

AMERICAN VIETNAMSEBIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai
Tan My Ward, Ho Chi Minh City

SEPARATE FINANCIAL STATEMENTS
Second Quarter of 2025

Ho Chi Minh, July 2025



AMERICAN VIETNAMSEBIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai, Tan Mỹ Ward, Ho Chi Minh City

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AMERICAN VIETNAMESE BIOTECH INC

4F, Phu Ma Duong Building, No. 85 Hoang Van Thai Street, Tan My Ward, Ho Chi Minh City

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of American Vietnamese Biotech INC(hereinafter referred to as "the Company") presents its Report and the Company's Separate Financial Statements for the Fourth Quarter.

Company Overview

American vietnamese biotech inc was established and operated under the Business Registration Certificate of Joint Stock Company No. 3800237998, first registered on August 26, 2002, changed for the 23rd time on August 5, 2024, issued by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City.

Charter capital : 1.311.056.500.000 VND.

Stock code : AMV.

Number of shares : 131.105.650 shares.

Face value : 10,000 VND.

The Company's head office is located at 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.

The Company's business lines are medical equipment and medical testing chemicals.

Board of Directors and Management

Members of the Board of Directors and the Board of Management during the accounting period and up to the date of this report include:

Board of Directors

Mr. Nakatani Yoshitaka Chairman of the Board

Mrs. Dang Nhi Nuong Member

Mr. Le Khanh Nguyen Member

Board of Directors

Mrs. Dang Nhi Nuong Director

Legal representative

The legal representative of the Company during the accounting period and up to the time of this report is Ms. Dang Nhi Nuong – Director

The Board of Directors is responsible for preparing the Separate financial statements that give a true and fair view of the Separate financial position, Separate results of operations and Separate cash flows of the Company during the accounting period. In preparing the Separate financial statements for the two quarter, the Board of Directors must:

- Select suitable accounting policies and apply them consistently;

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REPORT OF THE BOARD OF DIRECTORS

- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, and all material discrepancies have been presented and explained in the Separate Financial Statements for the two quarter ;
- Prepare the Separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Establish and implement an effective internal control system to minimize the risk of material misstatement due to fraud or error in the preparation and presentation of the quarterly Separate financial statements. Two. .

The Board of Directors is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position and performance of the Company and that the accounting records comply with the applicable accounting system. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and the statutory requirements relevant to the preparation and presentation of the Separate Financial Statements. II .

The Board of Directors confirms that it has complied with the above requirements in preparing the Separate Financial Statements for the quarter. II .

Approval of Separate Financial Statements

Board of Directors approves the quarterly Separate financial statements II attached. The Separate financial statements for the fourth quarter have fairly and fairly reflected the Separate financial situation of the Company as of June 30, 2025 , as well as the Separate business results for the quarter II and Separate cash flows for the period ended on the same date, in accordance with accounting standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of the Separate Financial Statements for the quarter. II .

On behalf of the Board of Directors



Dang Nhi Nuong

Director

Ho Chi Minh City, July 30, 2025

SEPARATE BALANCE SHEET
As of June 30, 2025

Unit: VND

ASSET	Code	Note	30/06/2025	01/01/2025
A. SHORT-TERM ASSETS	100		29.838.566.580	181.424.053.900
I. Cash and cash equivalents	110	5.01	3.733.061.864	2.123.348.100
1. Cash	111		3.733.061.864	2.123.348.100
III. Short-term receivables	130		11.282.234.763	168.743.010.523
1. Short-term trade receivables	131	5.02	6.063.896.543	153.370.344.475
2. Short-term vendor advance	132	5.03	4.001.542.611	9.524.350.514
3. Short-term loan receivable	135			-
4. Other short-term receivable	136	5.04	1.304.880.893	6.107.640.662
5. Provision for doubtful short-term receivables	137		(88.085.284)	(259.325.128)
IV. Inventory	140	5.05	14.622.115.770	10.357.695.277
1. Inventory	141		14.622.115.770	10.357.695.277
V. Other short-term assets	150		201.154.183	200.000.000
2. Deductible value added tax	152		201.154.183	-
4. Other short-term assets	155			200.000.000
B. LONG-TERM ASSETS	200		1.627.544.482.093	1.485.939.099.062
II. Fixed assets	220		64.184.728.105	65.432.066.344
1. Tangible fixed assets	221	5.08	28.402.998.713	26.678.967.158
- Original price	222		53.711.890.809	50.034.090.809
- Accumulated depreciation	223		(25.308.892.096)	(23.355.123.651)
2. Intangible fixed assets	227	5.09	35.781.729.392	38.753.099.186
- Original price	228		59.564.895.987	59.564.895.987
- Accumulated depreciation	229		(23.783.166.595)	(20.811.796.801)
IV. Long-term unfinished assets	240		20.691.865.470	20.691.002.908
1. Cost of unfinished basic construction	242		20.691.865.470	20.691.002.908
V. Long-term financial investment	250	5.10	1.542.518.590.636	1.399.802.674.180
1. Investments in subsidiaries	251		1.254.740.000.000	1.284.140.000.000
2. Investment in joint ventures and associates	252		153.300.000.000	153.300.000.000
3. Investing in other entities	253		192.727.000.000	-
4. Long-term financial investment reserve	254		(58.248.409.364)	(37.637.325.820)
VI. Other long term assets	260		149.297.882	13.355.630
1. Long-term prepaid expenses	261	5.06	149.297.882	13.355.630
TOTAL ASSET	270		1.657.383.048.673	1.667.363.152.962

