
SARA VIETNAM JOINT STOCK COMPANY

SEPARATE 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



Thi Thanh Huong

Accounting



Pham Thi Minh Thu



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					

Launched September 30, 2025

People who know



Thi Thanh Huong

Accounting



Phan Thi Minh Thu



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	55,363,121

Launched September 30, 2025

People who know



Tran Thi Thanh Huong

Accounting



Pham Thi Minh Thu

Superintendence



Nguyen Minh Tam

SARA VIETNAM JOINT STOCK COMPANY

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

FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

**NOTES TO THE FINANCIAL STATEMENTS
AT SEPTEMBER 30, 2025****I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS**

1. **Form of capital 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;
 - Unknown frozen goods business
 - Details: Frozen fish business, pig ears
4. **Normal production and business cycles:** Within 12 months
5. **Enterprise structure:**
 - 5.1 *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, Ba Che Commune, Quang Ninh Province, Vietnam	99%	Wholesale of medical machinery and equipment
Vietnam Japan Production Joint Stock Company	Song Hau Industrial Park - Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98.22%	Production of medical supplies and chemical packaging
Viet Medical Software Production Joint Stock Company	35 BT5 Phap Van Urban Area, Yen So Ward, Hanoi City, Vietnam	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	Floor 1 and 2, No. 1 Phuc Thinh, Be De Bridge, Kien Hung Ward, Hanoi City, Vietnam	98%	General clinic, imaging diagnosis
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam	98%	General clinic, imaging diagnosis
Soc Trang Healthcare Clinic Joint Stock Company	Ground floor No. 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam	98%	General clinic, imaging diagnosis

5.2 Affiliated companies

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

Company name	Head office address	Actual capital contribution ratio	Main business lines
Quang Binh Golab Testing Center Joint Stock Company	Cluster 1, residential group 14, Nam Ly Ward, Dong Hoi City, Quang Binh Province	30%	Activities of general, specialty and dental clinics
Vinh Phuc Golab Testing Center Joint Stock Company	Phu Thuong residential group, Lap Thach town, Lap Thach district, Vinh Phuc province	30%	Activities of general, specialty and dental clinics
Famicare Phap Van Joint Stock Company	Floor 1, Lot BT 5, No. 18 Phap Van New Urban Area - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City	30%	Activities of general, specialty and dental clinics
Golab Phap Van Testing Center Joint Stock Company	1st Floor, Lot BT 5, No. 17 Phap Van New Urban Area - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City	30%	Activities of general, specialty and dental clinics
Famicare Vinh Long Joint Stock Company	1st Floor No. 64/12C, Tran Phu Street, Ward 4, Vinh Long City, Vinh Long Province	32%	Activities of general, specialty and dental clinics
Bac Lieu Famicare Joint Stock Company	1st Floor No. 210, Ba Trieu Street, Ward 3, Bac Lieu City, Bac Lieu Province	37%	Activities of general, specialty and dental clinics
Bac Lieu Golab Testing Center Joint Stock Company	Ground floor No. 210, Ba Trieu Street, Ward 3, Bac Lieu City, Bac Lieu Province	30%	Activities of general, specialty and dental clinics
Famicare Quang Binh Joint Stock Company	Cluster 1, residential group 14, Nam Ly Ward, Dong Hoi City, Quang Binh Province	39%	Activities of general, specialty and dental clinics
Famicare Hai Duong Joint Stock Company	274 Nguyen Luong Bang, Hai Duong City	39%	Activities of general, specialty and dental clinics
Famicare Kien Giang Joint Stock Company	1st Floor No. C31-P8 (3/2 Street, An Hoa Ward, Rach Gia City, Kien Giang Province	39%	Activities of general, specialty and dental clinics
Golab Go Vap Testing Center Joint Stock Company	755 Nguyen Kiem, Ward. 3, Q. Go Vap, City. HCM	30%	Activities of general, specialty and dental clinics

