

SARA VIETNAM JOINT STOCK COMPANY

**REVIEWED INTERIM CONSOLIDATED
FINANCIAL STATEMENTS**

For the accounting period from 01 January 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

TABLE OF CONTENTS

	Pages
REPORT OF THE BOARD OF MANAGEMENT	2 - 4
REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	5 - 6
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS	7 - 58
Interim Consolidated Statement of Financial Position	7 - 8
Interim Consolidated Income Statement	9
Interim Consolidated Cash Flow Statement	10
Notes to the Interim Consolidated Financial Statements	11 - 58

SARA VIETNAM JOINT STOCK COMPANY

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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 Consolidated Financial Statements for the accounting period from 01 January 2026 to 30 June 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 12 April 2024 and registered for the 23rd change by the Department of Finance of Hanoi City Internal level on 13 August 2025.

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

The members of the Board of Directors, Board of Management and Board of Supervisors who have 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

Board of Supervisors

Full name:

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

Position:

- Chair of the Board
- Member
- Member

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. Head Office

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

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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

Up to the date of this report, the Board of Management of the Company is of the opinion that there is no event that may cause the figures and information presented in the Company's reviewed Interim Consolidated 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 Consolidated 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 Consolidated Financial Statements

The Board of Management of the Company is responsible for the preparation and presentation of the Interim Consolidated 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 interim period then ended. In the process of preparing the Consolidated Financial Statements for the middle 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 is necessary to ensure that the preparation and presentation of the Interim Consolidated 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 Consolidated Financial Statements;
- Prepare and present the Interim Consolidated Financial Statements on the basis of compliance with the current Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the Interim Consolidated Financial Statements;
- Preparation of Interim Consolidated Financial Statements on the basis of the assumption of continuous operations, except in cases where it cannot be assumed that the Company will continue to operate its business.

The Board of Management of the Company is responsible for ensuring that the 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 the Interim Consolidated 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.

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

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REPORT OF THE BOARD OF MANAGEMENT (Continued)

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

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 18 September 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

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

Hanoi, 28 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

GENERAL DIRECTOR



Nguyen Minh Tam

HEAD OFFICE

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Bach Mai Street, Bach Mai Ward, Hanoi,
Vietnam

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No.: 18 /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 Consolidated Financial Statements of Sara Vietnam Joint Stock Company (hereinafter referred to as the "Company"), prepared on 28 August 2026, including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Income Statement, Interim Consolidated Cash Flow Statement for the accounting period from 1 January 2026 to 30 June 2026 and the Notes to the Interim Consolidated Financial Statements, presented from page 07 to page 58.

The accompanying reviewed Interim Consolidated 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 Consolidated 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 Consolidated 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 the Interim Consolidated 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 Consolidated 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 Consolidated Financial Statements do not present fairly, in all material respects, the consolidated financial position of Sara Vietnam Joint Stock Company as at 30 June 2026, its consolidated results of operations and its consolidated 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 the Interim Consolidated Financial Statements.

Other Matter

The Company's Consolidated Financial Statements for the fiscal year ended 31 December 2025 were audited by International Auditing and Valuation Company Limited, which issued an unqualified opinion on those Consolidated Financial Statements on 15 May 2026. The Company's Interim Consolidated 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 Consolidated 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

Address: Room 1406, Vinaconex Diamond Building,
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Vietnam

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

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

ASSETS	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
CURRENT ASSETS	100		116,721,951,583	82,987,682,127
Cash and cash equivalents	110	5.1	4,087,804,340	3,790,554,663
Cash	111		4,087,304,340	3,790,554,663
Cash equivalents	112		500,000	-
Short-term financial investment	120	5.2	3,743,000,000	3,835,000,000
Investments held to short-term maturity	123		3,743,000,000	3,835,000,000
Short-term receivables	130		46,042,968,242	24,070,879,651
Short-term receivables from customers	131	5.3	45,605,065,261	26,976,456,003
Short-term advances to suppliers	132	5.4	2,598,849,005	567,123,360
Other short-term receivables	136	5.5	1,463,079,145	151,325,457
Provision for short-term bad debts (*)	137	5.6	(3,624,025,169)	(3,624,025,169)
Inventories	140	5.7	60,772,609,876	49,889,689,455
Inventories	141		60,772,609,876	49,889,689,455
Other Short-Term Assets	160		2,075,569,125	1,401,558,358
Short-term prepaid expenses	161	5.11	20,304,352	132,232,179
Deductible value-added tax (VAT)	162		2,051,870,282	1,269,326,179
Taxes and other receivables from the State	163	5.14	3,394,491	-
NON-CURRENT ASSETS	200		684,647,745,035	690,354,905,282
Long-term receivables	210		175,000,000	175,000,000
Other long-term receivables	215	5.5	175,000,000	175,000,000
Fixed assets	220		3,846,616,759	4,833,405,092
Tangible fixed assets	221	5.9	3,235,998,499	4,030,286,828
- Cost	222		10,046,903,390	10,046,903,390
- Accumulated depreciation (*)	223		(6,810,904,891)	(6,016,616,562)
Intangible fixed assets	227	5.10	610,618,260	803,118,264
- Cost	228		1,540,000,000	1,540,000,000
- Accumulated amortization (*)	229		(929,381,740)	(736,881,736)
Long-term work in progress	250		18,049,300,893	18,049,300,893
Construction in progress	252	5.8	18,049,300,893	18,049,300,893
Long-term financial investment	260	5.2	661,446,142,825	666,152,351,367
Investment in joint venture and associate companies	262		634,779,164,294	639,366,637,725
Equity investments in other entities	263		27,458,000,000	27,458,000,000
Provision for long-term investment losses in other units (*)	264		(791,021,469)	(672,286,358)
Other long-term assets	270		1,130,684,558	1,144,847,930
Long-term prepaid expenses	271	5.11	1,130,684,558	1,144,847,930
TOTAL ASSETS	280		801,369,696,618	773,342,587,409

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(Attached to Circular No. 43/2026/TT-
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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As of 30 June 2026

RESOURCES	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
LIABILITIES	300		143,730,417,438	109,112,017,298
Current liabilities	310		141,980,138,337	107,180,148,252
Short-term trade payables	311	5.13	51,260,445,720	20,094,031,946
Short-term advances from customers	312		16,185,354,557	15,622,051,880
Short-term taxes and other payables to the State	314	5.14	2,645,486,729	1,750,141,419
Employee payables	315		1,403,726,062	668,390,287
Short-term accrued expenses	316	5.15	1,342,578,533	718,888,221
Other short-term payables	320	5.16	2,737,065,007	1,971,162,770
Short-term financial loans and leases	321	5.12	66,350,507,142	66,300,507,142
Bonus and welfare fund	323		54,974,587	54,974,587
Long-term liabilities	330		1,750,279,101	1,931,869,046
Long-term borrowings and finance lease liabilities	339	5.12	1,750,279,101	1,931,869,046
EQUITY	400		657,639,279,180	664,230,570,111
Owner's contributed capital	411	5.17	431,999,740,000	431,999,740,000
- Ordinary shares with voting rights	411a		431,999,740,000	431,999,740,000
Share premium	412		(193,750,000)	(193,750,000)
Development Investment Fund	418		2,863,107,311	2,863,107,311
Retained earnings	420		217,499,310,377	224,106,034,488
- Retained earnings accumulated up to the end of the previous period	420A		224,106,034,488	224,017,181,176
- Retained earnings for the current period	420B		(6,606,724,111)	88,853,312
Benefits of Non-Controlling Shareholders	429		5,470,871,492	5,455,438,312
TOTAL RESOURCES	440		801,369,696,618	773,342,587,409

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. 43/2026/TT-
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INTERIM CONSOLIDATED INCOME STATEMENT