SEPARATE BALANCE SHEET (continued)
As of June 30, 2025

CAPITAL SOURCE	Code	Note	30/06/2025	01/01/2025
C. LIABILITIES PAYABLE	300		122.871.221.884	122.958.438.171
I. Short-term debt	310		122.871.221.884	122.958.438.171
1. Short-term trade payables	311	5.11	642.964.468	1.149.011.676
3. Taxes and other payments to the State	313	5.07	11.928.161	898.719.173
4. Payable to workers	314		1.321.360.916	593.880.249
5. Short-term payable expenses	315	5.12	21.732.252.612	19.760.461.246
6. Other short-term payables	319	5.13	76.036.619.900	75.931.270.000
7. Short-term loans and finance leases	320	5.14	23.126.095.827	24.625.095.827
D. OWNER'S EQUITY	400	5.15	1.534.511.826.789	1.544.904.714.791
I. Equity	410		1.534.511.826.789	1.544.904.714.791
1. Owner's equity	411		1.311.056.500.000	1.311.056.500.000
- Common shares with voting rights	411a		1.311.056.500.000	1.311.056.500.000
2. Capital surplus	412		(395.300.000)	(395.300.000)
3. Undistributed profit after tax	421		223.850.626.789	234.243.514.791
- Undistributed profit after tax accumulated to the end			234.243.514.791	246.895.237.887
- Undistributed profit this period			(10.392.888.002)	(12.651.723.096)
TOTAL CAPITAL	440		1.657.383.048.673	1.667.863.152.962



Dang Nhi Nuong
Director

Ho Chi Minh City, July 30, 2025

Dang Thi Thanh Tuyen
Chief accountant

Nguyen Thu Huyen
Preparator by

SEPARATE BUSINESS PERFORMANCE REPORT FOR THE
SECOND QUARTER OF 2025

ITEMS	Code	Note	Quarter II 2025		Accumulated from the beginning of the year to the end of this period	
			This year	Last year	This year	Last year
1. Sales and service revenue	01	6.01	2.986.430.973	10.953.264.234	6.427.336.856	33.117.279.215
2. Revenue deductions	02		-	-		
3. Net revenue from sales and services	10		2.986.430.973	10.953.264.234	6.427.336.856	33.117.279.215
4. Costs of goods sold	11	6.02	3.752.467.590	22.885.195.180	7.366.727.194	32.299.510.147
5. Gross profit from sales and service provision	20		(766.036.617)	(11.931.930.946)	(939.390.338)	817.769.068
6. Financial revenue	21	6.03	279.116	51.881	17.009.703.732	5.000.186.282
7. Financial expenses	22	6.04	20.920.564.483	105.210.272.347	22.904.874.910	104.985.495.865
- Including: interest expense	23		1.522.654.803	6.219.359.701	2.293.791.366	7.388.265.742
8. Cost of sales	25		66.666.663	90.000.000	135.413.326	150.550.707
9. Business management costs	26	6.06	1.876.430.897	993.186.934	3.520.734.826	1.814.274.361
10. Net operating profit	30		(23.629.419.544)	(118.225.338.346)	(10.490.709.668)	(101.132.365.583)
11. Other income	31	6.07	140.117.518	-	140.217.607	
12. Other costs	32	6.08	42.395.941	30.940.246	42.395.941	30.940.246
13. Other profits	40		97.721.577	-30.940.246	97.821.666	(30.940.246)
14. Total accounting profit before tax	50		(23.531.697.967)	(118.256.278.592)	(10.392.888.002)	(101.163.305.829)
15. Current corporate income tax expenses		6.09	-	-		
16. Deferred corporate income tax expenses	52		-	-		
17. Profit after corporate income tax	60		(23.531.697.967)	(118.256.278.592)	(10.392.888.002)	(101.163.305.829)



Dang Nhi Nuong
Director

Ho Chi Minh City, July 30, 2025

Dang Thi Thanh Tuyen
Chief accountant

Nguyen Thu Huyen
Preparator by

SEPARATE STATEMENT OF CASH FLOWS
(By Indirect method)

SECOND QUARTER OF 2025

ITEMS	Code	This year	Last year
I. Cash flows from operating activities	01		
1. Profit before tax		(10.392.888.002)	(101.163.305.829)
2. Adjustments for the following items:		25.363.754.976	106.573.692.768
- Depreciation of fixed assets and investment real estate	02	4.924.275.677	5.023.460.818
- Provisions	03	20.439.843.700	99.162.152.490
- Profit and loss from investment activities	05	(364.401)	(5.000.186.282)
- Interest expenses	06	-	7.388.265.742
3. Profit from operations before changes in working capital	08	14.970.866.974	5.410.386.939
- Increase, decrease receivables	09	157.630.861.421	(4.829.397.491)
- Increase, decrease inventory	10	(4.264.420.493)	19.390.135.494
- Increase, decrease payables	11	1.411.783.713	7.069.711.002
- Increase, decrease prepaid expenses	12	(135.942.252)	29.494.656
- Interest paid	14		(23.631.642)
<i>Net cash flow from operating activities</i>	20	169.613.149.363	27.046.698.958
II. Cash flows from investing activities			
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21	(4.030.000.000)	-
2. Tiền thu từ thanh lý, nhượng bán TSCĐ và các TS dài hạn khác	22	352.200.000	-
3. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác	24	500.000.000	-
4. Money spent on investment in other entities	25	(204.227.000.000)	(35.263.500.000)
7. Tiền thu hồi đầu tư góp vốn vào đơn vị khác	26	40.900.000.000	-
6. Interest income, dividends and profits	27	364.401	5.000.186.282
<i>Net cash flows from investing activities</i>	30	(166.504.435.599)	(30.263.313.718)
III. Cash flow from financing activities			
1. Loan principal repayment	34	(1.499.000.000)	(2.153.437.823)
<i>Net cash flow from financing activities</i>	40	(1.499.000.000)	(2.153.437.823)
Net cash flow during the period	50	1.609.713.764	(5.370.052.583)

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Van Thai, Tan My, Ho Chi Minh City

From B 03-DN
Issued under Circular 200/2014/TT-BTC
22 December 2014 of the Ministry of Finance

SEPARATE STATEMENT OF CASH FLOWS


(By Indirect method)
SECOND QUARTER OF 2025

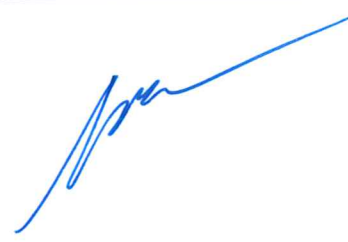
ITEMS	Code	This year	Last year
Cash and cash equivalents at the beginning of the year	60	2.123.348.100	6.404.911.296
Cash and cash equivalents at the end of the period	70	3.733.061.864	1.034.858.713



Đang Nhi Nuong
Director

Ho Chi Minh City, July 30, 2025


Dang Thi Thanh Tuyen
Chief accountant


Nguyen Thu Huyen
Preparator by

These explanatory notes are an integral part of and should be read in conjunction with the accompanying separate financial statements.