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

Golab Testing Center Joint Stock Company District 5 (Market Park Hospital)	26 Tan Thanh, Ward 12, District 5, Ho Chi Minh City, Vietnam	30%	Activities of general, specialty and dental clinics
Golab Kon Tum Testing Center Joint Stock Company	No. 370 Ba Trieu Street, Quang Trung Ward, Kon Tum City, Kon Tum Province, Vietnam	30%	Activities of general, specialty and dental clinics
Bac Ninh Famicare Joint Stock Company	Dinh Quarter, Pho Moi Ward, Que Vo Town, Bac Ninh Province, Vietnam	45%	Activities of general, specialty and dental clinics
Famicare Ninh Binh Joint Stock Company	House number 128, Tue Tinh Street, Nam Thanh Ward, Ninh Binh City, Ninh Binh Province, Vietnam	45%	Activities of general, specialty and dental clinics
Famicare Hoa Binh Joint Stock Company	2nd Floor, No. 83 Cu Chinh Lan Street, Dong Tien Ward, Hoa Binh City, Hoa Binh Province, Vietnam	42%	Activities of general, specialty and dental clinics
Soc Trang Famicare Joint Stock Company	2nd Floor, No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City, Soc Trang Province, Vietnam	42%	Activities of general, specialty and dental clinics
Golab Lang Son Testing Center Joint Stock Company	1st Floor, No. 233/3 Tran Dang Ninh Street, Tam Thanh Ward, Lang Son City, Lang Son Province, Vietnam	47%	Activities of general, specialty and dental clinics
Golab Son La Testing Center Joint Stock Company	Land plot No. 21a, 21b, Map sheet No. 3/S-, Group 17, Chieng Sinh Ward, Son La City, Son La Province, Vietnam	54%	Activities of general, specialty and dental clinics
Quang Nam Golab Testing Center Joint Stock Company	Ground floor, No. 196 Trung Nu Vuong, Tan Thanh Ward, Tam Ky City, Quang Nam Province, Vietnam	54%	Activities of general, specialty and dental clinics
Golab Boundary Testing Center Joint Stock Company	1st Floor, No. 01, Residential Group 10, Noong Bua Ward, Dien Bien Phu City, Dien Bien Province, Vietnam	47%	Activities of general, specialty and dental clinics
Nam Dinh Golab Testing Center Joint Stock Company	1st Floor, No. 347, Phu Nghia Street, Loc Ha Ward, Nam Dinh City, Nam Dinh Province, Vietnam	100%	Activities of general, specialty and dental clinics
Golab Ha Giang Testing Center Joint Stock Company	1st Floor, No. 75, Nguyen Thai Hoc Street, Group 22, Minh Khai Ward, Ha Giang City, Ha Giang Province, Vietnam	48%	Activities of general, specialty and dental clinics

