
SARA VIETNAM JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

THIRD QUARTER 2025



SEPARATE BALANCE SHEET

At 30 September 2025

Targets	Code No	Explanatory notes	Final number	Number at the beginning of the
A. SHORT-TERM ASSETS	100		14,839,210,347	1,029,597,720
I. Money and cash equivalents	110		1,135,953,698	150,532,601
1. Money	111	VI.01	1,135,953,698	150,532,601
2. Cash equivalents	112			
II. Short-term financial investment	120			
1. Business securities	121			
2. Provision for discounts on business securities (*)	122			
3. Investment held to maturity	123			
III. Short-term receivables	130		11,979,490,813	853,608,297
1. Must collect short-term from customers	131	VI.03.a	247,569,013	
2. Pay short-term seller in advance	132		797,721,800	847,608,297
3. Short-term internal receivable	133			
4. Must be collected according to the construction contract plan schedule	134			
5. Receivable for short-term loans	135		1,424,000,000	
6. Must be collected for another short term	136	VI.04.a	9,510,200,000	6,000,000
7. Provision for doubtful short-term receivables (*)	137			
8. Pending missing assets	139	VI.05		
IV. Inventory	140	VI.07	84,075,000	1,185,416
1. Inventory	141		84,075,000	1,541,185,416
2. Provision for inventory rebates (*)	149			(1,540,000,000)
V. Other short-term assets	150		1,639,690,836	24,271,406
1. Short-term prepaid costs	151	VI.13.a	180,164,118	24,271,406
2. VAT is deductible	152		1,459,526,718	
3. Taxes and other amounts receivable to the State	153	VI.17.b		
4. Government bond redemption transactions	154			
5. Other short-term assets	155	VI.14.a		
B. LONG-TERM ASSETS	200		633,290,774,717	623,516,233,895

I. Long-term receivables	210		120,000,000	120,000,000
1. Long-term receivables of customers	211	VI.03.b		
2. Prepaid to long-term sellers	212		120,000,000	120,000,000
3. Business capital in affiliated units	213			
4. Long-term internal receivable	214			
5. Receivable for long-term loans	215			
6. Other long-term receivables	216	VI.04.b		
7. Provision for doubtful long-term receivables (*)	219			
II. Fixed assets	220		2,239,037,707	2,956,778,428
1. Tangible fixed assets	221	VI.09	2,239,037,707	2,956,778,428
- Full price	222		6,234,869,117	6,234,869,117
- Accumulated wear value (*)	223		(3,995,831,410)	(3,278,090,689)
2. Fixed assets for financial lease	224	VI.11		
- Full price	225			
- Accumulated wear value (*)	226			
3. Intangible fixed assets	227	VI.10		
- Full price	228			
- Accumulated wear value (*)	229			
III. Investment real estate	230	VI.12		
- Full price	231			
- Accumulated wear value (*)	232			
IV. Long-term unfinished assets	240	VI.08	11,504,147,811	515,714,630
1. Long-term unfinished production and business costs	241	VI.08.a		
2. Construction costs of construction in progress	242	VI.08.b	11,504,147,811	515,714,630
V. Long-term financial investment	250		619,424,180,116	619,910,104,478
1. Invest in subsidiaries	251		275,199,000,000	275,199,000,000
2. Invest in joint ventures and affiliated companies	252		327,936,500,000	122,250,000,000
3. Invest in capital contributions to other units	253		18,780,000,000	223,131,000,000
4. Provision for long-term financial investment (*)	254		(2,491,319,884)	(669,895,522)
5. Investment held to maturity	255			
VI. Other long-term assets	260		3,409,083	13,636,359
1. Long-term prepayment costs	261	VI.13.b	3,409,083	13,636,359
2. Deferred tax assets	262	VI.24.a		

3. Long-term replacement equipment, supplies and spare parts	263			
4. Other long-term assets	268	VI.14.b		
TOTAL ASSETS (270 = 100 + 200)	270		648,129,985,064	624,545,831,615
C - LIABILITIES	300		43,320,132,579	23,095,222,556
I. Short-term debt	310		43,320,132,579	23,095,222,556
1. Must pay short-term seller	311	VI.16.a	13,806,555,351	18,240,773,958
2. Buyers pay short-term in advance	312		1,575,000,000	1,380,750,000
3. Taxes and amounts payable by the State	313	VI.17.a	299,947,578	315,634,549
4. Must pay the employee	314		700,959,793	244,121,486
5. Short-term costs	315	VI.18.a	293,282,740	
6. Short-term internal payment	316			
7. Payable according to construction contract plan schedule	317			
8. Short-term unrealized revenue	318	VI.20.a		
9. Other short-term payments	319	VI.19.a	20,957,659,558	100,884,644
10. Borrowing and short-term financial lease debt	320		5,631,752,972	2,758,083,332
11. Provision for short-term payments	321	VI.23.a		
12. Reward and welfare fund	322		54,974,587	54,974,587
13. Valorization fund	323			
14. Government bond redemption transactions	324			
II. Long-term debt	330			
1. Payable to long-term seller	331			
2. Long-term prepayment buyers	332			
3. Long-term costs	333	VI.18.b		
4. Must pay internally for business capital	334			
5. Payable internally for long term	335			
6. Long-term unrealized revenue	336	VI.20.b		
7. Other long-term payments	337	VI.19.b		
8. Long-term financial loans and leases	338			
9. Convertible bonds	339			
10. Preferential shares	340			
11. Deferred income tax payable	341	VI.24.b		
12. Provision for long-term liabilities	342	VI.23.b		

13. Foundation for the Development of Science and Technology	343			
D - EQUITY	400		604,809,852,485	601,450,609,059
I. Equity	410	VI.25	604,809,852,485	601,450,609,059
1. Owner's contributed capital	411		431,999,740,000	431,999,740,000
- Common shares with voting rights	411a		431,999,740,000	431,999,740,000
- Preferential shares	411b			
2. Equity surplus	412		(193,750,000)	(193,750,000)
3. Bond conversion options	413			
4. Other capital of the owner	414			
5. Treasury shares (*)	415			
6. Asset revaluation differences	416			
7. Exchange rate differences	417			
8. Development Investment Fund	418		2,863,107,311	2,863,107,311
9. Fund for the support of business arrangements	419			
10. Other funds under equity	420			
11. Undistributed after-tax profits	421		170,140,755,174	166,781,511,748
- LNST not cumulatively distributed until the end of the previous period	421a		167,718,441,130	159,532,183,303
- LNST has not distributed this period	421b		2,422,314,044	7,249,328,445
12. Investment capital source XDCB	422			
II. Other sources of funding and funds	430	VI.28		
1. Funding resources	431			
2. Funding sources have formed fixed assets	432			
TOTAL CAPITAL RESOURCES (440 = 300 + 400)	440		648,129,985,064	624,545,831,615