1. OPERATIONAL CHARACTERISTICS

1.1 Form of Capital Ownershi

Amvi Biotec Inc. is established and operating under the Enterprise Registration Certificate No. 3800237998, initially issued on August 26th, 2002, and amended for the 23rd time on August 5th, 2024, by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City.

- **Charter Capital** : 1.311.056.500.000 VND
- **Stock Code** : AMV
- **Number of Shares** : 131.105.650 shares
- **Par Value** : 10.000 VND per share
- **Head Office** : 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai Street, Tan My Ward, Ho Chi Minh City, Vietnam.

1.2 Business Areas

The Company operates in the field of medical equipment and medical testing chemicals.

1.3 Business Activities

Retail of pharmaceuticals, medical instruments, cosmetics, and hygiene products in specialized stores. Specifically:

Trading pharmaceuticals, medical equipment, instruments, and medical testing chemicals.

Manufacturing medical, dental, orthopedic, and rehabilitation equipment. Specifically: manufacturing medical testing instruments.

Manufacturing pharmaceuticals, chemical drugs, and medicinal materials. Specifically: manufacturing and trading vaccines and medical biological products.

Real estate business, including ownership, usage rights, or leasing. Specifically: real estate trading.

Manufacturing cosmetics, soaps, detergents, polishes, and cleaning products.

Agency, brokerage, and auction activities. Specifically: consignment agency. Manufacturing plastic products.

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NOTES TO SEPARATE FINANCIAL STATEMENTS

Quarter II 2025

Asset holding company activities. Specifically: financial investment.

Other professional, scientific, and technological activities not classified elsewhere. Specifically: technology transfer.

1.4 Normal Production and Business Cycle

The Company's normal production and business cycle does not exceed 12 months.

1.5 Statement on the Comparability of Information in the Financial Statements

The comparative figures of the previous period are consistent and comparable with those of the current period.

1.6 Company Structure

Company	Place of establishment	Benefit ratio (%)	Voting rights	Main business activities
Directly owned companies				
1. Viet My Hospital Investment Joint Stock Company	No. 307 Nguyen Du Street extended, Nong Trang Ward, Phu Tho Province, Vietnam	83.33	83.33	Wholesale of pharmaceuticals and medical instruments, wholesale of medical machinery and equipment
2. Ha Long Kyoto Technology Development Joint Stock Company	Lot A15, Nam Son Industrial Park, Ba Che Commune, Quang Ninh Province, Vietnam	99	99	Manufacture of medicines, pharmaceutical chemicals and pharmaceutical materials. Manufacture of ovens, furnaces and kilns
3. Kyoto Bai Chay Clinic Joint Stock Company	Group 4, Zone 4, Bai Chay Ward, Quang Ninh Province	98	98	General and specialized clinics
4. Song Hau New Technology Application Research Joint Stock Company	Song Hau Industrial Park Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98	98	Manufacture of ovens, furnaces and furnaces
5. Ha Dong Clinic Joint Stock Company	3rd Floor, No. 1 Phuc Thinh, Cau Buu, Kien Hung Ward, Hanoi City, Vietnam	98	98	General, specialist and dental clinics
6. Hoa Binh Clinic Joint Stock Company	1st Floor, No. 83 Cu Chinh Lan Street, Group 13, Hoa Binh Ward, Phu Tho Province, Vietnam	98	98	General, specialist and dental clinics

AMERICAN VIETNAMESE BIOTECH INC

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NOTES TO SEPARATE FINANCIAL STATEMENTS

Quarter II 2025

7. Viet Tri Clinic Joint Stock Company	No. 307 Nguyen Du Street extended, Nong Trang Ward, Phu Tho Province, Vietnam	98	98	General, specialist and dental clinics
8. Gia Lam High-Tech Clinic Joint Stock Company	18BT5 Phap Van - Tu Hiep urban area, Yen So ward, Hanoi city, Vietnam	98	98	General, specialist and dental clinics
9.Can Tho Medicare Clinic Joint Stock Company	No. 408 Nguyen Van Cu Street, An Binh Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
10.Hau Giang Medicare Clinic Joint Stock Company	No. 16, 1st Floor, Street No. 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
11.Soc Trang Medicare Clinic Joint Stock Company	1st Floor, No. 438 Le Duan Street, Ward 4, Phu Loi Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
12.Nga Bay Medicare Clinic Joint Stock Company	No. 222, 30/4 Street, Area 5, Nga Bay Ward, Can Tho City	98	98	General, specialist and dental clinics
13. Leopard Solutions Joint Stock Company	No. 34, Street 79, Dinh Hamlet, Cu Chi Commune, Ho Chi Minh City, Vietnam	75	75	Computer programming
Indirectly owned companies				
1. Famicare Thu Duc Joint Stock Company	28 Hien Vuong, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam	96.04	96.04	General, specialist and dental clinics
2.Nha Be Medicare Clinic Joint Stock Company	1st Floor, No. 178 Nguyen Thai Son, Hanh Thong Ward, Ho Chi Minh City	96.04	96.04	General, specialist and dental clinics
3. Famicare Vinh Yen Joint Stock Company	2nd Floor, No. 79 Ba Trieu Street, Vinh Phuc Ward, Phu Tho	88.2	88.2	General, specialist and dental clinics
Investment in associates				
1. Huu Nghi Medicare clinic Joint Stock Company	No. 179 Giai Phong Street, Bach Mai Ward, Hanoi City	49	49	General, specialist and dental clinics
2.Golab Ninh Binh Testing Center Joint Stock Company	1st Floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh	49	49	General, specialist and dental clinics