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

Thai Binh Golab Testing Center Joint Stock Company	1st Floor, No. 672, Ly Bon Street, Group 20, Ky Ba Ward, Thai Binh City, Thai Binh Province, Vietnam	58%	Activities of general, specialty and dental clinics
Golab Agricultural Testing Center Joint Stock Company	Ground Floor, No. 169 Hung Vuong, Nghia Trung Ward, Chiayi City, Dak Nong Province, Vietnam	38%	Activities of general, specialty and dental clinics
Golab Cao Nhan Testing Center Joint Stock Company	1st Floor, No. 78, Dong Khe Street, Group 7, Tan Giang Ward, Cao Bang City, Cao Bang Province, Vietnam	39%	Activities of general, specialty and dental clinics
Golab Bay Giang Testing Center Joint Stock Company	1st Floor, No. 585 Le Loi Street, Hoang Van Thu Ward, Bac Giang City, Bac Giang Province, Vietnam	40%	Activities of general, specialty and dental clinics
Son La Famicare Joint Stock Company	Land plot No. 86, Map sheet No. 106-96, Group 17, Ban Sang, Chieng Sinh Ward, Son La City, Son La Province, Vietnam	57%	Activities of general, specialty and dental clinics
Famicare Binh Dinh Joint Stock Company	1st Floor, No. 191 Nguyen Hue, Tran Phu Ward, Quy Nhon City, Binh Dinh Province, Vietnam	42%	Activities of general, specialty and dental clinics
Golab Kan Testing Center Joint Stock Company	1st Floor, Land Plot No. 90, Map Sheet No. 8, Group 12, P. Nguyen Thi Minh Khai, Bac Kan City, Bac Kan Province, Vietnam	100%	Activities of general, specialty and dental clinics
Ninh Thuat Golab Testing Center Joint Stock Company	38 Truong Chinh, Van Hai Ward, City. Phan Rang-Thap Cham, Ninh Thuan Province, Vietnam	86%	Activities of general, specialty and dental clinics
Khanh Hoa Golab Testing Center Joint Stock Company	Ground floor, 59 Thai Nguyen Street, Tan Tien Ward, Nha Trang City, Khanh Hoa Province, Vietnam	100%	Activities of general, specialty and dental clinics
Golab Vung Tau Testing Center Joint Stock Company	No. 745 Vo Van Kiet, Long Tam Ward, Ba Ria City, Ba Ria - Vung Tau Province, Vietnam	19%	Activities of general, specialty and dental clinics
Golab Ca Mau Testing Center Joint Stock Company	Land plot No. 28, Map sheet No. 06, Street No. 13, Cluster 6, Ward 6, Ca Mau City, Ca Mau Province, Vietnam	42%	Activities of general, specialty and dental clinics
Phu Yen Golab Testing Center Joint Stock Company	Ground floor, 04 Nguyen Hao Su, Ward 9, Tuy Hoa City, Phu Yen Province, Vietnam	69%	Activities of general, specialty and dental clinics

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

Famicare Vung Tau Joint Stock Company	1st Floor, 745 Vo Van Kiet, Long Tam Ward, Ba Ria City, Ba Ria - Vung Tau Province, Vietnam	100%	Activities of general, specialty and dental clinics
Famicare Thai Binh Joint Stock Company	2nd Floor, No. 109 Le Dai Hanh Street, Group 10, Ky Ba Ward, Thai Binh City, Thai Binh Province, Vietnam	100%	Activities of general, specialty and dental clinics
Famicare Joint Stock Company Ninh Binh	2nd Floor, House Number 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province, Vietnam	45%	Activities of general, specialty and dental clinics
Golab Testing Center Joint Stock Company Thanh Hoa	1st Floor, 70 Hai Thuong Lan Ong, Hac Thanh Ward, Thanh Hoa Province, Vietnam	33%	Activities of general, specialty and dental clinics
Golab Testing Center Joint Stock Company Taiyuan	2nd Floor, Land Plot No. 163, Map Sheet No. 68, Group 1, Quyet Thang Ward, Thai Nguyen Province, Vietnam	100%	Activities of general, specialty and dental clinics

Subsidiaries and affiliated companies are doing business normally.

6. **Statement on comparability of information on financial statements:** The financial statements data for the third quarter of 2025 ended December 31, 2025 are completely consistent and ensure comparability with the financial statements data for the third quarter of 2024 ended December 31, 2024.

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.

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparing Financial Statements

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

2. 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.

3. Accounting principles for financial investments

a) Investments in subsidiaries; joint ventures and associates;

Investments in subsidiaries, joint ventures and associates, investments contributing capital to other units are recorded at cost. Interest, dividends, profits of the periods before the investment was purchased are accounted for by a reduction in the value of the investment itself. The interest, dividends and profits of the periods after the investment was purchased are recognized for revenue.

When preparing financial statements, businesses must determine the value of lost investments to make provisions for investment losses.

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 rules for recognition and depreciation of 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

SARA VIETNAM JOINT STOCK COMPANY

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

FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

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.

1. 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.

8. 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.

9. 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.

10. 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 company no longer holds the 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;
- Determine costs related to sales transactions./.

a) 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./.

b) 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./.

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

11. 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.

12. 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...).

13. 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%.

14. Financial assets

Classification of financial assets

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.

15. 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.

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

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;
- 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.

16. 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.

