,000 VND, an interest rate of 3.5%/year, and a support term of 6 months. Extension Appendix No. 1203/2026/HĐHTV/FMLA-VINAM, signed on 12th March 2026, extended the contract to 11th September 2026. The support purpose is to serve business operations.

(2) Capital support contract No. 0204/2026/HĐHTV/BVSR-VINAM was signed on 2nd April 2026 with a support loan amount of 8,805,000,000 VND, an interest rate of 2%/year, and a support term of 6 months from the signing date. The support purpose is to serve business operations.

VINAM JOINT STOCK COMPANY
Form No. B 09a – DN

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi,
Vietnam

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of
the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.15. Equity
Statement of change in equity

	Owner's contributed capital	Share premium	Investment and development fund	Retained earnings	Total
Opening balance of prior year	296,999,910,000	18,918,962,963	195,900,595	55,969,224,698	372,083,998,256
- Loss for prior year	-	-	-	(6,248,175,289)	(6,248,175,289)
Closing balance of prior year	296,999,910,000	18,918,962,963	195,900,595	49,721,049,409	365,835,822,967
Opening balance of current year	296,999,910,000	18,918,962,963	195,900,595	49,721,049,409	365,835,822,967
- Loss for current year	-	-	-	(4,647,044,900)	(4,647,044,900)
Closing balance of current year	296,999,910,000	18,918,962,963	195,900,595	45,074,004,509	361,188,778,067

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Details of owner's contributed capital

	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 distribution of dividends and profits

	Current period (VND)	Prior period (VND)
- Owner's investment capital		
Capital contribution at the opening	296,999,910,000	296,999,910,000
Contributed capital increased in the period	-	-
Contributed capital decreased in the period	-	-
Contributed capital at the closing	296,999,910,000	296,999,910,000
- Dividends, distributed profits	-	-

Share

	Closing balance (Share)	Opening balance (Share)
Number of shares registered for issuance	29,699,991	29,699,991
Number of shares issued to the public	29,699,991	29,699,991
Ordinary shares	29,699,991	29,699,991
Preference shares	-	-
Number of Shares repurchased	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of outstanding shares in circulation	29,699,991	29,699,991
Ordinary shares	29,699,991	29,699,991
Preference shares	-	-

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

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INTERIM INCOME STATEMENT**6.1. Revenue from sales of goods and rendering of services**

	Current period (VND)	Prior period (VND)
- Revenue from sales of goods	11,740,958,000	17,576,639,000
Total	11,740,958,000	17,576,639,000

6.2. Cost of goods sold

	Current period (VND)	Prior period (VND)
- Cost of goods sold	11,069,960,000	15,719,180,000
Total	11,069,960,000	15,719,180,000

6.3. Financial income

	Current period (VND)	Prior period (VND)
- Interest on deposits	21,697	28,232
- Foreign exchange gains from revaluation of monetary items denominated in foreign currencies	4,635,000	327,025,000
Total	4,656,697	327,053,232

6.4. Financial expenses

	Current period (VND)	Prior period (VND)
- Loan interest	91,678,082	133,728,082
- Provision for diminution in value of investments	1,461,129,836	1,170,617,080
Total	1,552,807,918	1,304,345,162

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6.5. Selling expenses

	Current period (VND)	Prior period (VND)
- Labor costs	261,333,333	248,333,330
Total	261,333,333	248,333,330

6.6. General and administrative expenses

	Current period (VND)	Prior period (VND)
- Labor costs	349,342,366	387,324,550
- Depreciation of fixed assets	-	128,333,334
- Taxes, fees and charges	-	4,000,000
- Provision for doubtful debts	2,693,398,500	2,771,472,500
- Outsourced service expenses	266,651,852	127,649,777
- Other cash expenses	36,450,000	47,872,687
Total	3,345,842,718	3,466,652,848

6.7. Other expenses

	Current period (VND)	Prior period (VND)
- Tax penalties	30,382,294	-
- Depreciation expenses not participating in production activities	128,333,334	-
- Other expenses	4,000,000	585,337
Total	162,715,628	585,337

6.8. Current income tax expense

	Current period (VND)	Prior period (VND)
- Accounting profit before tax	(4,647,044,900)	(2,835,404,445)
- Tax calculated at the current corporate income tax rate 20%		20%
- Adjustments to increase	162,715,628	128,918,671
+ Depreciation of fixed assets	128,333,334	128,333,334
+ Non-deductible expenses	34,382,294	585,337
- Adjustments to decrease	-	-
- Taxable income	(4,484,329,272)	(2,706,485,774)

(*) Corporate income tax expense for the accounting period is estimated based on taxable income and may be subject to adjustments depending on the inspection by the tax authorities.