For the accounting period from 01 Jan 2026 to 30 Jun 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	31,944,294,481	64,096,665,602
Revenue deductions	02	6.2	42,857,145	-
Net revenue from sales and service provision	10		31,901,437,336	64,096,665,602
Cost of sales	11	6.3	30,673,917,144	57,675,815,170
Gross profit from sales of goods and rendering of services	20		1,227,520,192	6,420,850,432
Finance income	22	6.4	52,711	129,138,277
Finance Costs	23	6.5	2,132,279,514	2,828,745,622
- In which: Borrowing costs	24		2,023,849,601	2,729,715,545
Selling expenses	25	6.8	812,532,198	500,116,779
General and administrative expenses	26	6.8	2,586,288,688	3,362,601,906
Profit or loss in a joint venture or associate company	27		(2,322,473,431)	(2,426,157,382)
Net profit from business activities	30		(6,626,000,928)	(2,567,632,980)
Other income	31	6.6	2,693,127	2,842,878
Other expenses	32	6.7	25,649,765	11,751,922
Other Profits	40		(22,956,638)	(8,909,044)
Total accounting profit before tax	50		(6,648,957,566)	(2,576,542,024)
Current corporate income tax expense	51	6.9	11,755,580	327,013,455
Deferred corporate income tax expense	52		-	-
Profit after corporate income tax	60		(6,660,713,146)	(2,903,555,479)
Profit after tax of shareholders of the parent company	61		(6,606,724,111)	(2,910,617,614)
Profits of non-controlling shareholders	62		(53,989,035)	7,062,135
Basic earnings per share (*)	70	6.10	(154)	(67)
Declining interest on stocks (*)	71	6.10	(154)	(67)

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. 43/2026/TT-BTC dated
20 April 2026 of the Minister of Finance)

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(According to the indirect method)

For the accounting period from 01 Jan 2026 to 30 Jun 2026

ITEMS	Codes	Notes	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2026 to 30 Jun 2026
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		(6,648,957,566)	(2,576,542,024)
Adjustments for:				
- Depreciation and amortization	02		986,788,333	1,102,959,120
- Provisions	03		118,735,111	(1,534,996,087)
- Foreign exchange gains/losses arising from the revaluation of foreign currency monetary items	04		-	94,026,163
- Gains/losses from investing and financing activities	05		(52,711)	(129,138,277)
- Borrowing costs	06		2,023,849,601	2,729,715,545
Operating profit before changes in working capital	08		(3,519,637,232)	(313,975,560)
- Increase/decrease in receivables	09		(22,758,027,185)	31,093,339,117
- Increase/decrease inventories	10		(10,882,920,421)	(7,970,607,011)
- Increase/decrease in payables (excluding interest payable, payable corporate income tax)	11		35,276,992,550	(1,236,241,996)
- Increase/decrease in prepaid expenses	12		126,091,199	(104,336,068)
- Interest paid	14		(1,400,159,289)	(2,287,886,955)
- Corporate income tax paid	15		(5,000,000)	(929,865,690)
Net cash flows from operating activities	20		(3,162,660,378)	18,250,425,837
CASH FLOW FROM INVESTING INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS ACTIVITIES				
Payments for acquisition and construction of fixed assets and other non-current assets	21		-	(4,080,546,775)
Payments for loans granted and purchases of debt instruments of other entities	23		(500,000)	(2,543,000,000)
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		-	(248,271,870,000)
Proceeds from disposal of equity investments in other entities	26		-	204,351,000,000
Interest, dividends and profit distributions received	27		-	129,138,277
Net cash flow from investment activities	30		3,591,500,000	(50,415,278,498)
CASH FLOW FROM FINANCIAL ACTIVITIES				
Proceeds from borrowings	33	7.1	4,167,904,737	108,404,002,160
Repayment of borrowings	34	7.2	(4,299,494,682)	(82,348,434,211)
Net cash flow from financial activities	40		(131,589,945)	26,055,567,949
Net Cash Flow in the Period	50		297,249,677	(6,109,284,712)
Cash and cash equivalents at the beginning of the period	60		3,790,554,663	9,728,935,114
Cash and cash equivalents at the end of the period	70		4,087,804,340	3,619,650,402

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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NOTES TO THE INTERIM CONSOLIDATED 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 12 April 2024 and registered for the 23rd change by the Department of Finance of Hanoi City Internal level on 13 August 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, the par value of one share is 10,000 VND.

1.2. Principal Activities

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

1.3. Business Lines

The Company's main activities in the current year 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 production and business cycles.

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

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

1.5. Business Structure

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

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

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

Associates are incorporated by the equity method:

See the 5.2 description

Affiliated companies are established to do business in the clinic sector.

1.6. Number of Employees

The total number of employees of the Company as of 30 June 2026 is 24 people (as of 31 December 2025 is 32 people).

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

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

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

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

The Interim Consolidated Financial Statements are prepared for the accounting period from 01 January 2026 to 30 June 2026.

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

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

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

Accordingly, the Interim Consolidated Financial Statements are not intended to reflect the financial situation, results of business activities and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

3.2. Adoption of new guidance on Accounting System for enterprises

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 01 January 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.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") providing guidance on the preparation and presentation of Consolidated Financial Statements.

According to the Board of Management, the application of Circular 99 and Circular 43 in the current accounting period does not have a material impact on the Company's interim consolidated financial statements.

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

The Company's Board of Management confirms that it has fully complied with the requirements of the Vietnamese Accounting Standards, the prevailing Vietnamese accounting system applicable to enterprises, and relevant legal regulations in the preparation and presentation of the Interim Consolidated Financial Statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following are the important accounting policies that are applied in the preparation and presentation of these Consolidated Financial Statements.

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

4.1. Accounting estimates

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

Estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for inventory price reduction;
- 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 Consolidated Financial Statements and are considered reasonable by management. Actual business results may differ from estimates and assumptions.

4.2. Basis for Consolidation of Interim Consolidated Financial Statements

Interim Consolidated Financial Statements include the Company's interim financial statements and the interim financial statements of companies controlled by the Company (subsidiaries) that are prepared. This control is achieved when the Company has the ability to control the financial and operational policies of the investee companies in order to derive benefits from the activities of these companies.

The results of business of the acquired or sold subsidiaries during the period are presented in the interim consolidated income statement from the date of purchase or until the date of sale of the investment in that subsidiary.

In case of necessity, the financial statements of the subsidiaries are adjusted so that the accounting policies applied at the Company and its subsidiaries are the same.

All operations and balances between companies within the same group are eliminated when consolidating the financial statements.

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

Non-controlling shareholder interests include the value of non-controlling shareholders' interests at the date of the initial business combination and the portion of non-controlling shareholders' interests in fluctuations in total equity since the date of business combination. Losses incurred at the subsidiary must be allocated in proportion to the ownership of the non-controlling shareholder, even if such loss is greater than the ownership of the non-controlling shareholder in the net assets of the subsidiary.

4.3. Business Consolidation

The assets, liabilities and potential liabilities of the subsidiary are determined according to the fair value on the date of purchase of the subsidiary. Any extra between the purchase price and the total fair value of the property purchased is recognized as goodwill. Any deficit between the purchase price and the total fair value of the acquired asset shall be recorded in the results of business of the accounting period in which the purchase of the subsidiary arises.

The interests of non-controlling shareholders at the date of the initial business combination are determined on the basis of the ratio of non-controlling shareholders to the total fair value of assets, liabilities and potential liabilities recognized.

4.4. 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.

4.5. 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 Business Results 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 year and directly deducted from the value of the investment.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

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 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 consolidated financial statements at fair value on 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 THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4.6. Receivables**

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

- Receivables with a recovery or payment period of one 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.

4.7. 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 inventories are the estimated selling price of the inventory in the normal year 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.

4.8. Fixed assets and Depreciation/ Amortization

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026****Tangible fixed assets***

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

4.9. Intangible fixed assets

Intangible fixed assets are expressed at historical cost minus accumulated wear and tear.

Historical cost of intangible fixed assets includes all costs that enterprises must spend to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses related to intangible fixed assets incurred after initial recognition shall be recognized as production and business expenses in the period unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are wiped out and the profits and losses arising from the liquidation are recorded as income or expenses for the year. Intangible fixed assets of enterprises include:

Software Programs

The costs associated with computer software programs are not a part tied to the relevant hardware that is capitalized. The historical cost of the computer software is the total cost that the Company has spent up to the time of putting the software into use. Computer software is depreciated according to the straight-line method for 04 years.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

4.10. Construction in Progress

Construction 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.

4.11. 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.

4.12. Trade payables and Other payables

The accounts payable are presented in the Consolidated 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;

4.13. 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.