AMERICAN VIETNAMESE BIOTECH INC

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NOTES TO SEPARATE FINANCIAL STATEMENTS

Quarter II 2025

3. Golab Phap Van Testing center Joint Stock Company	1st Floor, Lot BT 5, No. 18, New Urban Area, Phap Van - Tu Hiep, Yen So Ward, Hanoi City	35	35	General, specialist and dental clinics
4. Fami care Phap Van Joint Stock Company	1st Floor, Lot BT 5, No. 17, New Urban Area Phap Van - Tu Hiep, Yen So Ward, Hanoi City	35	35	General, specialist and dental clinics
5. Golab Go Vap Testing Center Joint Stock Company	Lầu 1, Số 178 Nguyễn Thái Sơn, Phường Hạnh Thông, TP Hồ Chí Minh	35	35	General, specialist and dental clinics
6. Nghe An clinic Joint Stock Company	1st Floor, No. 68 Ho Tong Thoc Street, Block 13, Vinh Phu Ward, Nghe An	35	35	General, specialist and dental clinics
7. Ba Dinh clinic Joint Stock Company	No. 37A Doc Phu San, De La Thanh Street, Lang Ward, Hanoi City, Vietnam	35	35	General, specialist and dental clinics
8. Golab Bac Lieu Testing Center Joint Stock Company	Ground Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province, Vietnam	35	35	General, specialist and dental clinics
9. Golab Binh Duong Test Center Joint Stock Company	634 Binh Duong Boulevard, Zone 5, Phu Loi Ward, Ho Chi Minh City, Vietnam	35	35	General, specialist and dental clinics
10. Famicare Tuyen Quang Joint Stock Company	2nd Floor, No. 23, Hoa Lu Street, Group 01, Minh Xuan Ward, Tuyen Quang	35	35	General, specialist and dental clinics
11. Golab Vung Tau Testing Center Joint Stock Company	No. 745 Vo Van Kiet, Tam Long Ward, Ho Chi Minh City, Vietnam	49	49	General, specialist and dental clinics
12. Golab Tien Giang Testing Center Joint Stock Company	1st Floor, No. 75, Nguyen Thai Hoc Street, Group 22, Ha Giang 2 Ward, Tuyen Quang	49	49	General, specialist and dental clinics
13. Golab Ha Giang Testing Center Joint Stock Company	368A, Phuoc Hoa Hamlet, Trung An Ward, Dong Thap Province, Vietnam	35	35	General, specialist and dental clinics

2. FISCAL YEAR AND CURRENCY USED IN ACCOUNTING

The Company's fiscal year begins on January 1st and ends on December 31st each year. The currency used in accounting records is the Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND POLICIES APPLIED

3.1 Accounting Policies Applied

The Company applies the accounting regime issued under Circular No. 200/2014/TT-BTC, which provides guidance on corporate accounting regimes dated December 22, 2014, as amended and supplemented by Circular No. 75/2015/TT-BTC dated May 18, 2015, and Circular No. 53/2016/TT-BTC dated March 21, 2016, issued by the Ministry of Finance.

3.2 Statement of Compliance with Accounting Standards and Policies

The Company has applied the Vietnamese Accounting Standards (VAS) and the relevant guidance documents issued by the Government. The separate financial statements have been prepared and presented in accordance with all applicable regulations, standards, and circulars guiding the implementation of the accounting regime currently in effect.

3.3 Accounting Method Applied

The Company applies the general journal accounting method.

4. ACCOUNTING POLICIES APPLIED

4.1 Basis for Preparing Separate Financial Statements

The separate financial statements are prepared on an accrual basis (except for information related to cash flows).

4.2 Cash and Cash Equivalents

Cash includes cash on hand, demand deposits, term deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a maturity of no more than three months from the date of investment, which are easily convertible into a known amount of cash and carry minimal risk of changes in value at the reporting date.

4.3 Receivables

Receivables are presented at book value, net of provisions for doubtful debts.

Receivables are categorized as customer receivables, internal receivables, and other receivables, based on the following principles:

- **Customer Receivables:** Represent trade receivables arising from transactions of a buy-sell nature between the Company and independent buyers, including receivables from entrusted export sales.

- **Internal Receivables:** Represent receivables from dependent entities without independent legal status.
- **Other Receivables:** Represent non-trade receivables unrelated to buy-sell transactions.

Provision for Doubtful Debts

Provisions for doubtful debts are established for each specific receivable based on the overdue age of the debt or the estimated loss that may occur. Specifically:

- For overdue debts:
 - 30% of the value for receivables overdue from 6 months to less than 1 year.
 - 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue for 3 years or more.
- For receivables not yet overdue but deemed unlikely to be collected, provisions are established based on the expected loss.

Changes in provisions for doubtful debts at the financial year-end are recognized in administrative expenses.

4.4 Inventories

Inventories are recognized at the lower of cost or net realizable value.

- **Cost of Inventories:** Includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.
- **Net Realizable Value:** The estimated selling price in the ordinary course of business, less estimated costs of completion and costs to sell.

Inventory valuation is calculated using the weighted average method and accounted for under the perpetual inventory system.

Provision for Inventory Devaluation

Provisions for inventory devaluation are established for each inventory item with a cost exceeding its net realizable value. Changes in provisions for inventory devaluation at the end of the financial year are recognized in the cost of goods sold.

4.5 Fixed Assets and Depreciation

Fixed assets, both tangible and intangible, are recognized at historical cost. During use, they are accounted for at historical cost, accumulated depreciation, and net book value.

