AMERICAN VIETNAMESE BIOTECH INC

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

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CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

Quarter I 2026

ĐẶNG NHỊ NƯƠNG

Digitally signed by ĐẶNG NHỊ NƯƠNG
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Ho Chi Minh City,April 29, 2026

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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 Consolidated 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 24rd time on August 17 , 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 representatle

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

Responsibilities of the Board of Directors

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

- Select suitable accounting policies and apply them consistently;
- 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 Consolidated Financial Statements for the fourth quarter ;
- Prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;

- Establish and implement an effectle internal control system to minimize the risk of material misstatement due to fraud or error in the preparation and presentation of the quarterly consolidated financial statements. I .

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 Consolidated Financial Statements I .

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

Approval of Consolidated Financial Statements

Board of Directors approves the quarterly consolidated financial statements I attached. The consolidated financial statements for the fourth quarter have fairly and fairly reflected the consolidated financial situation of the Company as of March 31, 2026 , as well as the consolidated business results for the quarter I and consolidated 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 Consolidated Financial Statements for the quarter I .

On behalf of the Board of Directors

M.S.D.N: 3800237998 - C.T.C.P - CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH DƯỢC VÀ TRANG THIẾT BỊ Y TẾ VIỆT MỸ - VIỆT NAM

Dang Nhi Nuong
Director
Ho Chi Minh City,April 29 , 2026

AMERICAN VIETNAMESE BIOTECH INC

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

CONSOLIDATED FINANCIAL POSITION REPORT

As of march 31 , 2026

Unit: VND

	ASSET	Code	Note	31/03/2026	01/01/2026
A/	**SHORT-TERM ASSETS**	**100**		**758,753,184,889**	**657,929,057,604**
I/	**Cash and cash equivalents**	**110**	**5.1**	**6,496,417,630**	**4,984,723,192**
1.	Cash	111		6,496,417,630	4,984,723,192
II/	**Short-term financial investment**	**120**		**72,830,350,000**	**72,830,350,000**
1.	Held to maturity investment	123		72,830,350,000	72,830,350,000
III/	**Short-term receivables**	**130**		**620,300,339,124**	**524,286,243,252**
1.	Short-term trade receivables	131	5.2(a)	108,586,266,253	132,460,330,183
2.	Short-term vendor advance	132	5.3(a)	180,487,590,700	53,595,633,936
3.	Short-term loan receivable	135		385,685,212,261	386,850,309,223
4.	Other short-term receivables	136		(54,458,730,090)	(48,620,030,090)
IV/	**Inventory**	**140**	**5.6**	**55,117,609,946**	**51,866,919,209**
1.	Inventory	141		55,117,609,946	51,866,919,209
VI/	**Other short-term assets**	**150**		**4,008,468,189**	**3,960,821,951**
1.	Short-term prepaid expenses	161	5.7.1	168,942,700	137,278,305
2.	VAT receivable	162		3,833,362,061	3,817,380,216
3.	Taxes reveivable from State Treasury	163	5.13	6,163,428	6,163,430
B/	**LONG-TERM ASSETS**	**200**		**1,183,469,075,594**	**1,247,831,146,267**
I/	**Long-term receivables**	**210**		**149,275,000,000**	**210,957,000,000**
1.	Long-term loan receivable	215		149,275,000,000	210,957,000,000
II/	**Fixed assets**	**220**		**260,746,103,668**	**269,329,355,257**
1.	Tangible fixed assets	221	5.8.1	157,545,448,004	163,456,914,566
	- Original price	222		238,749,646,202	238,749,646,202
	- Accumulated depreciation	223		(81,204,198,198)	(75,292,731,636)
2.	Intangible fixed assets	227	5.8.2	103,200,655,664	105,872,440,691
	- Original price	228		143,200,446,337	143,200,446,337
	- Accumulated depreciation	229		(39,999,790,673)	(37,328,005,646)
IV/	**Investment real estate**	**240**		-	-
V/	**Long-term unfinished assets**	**250**		**30,258,932,967**	**30,258,932,967**
1.	Cost of unfinished basic construction	252		30,258,932,967	30,258,932,967
VI/	**Long-term financial investment**	**260**		**739,284,900,000**	**733,312,175,705**
1.	Investment in joint ventures and associates	262		738,371,900,000	732,399,175,705
2.	Investing in other entities	263		913,000,000	913,000,000
VII/	**Other long-term assets**	**270**		**3,904,138,959**	**3,973,682,338**
1.	Long-term prepaid expenses	271		3,904,138,959	3,973,682,338
				-	-
	TOTAL ASSET	280		1,942,222,260,483	1,905,760,203,871