Transactions with related parties during the year are disclosed in note VII.2.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Money and equivalents money

	30/09/2025	01/01/2025
Cash	1.131.047.311	3,508,549
Futures bank deposits	17,126,116	147,024,052
Plus	1,135,953,698	150,532,601

2. Must collect short-term from customers

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

	30/09/2025		01/01/2025	
	Value	Provisions	Value	Provisions
Must collect short-term from customers				
Ca Mau Testing Center Joint Stock Company	246,000,000			
Must collect other amounts	1,569,013			
Plus	247,569,013			
 3. Pay short-term seller in advance				
	30/09/2025		01/01/2025	
	Value	Provisions	Value	Provisions
<i>Pay in advance to another seller</i>				--
Hung Thinh LS Company Limited	224,162,000		224,162,000	
APG Securities Joint Stock Company	21,500,000			--
Vietnam Import-Export and Import-Export Joint Stock Corporation	22,559,000			
Thang Long Environmental Technology Transfer and Investment Company Limited	529,500,000		529,500,000	--
Other	800		93,946,297	
	797,721,800		847,608,297	
Plus				--
 4. Other accounts receivable				
a) Short term				
	30/09/2025		01/01/2025	
	Value	Provisions	Value	Provisions
<i>Receivable to related parties</i>	0	--	0	--
<i>Must collect other organizations and individuals</i>				--
Vinfat CP Company		--		--
Bet, margin	10,200,000	--	6,000,000	--
Plus	10,200,000	--	6,000,000	--
 b) Long-term				
	30/09/2025		01/01/2025	
	Value	Provisions	Value	Provisions
Sign (Vinfat car battery)	120,000,000		120,000,000	
Plus	120,000,000	--	120,000,000	--
 5. Inventory				
	30/09/2025		01/01/2025	
	Value	Provisions	Value	Provisions
Commodities	84,075,000		1,541,185,416	(1,540,000,000)
Plus	84,075,000	0	1,541,185,416	(1,540,000,000)-

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

6. Increase and decrease in tangible fixed assets

Is the value of machinery and equipment, details arising during the year are as follows:

	Original price	Accumulated wear and tear	Remaining value
Number at the beginning of the year	6,234,869,117	3,278,090,689	2,956,778,428
Depreciation during the period		717,740,721	(717,740,721)
Increase in ky			
Final number	6,234,869,117	3,995,831,410	2,239,037,707

7. Long-term financial investment**7.1 Investment in subsidiaries**

	30/09/2025		01/01/2025	
	Original price	Provisions	Original price	Provisions
<i>Invest in subsidiaries</i>	<i>275,199,000,000</i>	<i>372,859,386</i>	<i>275,199,000,000</i>	<i>204,772,378</i>
Ha Long Osaka High-Tech Equipment Manufacturing Joint Stock Company (a)	69,399,000,000	--	69,399,000,000	--
Vietnam Japan Production Link Joint Stock Company (b)	88,200,000,000	--	88,200,000,000	
Viet Medical Software Production Joint Stock Company (c)	29,400,000,000		29,400,000,000	
Tan Trieu Clinic Joint Stock Company. (d)	29,400,000,000		29,400,000,000	54,619,212
Hau Giang Healthcare Clinic Joint Stock Company. €	29,400,000,000		29,400,000,000	
Soc Trang Healthcare Clinic Joint Stock Company. (f)	29,400,000,000	222,706,220	29,400,000,000	150,153,166

7.2 Invest capital contributions in other units

	<i>18,780,000,000</i>		<i>223,131,000,000</i>	
		<i>442,307,305</i>		<i>33,356,579</i>
Obstetrics and Children's Center Phu Tho Provincial General Hospital (j)			204,227,000,000	--
Friendship Medicare Clinic Joint Stock Company(k)	4,640,000,000		4,764,000,000	
Ninh Binh Medicare Clinic Joint Stock Company(l)	4,640,000,000		4,640,000,000	
Ba Dinh Clinic Joint Stock Company (m)	4,700,000,000		4,700,000,000	
Nghe An Clinic Joint Stock Company (n)	4,800,000,000		4,800,000,000	
Plus	18,780,000,000	442,307,305	223,131,000,000	33,356,579

(a) Investment in Ha Long Osaka High-Tech Equipment Manufacturing Joint Stock Company according to Joint Stock Company Business Registration Certificate No. 5702075936 changed for the second time on August 14, 2023. Accordingly, the Company contributes an amount of 69,399,000,000 VND equivalent to 99% of charter capital.