Launched September 30, 2025

People who know

Tran Thi Thanh Huong

Accounting

Pham Thi Minh Thu

Superintendence



Nguyễn Minh Tam

SARA VIETNAM JOINT STOCK COMPANY

Room 1406, Vinaconex Diamond building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City,
Vietnam

SEPARATE FINANCIAL STATEMENTS

For the accounting period on January 1, 2025 to September 30, 2025

REPORT ON BUSINESS RESULTS

Q3 2025

Targets	Code No	Explanatory notes	Q3/2025	Q3/2024	Accumulation 01.01.2025 to 30.09.2025	Accumulation 01.01.2024 to 30.09.2024
1. Sales revenue and provision of services	01	VII.1	6,928,400,000	6,929,000,000	26,904,826,375	44,224,000,000
2. Revenue deductions	02	VII.2				
3. Net sales and service provision turnover (10 = 01 - 02)	10		6,928,400,000	6,929,000,000	26,904,826,375	44,224,000,000
4. Cost of goods sold	11	VII.3	6,237,000,000	5,437,888,889	23,838,185,416	40,974,000,000
5. Gross profit on sales and provision of services (20 = 10 - 11)	20		691,400,000	1,491,111,111	3,066,640,959	3,250,000,000
6. Revenue of financial operations	21	VII.4	3,500,010,288	68,902	8,500,356,665	1,000,843,101
7. Financial costs	22	VII.5	691,229,062	521,908,684	3,395,103,454	12,885,157,394
- Of which: Interest expenses	23					
8. Sales costs	25	VII.8			369,062,320	13,556,000
9. Business management costs	26	VII.8	1,063,995,607	-3,208,649,325	3,477,585,114	563,251,116
10. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		2,436,185,619	4,177,920,654	4,325,246,736	-9,211,121,409
11. Other income	31	VII.6				256,857,947
12. Other costs	32	VII.7	13,871,575	10,191,434	25,284,375	37,172,238
13. Other profits (40 = 31 - 32)	40		(13,871,575)	-10,191,434	(25,284,375)	219,685,709
14. Total accounting profit before tax (50 = 30 + 40)	50		2,422,314,044	4,167,729,220	4,299,962,361	-8,991,435,700
15. Current corporate income tax costs	51	VII.10				
16. Deferred corporate income tax costs	52	VII.11				
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		2,422,314,044	4,167,729,220	4,299,962,361	-8,991,435,700
18. Base interest on shares (*)	70					
19. Impaired interest on shares (*)	71					

People who know

Thương

Tran Thi Thanh Huong

Accounting

Phạm Thị Minh Thu

Pham Thi Minh Thu

Launched September 30, 2025



CASH FLOW STATEMENT
(Following the direct method)
Q3 2025

Targets	Code No	Explanatory notes	Accumulation 01.01.2025 to 30.09.2025	Accumulation 01.01.2024 to 30.09.2024
I. Cash flow from business activities				
1. Proceeds from sales, provision of services and other revenue	01		29,500,896,665	59,678,343,101
2. Money paid to the person providing the goods and services	02		(43,472,470,295)	(34,882,666,232)
3. Payment for employees	03		(760,130,133)	(1,265,857,987)
4. Interest paid on loans	04		(1,098,214,934)	(1,257,895,219)
5. Corporate income tax paid	05		(929,865,690)	
6. Other revenue from business activities	06		230,168,684,897	112,014,104,103
7. Other money spent on business activities	07		(2,310,649,053)	(16,650,095,235)
Net cash flows from business activities	20		211,098,251,457	117,635,932,531
II. Cash flow from investment activities				
1. Money spent on purchasing and building fixed assets and other long-term assets	21			
2. Proceeds from liquidation, cession and sale of fixed assets and other long-term assets	22			
3. Money spent on loans and purchases of debt instruments of other entities	23			
4. Loan recovery proceeds, resale of debt instruments of other entities	24			
5. Investment expenditure contributes capital to other units	25		(225,996,500,000)	(123,304,000,000)
6. Money recovered from investment and capital contribution to other units	26		13,010,000,000	
7. Loan interest receipts, dividends and divided profits	27			
Net cash flows from investment activities	30		(212,986,500,000)	(123,304,000,000)
III. Cash flows from financial operations				
1. Proceeds from issuing shares and receiving capital contributions from owners	31			
2. Money to return contributed capital to the owners and buy back shares of the issued business	32			
3. Proceeds from borrowing	33		59,756,000,000	30,346,000,000
4. Loan principal repayment	34		(56,882,330,360)	(10,519,083,334)
5. Principal repayment of financial lease	35			(15,000,000,000)
6. Dividends and profits paid to the owner	36			
Net cash flows from financial operations	40		2,873,669,640	4,826,916,666

Net cash flow during the period (50 = 20 + 30 + 40)	50		985,421,097	(841,150,803)
Money and cash equivalents at the beginning of the period	60		150,532,601	896,513,924
Effects of foreign currency exchange rate changes	61			
Money and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	VIII	1,135,953,698	55,221,093

Launched September 30, 2025

People who know

Accounting

Supervision


Tran Thi Thanh Huong


Pham Thi Minh Thu



Nguyen Minh Tam

JOINT STOCK COMPANY SARA VIETNAM

Geography only: Rooms 1406, court house Vinaconex Diamond, Numbers 459C Bach Mai, Ward Bach Mai, Ha City Inner, Vietnam

FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

for ky newspaper fox tai main year 2025

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
THIRD QUARTER OF 2025**

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

Form of capital

1. **ownership** Joint stock company.
2. **Business field** Trade and Services.
3. **Business lines**
 - Wholesale of other machinery, equipment and machine parts;
Details: - Wholesale of medical machinery and equipment;
- Purchase and sale of consumables, films, medical chemicals;
 - Pollution treatment and other waste management activities;
 - Rental of machinery, equipment and other tangible items without operator
Details: Rental of medical machinery and equipment.
4. **Normal production and business cycles:** Within 12 months
5. **List of incorporated subsidiaries:**