AMERICAN VIETNAMESE BIOTECH INC

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

CONSOLIDATED FINANCIAL POSITION REPORT

As of march 31 , 2026

Unit: VND

	CAPITAL	Code	Note	31/03/2026	01/01/2026
C/	**LIABILITIES PAYABLE**	**300**		**330,981,784,626**	**286,379,413,784**
I/	**Short-term debt**	**310**		**328,329,548,851**	**174,076,855,040**
1.	Short-term trade payables	311	5.9	22,154,291,865	20,725,343,083
2.	Short-term advance payment buyer	312		44,668,228	324,126,900
3.	Short-term taxes and amounts payable to s	314	5.13	2,315,406,148	2,653,938,304
4.	Payable to workers	315		2,524,695,053	1,717,981,131
5.	Short-term payable expenses	316	5.1	25,287,140,447	31,199,831,333
6.	Other short-term payables	320	5.11	248,877,251,283	77,159,538,462
7.	Short-term loans and finance leases	321	5.13	27,126,095,827	40,296,095,827
II/	**Long-term debt**	**330**		**2,652,235,775**	**112,302,558,744**
1.	Long-term unrealized revenue	337		2,652,235,775	2,972,558,744
2.	Long-term loans and financial leases	339		-	109,330,000,000
D/	**OWNER'S EQUITY**	**400**		**1,611,240,475,857**	**1,619,380,790,087**
\	**Equity**	**410**		**1,611,240,475,857**	**1,619,380,790,087**
1.	Owner's equity	411	5.14	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.	Other owners' equity	414		69,749,650,375	69,939,851,186
4.	Undistributed profit after tax	420		230,829,625,482	238,779,738,901
	- Undistributed profit after tax	420a		238,779,738,901	291,829,173,766
	- Undistributed profit this period	420b		(7,950,113,419)	(53,049,434,865)
	TOTAL CAPITAL	440		1,942,222,260,483	1,905,760,203,871

M.S.D.N: 3800237998 - C.T.C.P
CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH DƯỢC VÀ TRANG THIẾT BỊ Y TẾ VIỆT MỸ
VIỆT NAM

Dang Nhi Nuong	**Nguyen Thu Huyen**	**Tran Hang Nga**
Director	**Chief Accountant**	**The chartist**