- **Historical Cost:** Includes all costs incurred to acquire the fixed asset and bring it to a ready-to-use condition.
- Subsequent costs are capitalized only if they are certain to increase future economic benefits from the use of the asset. Otherwise, they are recognized as expenses in the current period.

When a fixed asset is sold or disposed of, its historical cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in the income statement.

Depreciation is calculated on a straight-line basis over the estimated useful life of the asset, in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, as amended and supplemented by Circular No. 147/2016/TT-BTC dated October 13, 2016, and Circular No. 28/2017/TT-BTC dated April 12, 2017, on the management, use, and depreciation of fixed assets.

4.6 Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid expenses recorded in the balance sheet and are allocated over the periods that match the economic benefits generated from such expenses.

4.7 Liabilities and Accrued Expenses

Liabilities and accrued expenses are recognized as the amounts payable in the future for goods and services already received. Accrued expenses are recorded based on reasonable estimates of the amounts payable.

Classification of Payables

- **Trade Payables:** Reflects amounts payable for the purchase of goods, services, or assets to independent suppliers, including payables for imports through consignment agents.
- **Accrued Expenses:** Reflects amounts payable for goods or services received from suppliers or delivered to customers but not yet paid due to the absence of invoices or sufficient accounting documentation, including accrued wages and anticipated production/business expenses.
- **Internal Payables:** Reflects payables between parent entities and dependent sub-entities without independent legal status.
- **Other Payables:** Reflects non-commercial payables unrelated to the purchase, sale, or provision of goods and services.

4.8 Borrowings and Financial Lease Liabilities

Loans are tracked by lender, loan agreements, and repayment terms. In the case of foreign currency loans, detailed tracking is conducted in the original currency.

4.9 Borrowing Costs

Borrowing costs include loan interest and other directly related expenses. Borrowing costs are recognized as expenses when incurred.

Borrowing costs directly attributable to the construction or production of an asset requiring an extended period (over 12 months) for intended use or sale are capitalized. For loans exclusively financing the construction of fixed assets or investment properties, interest is capitalized even when the construction period is less than 12 months. Any temporary income earned from the interim investment of loans is deducted from the asset's initial cost.

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For general-purpose loans partially used for construction or production, capitalized borrowing costs are calculated based on a weighted average capitalization rate applied to cumulative expenditures. The capitalization rate is determined by the weighted average interest rate on outstanding loans, excluding specific-purpose loans for a particular asset.

4.10 Equity

Owner's Capital Contribution

Owner's capital contributions are recorded based on the actual capital contributed by shareholders.

4.11 Profit Distribution

Post-tax profits are distributed to shareholders after the establishment of reserves according to the Company's charter, legal regulations, and approval by the General Meeting of Shareholders.

4.12 Revenue and Income

Sales Revenue

Sales revenue is recognized when the following conditions are met:

- Substantial risks and rewards associated with ownership of the goods have been transferred to the buyer.
- The Company no longer retains managerial control or ownership of the goods.
- Revenue can be reliably measured.
- Economic benefits from the transaction are probable.
- Costs related to the transaction can be identified.

Service Revenue

Service revenue is recognized when the transaction outcome can be reliably measured. For services spanning multiple periods, revenue is recognized based on the work completed as of the balance sheet date, meeting the following conditions:

- Revenue is reliably measurable.
- Economic benefits are probable.
- The portion of work completed by the balance sheet date is identifiable.
- Costs incurred and expected to complete the transaction are measurable.

Completed work is determined using the percentage-of-completion method.

Financial Income

Financial income, including interest, royalties, dividends, profit shares, and other financial revenue, is recognized when the following conditions are met:

- Economic benefits are probable.

- Revenue can be reliably measured.

Dividends and profit shares are recognized when the Company has the right to receive them. Dividends received in shares are only tracked by the increase in the number of shares without recognizing their value as financial income.

Interest income is accrued based on the outstanding balance and the effective interest rate for each period.

4.13 Corporate Income Tax

Current Tax

Current tax is calculated based on taxable income, which differs from accounting profit due to adjustments for temporary differences, non-deductible expenses, tax-exempt income, and losses carried forward.

4.14 Related Parties

A party is considered related if it has control or significant influence over the other in financial and operational decision-making. Related parties include:

- Entities directly or indirectly controlling, controlled by, or under common control with the Company, including parent companies, subsidiaries, and associates.
- Individuals directly or indirectly holding voting rights in the Company with significant influence, key management personnel, and their close family members.
- Entities significantly influenced by the individuals mentioned above, either directly or indirectly.

**V. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM
BALANCE SHEET**

For the financial period as at 30 june 2025

	30/06/2025 VND	01/01/2025 VND
01. Cash and cash equivalents		
- Cash	2.286.097.101	290.950.121
- Non-term bank deposits	1.446.964.763	1.832.397.979
Total	3.733.061.864	2.123.348.100
02. Short-term receivables of client		
	30/06/2025 VND	01/01/2025 VND
Can tho environment and test center., Jsc	-	45.502.587.900
Lou Investment., Jsc	-	18.302.003.421
Golab Vinh Phuc Testing Center ., Jsc	-	7.364.884.500
Golab Hai Duong Testing Center., Jsc	-	7.159.494.700
Golab Bac Ninh Testing Center ., Jsc	-	7.128.594.700
Famicare Vinh Long ., Jsc	-	7.075.694.700
Golab Hung Yen Testing Center ., Jsc	-	7.013.194.700
Golab Kien Giang Testing Center ., Jsc	-	6.767.870.200
Good Server Technology Joint Stock Company	993.625.600	1.993.625.600
Bệnh viện Nhi Hà Nội	1.283.562.700	283.939.200
Bệnh Viện Sản Nhi Tỉnh Phú Thọ	603.210.472	250.799.400
Others	3.183.497.771	44.527.655.454
Total	6.063.896.543	153.370.344.475
Allowance for doubtful debt		
	30/06/2025 VND	01/01/2025 VND
Hau Giang Tuberculosis and Lung Hospital	(35.168.802)	(35.168.802)
Phu Tho Provincial General Hospital	(25.420.000)	(25.420.000)
Gia Rai Town Medical Center	(27.496.482)	(27.496.482)
Central Lung Hospital	-	(171.239.844)
Total	(88.085.284)	(259.325.128)