Subsidiaries:

Company name	Head office address	Actual capital contribution ratio	Main business lines
Ha Long Osaka High-Tech Equipment Manufacturing Joint Stock Company	Lot A15, Nam Son industrial cluster, Nam Son commune, Ba Che district, Quang Ninh province	99%	Wholesale of medical machinery and equipment
Vietnam Japan Production Joint Stock Company	Song Hau Industrial Park – Phase 1, Dong Phu commune, Chau Thanh district, Hau Giang province	98.22%	Production of medical supplies and chemical packaging
Viet Medical Software Production Joint Stock Company	35 BT5 Phap Van Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	No. 1 Phuc Thinh, Beer Bridge, Kien Hung Ward, Ha Dong District, Hanoi.	98%	General diagnostic clinic
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street 4, Area 4, Ward III, City. Wei Qing, Hau Giang province.	98%	General diagnostic clinic

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Soc Trang Healthcare Clinic Joint Stock Company	Ground floor No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City.	98%	General diagnostic clinic
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Subsidiaries and affiliated companies are doing business normally.

II. ACCOUNTING PERIODS AND CURRENCY UNITS USED IN ACCOUNTING**1. Annual accounting period**

The Company's annual accounting period begins on January 1 and ends on December 31 of each year.

2. Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES**1. Accounting regime applicable**

The company applies the Vietnam Corporate Accounting Regime issued according to Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars on the performance and accounting of the Finance Department.

2. Statement of compliance with accounting standards and accounting regimes

The Board of Directors ensures compliance with the requirements of accounting standards and the Vietnam Corporate Accounting Regime issued accordingly Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars on the performance and accounting of the Finance Department in preparing Financial Statements.

3. Applied accounting form

The company uses computerized common log accounting.

IV. APPLICABLE ACCOUNTING POLICIES**1. Basis for preparing consolidated financial statements**

Consolidated financial statements are based on cumulative calculations (with information related to all types of products).

Consolidated financial statements include Financial statements of Sara Vietnam Joint Stock Company (parent company) and subsidiaries. A subsidiary is a unit under the control of its parent company. Control exists when the parent company has the ability to directly or indirectly govern the financial and operational policies of the subsidiary to derive economic benefits from these activities. When assessing control taking into account the potential voting rights currently in force or to be transposed.

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

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In case the accounting policy of the subsidiary differs from the accounting policy of uniform application within the Group, the financial statements of the subsidiary will make appropriate adjustments before being used for preparing the Report consolidated financial.

Balance sheet accounts balances between companies in the same Group, internal transactions, unrealised internal gains incurred from these transactions are excluded when preparing the Consolidated Financial Statements. Unrealised losses arising from intra-group transactions are also eliminated unless the costs that make up those losses cannot be recovered.

Non-controlling interests represent the share of the profits and net assets of the subsidiary not held by the shareholders of the parent company and are shown separately in the Consolidated Statement of Performance and Consolidated Balance Sheet. Minority shareholder interests include the value of minority shareholder interests at the date of the original business combination and the minority shareholder's interest in the fluctuations in equity from the date of the business combination. Losses proportionate to the share of the minority shareholder's capital in excess of its share in the subsidiary's equity charged reduced to the Group's share of the interests unless the minority shareholder has a binding obligation and is capable of covering that loss.

2. Types of exchange rates applied in accounting and principles of accounting for exchange differences

The company has transactions in foreign currency JPY; USD.

Exchange differences arising during the year and exchange differences resulting from the revaluation of monetary items denominated in foreign currency at the end of the year are recognised in income or expenses during the year. Exchange rate differences due to re-evaluation of balances with foreign currency principal at the end of the year are carried out according to the instructions of Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

Transactions arising in foreign currency are converted at the exchange rate at the date of transaction. The balance of monetary items with foreign currency roots at the end of the year is converted at the exchange rate at the end of the financial year.

Exchange differences arising during the year from transactions in foreign currencies of monetary items denominated in foreign currencies and exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the year following the offsetting of increases and decreases in differences recognised in financial operations revenue or financial charges main.

The exchange rate used to convert transactions arising in foreign currency is the actual exchange rate at the time of transaction of the commercial bank where the Company has the transaction arising. The exchange rate used to revalue the balance of currency items with foreign currency principal at the end of the year is the buying rate of commercial banks or the average buying rate of commercial banks where the Company opens accounts announced at the end of the financial year.

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FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

for ky newspaper fox tai main year 2025

3. Principle of recognition of sums and cash equivalents

Money and cash equivalents include cash, bank deposits, money in transit and short-term investments with a recovery or maturity of no more than 3 months from the date of purchase, which are easily converted into a specified amount of money as well as not much risk in converting into money.

4. Trade receivables and other receivables

Trade receivables and other receivables are recorded in accordance with the fact that they were incurred with sufficient and duly justified documents.

Provisions for doubtful receivables are made for each doubtful receivable based on the delinquent age of the debts or the expected level of loss that may occur according to regulations at Circulars no. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance guiding the extraction regime luoc and use clauses provision for rebates inventory, losses items financial investments, receivables.

5. Inventory recognition principles

Inventories are determined on the basis of cost. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to obtain inventory in its current location and state.

The cost of inventories shall be calculated using the weighted average method and shall be accounted for using the regular declaration method.

Provision for inventory discounts is made established at the end of the year when there is a deterioration of the net realizable value relative to the cost of the inventory. The establishment of provisions for the reduction of the price of inventories ok calculated according to each type of inventory of materials, goods, and products according to the provisions of Circulars no. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance guiding the extraction regime luoc and use clauses provision for rebates inventory, losses of items tu finance, receivables...

6. Nguyen recording and depreciation of tangible fixed assets

Tangible fixed assets expressed at cost less accumulated wear and tear. The cost of Tangible Fixed Assets includes all costs that the Company must spend to obtain Tangible Fixed Assets up to the time the asset is put into ready-to-use state. Expenses incurred after initial recognition may only be credited with an increase in the cost of a Tangible Fixed Asset if these costs inevitably increase future economic benefits due to the use of that asset. Costs that do not satisfy the above conditions are immediately recorded in costs.