4.14. Accrued expenses

Accrued expenses 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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4.15. Provisions for liabilities**

Principles of recognition of payable provisions: Payable provisions are recorded when 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 payable provision shall be made at the time of preparation of the consolidated financial statements. 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.

4.16. 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 year, 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.

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 year do not exceed the actual amount of loan interest incurred and the amount of discounted or additional allocations in that accounting period.

4.17. 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 operation, the Company's investment capital was recorded to increase according to the increased value of contributed capital of shareholders.

Share premium is recorded according to the difference between the reissue 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

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

convertible bonds at maturity. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a decrease in the share capital surplus.

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 reissue 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.

4.18. 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 year's performance and adjusted for expenses that are not accepted as reasonable, valid expenses for tax purposes.

CIT rate in the year of the Company: 20%

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

Applicable income tax is a tax calculated based on the taxable income in the year at the applicable tax rate in the accounting period. The difference between taxable 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 will be refunded due to a temporary difference between the book value of assets and liabilities for consolidated financial statements purposes and 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 consolidated financial statements may be changed at the discretion of the tax authority.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

4.19. 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.

4.20. Cost of sales

The cost of sales 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.

4.21. 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.

4.22. Selling Expenses and General and Administrative Expenses

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)*For the accounting period from 01 January 2026 to 30 June 2026***4.23. 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 trade 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.

4.24. Basic earnings per share

The basic profit per share for ordinary shares is calculated by dividing the profit or loss belonging to shareholders owning ordinary shares (after deducting the reward and benefit funds set aside in the year) by the average weighted number of ordinary shares in circulation in the period.

Impaired gains on shares are determined by adjusting the profit or loss attributable to shareholders who own common shares and the weighted average number of common shares outstanding due to the influence of common shares with the potential to decline including convertible bonds and stock options.

4.25. Related Parties

Related 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.
- Affiliates, 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 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.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

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

		30 Jun 2026 (VND)	01 Jan 2026 (VND)
Cash on hand	(i)	3,983,029,810	3,222,851,716
Cash at banks	(ii)	104,274,530	567,702,947
Cash equivalents	(iii)	500,000	-
Total		4,087,804,340	3,790,554,663
 (i) The balance of cash on hands as at 30 June 2026:			
			VND
Foreign Currency			-
Vietnam Dong			3,983,029,810
Total			3,983,029,810
 (ii) The balance of cash in banks as at 30 June 2026:			
			VND
Vietnam Dong			104,274,530
Vietnam Technological and Commercial Joint Stock Bank – Linh Nam Branch			50,782,477
Joint Stock Commercial Bank for Industry and Trade of Vietnam – Quang Minh Branch			10,753,683
Military Commercial Joint Stock Bank - Tan Cang Branch			21,342,230
Other Banks			21,396,140
Foreign Currency			-
Total			104,274,530
 (iii) The balance of cash equivalents as at 30 June 2026:			
			VND
Vietnam Dong			500,000
Military Commercial Joint Stock Bank - Tan Cang Branch			500,000
Foreign Currency			-
Total			500,000

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.2. Financial Investments

a. Investments held to maturity

Items	30 Jun 2026			01 Jan 2026 (reclassified) (VND)		
	Carrying Amount	Recoverable Value (VND)	Allowances	Carrying Amount	Recoverable Value (VND)	Allowances
Short-term	3,743,000,000	3,743,000,000	-	3,835,000,000	3,835,000,000	-
Huu Nghi Medicare Clinic Joint Stock Company	124,000,000	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	2,500,000,000	-
Golab Kon Tum Joint Stock Company	1,119,000,000	1,119,000,000	-	1,119,000,000	1,119,000,000	-
Ms. Tran Thi Thanh Huong	-	-	-	92,000,000	92,000,000	-
Long-term	-	-	-	-	-	-
Total	3,743,000,000	3,743,000,000	-	3,835,000,000	3,835,000,000	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

b. Investment in capital contribution to other units

	30 Jun 2026				01 Jan 2026			
	Carrying Amount	Holding	Fair value	Carrying Amount	Holding	Fair value	Carrying Amount	Fair value
		(VND)				(VND)		
Investment in joint venture and associate companies								
Famicare Vinh Yen Joint Stock Company	500,000,000	5%	491,881,282	500,000,000	5%	494,514,667	500,000,000	494,514,667
Famicare Quang Nam Joint Stock Company	1,000,000,000	31%	972,551,922	1,000,000,000	31%	977,920,391	1,000,000,000	977,920,391
Famicare Quang Tri Joint Stock Company	-	31%	-	-	31%	1,205,775,799	1,300,000,000	1,205,775,799
Golab Thai Nguyen Testing Center Joint Stock Company	2,074,500,000	26%	1,814,937,633	2,074,500,000	26%	1,932,593,541	2,074,500,000	1,932,593,541
Famicare Hung Yen Joint Stock Company	2,035,000,000	30%	2,049,216,694	3,000,000,000	30%	2,995,438,154	3,000,000,000	2,995,438,154
Dong Nai Fami Joint Stock Company (Bien Hoa)	3,000,000,000	30%	2,918,572,345	3,000,000,000	30%	2,923,157,987	3,000,000,000	2,923,157,987
Famicare Q5 Joint Stock Company	3,160,600,000	41%	3,077,331,307	3,160,600,000	41%	3,101,601,550	3,160,600,000	3,101,601,550
Famicare Tay Ninh Joint Stock Company	3,526,300,000	41%	3,484,971,154	3,526,300,000	41%	3,490,625,692	3,526,300,000	3,490,625,692
Famicare Dak Lak Joint Stock Company	4,100,000,000	41%	3,895,620,323	4,100,000,000	41%	3,909,022,316	4,100,000,000	3,909,022,316
Famicare Huu Nghi Joint Stock Company	4,100,000,000	41%	3,995,169,431	4,100,000,000	41%	4,021,807,468	4,100,000,000	4,021,807,468
Famicare Tra Vinh Joint Stock Company	4,100,000,000	41%	4,041,841,392	4,100,000,000	41%	4,054,687,933	4,100,000,000	4,054,687,933
Famicare Tien Giang Joint Stock Company	4,100,000,000	41%	4,060,745,031	4,100,000,000	41%	4,081,381,663	4,100,000,000	4,081,381,663
Famicare Dong Thap Joint Stock Company	4,100,000,000	41%	4,070,031,867	4,100,000,000	41%	4,075,661,872	4,100,000,000	4,075,661,872
Famicare An Giang Joint Stock Company	4,100,000,000	41%	4,051,052,585	4,100,000,000	41%	4,062,068,803	4,100,000,000	4,062,068,803
Famicare Vinh Phuc Joint Stock Company	4,100,000,000	41%	4,067,454,621	4,100,000,000	41%	4,074,643,282	4,100,000,000	4,074,643,282
Famicare Long An Joint Stock Company	4,100,000,000	41%	4,054,503,986	4,100,000,000	41%	4,052,342,703	4,100,000,000	4,052,342,703
Famicare Kon Tum Joint Stock Company	4,100,000,000	41%	4,056,224,319	4,100,000,000	41%	4,066,260,423	4,100,000,000	4,066,260,423
Famicare Thu Dau 1 Joint Stock Company	4,100,000,000	41%	4,028,598,336	4,100,000,000	41%	4,054,917,242	4,100,000,000	4,054,917,242
Famicare Gia Lai Joint Stock Company	4,100,000,000	41%	4,063,252,593	4,100,000,000	41%	4,068,868,438	4,100,000,000	4,068,868,438
Famicare Hoa Binh Joint Stock Company	4,200,000,000	42%	4,184,202,293	4,200,000,000	42%	4,197,284,528	4,200,000,000	4,197,284,528
Famicare Soc Trang Joint Stock Company	4,200,000,000	42%	4,175,131,544	4,200,000,000	42%	4,180,747,331	4,200,000,000	4,180,747,331
Famicare 3/2 Joint Stock Company	4,200,000,000	42%	4,065,004,030	4,200,000,000	42%	4,087,811,304	4,200,000,000	4,087,811,304