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

(b) Investment in Vietnam Japan Production Joint Stock Company according to Joint Stock Company Business Registration Certificate No. 6300345260 changed for the 3rd time on November 17, 2023. Accordingly, the Company contributed an amount of 88,200,000,000 VND equivalent to 98.22% of charter capital.

(c) Is an investment in Viet Medical Software Production Joint Stock Company according to Business Registration Certificate No. 0109725491 issued by Hanoi Department of Planning and Investment on August 2, 2021. By March 31, 2023, the Company had contributed 29,400,000,000 VND equivalent to 98% of charter capital.

(d) Is an investment in Tan Trieu Clinic Joint Stock Company according to Business Registration Certificate No. 0109734577 issued by Hanoi Department of Planning and Investment on August 18, 2021. By March 31, 2023, the Company had contributed 29,400,000,000 VND equivalent to 98% of charter capital.

(e) Is an investment in Hau Giang Healthcare Clinic Joint Stock Company according to Business Registration Certificate No. 2200794804 issued by the Department of Planning and Investment of Hau Giang province on August 16, 2021. By March 31, 2023, the Company had contributed 29,400,000,000 VND equivalent to 98% of charter capital.

(f) Is an investment in Soc Trang Healthcare Clinic Joint Stock Company according to Business Registration Certificate No. 6300346338 issued by the Department of Planning and Investment of Hau Giang province on July 23, 2021. By March 31, 2023, the Company had contributed 29,400,000,000 VND equivalent to 98% of charter capital.

(J) 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/BVĐKPT-SRA dated September 24, 2019 and Appendix No. 02 dated October 29, 2019, capital contribution amount is 204,227,000,000 VND, the contribution period is 36 years. The company is granted a Capital Contribution Certificate corresponding to each capital contribution. Until March 31, 2023, the Company has contributed capital to Phu Tho Provincial General Hospital of 204,227,000,000 VND. Up to now, the Obstetrics and Pediatrics Center has come into operation. Completed the transfer transaction on March 6, 2025 for the US Medical Equipment and Production Joint Stock Company (according to the Council of Industry and Technology dated February 15, 2025)

(k) Is the investment from Sara Vietnam Joint Stock Company into Medicare Friendship Clinic Joint Stock Company The capital contribution amount is: 4,640,000,000(Four billion six hundred and forty million VND./.).

(l) Is the investment from Sara Vietnam Joint Stock Company into Ninh Binh Medicare Clinic Joint Stock Company The capital contribution amount is: 4,640,000,000(Four billion six hundred forty million VND./.).

(m) Is the investment from Sara Vietnam Joint Stock Company into Ba Dinh Clinic Joint Stock Company The capital contribution amount is: 4,700,000,000(Four billion seven hundred million VND./.).

(n) Is the investment from Sara Vietnam Joint Stock Company into Nghe An Clinic Joint Stock Company The capital contribution amount is: 4,800,000,000(Four billion eight hundred million VND./.).

7.3 Invest in joint ventures and affiliated companies

		30/09/2025		01/01/2025	
		Rates	Backroom	Rates	Backroom
(1)	Quang Binh Golab Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	(16,443,563)
(2)	Vinh Phuc Golab Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	(20,147,222)
(3)	Famicare Phap Van Joint	9,000,000,000		9,000,000,000	(17,080,790)