Ho Chi Minh City April 28 , 2026

AMERICAN VIETNAMESE BIOTECH INC

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

CONSOLIDATED BUSINESS PERFORMANCE REPORT FOR THE FIRST QUARTER OF 2026

Unit: VND

INDICATORS	Code	Note	Quarter I		Cumulative figures from the beginning of the year to the end of this quarter.	
			This Year	Last Year	This Year	Last Year
1. Sales and service revenue	**01**	**6.1**	**7,241,891,703**	**63,555,049,301**	7,241,891,703	63,555,049,301
2. Revenue deductions	02	6.1	7,952,381	-	7,952,381	-
3. Net revenue from sales and services	**10**		**7,233,939,322**	**63,555,049,301**	**7,233,939,322**	**63,555,049,301**
4. Cost of goods sold	11	6.2	9,247,747,353	56,610,499,323	9,247,747,353	56,610,499,323
5. Gross profit from sales and service	**20**		**(2,013,808,031)**	**6,944,549,978**	**(2,013,808,031)**	**6,944,549,978**
6. Gain/loss from sale and disposal of investment property	21		-	-	-	-
7. Financial revenue	21	6.3	627,888,966	411,624,995	627,888,966	411,624,995
8. Financial costs	22	6.4	1,902,910,760	5,444,862,101	1,902,910,760	5,444,862,101
Including: interest expense	*23*		1,853,977,883	4,202,232,454	1,853,977,883	4,202,232,454
9. Cost of sales	25	6.5	79,743,140	141,776,263	79,743,140	141,776,263
10. Business management costs	26	6.6	4,833,466,547	4,467,703,693	4,833,466,547	4,467,703,693
11. Net operating profit	30		(8,202,039,512)	(2,698,167,084)	**(8,202,039,512)**	**(2,698,167,084)**
12. Other income	31	6.7	649	169,079,679	649	169,079,679
13. Other costs	32	6.8	45,026,738	190,361,084	45,026,738	190,361,084
14. Other profits	**40**		**(45,026,089)**	**(21,281,405)**	**(45,026,089)**	**(21,281,405)**
15. Total accounting profit before tax	**50**		**(8,247,065,601)**	**(2,719,448,489)**	**(8,247,065,601)**	**(2,719,448,489)**
16. Current corporate income tax expense	51	6.9	-	(784,861,115)	-	(784,861,115)
18. Profit after corporate income tax	**60**		**(8,247,065,601)**	**(1,934,587,374)**	**(8,247,065,601)**	**(1,934,587,374)**
Net profit after tax of the parent company	*61*		(7,950,113,419)	(3,070,831,292)	(7,950,113,419)	(3,070,831,292)
After-tax profit of non-controlling shareholders	*62*		(296,952,182)	(316,162,566)	(296,952,182)	(316,162,566)
19. Basic Earnings Per Share	70		(61)	(23)	(61)	(23)
20. Diluted earnings per share			(61)		(61)	

Dang Nhi Nuong
Director
Ho Chi Minh City January 28, 2026

Nguyen Thu Huyen
Chief Accountant

Tran Hang Nga
The chartist

AMERICAN VIETNAMESE BIOTECH INC
Phu Ma Duong Building , No. 85 Hoang Van Thai , Tan My Ward, Ho Chi Minh City

CONSOLIDATED STATEMENT OF CASH FLOWS

(By indirect method)
Quarter II 2025

CASH FLOW STATEMENT
(Indirect method)
From 01/01/2026 to 31/03/2026

Unit: VND

Items	Code	Note	Year 2026	Year 2025
I. Cash flows from operating activities				
1. Profit before tax	*01*		*(8,247,065,601)*	*(3,386,993,858)*
2. Adjustments for:				
- Depreciation of fixed assets	02		8,583,251,589	7,750,622,682
- Provisions	03		-	(1,506,697,080)
- Gain/(loss) from investing activities	05		(627,888,966)	(11,169,010)
- Borrowing costs	06		1,853,977,883	
3. Operating profit/(loss) before changes in working capital	*08*		*1,562,274,905*	*7,047,995,188*
- Increase/(Decrease) in receivables	09		(33,248,729,751)	238,880,625,205
- Increase/(Decrease) in inventories	10		(3,250,690,737)	(430,005,132)
- Increase/(Decrease) in accounts payable (not including accrued interest and corporate income tax	11		149,776,519,716	(530,621,889)
- Increase/(Decrease) in prepaid expenses	12		37,878,984	(392,566,354)
- Interest paid	14		97,028,212	(586,143,213)
- Corporate income tax paid	15		(560,249,143)	-
Net cash flows from operating activities	20		114,414,032,186	243,989,283,805
			-	-
II. Cash flows from investing activities			-	-
Payments for additions to fixed assets and other long-			-	(605,657,024)
Investments in equity of other entities			-	(254,531,593,516)
Withdrawals of investments in other entities			9,000,000,000	-
Interests, dividends and profits distributed			597,662,252	-
Net cash flows from investing activities	30		9,597,662,252	(255,137,250,540)
III. Cash flows from financing activities			-	-
Receipts from borrowings			4,000,000,000	-
Payments to settle financial lease principals			(126,500,000,000)	-
Net cash flows from financing activities	40		(122,500,000,000)	-
Net cash flows in the period	50		1,511,694,438	(11,147,966,735)
Cash and cash equivalents at the beginning of the	60		4,984,723,192	16,194,201,364
Cash and cash equivalents at the end of the period	70		6,496,417,630	5,046,234,629