	30/06/2025 VND	01/01/2025 VND
03. Short-term seller advance		
Japan Kanpeki .,Jsc	3.084.933.198	3.769.563.726
Nha Trang Medical High Technology Application .,Jsc	-	5.000.000.000
Others	916.609.413	754.786.788
Total	4.001.542.611	9.524.350.514
04. Other short-term receivable		
Advances		169.775.746
Mortgage, collaterals and deposits	1.276.880.893	937.864.916
Dividend of Vietnam National Software Production .,Js	-	5.000.000.000
Others	28.000.000	500.000.000
Total	1.304.880.893	6.607.640.662
05. Inventory		
- Goods	14.622.115.770	10.357.695.277
Total	14.622.115.770	10.357.695.277
06. Prepaid expenses		
a, short-term	-	-
- Others		-
b, Long -term	149.297.882	13.355.630
- Tools and equipment	149.297.882	13.355.630
Total	149.297.882	13.355.630
07. Taxes and other payments to the State		
a, Revenues	201.154.183	200.000.000
- Corporate Income Tax		200.000.000
- Value added tax	201.154.183	-
b, Payables	11.928.161	319.523.677
- Value Added Tax		305.428.291
- Personal income tax	11.928.161	14.095.386
- Corporate Income Tax		-

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8. Tangible fixed assets		ITEMS	Machinery, equipment VND	Total VND
HISTORY COST				
Original price			50.034.090.809	50.034.090.809
- Depreciation during the period			3.677.800.000	3.677.800.000
- Liquidation, sale			-	-
Ending Balance			53.711.890.809	53.711.890.809
ACCUMULATED DEPRECIATION				
Original price			23.355.123.651	23.355.123.651
- Depreciation during the period			1.953.768.445	1.953.768.445
- Liquidation, sale			-	-
Ending Balance			25.308.892.096	25.308.892.096
NET BOOK VALUE				
Original price			26.678.967.158	26.678.967.158
Ending Balance			28.402.998.713	28.402.998.713

9. Increase, decrease in Intangible fixed assets		
ITEMS	Software VND	Total VND
HISTORY COST		
Original price	59.564.895.987	59.564.895.987
- Increase during the period	-	-
- Liquidation, sale	-	-
Ending Balance	59.564.895.987	59.564.895.987
ACCUMULATED DEPRECIATION		
Original price	20.811.796.801	20.811.796.801
- Depreciation during the period	2.971.369.794	2.971.369.794
- Liquidation, sale	-	-
Ending Balance	23.783.166.595	23.783.166.595
NET BOOK VALUE		
Original price	38.753.099.186	38.753.099.186
Ending Balance	35.781.729.392	35.781.729.392

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10. Long-term-financial investment		Ending Balance		Beginning Balance	
		Original price	Preventive	Original price	Preventive
	<i>a. Investment in subsidiaries</i>	1.254.740.000.000	(56.781.608.676)	1.284.140.000.000	(36.715.580.781)
	Viet My Hospital Investment Joint Stock Company	250.000.000.000	(21.312.817.275)	250.000.000.000	(18.079.224.693)
	Ha Long Kyoto Technology Development Joint Stock Company	108.900.000.000	(6.492.142.029)	108.900.000.000	(8.732.280.347)
	Kyoto Bai Chay Clinic Joint Stock Company	49.000.000.000	(3.557.892.748)	49.000.000.000	-
	Song Hau New Technology Research Joint Stock Company	147.000.000.000	-	147.000.000.000	-
	Vietnam National Software Production Joint Stock Company	-	-	29.400.000.000	-
	Ha Dong Clinic Joint Stock Company	77.420.000.000	(1.384.714.059)	77.420.000.000	-
	Hoa Binh Clinic Joint Stock Company	122.500.000.000	-	122.500.000.000	(9.904.075.741)
	Viet Tri Clinic Joint Stock Company	106.820.000.000	(15.055.788.287)	106.820.000.000	-
	Gia Lam Clinic Joint Stock Company	77.420.000.000	(5.310.476.444)	77.420.000.000	-
	MEDICARE Can Tho Clinic Joint Stock Company	77.420.000.000	(1.538.670.896)	77.420.000.000	-
	MEDICARE Hau Giang Clinic Joint Stock Company	77.420.000.000	-	77.420.000.000	-
	MEDICARE Soc Trang Clinic Joint Stock Company	77.420.000.000	(2.129.106.939)	77.420.000.000	-
	MEDICARE Nga bay Clinic Joint Stock Company	77.420.000.000	-	77.420.000.000	-
	Leopard Solutions Joint Stock Company	6.000.000.000	-	6.000.000.000	-