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Hanoi City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying Amount	Holding	Fair value	Carrying Amount	Holding	Fair value
Investment in joint venture and associate companies						
Famicare Go Vap Joint Stock Company	4,200,000,000	42%	4,142,981,119	4,200,000,000	42%	4,145,856,713
Famicare Quang Ngai Joint Stock Company (Nguyen Trai)	4,200,000,000	42%	4,157,974,759	4,200,000,000	42%	4,166,939,503
Famicare Binh Dinh Joint Stock Company	4,200,000,000	42%	4,132,227,255	4,200,000,000	42%	4,164,193,443
Famicare Da Nang Joint Stock Company	4,500,000,000	45%	4,294,533,631	4,500,000,000	45%	4,349,214,618
Famicare Ha Tinh Joint Stock Company	4,500,000,000	45%	4,362,615,086	4,500,000,000	45%	4,413,880,872
Famicare Nghe An Joint Stock Company	4,500,000,000	45%	4,439,214,211	4,500,000,000	45%	4,454,762,970
Famicare Bac Ninh Joint Stock Company	4,500,000,000	45%	4,446,081,539	4,500,000,000	45%	4,450,148,388
Famicare Hai Phong Joint Stock Company	4,500,000,000	45%	4,421,116,186	4,500,000,000	45%	4,438,072,290
Famicare Ninh Binh Joint Stock Company	4,500,000,000	45%	4,368,219,023	4,500,000,000	45%	4,381,153,833
Famicare Ha Giang Joint Stock Company	4,600,000,000	46%	4,465,246,641	4,600,000,000	46%	4,485,709,614
Famicare Nam Dinh Joint Stock Company	4,600,000,000	46%	4,565,776,984	4,600,000,000	46%	4,572,552,547
Famicare Thai Binh Joint Stock Company	4,600,000,000	46%	4,512,035,225	4,600,000,000	46%	4,537,634,631
Famicare Vung Tau Joint Stock Company	4,600,000,000	46%	4,508,353,802	4,600,000,000	46%	4,521,889,384
Famicare Son La Joint Stock Company	4,600,000,000	46%	4,540,643,329	4,600,000,000	46%	4,563,087,802
Tuyen Quang Famicare Joint Stock Company	4,633,200,000	30%	4,601,734,386	4,633,200,000	30%	4,607,332,130
Thanh Hoa Golab Testing Center Joint Stock Company	5,054,000,000	26%	4,884,063,019	5,054,000,000	26%	5,019,973,977
Golab Khanh Hoa Testing Center Joint Stock Company	7,800,000,000	26%	7,554,151,534	7,800,000,000	26%	7,667,468,060
Lang Son Golab Testing Center Joint Stock Company	7,800,000,000	26%	7,756,481,450	7,800,000,000	26%	7,776,320,050
Bac Giang Golab Testing Center Joint Stock Company	7,800,000,000	26%	7,787,706,742	7,800,000,000	26%	7,791,848,288

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, (Attached to Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)
Hanoi City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying Amount	Holding	Fair value	Carrying Amount	Holding	Fair value
Investment in joint venture and associate companies						
Ninh Thuan Golab Testing Center Joint Stock Company	7,800,000,000	26%	7,609,034,811	7,800,000,000	26%	7,649,928,585
Dien Bien Golab Testing Center Joint Stock Company	7,800,000,000	26%	7,794,522,900	7,800,000,000	26%	7,862,737,317
Golab Tra Vinh Testing Center Joint Stock Company	9,000,000,000	30%	8,936,117,613	9,000,000,000	30%	8,940,116,913
Famicare Vinh Long Joint Stock Company	9,000,000,000	30%	8,945,727,669	9,000,000,000	30%	8,949,971,136
Golab Vinh Long Testing Center Joint Stock Company	9,000,000,000	30%	8,935,745,892	9,000,000,000	30%	8,950,345,313
Golab Tien Giang Testing Center Joint Stock Company	9,000,000,000	30%	8,945,439,139	9,000,000,000	30%	8,956,826,555
Dong Thap Golab Testing Center Joint Stock Company	9,000,000,000	30%	8,957,690,159	9,000,000,000	30%	8,961,698,185
Golab An Giang - Saigon Testing Center Joint Stock Company	9,000,000,000	30%	8,882,940,682	9,000,000,000	30%	8,904,057,733
Famicare Kien Giang Joint Stock Company	9,000,000,000	30%	8,870,237,364	9,000,000,000	30%	8,887,274,017
Golab Kien Giang Testing Center Joint Stock Company	9,000,000,000	30%	8,940,237,542	9,000,000,000	30%	8,944,338,836
Famicare Phap Van Joint Stock Company	9,000,000,000	30%	8,939,180,407	9,000,000,000	30%	8,947,086,556
Golab Phap Van Testing Center Joint Stock Company	9,000,000,000	30%	8,805,238,156	9,000,000,000	30%	8,864,602,630
Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000	30%	8,605,411,007	9,000,000,000	30%	8,792,856,425
Famicare Quang Binh Joint Stock Company	9,000,000,000	30%	8,917,535,507	9,000,000,000	30%	8,937,044,876
Golab Ha Tinh Testing Center Joint Stock Company	9,000,000,000	30%	8,608,402,633	9,000,000,000	30%	8,762,487,658

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying Amount	Holding	Fair value	Carrying Amount	Holding	Fair value
Investment in joint venture and associate companies						
Golab Vinh Phuc Testing Center Joint Stock Company	9,000,000,000	30%	8,942,964,722	9,000,000,000	30%	8,948,302,153
Hai Duong Golab Testing Center Joint Stock Company	9,000,000,000	30%	8,911,409,973	9,000,000,000	30%	8,935,296,532
Golab Tuyen Quang Testing Center Joint Stock Company	9,000,000,000	30%	8,894,703,685	9,000,000,000	30%	8,910,531,651
Golab Hung Yen Testing Center Joint Stock Company	9,000,000,000	30%	8,932,105,360	9,000,000,000	30%	8,939,118,934
Famicare Hai Duong Joint Stock Company	9,000,000,000	30%	8,925,442,426	9,000,000,000	30%	8,940,862,889
Famicare Bac Lieu Joint Stock Company	9,000,000,000	30%	8,920,598,823	9,000,000,000	30%	8,936,012,221
Golab Bac Lieu Testing Center Joint Stock Company	9,000,000,000	30%	8,887,762,987	9,000,000,000	30%	8,900,165,146
Golab Go Vap Testing Center Joint Stock Company	9,000,000,000	30%	8,918,538,065	9,000,000,000	30%	8,923,324,606
Golab Bac Ninh Testing Center Joint Stock Company	9,000,000,000	30%	8,951,402,873	9,000,000,000	30%	8,955,408,913
Hai Phong Golab Testing Center Joint Stock Company	9,000,000,000	30%	8,486,208,403	9,000,000,000	30%	8,706,520,101
Tan An Golab Testing Center Joint Stock Company (Long An)	9,000,000,000	30%	8,923,127,020	9,000,000,000	30%	8,930,859,410
Golab Bien Hoa Testing Center Joint Stock Company (Dong Nai)	9,000,000,000	30%	8,885,472,771	9,000,000,000	30%	8,889,826,765
Golab Testing Center Joint Stock Company District 5 (Cho Ray Hospital)	9,000,000,000	30%	8,851,416,855	9,000,000,000	30%	8,890,585,673
Golab Tay Ninh Testing Center Joint Stock Company	9,000,000,000	30%	8,949,264,576	9,000,000,000	30%	8,953,264,576
Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000	30%	8,968,284,559	9,000,000,000	30%	8,970,284,534