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH DƯỢC VÀ TRANG THIẾT BỊ Y TẾ VIỆT MỸ

Dang Nhi Nuong	Nguyen Thu Huyen	Tran Hang Nga
Director	Chief Accountant	The chartist

Ho Chi Minh City April 29, 2025

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Quarter I 2026

These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements for the fourth quarter.

1. PERFORMANCE FEATURES

1.1 Form of capital ownership

American vietnamese biotech inc was established and operates under the Business Registration Certificate of Joint Stock Company No. 3800237998, first registered on August 26, 2002, changed for the 24rd time on August 17, 2025, 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.

1.2 Business Field

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

1.3 Business Line

Retail sale of drugs, medical equipment, cosmetics and hygiene products in specialized stores. Details: Trading in pharmaceuticals , buying and selling medical equipment, instruments and chemicals for medical testing; Production of medical, dental, orthopedic and rehabilitation equipment and instruments . Details: Production of medical testing instruments; Production of drugs, pharmaceutical chemicals and medicinal materials . Details: Production and trading of vaccines, medical biological products; Other medical actlties not elsewhere classified; Trading in real estate , land use rights of owners, users or lessees . Details: Real estate trading; Production of cosmetics, soaps, detergents, polishes and hygiene products; Agents , brokers, auctioneers . Details: Consignment agents; Production of plastic products; Actlties of asset holding companies. Details: Financial investment ; Other professional, scientific and technological actlties not elsewhere classified . Details: 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 Comparability of Information in Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period.

1.6 Directly owned subsidiaries , indirectly owned subsidiaries and associated companies are as follows:

Company	Place of establishment	Benefit ratio (%)	Voting rights	Main business actlties
Directly owned companies				
1. Viet My Hospital Investment Joint Stock Company	No. 307 Nguyen Du Extended Street, 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 Cluster, Ba Che Commune, Quang Ninh Province, Vietnam	99	99	Manufacturing of drugs, medicinal chemicals and medicinal materials. Manufacture of ovens, furnaces and furnaces
3.Golab Uong Bi Testing Center Joint Sockt Company	Group 4, Zone 4, Bai Chay Ward, Quang Ninh Province	98	98	General and Specialty Clinic
4. Song Hau New Technology Research and Application Joint Stock Company	Song Hau Industrial Park Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98	98	Production of ovens, furnaces and kilns
5. Ha Dong Clinic Joint Stock Company	3rd Floor, No. 1 Phuc Thinh, Cau Buu, Kien Hung Ward, Hanoi City, Viet Nam	98	98	General, Specialty and Dental Clinic
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
7. Viet Tri Clinic Joint Stock Company	No. 307 Nguyen Du Extended Street, Nong Trang Ward, Phu Tho Province, Vietnam	98	98	General, specialist and dental clinics
8. Gia Lam High-Tech Clinic Joint Stock Company	18 BT5 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 Medicare Clinic Joint Stock Company, 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam	98	98	General, specialist and dental clinics
12. Golab Nga Bay Testing Center Ioint Stock Company	No. 222, 30/4 Street, Area 5, Nga Bai Ward, Can Tho City	98	98	General, specialist and dental clinics
13. Leopard Solution Joint Stock Company	No. 34, Street 79, Hamlet Dinh, Cu Chi Commune, Ho Chi Minh City, Vietnam	75	75	Computer Programming Indirect Ownership Companies
Indirectly owned companies				
1. Famicare Thu Duc Joint Stock Company	28 Hien Vuong Street, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam	96.04	96.04	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, House No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh	49	49	General, specialist and dental clinics