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<i>b. Investment in Joint venture and associates</i>	153.300.000.000	(1.466.800.688)	153.300.000.000	(921.745.039)
MEDICARE Huu Nghi Clinic Joint Stock Company	14.700.000.000	(138.196.561)	14.700.000.000	(116.686.997)
MEDICARE Ninh Binh Clinic Joint Stock Company	14.700.000.000	(128.070.659)	14.700.000.000	(66.206.661)
Golab Vung Tau Testing Center Joint Stock Company	14.700.000.000	(165.564.383)	14.700.000.000	(83.265.549)
Golab Ha Giang Testing Center Joint Stock Company	14.700.000.000	(41.665.042)	14.700.000.000	(3.748.697)
Golab Phap Van Testing Center Joint Stock Company	10.500.000.000	(85.622.015)	10.500.000.000	(31.339.259)
Famicare Phap Van Joint Stock Company	10.500.000.000	0	10.500.000.000	(12.655.367)
Famicare Tuyen Quang Joint Stock Company	10.500.000.000	(31.463.807)	10.500.000.000	(15.183.088)
Nghe An Clinic Joint Stock Company	10.500.000.000	(69.717.813)	10.500.000.000	(35.878.195)
Ba Dinh Clinic Joint Stock Company	10.500.000.000	(570.966.725)	10.500.000.000	(459.037.548)
Golab Bac Lieu Testing Center Joint Stock Company	10.500.000.000	(74.480.965)	10.500.000.000	(33.757.173)
Golab Tien Giang Testing Center Joint Stock Company	10.500.000.000	(37.711.940)	10.500.000.000	(22.457.100)
Golab Binh Duong Testing Center Joint Stock Company	10.500.000.000	(59.990.374)	10.500.000.000	(12.406.284)
Golab Go Vap Testing Center Joint Stock Company	10.500.000.000	(63.350.406)	10.500.000.000	(29.123.121)
<i>c. Investing in other entities</i>	192.727.000.000	0	0	0
Phu Tho Provincial Maternity and Pediatrics Hos	192.727.000.000	0	0	0
Total	1.600.767.000.000	(58.248.409.364)	1.437.440.000.000	(37.637.325.820)

	<u>Ending Balance</u>	<u>Beginning Balance</u>
11. Short-term trade payables		
Duy Minh Equipment Company Limited	-	650.444.922
Other suppliers	642.964.468	498.566.754
Total	642.964.468	1.149.011.676
	<u>Ending Balance</u>	<u>Beginning Balance</u>
12. Short-term deferred revenues		
CPA Vietnam Auditing Company Limited	-	322.000.000
Famicare Kien Giang Joint Stock Company	21.732.252.612	19.438.461.246
Total	21.732.252.612	19.438.461.246
	<u>Ending Balance</u>	<u>Beginning Balance</u>
13. Other short-term payables		
Social insurance	82.305.000	-
Health insurance	14.814.900	-
Unemployment insurance	6.584.400	-
Dividends payable(*)	75.931.270.000	75.931.270.000
Other short-term payables	1.645.600	-
Total	76.036.619.900	75.931.270.000
	<u>Ending Balance</u>	<u>Beginning Balance</u>
14. Short-term loans and finance lease		
Joint Stock Commercial Bank for Industry and Trade	23.126.095.827	24.625.095.827
Total	23.126.095.827	24.625.095.827

VI. NOTE TO THE INFORMATION INCOM STATEMENT :
Unit: VND

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
01. 1. Revenue from sales and service provision		
- Revenue from sales of goods and provision of services	2.986.430.973	22.164.014.981
Total	2.986.430.973	22.164.014.981
	This year	Last year
02. Costs of goods sold		
- Cost of goods sold, services provided	3.752.467.590	22.885.195.180
Total	3.752.467.590	22.885.195.180
	This year	Last year
03. Financial income		
- Deposit interest, loan interest	279.116	51.881
- Dividends, profits shared	0	0
Total	279.116	51.881
	This year	Last year
04. Financial expenses		
- Loan Interest	1.522.654.803	6.219.359.701
- Provision/(Reversal) of investment loss provision	(11.214.077.586)	98.990.912.646
Total	(9.691.422.783)	105.210.272.347
	This year	Last year
05. Selling expenses		
- Employees cost	66.666.663	90.000.000
- Outsourcing service costs	-	-
Total	66.666.663	90.000.000

18. Owner's equity

ITEMS	Owner's equity	Share premium	Undistributed Profit	Total
Original price	1.311.056.500.000	(395.300.000)	234.243.514.791	1.544.904.714.791
Increase	-	-	(10.392.888.002)	(10.392.888.002)
- Gains in the period	-	-	(10.392.888.002)	(10.392.888.002)
Decrease	-	-	-	-
- losses in the period	-	-	-	-
- Profit distribution	-	-	-	-
Ending Balance	1.311.056.500.000	(395.300.000)	223.850.626.789	1.534.511.826.789

06. Business management costs

	This year	Last year
- Employees cost	1.453.760.897	608.528.922
- Fixed asset depreciation cost	1.498.107	1.498.107
- Taxes, fees, charges	0	6.000.000
- Outsourcing service costs	578.843.542	171.239.844
- Other costs	(157.671.649)	205.920.061
Total	1.876.430.897	993.186.934

07. Other income

	This year	Last year
- Others	140.117.518	-
Total	140.117.518	-

08. Other costs

	This year	Last year
- Others costs	42.395.941	30.940.246
Total	42.395.941	30.940.246

09. Current corporate income tax expenses

	This year	Last year
- Total accounting profit before tax	(23.531.697.967)	(107.045.527.845)
- Corporate income tax rate	20%	20%
- Corporate Income Tax payable	-	-

VII. FINANCIAL INSTRUMENTS

Types of financial instruments of the Company

The Company has financial assets such as cash and cash equivalents, trade receivables, other receivables, listed and unlisted financial instruments. The Company's financial liabilities mainly include trade payables, loans and borrowings, accrued expenses and other payables. The main purpose of these financial liabilities is to mobilize financial resources for the Company's operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company has not hedged these risks due to the lack of a market to trade financial instruments.

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

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes: interest rate risk, commodity price risk and other price risks, such as equity price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of market interest rates. The Company's exposure to market risk from changes in interest rates relates primarily to the Company's cash and borrowings.

The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates favorable to the Company's purposes.

Commodity price risk

The Company is exposed to commodity and service price risks due to the purchase of goods and services for the Company's business operations. The Company manages commodity price risks by closely monitoring relevant market information and situations, and by organizing bidding for large value purchase contracts with contractors and suppliers on a fixed unit price or fixed lump sum price basis.