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

	Stock Company			
(4)	Golab Phap Van Testing Center Joint Stock Company	9,000,000,000	9,000,000,000	(2,295,121)
(5)	Famicare Vinh Long Joint Stock Company	9,000,000,000	8,500,000,000	(20,941,542)
(6)	Bac Lieu Famicare Joint Stock Company	9,000,000,000	5,000,000,000	(18,996,157)
(7)	Bac Lieu Golab Testing Center Joint Stock Company	9,000,000,000	9,000,000,000	(28,927,220)
(8)	Famicare Quang Binh Joint Stock Company	9,000,000,000	8,180,000,000	(14,967,043)
(9)	Famicare Hai Duong Joint Stock Company	9,000,000,000	8,170,000,000	(14,329,810)
(10)	Famicare Kien Giang Joint Stock Company	9,000,000,000	3,000,000,000	(12,295,003)
(11)	Golab Go Vap Testing Center Joint Stock Company	9,000,000,000	9,000,000,000	(24,962,675)
(12)	Golab Testing Center Joint Stock Company District 5 (Market Park Hospital)	9,000,000,000	9,000,000,000	(23,000,433)
(13)	Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000	9,000,000,000	(5,822,879)
(14)	Bac Ninh Famicare Joint Stock Company	4,500,000,000	4,500,000,000	(33,496,716)
(15)	Famicare Ninh Binh Joint Stock Company	4,500,000,000	4,500,000,000	(13,939,079)
(16)	Famicare Hoa Binh Joint Stock Company	4,200,000,000	4,200,000,000	(19,557,146)
(17)	Soc Trang Famicare Joint Stock Company	4,200,000,000	4,200,000,000	(3,929,600)
(18)	Golab Lang Son Testing Center Joint Stock Company	7,800,000,000		
(19)	Golab Son La Testing Center Joint Stock Company	10,500,000,000		
(20)	Quang Nam Golab Testing Center Joint Stock Company	9,300,000,000		
(21)	Golab Boundary Testing Center Joint Stock Company	12,790,000,000		
(22)	Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000		
(23)	Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000		
(24)	Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000		
(25)	Golab Agricultural Testing Center Joint Stock Company	9,300,000,000		
(26)	Golab Cao Nhan Testing Center Joint Stock Company	7,800,000,000		
(27)	Golab Bay Giang Testing Center Joint Stock Company	7,800,000,000		
(28)	Son La Famicare Joint Stock Company	4,600,000,000		
(29)	Famicare Binh Dinh Joint Stock Company	4,200,000,000		
(30)	Golab Kan Testing Center Joint Stock Company	13,800,000,000		

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Notes to the Financial Statements (continued)

(31)	Ninh Thuat Golab Testing Center Joint Stock Company	7,800,000,000			
(32)	Khanh Hoa Golab Testing Center Joint Stock Company	7,800,000,000			
(33)	Golab Vung Tau Testing Center Joint Stock Company	3,418,000,000			
(34)	Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000			
(35)	Phu Yen Golab Testing Center Joint Stock Company	10,400,000,000			
(36)	Famicare Vung Tau Joint Stock Company	4,600,000,000			
(37)	Famicare Thai Binh Joint Stock Company	4,600,000,000			
(38)	Golab Testing Center Joint Stock Company Thanh Hoa	5,054,000,000			
(39)	Famicare Nam Dinh Joint Stock Company	4,600,000,000			
(40)	Golab Testing Center Joint Stock Company Taiyuan	2,074,500,000			
	Phew	324,636,500,000	2,044,511,576	122,250,000,000	(291,131,999)

-1 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Testing Center Joint Stock Company Quang Binh The capital contribution amount paid on March 31, 2025 is 9,000,000,000 dollars

-2 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Vinh Phuc Testing Center Joint Stock Company, the capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-3 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Phap Van Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-4 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Phap Van Testing Center Joint Stock Company The capital contribution amount paid on March 31, 2025 is 9,000,000,000 dollars

-5 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Vinh Long Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-6 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Bac Lieu Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-7 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Bac Lieu Testing Center Joint Stock Company, the capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-8 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Quang Binh Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-9 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Hai Duong Joint Stock Company, the capital contribution amount paid on March 31, 2025 is 9,000,000,000 dollars

-10 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Kien Giang Joint Stock Company, the capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-11 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Go Vap Testing Center Joint Stock Company, the capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-12 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Testing Center Joint Stock Company District 5 (Market Park Hospital) The capital contribution amount contributed on March 31, 2025 is 9,000,000,000 people

-13 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Kon Tum Testing Center Joint Stock Company, the capital contribution amount contributed on March 31, 2025 is 9,000,000,000 dollars