SARA VIETNAM JOINT STOCK COMPANY

Form No. B 09 - DN

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, (Attached to Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)
Hanoi City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying Amount	Holding	Fair value	Carrying Amount	Holding	Fair value
Investment in joint venture and associate companies						
Golab Quang Tri Testing Center Joint Stock Company	9,300,000,000	31%	9,300,000,000	9,300,000,000	31%	9,224,915,366
Golab Quang Nam Testing Center Joint Stock Company	9,300,000,000	31%	9,199,447,337	9,300,000,000	31%	9,229,506,694
Golab Dak Nong Testing Center Joint Stock Company	9,300,000,000	31%	9,258,483,589	9,300,000,000	31%	9,263,665,997
Golab Dak Lak Testing Center Joint Stock Company	9,600,000,000	41%	9,521,950,316	9,600,000,000	41%	9,532,375,539
Golab Binh Dinh Testing Center Joint Stock Company	9,800,700,000	42%	9,688,231,684	9,800,700,000	42%	9,716,579,712
Golab Thu Duc Testing Center Joint Stock Company - Healthcare Q12	9,900,000,000	30%	9,562,297,571	9,900,000,000	30%	9,604,932,096
Vinh Yen Golab Testing Center Joint Stock Company	10,208,300,000	45%	9,621,910,174	10,208,300,000	45%	9,884,107,681
Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000	46%	10,320,727,374	10,400,000,000	46%	10,338,894,566
Golab Son La Testing Center Joint Stock Company	10,500,000,000	46%	10,400,554,262	10,500,000,000	46%	10,455,260,838
Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000	46%	10,549,562,206	10,600,000,000	46%	10,455,260,838
Dien Bien Golab Testing Center Joint Stock Company	12,790,000,000	26%	12,713,433,539	12,790,000,000	26%	12,720,844,802
Golab Binh Duong Testing Center Joint Stock Company	13,500,000,000	45%	13,362,694,714	13,500,000,000	45%	13,369,603,550
Golab Da Nang Testing Center Joint Stock Company	13,500,000,000	45%	13,222,615,822	13,500,000,000	45%	13,318,999,212

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, (Attached to Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)
Hanoi City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying Amount	Holding	Fair value	Carrying Amount	Holding	Fair value
Investment in joint venture and associate companies						
Golab Quang Ngai Testing Center Joint Stock Company	13,800,000,000	46%	13,729,533,576	13,800,000,000	46%	13,746,008,348
Bac Kan Golab Testing Center Joint Stock Company	13,800,000,000	46%	13,693,848,611	13,800,000,000	46%	13,707,323,713
Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000	46%	13,702,880,279	13,800,000,000	46%	13,726,635,022
Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000	46%	13,726,245,002	13,800,000,000	46%	13,734,334,616
Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000	46%	13,603,133,050	13,800,000,000	46%	13,678,480,096
Total	643,982,600,000		634,779,164,294	646,247,600,000		639,366,637,725

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying Amount	Allowances	Carrying Amount	Carrying Amount	Fair value	Fair value
c. Investment in capital contribution to other units						
Golab Ninh Binh Testing Center Joint Stock Company	4,800,000,000	(84,381,347)	4,800,000,000	4,800,000,000	(63,239,582)	(63,239,582)
Golab Huu Nghi Testing Center Joint Stock Company	4,640,000,000	(88,355,543)	4,640,000,000	4,640,000,000	(79,324,600)	(79,324,600)
Golab Nghe An Testing Center Joint Stock Company	4,800,000,000	(80,623,539)	4,800,000,000	4,800,000,000	(58,880,978)	(58,880,978)
Golab Ba Dinh Testing Center Joint Stock Company	4,700,000,000	(390,111,410)	4,700,000,000	4,700,000,000	(328,181,326)	(328,181,326)
Golab Vung Tau Testing Center Joint Stock Company	3,418,000,000	(101,255,336)	3,418,000,000	3,418,000,000	(98,678,949)	(98,678,949)
Golab Gia Lai Testing Center Joint Stock Company	5,100,000,000	(46,294,294)	5,100,000,000	5,100,000,000	(43,980,923)	(43,980,923)
Total	27,458,000,000	(791,021,469)	27,458,000,000	27,458,000,000	(672,286,358)	(672,286,358)

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.3. Receivables from customers

	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Short-term	45,605,065,261	-	26,976,456,003	-
Vinam Joint Stock Company	-	-	8,520,640,000	-
JWB Co., Ltd	13,026,990,531	-	13,026,990,531	-
Kyoto F&B Co., Ltd	4,939,649,054	-	4,939,649,054	-
Viet My Hospital Investment Joint Stock Company	18,900,000,000	-	-	-
Other receivables	8,738,425,676	-	489,176,418	-
b. Long-term	-	-	-	-
Total	45,605,065,261	-	26,976,456,003	-
c. Receivables of customers who are related parties	2,986,200,000	-	46,200,000	-
Golab Thu Duc Testing Center Joint Stock Company	599,550,000	-	11,550,000	-
Golab Testing Center Joint Stock Company District 5	11,550,000	-	11,550,000	-
Tan An Golab Testing Center Joint Stock Company	11,550,000	-	11,550,000	-
Golab Bien Hoa Testing Center Joint Stock Company	11,550,000	-	11,550,000	-
Hai Phong Golab Testing Center Joint Stock Company	588,000,000	-	-	-
Golab Da Nang Testing Center Joint Stock Company	588,000,000	-	-	-
Vinh Yen Golab Testing Center Joint Stock Company	588,000,000	-	-	-
Golab Ha Tinh Testing Center Joint Stock Company	588,000,000	-	-	-

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.4. Advances to suppliers

	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Short-term	2,598,849,005	-	567,123,360	-
Vietnam Auditing and Valuation Company Limited	1,944,000,000	-	-	-
Hung Thinh LS Co., Ltd.	224,162,000	-	-	-
Other subjects	430,687,005	-	567,123,360	-
b. Long-term	-	-	-	-
Total	2,598,849,005	-	567,123,360	-

5.5. Other receivables

Items	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
a. Short-term	1,463,079,145	-	151,325,457	-
Deposit and Collateral	85,200,000	-	85,200,000	-
Collection of capital contribution withdrawal of Famicare Quang Tri Joint Stock Company	1,300,000,000	-	-	-
Other receivables	77,879,145	-	66,125,457	-
b. Long-term	175,000,000	-	175,000,000	-
Deposit and Collateral	175,000,000	-	175,000,000	-
Total	1,638,079,145	-	326,325,457	-

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam
 Attached to Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.6. Bad debts

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Carrying amount	Provision	Recoverable amount	Carrying amount	Provision	Recoverable amount
Other organizations and individuals	4,975,978,963	(3,624,025,169)	1,351,953,794	4,975,978,963	(3,624,025,169)	1,351,953,794
KYOTO F&B Co., LTD	4,939,649,054	(3,613,293,169)	1,326,355,885	4,939,649,054	(3,613,293,169)	1,326,355,885
Receivables from other organizations and individuals	36,329,909	(10,732,000)	25,597,909	36,329,909	(10,732,000)	25,597,909
Total	4,975,978,963	(3,624,025,169)	1,351,953,794	4,975,978,963	(3,624,025,169)	1,351,953,794

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.7. Inventories

Items	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Carrying Amount	Provision	Carrying Amount	Provision
Purchases are on the way	53,979,934,800	-		-
Raw materials, materials	100,893,770	-	99,992,706	-
Products	164,636,179	-	166,129,159	-
Merchandise	6,527,145,127	-	49,623,567,590	-
Total	60,772,609,876	-	49,889,689,455	-

5.8. Construction in progress

Items	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Expenses for procurement of equipment and software at clinics of subsidiaries	16,732,216,667	16,732,216,667	16,732,216,667	16,732,216,667
Lang Son garbage factory project	1,005,992,408	1,005,992,408	1,005,992,408	1,005,992,408
Factory project in Nam Son Industrial Park	311,091,818	311,091,818	311,091,818	311,091,818
Total	18,049,300,893	18,049,300,893	18,049,300,893	18,049,300,893

5.9. Increase and decrease of tangible fixed assets

Item	Machinery and equipment	Transportation vehicles	Total
Historical cost			
Opening balance	7,297,158,287	2,749,745,103	10,046,903,390
Closing balance	7,297,158,287	2,749,745,103	10,046,903,390
Accumulated depreciation			
Opening balance	5,417,746,626	598,869,936	6,016,616,562
- Depreciation in the period	528,204,997	266,083,332	794,288,329
Closing balance	5,945,951,623	864,953,268	6,810,904,891
Net book value			
- At beginning of the period	1,879,411,661	2,150,875,167	4,030,286,828
- At ending of the period	1,351,206,664	1,884,791,835	3,235,998,499

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

- Net book value at the end of the period of tangible fixed assets used for mortgage and pledge to secure loans as of 30 June 2026: 1,884,791,835 VND.

- The historical cost of assets that have been depreciated but are still in use on 30 June 2026 is 3,485,124,014 VND.