When Tangible Fixed Assets are sold or liquidated, the cost and accumulated depreciation are written off and any profits and losses incurred as a result of the liquidation are included in income or expenses for the year.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The number of years of depreciation of tangible fixed assets is as follows:

Fixed asset class

Number five

Machinery and equipment

05

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FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

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7. Prepaid cost accounting principles

Tools, tools

The tools and instruments put into service shall be allocated to costs in a straight-line manner with an allocation period not exceeding 2 years.

8. Accounting principles for liabilities

Liabilities are tracked in detail by maturity payable, object payable, type of currency payable and other factors according to the management needs of the enterprise.

9. Principle of recognition of costs payable

Accounts payable for goods and services received from the seller or provided to the buyer during the reporting period but not actually paid due to unavailability of invoices or insufficient records and accounting documents, and Interest costs on loans payable are recorded in production and business costs of the reporting period.

Accounting for expenses payable for production and business expenses during the period shall be carried out in accordance with the principle of conformity between revenue and expenses incurred during the period. Expenses actually incurred must be settled at the expense paid in advance, the difference will be reimbursed or further accounted for in expenses.

10. Equity recognition principle

Principle of recording owner's capital contributions, share capital surplus, setting aside funds, dividend distribution

Owner's investment capital

The owner's investment capital is recorded according to the actual investment amount of shareholders.

Undistributed profits

Recognize business results (gains and losses) after corporate income tax and the situation of profit distribution or loss handling of enterprises.

11. Principles and methods of revenue recognition

a) Sales revenue

Sales revenue is recorded when the following conditions are satisfied:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The childless company holds the same management of the goods as the owner of the goods or control of the goods;
- Revenue is determined with relative certainty;
- The company has collected or will gain economic benefits from the sales transaction;

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FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

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- Determine costs related to sales transactions./.

b) Revenue for the provision of services

Revenue from service provision is recorded when the following conditions are satisfied:

- Revenue is determined with relative certainty;
- Is likely to derive economic benefits from the transaction of providing such services;
- Determine the part of the work completed on the date of the Balance Sheet;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service./.

c) Revenue of financial operations

Revenue arising from interest, royalties, dividends, divided profits and other financial operating revenue is recognized when the following two (02) conditions are satisfied simultaneously:

- Is likely to derive economic benefit from such a transaction;
- Revenue is determined with relative certainty./.

12. Principles of accounting for cost of goods sold.

The cost of goods sold during the year is recorded in accordance with the revenue incurred during the period and ensures compliance with the principle of prudence.

13. Principles of accounting for sales costs and business management costs

Sales costs reflect the actual costs incurred in selling products, goods, and providing services, including costs of offering, product introduction, product advertising, sales commissions, product and goods warranty costs (except construction and installation activities), storage, packaging, transportation costs...

Enterprise management costs reflect the overall management costs of the enterprise, including costs of salaries of employees of the enterprise management department (wages, salaries, allowances,...); Social insurance, health insurance, union funding, unemployment insurance of enterprise management employees; costs of office materials, labor tools, and depreciation of fixed assets used for business management; land rent, license tax; provision for hard-collected receivables; external purchasing services (electricity, water, telephone, fax, property insurance, fire and explosion...); Other monetary costs (receiving guests, customer conferences...).

14. Principles and methods of recording current corporate income tax costs and deferred corporate income tax costs

Corporate income tax expenses are current income taxes, which are based on taxable income. The difference in taxable income compared with accounting profits is due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses transferred.

The company is obliged to pay corporate income tax at a tax rate of 20%.

15. Financial assets

Classification of financial assets

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The company classifies financial assets into groups: financial assets recorded at fair value through the Statement of Operating Results, investments held to maturity, loans and receivables, financial assets available for sale. The classification of these financial assets depends on the nature and purpose of the financial assets and is decided at the time of initial recognition.

Financial assets are recognised at fair value through the income statement

Financial assets are classified as recognised at fair value through the income statement if held for trading or grouped as reflected at fair value through the income statement at the time of initial recognition.

Investments held to maturity

Holding-to-maturity investments are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the Company intends and is likely to hold to maturity.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or identifiable payments that are not listed on the market.

Financial assets available for sale

Available-for-sale financial assets are non-derivative financial assets that are identified as available-for-sale or not classified as financial assets recognised at fair value through the Statement of Operating Results, investments held to maturity or loans and receivables.

Initial carrying amount of financial assets

Financial assets are recognized at the date of purchase and stopped at the date of sale. At the time of initial recognition, financial assets shall be determined by their purchase price/issuance costs plus other incidental costs directly related to the purchase or issuance of such financial assets.

16. Financial liabilities

Financial instruments classified as financial liabilities or equity instruments at the time of initial recognition in accordance with the nature and definition of financial liabilities and equity instruments.

Financial liabilities

The company classifies its financial liabilities into groups: financial liabilities recognised at fair value through the income statement, financial liabilities defined at amortised value. The classification of financial liabilities depends on the nature and purpose of the financial liability and is decided at the time of initial recognition.

Financial liabilities are recognised at fair value through the income statement

Financial liabilities are classified as recognised at fair value through the income statement if held for trading or grouped as reflected at fair value through the income statement at the time of initial recognition.

Financial liabilities are classified in the group of securities held for trading if:

- Issued or created primarily for short-term acquisition purposes;
- The company intends to hold for the purpose of short-term gain;

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- Financial derivatives (except financial derivatives defined as a financial guarantee contract or an effective hedging instrument).

The financial liabilities are determined according to the value of the allocation

Financial liabilities shall be determined at amortised value determined as the initial recognised value of the financial liability less principal repayments, plus or minus the cumulative appropriations calculated using the effective interest method of the difference between the initial recognised value and the maturity value, less deductions (either directly or through the use of a standby account) due to a reduction in value or to irrecoverability.

The effective interest rate method is a method of calculating the amortised value of one or a group of financial liabilities and the allocation of interest income or interest expense in the relevant period. The effective interest rate is the discount rate on cash flows estimated to be paid or received in the future over the expected life of the financial instrument or shorter, if necessary, back to the net present carrying value of the financial liability.

Initial carrying amount of financial liabilities

At the time of initial recognition, financial liabilities shall be determined at the issue price plus the costs incurred directly related to the issuance of such financial liabilities.

Equity instruments

Equity instruments are contracts that demonstrate the residual benefits of the Company's assets after deduction of all obligations.

17. Reporting by department

The business sector division is a separately identifiable part involved in the production process

export or provide products and services and have different economic risks and benefits than other business departments.