3. Golab Phap Van Testing Center Joint Stock Company	1st Floor, Lot BT 5, No. 18 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City	35	35	General, specialist and dental clinics
4. Famicare Phap Van Joint Stock Company	1st Floor, Lot BT 5, No. 17 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City	35	35	General, specialist and dental clinics
5. Golab Go Vap Testing Center Joint Stock Company	1st Floor, No. 178 Nguyen Thai Son, Hanh Thong Ward, Ho Chi Minh City	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, 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 Testing 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	745 Vo Van Kiet Street, Tam Long Ward, Ho Chi Minh City, Vietnam	49	49	General, specialist and dental clinics
12. Golab Ha 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 Tien 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, CURRENCY USED IN ACCOUNTING

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

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

3. ACCOUNTING STANDARDS AND REGIMES APPLIED

3.1 Applicable accounting regime

The Company applies the accounting regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, as amended and supplemented by Circular No. 75/2015/TT-BTC dated May 18, 2015, Circular No. 53/2016/TT-BTC dated March 21, 2016, and Circular No. 99/2024/TT-BTC.

The Company consolidates its Financial Statements in accordance with Circular No. 202/2014/TT-BTC dated December 22, 2014 on guidance on methods of preparing and presenting consolidated financial statements.

3.2 Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The consolidated financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current applicable Accounting Regime.

3.3 Applicable accounting form

The company applies the general journal accounting method.

4. ACCOUNTING POLICIES APPLIED

4.1 Basis for preparing consolidated financial statements

Subsidiary

A subsidiary is an entity controlled by the parent company. Control exists when the parent company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain benefits from its actIties. In assessing control, potential voting rights that are currently exercisable or convertible are taken into account.

Consolidated basis

The Company's consolidated financial statements are prepared on the basis of consolidating the Company's separate financial statements and the financial statements of the Subsidiaries prepared for the fourth quarter of 2025 .

The financial statements of the subsidiaries are prepared using accounting policies that are consistent with those of the Company. Where necessary, adjustments are made to the financial statements of the subsidiaries to ensure consistency with the accounting policies used by the Company and its subsidiaries.

The results of operations of a subsidiary are included in the consolidated financial statements from the date of acquisition, which is the date on which the parent company takes control of the subsidiary. The results of operations of a subsidiary disposed of are included in the consolidated income statement up to the date of disposal.

The difference between the cost of the investment and the fair value of the identifiable net assets of the subsidiary at the acquisition date held by the parent company (when the parent company holds control of the subsidiary) is recorded as goodwill or gain from bargain purchase.

Intercompany balances, intra-group transactions, and unrealized gains/losses arising from these transactions are eliminated upon consolidation of the Financial Statements.

Non-controlling interests represent the portion of the Company's profits or losses and net assets not held by shareholders and are presented in a separate item on the Consolidated Balance Sheet and Consolidated Income Statement.

When the Company invests to increase its holding interest in a subsidiary, the difference between the cost of the additional investment and the book value of the net assets of the additional subsidiary is recorded directly in the item “Retained earnings” and is considered an equity transaction.

When the Company dlests part of its capital in a subsidiary:

- If after dlestment, the Company still retains control: the result of dlestment is recorded in the item "Undistributed profit after tax" of the Consolidated Balance Sheet.
- If after dlestment, the Company loses control and the subsidiary becomes a joint venture or associate: the remaining investment is presented in the item "Investment in joint ventures and associates" on the Consolidated Financial Statements using the equity method and the result of dlestment is recorded in the Consolidated Income Statement.

- If after the dlestment, the Company loses control and the subsidiary becomes a normal investment: the remaining investment is presented under the cost method and the result of the dlestment is recognized in the Consolidated Statement of Business Performance.