Details of Tangible Fixed Assets with a Value of 10% or More of the Total Value of Tangible Fixed Assets (Based on Historical Cost):

No.	Asset name	Asset code	Historical cost	Status
1	Server System (Datacenter)	TSCD001	3,485,124,014	Currently in use
2	VINFAST electric passenger car, model VF 9 PLUS E6AC01	OTO VINFAST VF9 PLUS	1,606,618,182	Currently in use
3	White Vinfast VF9 automobile, 6-seater, license plate No. 30L 949.14	VF9 6C (white - 30L 949.14)	1,586,381,818	Currently in use
4	Processing Machine RCS-120/20XPSG	RCS- 120/20XPSG	1,020,000,000	Currently in use
5	Refrigerated Container (for chemical storage purposes)	CONTKHAM	2,123,520,000	Currently in use

5.10. Increase and decrease of intangible fixed assets

Item	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 amortisation		
Opening balance	736,881,736	736,881,736
- Amortization in the period	192,500,004	192,500,004
Closing balance	929,381,740	929,381,740
Residual value		
- At beginning of the period	803,118,264	803,118,264
- At ending of the period	610,618,260	610,618,260

Details of Intangible Fixed Assets with a Value of 10% or More of the Total Value of Intangible Fixed Assets (Based on Historical Cost):

No.	Asset name	Asset code	Historical cost	Status
1	Smart Camera-based Facial Recognition Software – AICAM	AICAM	770,000,000	Currently in use
2	Electronic Signature Software	TP007	770,000,000	Currently in use

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.11. Prepaid expenses

Items	30 Jun 2026 (VND)	01 Jan 2026 (VND)
a. Short-term	20,304,352	132,232,179
Tooling Cost	4,411,654	99,980,498
Other short-term upfront expenses	15,892,698	32,251,681
b. Long-term	1,130,684,558	1,144,847,930
Tooling Cost	3,651,294	3,756,042
Cost of renting space	1,127,033,264	1,141,091,888
Total	1,150,988,910	1,277,080,109

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.12. Borrowings and financial lease liabilities

	01 Jan 2026 (VND)	Increase in the period (VND)	Decrease in Period (VND)	30 Jun 2026 (VND)
a. Short-term borrowings - principal	65,937,400,000	4,167,904,737	4,117,904,737	65,987,400,000
HD Bank Quang Ninh Commercial Joint Stock Bank (1)	18,059,000,000	4,117,904,737	4,117,904,737	18,059,000,000
Military Commercial Joint Stock Bank - Gia Dinh Branch (2)	7,500,000,000	-	-	7,500,000,000
Hoa Binh Clinic Joint Stock Company (3)	13,500,000,000	-	-	13,500,000,000
Ms. Nguyen Phuong Hanh (3)	100,000,000	-	-	100,000,000
Nga Bai Medicare Clinic Joint Stock Company (3)	3,601,000,000	-	-	3,601,000,000
Ms. Pham Thi Oanh (3)	150,000,000	-	-	150,000,000
Ms. Bui Thi Phuong Thao (3)	1,376,400,000	-	-	1,376,400,000
Leopard Solutions Joint Stock Company (3)	1,000,000,000	-	-	1,000,000,000
Ms. Tran Thi Thanh Huong (3)	-	50,000,000	-	50,000,000
Song Hau Technology Research and Application Joint Stock Company (3)	20,651,000,000	-	-	20,651,000,000
b. Long-term borrowings - principal	2,294,976,188	-	181,589,945	2,113,386,243
Shinhan Bank Vietnam Limited - Hoan Kiem Branch - Long Bien Transaction Office (4)	1,163,333,332	-	87,250,002	1,076,083,330
Vietnam Prosperity Joint Stock Commercial Bank (5)	1,131,642,856	-	94,339,943	1,037,302,913
Total	68,232,376,188	4,167,904,737	4,299,494,682	68,100,786,243

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.12. Borrowings and financial lease liabilities (Continued)

	30 Jun 2026 (VND)	01 Jan 2026 (VND)
c. Classification of principal of long-term loans due at the time of making financial statements	363,107,142	363,107,142
Shinhan Bank Vietnam Limited - Hoan Kiem Branch - Long Bien Transaction Office	174,500,000	174,500,000
Vietnam Prosperity Joint Stock Commercial Bank	188,607,142	188,607,142
d. Balance at the time of making financial statements	68,100,786,243	68,232,376,188
d.1 Short-term borrowings and finance lease liabilities	66,350,507,142	66,300,507,142
d.2 Long-term borrowings and finance lease liabilities	1,750,279,101	1,931,869,046

- (1) It is a loan from Ho Chi Minh City Development Joint Stock Commercial Bank – Hoan Kiem Branch under the credit limit contract No. 32376/24MB/HDTD dated 11 December 2024. The loan limit is 30,000,000,000 VND. The interest rate is specified on each debt acceptance contract. The purpose of the loan is to supplement working capital to import medical machinery and equipment. The loan is secured by 08 apartments at VP3 Building, General Service Land and Housing Ho Linh Dam, Hoang Liet Ward, Hoang Mai District, Hanoi City, owned by Mr. Le Van Huong and Ms. Nguyen Phuong Hanh under Mortgage Contract No. 32376/24MB/HDBD dated 11/12/2024. The value of the collateral is 24,450,000,000 VND.
- (2) It is a loan from Military Commercial Joint Stock Bank – Gia Dinh Branch under Credit Contract No. 254438,24,105,34256749.TD dated 25/10/2024. The limit of the Contract is 18,000,000,000 VND, with a term of 36 months. The debt acceptance contract is for each time with a term of 06 months, the interest rate is specified on each debt receipt. The loan is collateralized by the entire commodity and the right to collect debts,... according to Mortgage Contract No. 254442.24.105.34256749.BD dated 25/10/2024.
- (3) As capital support contracts, the loan term is less than 1 year, the guarantee measure: Trust, interest rate: 3.5% – 5%.
- (4) It is a loan from Shinhan Bank Vietnam Limited – Hoan Kiem Branch – Long Bien Transaction Office under Credit Contract No. SHBVN/LB/HDTD/2024/7934000008002 dated June 25, 2024. The purpose of the loan is to pay for the purchase of a black VINFAST VF9 TOTAL. The loan amount is 1,396,000,000 VND, the term is 96 months, the interest rate is 7.1% for the first 6 months, 8.8% for the next 30 months, then it will be adjusted. The loan is secured by a black VINFAST VF9 TOTAL car with control plate 30L – 091.24.
- (5) It is a loan from Vietnam Prosperity Commercial Joint Stock Bank under the Loan Contract cum Auto 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 for the purchase of a white VINFAST VF9 TOTAL car. The loan is secured by a white VINFAST VF9 TOTAL car with a control plate 30L – 949.14.

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.13. Trade payables

	30 Jun 2026 (VND)	01 Jan 2026 (VND)
a. Short-term	51,260,445,720	20,094,031,946
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
Sara Phu Tho Joint Stock Company	1,178,750,000	1,178,750,000
JWBCO. LTD	2,894,578,790	2,894,578,790
Hoa Binh Clinic Joint Stock Company	3,927,000,000	3,927,000,000
Sara Hospital Investment Joint Stock Company	13,201,280,000	9,658,620,000
Vinam Joint Stock Company	1,811,250,000	-
High-tech Medical Environment Co., Ltd.	5,163,000,000	-
Aiko International Group Joint Stock Company	18,900,000,000	-
Other trade payables	2,720,162,128	1,062,209,198
b. Long-term	-	-
c. Total	51,260,445,720	20,094,031,946

5.14. Taxes and Other Payables to the State budget

	01 Jan 2026 (VND)	Payable during the period	Paid during the period	30 Jun 2026 (VND)
a. Payables				
Short-term	1,750,141,419	1,641,555,602	746,210,292	2,645,486,729
Value-added Tax	5,067,587	1,597,214,724	697,074,347	905,207,964
Corporate Income Tax	1,704,466,858	23,054,453	5,000,000	1,722,521,311
Personal Income Tax	40,606,974	7,644,858	30,494,378	17,757,454
Other taxes, fees and charges	-	13,641,567	13,641,567	-
Long-term	-	-	-	-
Total	1,750,141,419	1,641,555,602	746,210,292	2,645,486,729
b. Receivables	-	-	3,394,491	3,394,491
Short-term	-	-	3,394,491	3,394,491
Personal Income Tax	-	-	3,394,491	3,394,491
Long-term	-	-	-	-
Total	-	-	3,394,491	3,394,491

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

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 consolidated financial statements may be changed at the discretion of the tax authority.