Stock price risk

The securities held by the Company may be affected by risks regarding the future value of the investment shares. The Company manages securities price risk by setting investment limits and diversifying its investment portfolio.

The Board of Directors assesses that the impact of stock price fluctuations on the Company's profit after tax and equity is insignificant.

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or transaction contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Accounts receivable

The Company regularly monitors its outstanding receivables. For major customers, the Company reviews each customer for deterioration in credit quality at the reporting date. The Company seeks to maintain close control over outstanding receivables and has a credit control staff to minimize credit risk. Based on this and the fact that the Company's trade receivables relate to a large number of different customers, there is no significant concentration of credit risk.

Bank deposit

The Company mainly maintains its deposits with well-known banks in Vietnam. Credit risk from deposits with banks is managed by the Company's treasury department in accordance with the Company's policy. The Company's maximum exposure to credit risk for items on the balance sheet at the end of the reporting period is the carrying amount as disclosed in Note 5.1. The Company considers that the concentration of credit risk in respect of bank deposits is low.

Liquidity risk

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

The Company minimizes liquidity risk by maintaining a level of cash and cash equivalents and bank borrowings that the Board of Directors believes is adequate to finance the Company's operations and minimize the risk due to fluctuations in cash flows.

The Company believes that the concentration of risk with respect to debt repayment is low. The Company has adequate access to the necessary sources of funding.

Fair value

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation.

The Company uses the following methods and assumptions to estimate fair value for presentation purposes in the Consolidated Financial Statements:

- The fair value of cash and demand deposits, trade payables, accrued expenses and other payables is equivalent to the carrying amount of these items because these instruments have short-term maturities.
- The fair value of trade receivables and other receivables is assessed by the Company based on information on the repayment of each customer and debtor. Based on this assessment, the Company estimates the provision for the expected uncollectible portion of these receivables. At the end of the accounting period, the Company assesses that the carrying amount of receivables after deducting the provision is not significantly different from the fair value.
- listed securities is determined based on published prices at the reporting date.
- Fair value of unlisted securities, financial investments whose fair price cannot be determined with certainty due to the lack of a liquid market for the securities, financial investments are presented at book value.

Bank loans whose fair value cannot be determined reliably because there is no liquid market for bank loans are stated at carrying amount.

VIII. OTHER INFORMATION

8.1 Information for interested parties

Company	Relationship
1. Viet My Hospital Investment Joint Stock Company	Subsidiary company
2. Ha Long Kyoto Technology Development Joint Stock Company	Subsidiary company
3. Kyoto Bai Chay Clinic Joint Stock Company	Subsidiary company
4. Song Hau New Technology Application Research Joint Stock Company	Subsidiary company
5. Ha Dong Clinic Joint Stock Company	Subsidiary company
6. Hoa Binh Clinic Joint Stock Company	Subsidiary company
7. Viet Tri Clinic Joint Stock Company	Subsidiary company
8. Gia Lam High-Tech Clinic Joint Stock Company	Subsidiary company
9. Can Tho Medicare Clinic Joint Stock Company	Subsidiary company
10. Hau Giang Medicare Clinic Joint Stock Company	Subsidiary company

11.Soc Trang Medicare Clinic Joint Stock Company	Subsidiary company
12.Nga Bay Medicare Clinic Joint Stock Company	Subsidiary company
13. Leopard Solutions Joint Stock Company	Subsidiary company
14. Huu Nghi Medicare clinic Joint Stock Company	Affiliate company
15.Golab Ninh Binh Testing Center Joint Stock Company	Affiliate company
16. Golab Phap Van Testing center Joint Stock Company	Affiliate company
17. Fami care Phap Van Joint Stock Company	Affiliate company
18. Golab Go Vap Testing Center Joint Stock Company	Affiliate company
19. Nghe An clinic Joint Stock Company	Affiliate company
20. Ba Dinh clinic Joint Stock Company	Affiliate company
21. Golab Bac Lieu Testing Center Joint Stock Company	Affiliate company
22. Golab Binh Duong Test Center Joint Stock Company	Affiliate company
23. Famicare Tuyen Quang Joint Stock Company	Affiliate company
24. Golab Vung Tau Testing Center Joint Stock Company	Affiliate company
25. Golab Tien Giang Testing Center Joint Stock Company	Affiliate company
26. Golab Ha Giang Testing Center Joint Stock Company	Affiliate company

8.2 Related party transactions

Bên liên quan	Giao dịch	Năm nay
Hau Giang Medicare Clinic Joint Stock Company	Mua HHDV	4.231.500.000
Nghe An Clinic Joint Stock Company	Bán HHDV	38.500.000
Medicare Ninh Binh Clinic Joint Stock Company	Bán HHDV	38.500.000
Golab Phap Van Testing Center Joint Stock Company	Bán HHDV	38.500.000

8.3 Board of Directors, Management Income

Board of Directors, Management Income	This quarter this year VND	This quarter last year VND
Miss Dang Nhi Nuong	60.000.000	60.000.000

8.4 Comparison data

The comparative figures on the Separate Balance Sheet and corresponding notes are the figures of the Separate Financial Statements for the fiscal year ending December 31, 2024 audited by Nhan Tam Viet Auditing Company Limited. The figures on the Income Statement, Cash Flow Statement and corresponding notes are the figures of the Company's Separate Financial Statements.

8.5 Information on ongoing operations

There are no significant events that could cast significant doubt on the Company's ability to continue as a going concern and the Company has no intention or need to cease operations or reduce the scale of its operations. .

8.6 Events occurring after the balance sheet date

The Board of Directors of the Company affirms that, in the opinion of the Board of Directors, in all material respects, there have been no unusual events occurring after the balance sheet date that would affect the financial situation and operations of the Company that require adjustment or presentation in this interim financial report.



Dang Nhi Nuong

Director

*Ho Chi Minh City, July 30,
2025*

Dang Thi Thanh Tuyen

Chief Accountant

Nguyen Thu Huyen

The chartist