-14 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Bac Ninh Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,500,000,000 dollars

-15 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Ninh Binh Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,500,000,000 dollars

-16 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Hoa Binh Joint Stock

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

Company The capital contribution amount contributed on March 31, 2025 is 4,200,000,000 dollars

-17 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Soc Trang Famicare Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,200,000,000 people

-18 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Lang Son Testing Center Joint Stock Company The capital contribution amount contributed on June 30, 2025 is 7,800,000,000 clumps

-19 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Son La Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 10,500,000,000 clumps

-20 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Quang Nam Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 9,300,000,000 clumps

-21 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Dien Bien Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 12,790,000,000 clumps

-22 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Nam Dinh Testing Center Joint Stock Company The capital contribution amount has been contributed every day 30/09/2025 is 13,800,000,000 clumps

-23 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Ha Giang Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 13,800,000,000 clumps

-24 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Thai Binh Testing Center Joint Stock Company The capital contribution amount contributed on April 4, 2025 is 13,800,000,000 clumps

-25 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Dak Nong Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 9,300,000,000 clumps

-26 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Cao Bao Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 7,800,000,000 clumps

-27 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Bay Giang Testing Center Joint Stock Company The capital contribution amount contributed on June 20, 2025 is 7,800,000,000 clumps

-28 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Son La Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,600,000,000 clumps

-29 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Binh Dinh Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,200,000,000 clumps

-30 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Bay Kan Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 13,800,000,000 clumps

-31 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Ninh Thuc Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 7,800,000,000 clumps

-32 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Khanh Hoa Testing Center Joint Stock Company Capital contribution amount contributed on day 30/09/2025 is 7,800,000,000 clumps

-33 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Vung Tau Testing Center Joint Stock Company The capital contribution amount contributed on April 22, 2025 is 3,418,000,000 clumps

-34 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Ca Mau Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 10,600,000,000 clumps

-35 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Phu Yen Testing Center Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 10,400,000,000 clumps

-36 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Vung Tau Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,600,000,000 people

-37 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Thai Binh Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,600,000,000 people

-38 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Joint Stock Company Thanh Hoa Golab Examination Center The capital contribution amount has been contributed every day 30/09/2025 is 5,054,000,000 clumps

-39 Is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Nam Dinh Joint Stock Company The capital contribution amount contributed on March 31, 2025 is 4,600,000,000 people

-40 Is the investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Testing Center Joint Stock Company Taiyuan 30/09/2025 is 2,074,500,000 clumps

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

8. Must pay short-term seller

	30/09/2025	01/01/2025
<i>Payable to other suppliers</i>		
Viet My Invalids Joint Stock Company		626,000,000
Toz Vietnam Production and Trading Company Limited		0
Dong A Small Securities Company	59,500,000	59,500,000
Conico Construction Inspection and TB Technology	53,000,000	53,000,000
CPTV Company		
Vinaconex Private Company Limited	8,006,729,725	0
3P Medical Equipment and Instruments Co., Ltd	1,268,700,000	1,268,700,000
Can Tho Medicare Joint Stock Company		2,887,500,000
Hoa Binh Clinic Joint Stock Company	3,927,000,000	
Nhan Tam Viet Accounting Company Limited		
Kanpeki Publishing Company Limited		13,346,073,958
Other providers (CPN, VPP, VC....)	387,451,668	
	13,806,555,351	18,240,773,958
Plus		

9. Buyer pays in advance

	30/09/2025	01/01/2025
The company operates Ba Dinh clinic	1,575,000,000	
Vinam Joint Stock Company	0	1,380,750,000
Plus	1,575,000,000	1,380,750,000

10. 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	Must submit	Receivable
VAT on domestic sales	308,195,619	--	308,039,248	339,303,066	276,931,801	--
Corporate income tax			929,865,690	929,865,690		
Personal income tax	7,438,930		18,703,760	13,980,158	12,162,532	--
Other taxes	--	--	9,317,249	9,317,249		--
Fees, charges and other payables			16,841,575	16,841,575		
Plus	315,634,549		1,282,767,522	1,309,307,738	299,947,578	0

Value added tax

The company pays value added tax by the deductive method. Value added tax rates are as follows:

- Sales of medical supplies and equipment 5%
- Revenue for providing testing, screening, and imaging services linked to hospitals and cryogenic services has not passed. Non-taxable
- Sales revenue and other provision of services 10%

Corporate income tax

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

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

Other taxes

The company declares and submits according to regulations.