5.15. Accrued expenses

	30 Jun 2026 (VND)	01 Jan 2026 (VND)
a. Short-term	1,342,578,533	718,888,221
Interest expense	1,342,578,533	718,888,221
b. Long-term	-	-
Total	1,342,578,533	718,888,221

5.16. Other payables

	30 Jun 2026 (VND)	01 Jan 2026 (VND)
a. Short-term	2,737,065,007	1,971,162,770
Trade union funding	9,608,573	9,608,573
Social Insurance	68,945,310	67,642,096
Health Insurance	14,565,690	8,841,150
Unemployment Insurance	6,473,640	4,260,015
Interest payable	368,485,722	492,509,859
Other short-term payables	2,268,986,072	1,388,301,077
b. Long-term	-	-
Total	2,737,065,007	1,971,162,770

Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, (Attached to Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)
Hanoi City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

5.17. Owner's Equity

Equity volatility comparison table

	Owner's contributed capital (VND)	Share premium (VND)	Development Investment Fund (VND)	Retained earnings (VND)	Non-controlling interests VND	Total (VND)
Balance at the beginning of the previous year	431,999,740,000	(193,750,000)	2,863,107,311	224,001,476,474	5,410,685,024	664,081,258,809
Profit in the previous year	-	-	-	88,853,312	133,753,288	222,606,600
Other increases and decreases due to consolidation	-	-	-	15,704,702	(89,000,000)	(73,295,298)
Closing balance	431,999,740,000	(193,750,000)	2,863,107,311	224,106,034,488	5,455,438,312	664,230,570,111
Balance at the beginning of this period	431,999,740,000	(193,750,000)	2,863,107,311	224,106,034,488	5,455,438,312	664,230,570,111
Profit in this period	-	-	-	(6,606,724,111)	(53,989,035)	(6,660,713,146)
Other increases and decreases due to consolidation	-	-	-	-	69,422,215	69,422,215
Closing balance	431,999,740,000	(193,750,000)	2,863,107,311	217,499,310,377	5,470,871,492	657,639,279,180

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

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

NOTES TO THE INTERIM CONSOLIDATED 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 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 June 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 Jun 2026 (VND)	01 Jan 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.

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

6.1. Revenue from goods sold and services rendered

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
a. Revenue	-	-
Revenue from the sale of products and goods	31,944,294,481	64,096,665,602
Total	31,944,294,481	64,096,665,602
b. Revenue from stakeholders		
Nghe An Clinic Joint Stock Company	560,000,000	1,725,000,000
Ben Tre Golab Testing Center Joint Stock Company	-	6,720,000,000

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Bac Giang Golab Testing Center Joint Stock Company	-	4,680,000,000
Golab Binh Phuoc Testing Center Joint Stock Company	-	2,000,000,000
Da Nang Golab Testing Center Joint Stock Company	560,000,000	-
Golab Thu Duc Testing Center Joint Stock Company	560,000,000	-
Vinh Yen Golab Testing Center Joint Stock Company	560,000,000	-
Golab Ha Tinh Testing Center Joint Stock Company	560,000,000	-
Hai Phong Golab Testing Center Joint Stock Company	560,000,000	-

6.2. Revenue deductions

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
Returns from sales	42,857,145	-
Total	42,857,145	-

6.3. Cost of sales

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
Cost of products and goods sold	30,673,917,144	59,215,815,170
Reversal of inventory reduction provisions	-	(1,540,000,000)
Total	30,673,917,144	57,675,815,170

6.4. Finance income

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
Interest on deposits and loans	52,711	129,138,277
Total	52,711	129,138,277

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

6.5. Finance Costs

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
Borrowing cost	2,023,849,601	2,729,715,545
Exchange rate loss at the end of the period		94,026,164
Provision for investment in other units	108,429,913	5,003,913
Total	2,132,279,514	2,828,745,622

6.6. Other income

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Other income	2,693,127	2,842,878
Total	2,693,127	2,842,878

6.7. Other expenses

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Penalties	25,649,765	9,751,922
Other expenses	-	2,000,000
Total	25,649,765	11,751,922

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

6.8. Selling expenses and General and administrative expenses

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
a. General and administrative expenses	2,586,288,688	3,362,601,906
Employee Costs	1,560,002,754	1,295,354,025
Cost of materials, tools and tools	1,273,146	137,838,091
Depreciation expense	324,168,745	440,339,532
Taxes, fees and charges	55,000	12,000,000
Cost of outsourced services	534,535,406	1,022,529,483
Other expenses in cash	166,253,637	454,540,775
b. Selling expenses	812,532,198	500,116,779
Employee Costs	149,912,610	454,143,413
Cost of outsourced services	662,619,588	45,973,366
Total	3,398,820,886	3,862,718,685

6.9. Corporate income tax expenses

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Parent Company Corporate Income Tax	-	-
Subsidiary Corporate Income Tax	11,755,580	327,013,455
Total	11,755,580	327,013,455

6.10. Profit after corporate income tax

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Accounting profit after corporate income tax	(6,660,713,146)	(2,903,555,479)
Profit calculating basic interest per share	(6,660,713,146)	(2,903,555,479)
Weighted average number of outstanding ordinary shares in the year/period	43,199,974	43,199,974
Basic earnings per share	(154)	(67)

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

6.11. Operating expenses classified by factors

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Raw material costs	-	323,633,027
Labor costs	1,709,915,364	2,184,016,997
Depreciation expenses of fixed assets	986,788,333	1,102,959,120
Cost of outsourced services	535,808,552	1,075,281,479
Other expenses in cash	166,308,637	527,454,486
Total	3,398,820,886	5,213,345,109

7. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

7.1 Proceeds from borrowings

	From 01 Jan 2026 to 30 Jun 2026 (VND)
Proceeds from borrowings according to the usual contract	4,167,904,737

7.2 Repayment of borrowings

	From 01 Jan 2026 to 30 Jun 2026 (VND)
Repayment of borrowings according to the usual contract	4,299,494,682

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:

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



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No. 459C Bach Mai, Bach Mai Ward, Hanoi City,
Vietnam

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

maximum credit risk for the items on the balance sheet at the end of the accounting period 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 Directors 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 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 Jun 2026				
Book Value:				
Cash and cash equivalents	4,087,804,340	-	-	4,087,804,340
Customer receivables	45,605,065,261	-	-	45,605,065,261
Other receivables	1,463,079,145	175,000,000	-	1,638,079,145
Investments held to maturity	3,743,000,000	-	-	3,743,000,000
Other Financial Investments	-	27,458,000,000	-	27,458,000,000
Except:				
Provision for losses of bad debts	(3,624,025,169)	-	-	(3,624,025,169)
Provision for loss of other investments	-	(791,021,469)	-	(791,021,469)
Total Financial Assets	51,274,923,577	26,841,978,531	-	78,116,902,108

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Loans and debts	66,350,507,142	1,750,279,101	-	68,100,786,243
Payable to the seller	51,260,445,720	-	-	51,260,445,720
Payable, other payables and expenses payable	4,079,643,540	-	-	4,079,643,540
Total financial debt	121,690,596,402	1,750,279,101	-	123,440,875,503
Net liquidity spreads	(70,415,672,825)	25,091,699,430	-	(45,323,973,395)

As of 01 Jan 2026

Book Value:

Cash and cash equivalents	3,790,554,663	-	-	3,790,554,663
Customer receivables	26,976,456,003	-	-	26,976,456,003
Other receivables	151,325,457	175,000,000	-	326,325,457
Investments held to maturity	3,835,000,000	-	-	3,835,000,000
Other Financial Investments	-	27,458,000,000	-	27,458,000,000

Except:

Provision for losses of bad debts	(3,624,025,169)	-	-	(3,624,025,169)
Provision for loss of other investments		(672,286,358)	-	(672,286,358)

Total Financial Assets	31,129,310,954	26,960,713,642	-	58,090,024,596
Loans and debts	66,300,507,142	1,931,869,046	-	68,232,376,188
Payable to the seller	20,094,031,946	-	-	20,094,031,946
Payable, other payables and expenses payable	2,690,050,991	-	-	2,690,050,991
Total financial debt	89,084,590,079	1,931,869,046	-	91,016,459,125
Net liquidity spreads	(57,955,279,125)	25,028,844,596	-	(32,926,434,529)