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6.9. Production and business costs by element

	Current period (VND)	Prior period (VND)
Labors costs	610,675,699	635,657,880
Provision expenses	2,693,398,500	2,771,472,500
Outsourced service expenses	266,651,852	127,649,777
Other cash expenses	36,450,000	47,872,687
Total	3,607,176,051	3,582,652,844

7. OTHER INFORMATION**7.1. Events arising after the end of the accounting period**

As of the date of making this report, the Board of Management of the Company believes that no event could cause the figures and information presented in the Company's Separate Interim Financial Statements to be misrepresented

7.2. Information about related parties

Related parties of the enterprise include: key management personnel, individuals related to key management personnel and other related parties.

Transactions and balances with key management personnel and individuals related to key management personnel.

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

Salaries, remuneration, bonuses and other benefits of the Company's management and Supervisors/Supervisory Board:

	Position	Current period (VND)	Prior period (VND)
Board of Management			
Mr. Ngo Van Hung	Director (appointed on 25 th March 2026)	6,666,666	-
Mr. Le Van Manh	Director (dismissed on 25 th March 2026)	210,000,000	210,000,000
Mrs. Bui Thi Trang	Chief Accountant	120,000,000	-
Total		336,666,666	210,000,000

Transactions with related parties

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

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

List of related parties of the Company during the year and as at the end of the accounting period:

Related parties	Relationship
Ha Long Tokyo Medical and Environmental High-Tech Joint Stock Company	Subsidiary
G7 High-Tech Joint Stock Company	Subsidiary
Vinam Sai Gon Company Limited	Subsidiary
Associates (According to Note 1.5)	Associates

Major transactions arising during the period between the Company and other related parties are as follows:

	Current period (VND)	Prior period (VND)
G7 High-Tech Joint Stock Company		
Loan interest payable	-	133,728,082
Payment of loan interest	-	173,229,862
Repayment of borrowings	-	7,009,000,000
Ha Long Tokyo Medical and Environmental High-Tech Joint Stock Company		
Dividends and distributed profits received	-	770,930,023
Golab Gia Lai Testing Center Joint Stock Company		
Capital contribution	-	1,030,000,00
Golab Bac Giang Testing Center Joint Stock Company		
Capital contribution	-	3,636,000,000
Golab Hung Yen Testing Center Joint Stock Company		
Receipts from sale of goods	-	40,000,000
Golab Bac Giang Testing Center Joint Stock Company		
Receipts from sale of goods	-	31,200,000

(*)As at the end of the accounting period, balances with related parties are presented in detail in Note 5.12.

7.3. Comparative figures

The comparative figures on the Separate interim statement of financial position and corresponding notes are the figures on the Separate financial statements for the financial year ended 31st December 2025 of Vinam Joint Stock Company, which were audited by Nhan Tam Viet Auditing Company Limited. Certain items have been appropriately adjusted as follows:

Items on the Statement of Financial Position:

ITEMS	Code	Figures before adjustment	Adjustments Increase (+)/Decrease (-)	Figures after adjustment
ASSETS				
Investments in associates, jointly controlled entities	262	203,711,000,000	(14,311,000,000)	189,400,000,000
Investments in other entities	263	1,000,000,000	14,311,000,000	15,311,000,000

VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Land plot No. 18, Phap Van - Tu Hiep
Urban Area, Yen So Ward, Hanoi, Vietnam

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

The comparative figures on the Separate interim income statement, Separate interim cash flow statement and corresponding notes are the figures on the Separate interim financial statements for the accounting period from 1st January 2025 to 30th June 2025 of Vinam Joint Stock Company, which were reviewed by Nhan Tam Viet Auditing Company Limited.

Approved, 28th August 2026

PREPARED BY
(Sign, full name)



PHAM THI BICH LIEN

CHIEF ACCOUNTANT
(Sign, full name)



BUI THI TRANG

DIRECTOR
(Sign, full name, seal)



NGO VAN HUNG