A geographical division is a separately identifiable part that participates in the production or supply of products and services within a specific economic environment and has risks and benefits different economics with business departments in other economic environments.

18. Party concerned

Parties are considered to be involved if one has the ability to control or have significant influence over the other in the decision-making of financial and operational policies. Parties are also considered stakeholders if they are under common control or have common significant influence.

In considering the relationships of stakeholders, the nature of the relationship is given more emphasis than the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET

1. Money and cash equivalents

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	Final number	Number at the beginning of the year
Cash	10,050,018,241	642,709,240
Futures bank deposits	46,726,290	9,068,225,874
Plus	10,096,744,531	9,728,935,114

2. Must collect short-term from customers

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
		--		--
Tan An Golab Testing Center Joint Stock Company		--	1,785,000,000	--
Bac Ninh Golab Testing Center Joint Stock Company		--	1,785,000,000	--
Golab An Giang Testing Center Joint Stock Company		--	1,785,000,000	--
Bien Hoa Golab Testing Center Joint Stock Company		--	1,785,000,000	--
Golab Ha Tinh Testing Center Joint Stock Company		--	1,785,000,000	--
Tuyen Quang Golab Testing Center Joint Stock Company		--	4,585,000,000	--
Vinh Phuc Golab Testing Center Joint Stock Company		--	1,785,000,000	--
Go Vap Golab Testing Center Joint Stock Company		--	2,800,000,000	--
Friendship Medicare Clinic Corporation			4,500,324,500	
Hai Phong Golab Testing Center Joint Stock Company		--	6,885,324,500	--
Ninh Binh Medicare Clinic Joint Stock Company		--	6,285,324,500	--
Hung Yen Golab Testing Center Joint Stock Company		--	2,375,000,000	--
Phap Van Golab Testing Center Joint Stock Company	--	--	2,800,000,000	--
Company the technician thinks carefully about the Poetry report			5,353,000,000	
Kyoto F&B Co;LTD	4,939,649,054		8,521,748,003	
JWB Co.;LTD	7,959,827,981		1,407,936,696	
Sara Vung Tau Joint Stock Company	4,408,765,000		--	--
Sara Vinam Joint Stock Company	8,520,640,000	--	--	--

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	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
		--		--
Can Tho Golab Testing Center Joint Stock Company	1,449,000,000	--	--	
Ha Long Tokyo Medical and Environmental CNC Joint Stock Company	2,982,000,000			--
Other objects	1,677,152,055	--	952,903,708	
Plus	31,937,034,090	--	57,176,561,907	

3. Pay short-term seller in advance

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Japan Medical Equipment Co., Ltd	--	--		--
Japan Kanpeki Joint Stock Company	2,814,993,235	--	2,449,207,718	--
Lou Investment Corporation		--	--	--
High-Tech Medical Environment Co., Ltd		--	--	--
Hung Thinh LS Company Limited	224,162,000	--	224,162,000	--
Thang Long Environmental Technology Transfer and Consulting Company Limited	529,500,000	--	529,500,000	--
JWB CO.,LTD		--	7,487,886,000	--
Other objects	2,76,919,507	--	230,132,046	--
Plus	3,,845,574,745	--	10,920,887,764	--

4. Other accounts receivable**a) Short term**

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Advance	8,675,381	0	0	--
Bet, margin	35,200,000		31,000,000	
Other receivables	1,831,175,385	--	0	--
Plus	1,875,050,766	--	31,000,000	--

b) Long-term

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Other accounts receivable	175,000,000	--	175,000,000	--
Plus	175,000,000	--	175,000,000	--

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5. Inventory

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Raw materials, materials	119,024,942	--	71,604,580	--
Finished products	500,510,274	--	1,021,177,019	--
Commodities	19,176,045,541	0	17,819,233,797	(1,540,000,000)
Production and business costs are unfinished				
Plus	<u>19,795,580,757</u>	<u>0</u>	<u>18,912,015,396</u>	<u>(1,540,000,000)</u>

6. Prepaid costs

	Final number	Number at the beginning of the year
Short-term prepaid expenses	352,636,792	38,708,145
	Year-end number	Number at the beginning of the year
Long-term prepaid expenses	1,153,798,699	1,183,932,995
Plus	<u>1,153,798,699</u>	<u>1,183,932,995</u>

7. Increase and decrease in tangible fixed assets

	Machinery and equipment	Means of transport and transmission	Plus
Original price			
Number at the beginning of the year	5.750.427.178	--	5.750.427.178
Reduced due to divestment	--	--	--
Reduced due to liquidation	--	--	--
Buy during the year	-		-
Final number	10,046,903,390	--	10,046,903,390
<i>Of which:</i>			
<i>Depreciated but still in use</i>	--	--	--
Wear value			
Number at the beginning of the year	4.296.476.212	--	4.296.476.212
Depreciation during the period	1,422,920,097		1,422,920,097
Reduced due to divestment	--	--	--
Reduced due to liquidation	--	--	--
Final number	5.719.396.309	--	5.719.396.309

Remaining value

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	Machinery and equipment	Means of transport and transmission	Plus
Number at the beginning of the year	5,750,427,178	- -	5,750,427,178
Final number	4,327,507,081	- -	4,327,507,081

8. Construction costs of construction in progress

	Number at the beginning of the year	Arising during the period	Transfer to fixed assets	Final number
Unfinished property	28,547,456,296	- -	- -	20,192,026,448
Plus	28,547,456,296	- -	- -	20,192,026,448

9. Invest in Affiliates

These are investments in a chain of affiliated companies to establish clinics and testing centers across the country. Details of investments as of September 30, 2025 are as follows:

<i>Invest in Affiliates</i>	<i>Original price</i>	<i>Actual capital contribution rate</i>	<i>Provisioning appropriations</i>	<i>Fair value</i>
Golab Tra Vinh Testing Center Joint Stock Company	9,000,000,000	30%	-48,004,790	8,951,995,211
Famicare Vinh Long Joint Stock Company	9,000,000,000	32%	-41,223,481	8,958,776,519
Golab Vinh Long Testing Center Joint Stock Company	9,000,000,000	30%	-41,354,771	8,958,645,230
Golab Tien Giang Testing Center Joint Stock Company	9,000,000,000	30%	-37,748,972	8,962,251,028
Golab Dong Thap Testing Center Joint Stock Company	9,000,000,000	30%	-33,602,899	8,966,397,101
Golab An Giang Testing Center Joint Stock Company	9,000,000,000	30%	-81,433,077	8,918,566,923
Famicare Kien Giang Joint Stock Company	9,000,000,000	39%	-93,764,388	8,906,235,612
Golab Kien Giang Testing Center Joint Stock Company	9,000,000,000	30%	-45,736,719	8,954,263,281
FamiCare Phap Van Joint Stock Company	9,000,000,000	30%	124,965,140	9,124,965,140
Golab Phap Van Testing Center Joint Stock Company	9,000,000,000	30%	-101,205,033	8,898,794,967
Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000	30%	-86,066,318	8,913,933,682
Famicare Quang Binh Joint Stock Company	9,000,000,000	39%	-55,564,885	8,944,435,115