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

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Vietnam

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

(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 June 2026	01/01/2026	30 June 2026	01/01/2026
Financial assets				
Investments held to maturity	3,743,000,000	3,835,000,000	3,743,000,000	3,835,000,000
Loans and receivables	47,243,144,406	27,302,781,460	43,619,119,237	23,678,756,291
Customer receivables	45,605,065,261	26,976,456,003	41,981,040,092	23,352,430,834
Other receivables	1,638,079,145	326,325,457	1,638,079,145	326,325,457
Financial assets available for sale	31,545,804,340	31,248,554,663	30,754,782,871	30,576,268,305
Other Financial Investments	27,458,000,000	27,458,000,000	26,666,978,531	26,785,713,642
Cash and cash equivalents	4,087,804,340	3,790,554,663	4,087,804,340	3,790,554,663
Total	82,531,948,746	62,386,336,123	78,116,902,108	58,090,024,596
Financial liabilities				
Financial liabilities	123,440,875,503	91,016,459,125	123,440,875,503	91,016,459,125
Borrowing and debt	68,100,786,243	68,232,376,188	68,100,786,243	68,232,376,188
Trade payable	51,260,445,720	20,094,031,946	51,260,445,720	20,094,031,946
Other payables	4,079,643,540	2,690,050,991	4,079,643,540	2,690,050,991
Total	123,440,875,503	91,016,459,125	123,440,875,503	91,016,459,125

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 accounting period.

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

8.2 Events arising after the accounting closing date

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 Interim Consolidated Financial Statements to be misrepresented.

8.3 Information about stakeholders

List of related margins with the Company during the year 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 June 2026, the Company has balances with related parties, specifically as follows:

Stakeholders	Contents	30 Jun 2026 (VND)	01 Jan 2026 (VND)
Payday loans			
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
Buyer pays in advance			
Golab Quang Ngai Testing Center Joint Stock Company	Pay upfront	3,500,000,000	3,500,000,000

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Hanoi City, Vietnam

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Stakeholders	Contents	30 Jun 2026 (VND)	01 Jan 2026 (VND)
Golab Hung Yen Testing Center Joint Stock Company	Pay upfront	3,917,000,000	6,300,000,000
Golab Thai Binh Testing Center Joint Stock Company	Pay upfront	726,132,000	726,132,000
Ninh Thuan Golab Testing Center Joint Stock Company	Pay upfront	1,066,132,000	726,132,000
Golab Thai Nguyen Testing Center Joint Stock Company	Pay upfront	1,066,132,000	726,132,000
Lang Son Golab Testing Center Joint Stock Company	Pay upfront	1,440,000,000	1,440,000,000
Golab Thanh Hoa Testing Center Joint Stock Company	Pay upfront	942,000,000	-

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

Stakeholders	Contents	From 01 Jan 2026 to 30 June 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
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

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Hanoi City, Vietnam

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Stakeholders	Contents	From 01 Jan 2026 to 30 June 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
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
Golab Thai Binh 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
Golab Ninh Thuan 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
Golab Ca Mau 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

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of Finance)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Stakeholders	Contents	From 01 Jan 2026 to 30 June 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
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
Famicare Ha Giang Joint Stock Company	Capital contribution	-	4,600,000,000
Famicare Nam Dinh Joint Stock Company	Capital contribution	-	4,600,000,000
Famicare Tien Giang Joint Stock Company	Capital contribution	-	2,340,000,000
Vinh Yen Golab Testing Center Joint Stock Company	Capital contribution	-	7,858,000,000
Famicare Dak Lak Joint Stock Company	Capital contribution	-	3,380,000,000
Famicare An Giang Joint Stock Company	Capital contribution	-	1,600,000,000
Famicare Joint Stock Company District 5	Capital contribution	-	1,060,600,000
Famicare Tuyen Quang Joint Stock Company	Capital contribution	-	500,000,000
Famicare Thu Dau Mot Joint Stock Company	Capital contribution	-	4,100,000,000
Investing in Famicare Tay Ninh Joint Stock Company	Capital contribution	-	3,526,300,000
Golab Quang Tri Testing Center Joint Stock Company	Capital contribution	-	8,848,270,000
Golab Dak Lak Testing Center Joint Stock Company	Capital contribution	-	3,000,000,000
Golab Binh Dinh Testing Center Joint Stock Company	Capital contribution	-	3,500,700,000
Famicare Gia Lai Joint Stock Company	Capital contribution	-	300,000,000
Famicare Kon Tum Joint Stock Company	Capital contribution	-	1,100,000,000
Famicare Quang Tri Joint Stock Company	Capital contribution	-	1,300,000,000
Famicare Quang Tri Joint Stock Company	Capital collection	-	1,300,000,000

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BTC dated 20 April 2026 of the Minister
of Finance)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Stakeholders	Contents	From 01 Jan 2026 to 30 June 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
Famicare Hung Yen Joint Stock Company	Capital collection	-	965,000,000
Sales			
Nghe An Clinic Joint Stock Company	Sales	-	1,811,250,000
Ben Tre Golab Testing Center Joint Stock Company	Sales	-	7,056,000,000
Bac Giang Golab Testing Center Joint Stock Company	Sales	-	4,914,000,000
Golab Binh Phuoc Testing Center Joint Stock Company	Sales	-	2,100,000,000
Da Nang Golab Testing Center Joint Stock Company	Sales	560,000,000	-
Golab Thu Duc Testing Center Joint Stock Company	Sales	560,000,000	-
Vinh Yen Golab Testing Center Joint Stock Company	Sales	560,000,000	-
Golab Ha Tinh Testing Center Joint Stock Company	Sales	560,000,000	-
Hai Phong Golab Testing Center Joint Stock Company	Sales	560,000,000	-
Receive/pay buyer advances			
Golab Hung Yen Testing Center Joint Stock Company	Receive money	-	6,300,000,000
Golab Quang Ngai Testing Center Joint Stock Company	Receive money	-	3,500,000,000
Bac Ninh Golab Testing Center Joint Stock Company	Receive money	-	1,785,000,000
Golab Ha Tinh Testing Center Joint Stock Company	Receive money	-	1,785,000,000
Ninh Thuan Golab Testing Center Joint Stock Company	Receive money	340,000,000	-

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

Stakeholders	Contents	From 01 Jan 2026 to 30 June 2026 (VND)	From 01 Jan 2025 to 30 June 2025 (VND)
Golab Thai Nguyen Testing Center Joint Stock Company	Receive money	340,000,000	-
Golab Hung Yen Testing Center Joint Stock Company	Paid	2,383,000,000	-
Golab Thanh Hoa Testing Center Joint Stock Company	Receive money	942,000,000	-

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

	Title	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Mr. Nguyen Minh Tam	General Director	192,000,000	192,000,000
Total		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), X-ray machines and automatic immunoassay equipment, 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 secondary department report (by geographical area).

8.5 Comparison Figures

The comparative data on the Consolidated Financial Statement between the years and the corresponding explanation are the figures on the Consolidated Financial Statements for the fiscal year ended 31/12/2025 of Sara Vietnam Joint Stock Company which has been audited by International Auditing and Valuation Co., Ltd.

The comparative data on the Interim Consolidated Income Statement, the Interim Consolidated Statement of Cash Flow and the corresponding explanation are the figures on the Interim Consolidated 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 Auditing Co., Ltd. Vietnamese.

As stated in Notice No. 3.2, from 01 January 2026, the Company applies non-retrospectively Circular 99 and Circular 43. Some comparative figures have also been

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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

reclassified to conform to the provisions of Circular 99 relating to the presentation of consolidated financial statements. The table of comparison of the figures presented in the previous, before and after the reclassification period is as follows:

Interim Consolidated financial statement

Items	According to Circular 43		According to Circular 202	
	Code	01 Jan 2026 (VND) (Reclassified)	Code	31 Dec 2025 (VND) (According to the audited financial statements)
Investments held to short-term maturity	123	3,835,000,000	123	-
Receivables for short-term loans		-	135	3,835,000,000

Hanoi, 28 August 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR



Tran Thi Thanh Huong



Pham Thi Minh Thu



Nguyen Minh Tam