11. Short-term costs

	30/09/2025	01/01/2025
Interest expense payable (PM YTV)	--	--
Investment trust fee	--	--
Other short-term expenses payable		
Plus		

12. Other short-term payments

	30/09/2025	01/01/2025
Union funds	9,608,573	9,608,573
Social insurance	21,697,088	
Health insurance	1,752,300	
Unemployment insurance	743,400	
Other short-term accounts payable	20,924,457,260	91,276,071
Plus	20,957,659,558	100,884,644

13. Equity

	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit after tax undistributed	Plus
Balance at the beginning of this year	431,999,740,000	(193,750,000)-	2,863,107,311	159,532,183,303	594,201,280,614
Profit last year	--	--	--	7,249,328,445	7,249,328,445
Issuance of shares collected in money			--	--	
Balance at end of previous year	431,999,740,000	(193,750,000)	2,863,107,311	16,6781,511,748	601,450,609,059
Balance at the beginning of this year	431,999,740,000	(193,750,000)	2,863,107,311	166,781,511,748	601,450,609,059
Issuance of shares collected in money			--	--	
Profit in this period	--	--	--	2,422,314,044	2,422,314,044
Balance at the end of this period	431,999,740,000	(193,750,000)	2,863,107,311	170,140,755,174	604.809.852.485

Stock

	Final number	Number at the beginning of the year
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
-- Preferential shares	--	--
Number of shares outstanding	43,199,974	43,199,974
-- Common shares	43,199,974	43,199,974
-- Preferential shares	--	--

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

Outstanding stock face value: 10,000 VND.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**1. Sales revenue and provision of services**

	30/09/2025	30/09/2024
Sales revenue of goods and provision of services	6,928,400,000	7,443,886,962
Revenue reductions		6,939,951,558
Plus	6,928,400,000	503,935,404

2. Cost of goods sold

	30/09/2025	30/09/2024
Cost of goods sold	6,237,000,000	5,798,868,496
Plus	6,237,000,000	5,798,868,496

3. Revenue of financial operations

	30/09/2025	30/09/2024
Interest on deposits	10.288	198,914
Stock investment interest		
Dividends, profits are divided	3,500.000,000	
Plus	3,500,010,288	198,914

4. Financial costs

	30/09/2025	30/09/2024
Interest costs		
Financial costs	691,229,062	556,995,031
Plus	691,229,062	556,995,031

5. Sales costs

	30/09/2025	30/09/2024
		184,341,860
Plus		184,341,860

6. Business management costs

	30/09/2025	30/09/2024
	1,063,995,607	(18,029,391,477)
Plus	1,063,995,607	(18,029,391,477)

7. Other costs

	30/09/2025	30/09/2024
Fines for late payment of taxes and insurance	13.871.575	(17,097,685)
Plus	13.871.575	(17,097,685)

8. Current corporate income tax costs

	30/09/2025	30/09/2024
Total accounting profit before tax	2,422,314,044	13,969,446,363

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the financial year ended 31 December 2025

Notes to the Financial Statements (continued)

	30/09/2025	30/09/2024
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	0	0
- Upwards adjustments	13,871,575	
<i>Fines for late payment of taxes and insurance</i>		
- Reduced adjustments		
<i>Dividends, profits are divided</i>		
Taxable income		
Previous years' losses are transferred		
Taxable income	2,422,314,044	11,668,877,931
Corporate income tax rate	20%	20%
<i>Corporate income tax payable</i>		
<i>Adjustment of corporate income tax payable in previous years</i>		
Costs Current corporate income tax		

VII. OTHER INFORMATION

1. No

Established on October 309 year 2025

Chartist

Chief accountant

Director-General



Tran Thi Thanh Huong



Pham Thi Minh Thu



Nguyen Minh Tam