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Golab Ha Tinh Testing Center Joint Stock Company	9,000,000,000	30%	-158,206,197	8,841,793,803
Golab Vinh Phuc Testing Center Joint Stock Company	9,000,000,000	30%	-48,347,865	8,951,652,135
Golab Hai Duong Testing Center Joint Stock Company	9,000,000,000	30%	-62,733,468	8,937,266,532
Famicare Hung Yen Joint Stock Company	3,000,000,000	18%	-27,437,379	2,972,562,621
Golab Tuyen Quang Testing Center Joint Stock Company	9,000,000,000	30%	-71,955,508	8,928,044,492
Famicare Tuyen Quang Joint Stock Company	4,633,200,000	19%	-21,616,735	4,611,583,265
Golab Hung Yen Testing Center Joint Stock Company	9,000,000,000	30%	-51,362,249	8,948,637,751
Famicare Hai Duong Joint Stock Company	9,000,000,000	39%	-51,340,811	8,948,659,189
Joint Stock Company Famicare Bac Lieu	9,000,000,000	37%	-49,834,048	8,950,165,952
Golab Bac Lieu Testing Center Joint Stock Company	9,000,000,000	30%	-77,822,327	8,922,177,673
Golab Go Vap Testing Center Joint Stock Company	9,000,000,000	30%	-60,966,935	8,939,033,065
Fami Dong Nai Joint Stock Company (Bien Hoa)	3,000,000,000	30%	-64,637,693	2,935,362,307
Bac Ninh Golab Testing Center Joint Stock Company	9,000,000,000	30%	-39,586,338	8,960,413,662
Golab Hai Phong Testing Center Joint Stock Company	9,000,000,000	30%	-236,309,446	8,763,690,554
Golab Tan An Testing Center Joint Stock Company (Long An)	9,000,000,000	30%	-43,140,992	8,956,859,008
Golab Bien Hoa Testing Center Joint Stock Company (Dong Nai)	9,000,000,000	30%	-93,397,066	8,906,602,934
Golab Testing Center Joint Stock Company District 5 (Market Bay Hospital)	9,000,000,000	30%	-89,220,608	8,910,779,392
Tay Ninh Golab Testing Center Joint Stock Company	9,000,000,000	30%	-42,711,424	8,957,288,576
Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000	30%	-25,434,227	8,974,565,774
Golab Binh Duong Testing Center Joint Stock Company	13,500,000,000	50%	-117,644,420	13,382,355,580
Golab Da Nang Testing Center Joint Stock Company	13,500,000,000	45%	-161,173,674	13,338,826,326
Famicare Da Nang Joint Stock Company	4,500,000,000	45%	-118,044,890	4,381,955,110
Famicare Ha Tinh Joint Stock Company	4,500,000,000	45%	-64,174,808	4,435,825,192
Famicare Nghe An Joint Stock Company	4,500,000,000	45%	-37,512,118	4,462,487,882
Famicare Bac Ninh Joint Stock Company	4,500,000,000	45%	-42,952,638	4,457,047,362
Famicare Hai Phong Joint Stock Company	4,500,000,000	45%	-53,388,558	4,446,611,442
Famicare Ninh Binh Joint Stock Company	4,500,000,000	45%	-101,631,002	4,398,368,998

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Famicare Hoa Binh Joint Stock Company	4,200,000,000	42%	25,246,277	4,225,246,277
Soc Trang Famicare Joint Stock Company	4,200,000,000	42%	-16,360,381	4,183,639,619
Famicare 3/2 Joint Stock Company	4,200,000,000	42%	5,288,374	4,205,288,374
Go Vap Famicare Joint Stock Company	4,200,000,000	42%	-46,265,492	4,153,734,508
Golab Quang Ngai Testing Center Joint Stock Company	13,800,000,000	46%	-43,894,736	13,756,105,264
Famicare Quang Ngai Joint Stock Company (Nguyen Trai)	4,200,000,000	42%	-25,209,542	4,174,790,458
Famicare Binh Dinh Joint Stock Company	4,200,000,000	42%	-60,905,549	4,139,094,451
Golab Binh Dinh Testing Center Joint Stock Company	9,800,700,000	40%	-89,287,037	9,711,412,963
Golab Dak Lak Testing Center Joint Stock Company	9,600,000,000	40%	-62,587,907	9,537,412,093
Famicare Dak Lak Joint Stock Company	4,100,000,000	100%	-117,571,574	3,982,428,426
Famicare Huu Nghi Joint Stock Company	4,100,000,000	46%	-51,203,486	4,048,796,514
Famicare Tra Vinh Joint Stock Company	4,100,000,000	41%	-35,198,797	4,064,801,203
Joint Stock Company Famicare Tien Giang	4,100,000,000	41%	-20,057,270	4,079,942,730
Famicare Dong Thap Joint Stock Company	4,100,000,000	41%	-17,874,877	4,082,125,123
Famicare An Giang Joint Stock Company	4,100,000,000	41%	-29,662,973	4,070,337,027
Famicare Vinh Phuc Joint Stock Company	4,100,000,000	41%	-19,939,938	4,080,060,062
Famicare Long An Joint Stock Company	1,140,000,000	16%	-12,286,037	1,127,713,963
Famicare Q5 Joint Stock Company	3,160,600,000	39%	-45,770,380	3,114,829,620
Tay Ninh Famicare Joint Stock Company	3,526,300,000	42%	-32,859,490	3,493,440,510
Famicare Kontum Joint Stock Company	4,100,000,000	46%	-27,253,197	4,072,746,803
Famicare Thu Dau Joint Stock Company 1	4,100,000,000	46%	-39,540,238	4,060,459,762
Famicare Gia Lai Joint Stock Company	4,100,000,000	41%	-24,498,378	4,075,501,622
Quang Tri Golab Testing Center Joint Stock Company	9,300,000,000	41%	-60,516,708	9,239,483,292
Famicare Quang Tri Joint Stock Company	1,300,000,000	100%	-94,224,201	1,205,775,799
Quang Nam Golab Testing Center Joint Stock Company	9,300,000,000	54%	-56,167,147	9,243,832,853
Famicare Quang Nam Joint Stock Company	1,000,000,000	17%	-17,487,839	982,512,161
Golab Dak Nong Testing Center Joint Stock Company	9,300,000,000	38%	-28,741,352	9,271,258,648
Vinh Yen Golab Testing Center Joint Stock Company	10,208,300,000	38%	-134,701,819	10,073,598,181
Famicare Vinh Yen Joint Stock Company	500,000,000	5%	-4,239,755	495,760,245
Golab Bac Kan Testing Center Joint Stock Company	13,800,000,000	100%	-72,434,211	13,727,565,789

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Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000	48%	-58,576,800	13,741,423,200
Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000	100%	-49,999,104	13,750,000,896
Famicare Nam Dinh Joint Stock Company	4,600,000,000	48%	-18,404,560	4,581,595,440
Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000	58%	-96,671,553	13,703,328,447
Famicare Thai Binh Joint Stock Company	4,600,000,000	100%	-55,193,900	4,544,806,100
Thu Duc Golab Testing Center Joint Stock Company - Healthcare Q12	9,900,000,000	33%	-274,991,941	9,625,008,059
Golab Vung Tau Testing Center Joint Stock Company (THT)	3,418,000,000	19%	-100,877,183	3,317,122,817
Famicare Vung Tau Joint Stock Company	4,600,000,000	100%	-71,339,387	4,528,660,613
Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000	42%	-22,690,208	10,577,309,792
Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000	69%	-51,245,688	10,348,754,312
Son La Golab Testing Center Joint Stock Company	10,500,000,000	54%	-31,271,344	10,468,728,656
Son La Famicare Joint Stock Company	4,600,000,000	57%	-30,523,260	4,569,476,740
Khanh Hoa Golab Testing Center Joint Stock Company	7,800,000,000	100%	-93,466,622	7,706,533,378
Trung Joint Stock Company golab Dien Bien test center	12,790,000,000	47%	-50,213,588	12,739,786,412
Lang Son Golab Testing Center Joint Stock Company	7,800,000,000	47%	-23,262,319	7,776,737,681
Bac Giang Golab Testing Center Joint Stock Company	7,800,000,000	40%	-7,877,716	7,792,122,284
Golab Thanh Hoa Testing Center Joint Stock Company	5,054,000,000	33%	-48,279,847	5,005,720,153
Thai Nguyen Golab Testing Center Joint Stock Company	2,074,500,000	100%	-126,505,890	1,947,994,110
Ninh Thuan Golab Testing Center Joint Stock Company	7,800,000,000	86%	-87,170,238	7,712,829,762
Golab Cao Bang Testing Center Joint Stock Company	7,800,000,000	39%	-11,170,581	7,788,829,419
Plus	648,365,600,000		(4,750,902,172)	643,137,656,822

10. Invest in capital contributions to other units

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
<i>Invest in capital contributions to other units</i>	23,880,000,000	-477,041,006	228,231,000,000	--
Pediatric obstetrics center, Phu Tho Provincial General Hospital (*)	0		204,227,000,000	
Friendship Medicare Clinic Corporation	4,764,000,000	-53,932,294	4,764,000,000	--

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	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Ninh Binh Medicare Clinic Joint Stock Company	4,640,000,000	-51,689,406	4,640,000,000	--
Ba Dinh Clinic Joint Stock Company	4,700,000,000	-293,867,099	4,700,000,000	--
Nghe An Clinic Joint Stock Company	4,800,000,000	-42,818,506	4,800,000,000	--
Golab Gia Lai Testing Center Joint Stock Company	5,100,000,000	-34,733,701	5,100,000,000	
Plus	23,880,000,000	-477,041,006	228,231,000,000	--

(*)(*) Is an investment in Phu Tho Provincial General Hospital to invest in the construction of the Pediatric Obstetrics Center of Phu Tho Provincial General Hospital according to capital contribution contract No. 01/2019/HD/BVDKPT-SRA dated September 24, 2019 and Appendix No.: 01/2019/HD/BVDKTTP/SRA dated October 11, 2019 and Appendix No. 02/2019/HD/BVDKTTP/SRA October 29, 2019, capital contribution amount is 204,227,000,000 VND, contribution term is 36 years. The company is granted a Capital Contribution Certificate corresponding to each capital contribution. The company has contributed enough capital to Phu Tho Provincial General Hospital of 204,227,000,000 VND.

On February 15, 2025, the Company transferred the capital contribution to Viet My Pharmaceutical and Medical Equipment Production and Trading Joint Stock Company according to contract No. 01/2025/HDCN/SARA-VIETMY, transfer price is 204,227,000,000 VND. Transfer period from signing date to March 31, 2025. Up to now, Viet My Company has paid the entire amount of 204,227,000,000 VND to Sara.

11. Must pay short-term seller

Must pay short-term seller	Final number	Number at the beginning of the year
3P Medical Equipment and Instruments Co., Ltd	1,268,700,000	1,268,700,000
Can Tho Medicare Clinic Joint Stock Company		2,887,500,000
Viet My Hospital Investment Joint Stock Company		626,000,000
Nga Bay Medicare Clinic Joint Stock Company		1,276,000,000
Japan Kanpeki Joint Stock Company		13,346,073,958
Ha Long Tokyo Medical and Environmental High-Tech Joint Stock Company		3,465,000,000
JWB co.,ltd	2,894,578,790	545,601,488
Golab Tuyen Quang Testing Center Joint Stock Company	2,800,000,000	0
Hoa Binh Clinic Joint Stock Company	3,927,000,000	1,386,000,000
Lou Investment Joint Stock Company	1,417,500,000	
Vinaconex Investment Company Limited	8,006,729,725	
Other objects	2,895,338,029	1,193,230,760

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Must pay short-term seller	Final number	Number at the beginning of the year
Plus	23,209,846,544	25,994,106,206

12. Buyers pay the price first

	Final number	Number at the beginning of the year
Vinam Joint Stock Company		1,380,750,000
Ba Dinh Clinic Joint Stock Company	1,575,000,000	
Golab Hung Yen Testing Center Joint Stock Company	6,300,000,000	
Golab Quang Ngai Testing Center Joint Stock Company	3,500,000,000	
Other objects	303,459,878	
Plus	11,678,459,878	1,380,750,000

13. Taxes and amounts payable by the State

	Number at the beginning of the year		Arising during the period			Final number	
	Must submit	Receivable	Number to be submitted	Number submitted	Reduced due to divestment	Must submit	Receivable
VAT on domestic sales	380,591,235	--	912,105,466	1,016,064,900		276,931,801	--
Corporate income tax	1,979,930,085	--	(2,339,558)	932,904,768	--	995,995,939	--
Personal income tax	30,693,741	--	52,424,969	46,582,507		36,236,203	--
Other taxes	--	--	41,297,630	41,297,630		--	--
Plus	<u>2,391,215,061</u>	--	<u>1,003,488,507</u>	<u>2,036,849,805</u>	--	<u>1,309,163,943</u>	--

Value added tax

The company pays value added tax using the withholding method. Value added tax rates are as follows:

- Sales of medical supplies and equipment 5%
- Revenue for providing testing, projection and imaging services linked to hospitals Non-taxable
- Sales revenue and other provision of services 10%
- Export revenue 0%

Corporate income tax

The company must pay corporate income tax on taxable income at a tax rate of 20%.

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Other taxes

The company declares and submits according to regulations.

14. Other short-term payments

	Final number	Number at the beginning of the year
Union funds	9,608,573	9,608,573
Social insurance	57,056,828	0
Health insurance	7,248,150	0
Unemployment insurance	3,079,800	0
Other short-term accounts payable	21,995,079,800	1,023,715,867
Plus	22,072,072,846	1,033,321,440

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15. Owner's investment capital	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit after tax undistributed	Non-controlling shareholder interests	Plus
Balance at beginning of previous year	431,999,740,000	(193,750,000)	2,863,107,311	194,024,695,283	5,631,877,234	634,325,669,828
Interest in the previous year	--	--	--	29,308,922,454	178,059,679	29,486,982,133
Other increases	--	--	--	--	(50,453,060)	(50,453,060)
Cost of capital increase	--	--	--	--		
Dividend	--	--	--			
Other reductions	--	--	--	667,858,373	(348,798,830)	319,059,544
Balance at end of 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
Balance at the beginning of this 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 for the period	--	--	--	588,472,852	88,593,660	677,066,512
Increase and decrease due to negative changes	--	--	--	--	--	--
Cost of capital increase	--	--	--	--	--	--
Dropped	--	--	--	--	-89,000,000	-89,000,000
Increase and decrease due to consolidation	--	--	--	--	--	--
Balance at the end of the period	431,999,740,000	(193,750,000)	2,863,107,311	224,589,949,326	5,410,278,684	664,669,325,321

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Neck voucher

	<u>Final number</u>	<u>Number at the beginning of the year</u>
Number of shares registered for issuance		
Number of shares sold to the public	43,199,974	43,199,974
- - Common shares	43,199,974	43,199,974
- - Preferential shares		
Number of shares outstanding	43,199,974	43,199,974
- - Common shares	43,199,974.	43,199,974.
- - Preferential shares		- -

Outstanding stock face value: 10,000 VND.

V.ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

a. Sales revenue and provision of services

	<u>30/09/2025</u>	<u>30/09/2024</u>
Sales revenue of goods and services	36,916,852,124	7,443,886,962
Revenue deductions	0	6,939,951,558
Plus	<u>36,916,852,124</u>	<u>14,383,838,520</u>

b. Cost of goods sold

	<u>30/09/2025</u>	<u>30/09/2024</u>
Cost of sold goods	29,274,136,353	5,798,868,496
Plus	<u>29,274,136,353</u>	<u>5,798,868,496</u>

c. Revenue of financial operations

	<u>30/09/2025</u>	<u>30/09/2024</u>
Interest on demand deposits		198,914
Other financial operations revenue	29,869,662	0
Plus	<u>29,869,662</u>	<u>198,914</u>

d. Financial costs

	<u>30/09/2025</u>	<u>30/09/2024</u>
Financial costs	605,801,576	556,995,031
Plus	<u>605,801,576</u>	<u>556,995,031</u>

e. Sales costs

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	30/09/2025	30/09/2024
Sales costs	227,533,964	184,341,860
Plus	227,533,964	184,341,860
f. Business management costs		
	30/09/2025	30/09/2024
Business management costs	1,623,418,798	-18,029,391,477
Plus	1,623,418,798	-18,029,391,477
g. Other costs		
	30/09/2025	30/09/2024
Other costs	13,494,950	-17,097,685
Plus	13,494,950	-17,097,685

h. Current corporate income tax costs

Corporate income tax payable during the year is estimated as follows:

	30/09/2025	30/09/2024
Total accounting profit before tax	3,559,775,706	13,969,446,363
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:		
- Upwards adjustments	--	--
<i>Penalty for late payment of taxes and insurance</i>	2,339,558	--
<i>Profit and loss due to consolidation</i>		
- Reduced adjustments	--	--
<i>Dividends on profits are divided</i>		
Taxable income	3,562,115,264	11,668,877,931
Parent losses are settled separately	--	
Tax-free income in subsidiaries	0	0
Taxable income	--	--
Corporate income tax rate	20%	20%
Corporate income tax payable	--	--
Corporate income tax is exempted and reduced	--	--
Adjustment of corporate income tax payable in previous years	--	--
Costs Current corporate income tax	--	--

i. Basic gains on shares

	30/09/2025	30/09/2024
Accounting profits after corporate income tax	3,562,115,264	

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	30/09/2025	30/09/2024
Profit calculated as basic interest on shares		
Weighted average quantity of ordinary shares outstanding during the year	43,199,974	43,199,974
Base gains on shares	0	

The average outstanding common shares for the year shall be calculated as follows:

	30/09/2025	30/09/2024
Common shares in circulation at the beginning of the year	43,199,974	43.199.974
Effect of shares issued during the year	--	--
Influence due to capital gains from after-tax profits	--	--
Average outstanding ordinary shares during the year	43,199,974	43,199,974

Established September 30, 2025

SCHEDULER

CHIEF ACCOUNTANT

DIRECTOR-GENERAL



Tran Thi Thanh Huong

Pham Thi Minh Thu

Nguyen Minh Tam