In case a subsidiary raises additional capital contributions from owners, if the additional capital contribution ratio of the parties does not correspond to the current ratio, the difference between the additional capital contribution of the Company and the increased ownership in the net assets of the subsidiary is recorded in the item "Undistributed profit after tax" on the Consolidated Balance Sheet.

4.2 Cash and cash equlalents

Cash includes cash, demand and term bank deposits, cash in transit, monetary gold. Cash equlalents are short-term investments with a maturity of no more than 3 months from the date of investment that can be easily converted into a known amount of cash and are subject to no risk of change in value at the reporting date.

4.3 Accounts Recelable

Accounts recelable are stated at carrying amount less allowance for doubtful debts.

The classification of recelables as trade recelables, internal recelables and other recelables is carried out according to the following principles:

- Trade recelables reflect commercial recelables arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company, including recelables from export sales entrusted to other entities.
- Internal recelables reflect recelables from affiliated units without legal entity status that are dependent on accounting.
- Other recelables reflect non-commercial recelables not related to purchase and sale transactions.

Provision for doubtful debts is made for each doubtful debt based on the age of overdue debts or the expected level of loss that may occur, specifically as follows:

- For overdue recelables:
  - 30% of the value for overdue recelables from more than 6 months to less than 1 year.
  - 50% of the value for recelables overdue from 1 year to less than 2 years.
  - 70% of the value for recelables overdue from 2 years to less than 3 years.
  - 100% of the value for recelables overdue for 3 years or more.
- For recelables that are not overdue but are unlikely to be recovered: establish provisions based on expected loss level.

Increases and decreases in the balance of the provision for doubtful debts that must be set up at the end of the accounting period are recorded in business administration expenses.

4.4 Inventory

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories includes purchase costs, processing costs and other directly relevant costs incurred in bringing the inventories to their present location and condition.

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

Inventories are valued using the weighted average method and accounted for using the perpetual inventory method.

Provision for inventory devaluation is established for each inventory item whose original cost is greater than its net realizable value. Increases or decreases in the balance of provision for inventory devaluation that must be established at the end of the accounting period are recorded in cost of goods sold.

4.5 Fixed assets and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are recorded at original cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation and residual value.

original cost of fixed assets includes all costs that the Company must spend to acquire fixed assets up to the time the asset is ready for use. Costs incurred after initial recognition are only recorded as an increase in the original cost of fixed assets if these costs certainly increase future economic benefits from the use of that asset . Costs incurred that do not satisfy the above conditions are recorded as production and business costs in the period.

fixed assets are sold or liquidated, their cost and accumulated depreciation are written off and any gain or loss arising from their disposal is recognized in income or expenses in the period.

Depreciation is calculated using the straight-line method. based on the estimated useful life in accordance with the provisions of Circular 45/2013/TT-BTC dated April 25, 2013, amended and supplemented according to the provisions of Circular 147/2016/TT-BTC dated October 13, 2016 and Circular 28 /2017/TT-BTC dated April 12, 2017 on guidance on the management, use and depreciation of fixed assets.

4.6 Prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on the balance sheet and are allocated over the period of prepayment of the expenses corresponding to the economic benefits generated from these expenses.

4.7 Accounts Payable and Accrued Expenses

Liabilities and accruals are recognized for amounts to be paid in the future for goods and services receled. Accruals are recognized based on reasonable estimates of the amounts to be paid.

The classification of payables as trade payables, accrued expenses, internal payables and other payables is carried out according to the following principles:

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity of the Company, including payables when importing through consignees.
- Payable expenses reflect amounts payable for goods and services receled from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and amounts payable to employees for leave wages, production and business expenses that must be accrued in advance.
- Internal payables reflect payables between a parent unit and a subordinate unit without legal entity status that is dependent on accounting.
- Other payables reflect non-commercial payables not related to the purchase, sale or provision of goods and services.

4.8 Loans and financial lease liabilities

Loans are tracked by each lender, each loan agreement and the repayment period of the loans. In case of loans in foreign currency, detailed tracking is performed by original currency.

4.9 Borrowing costs

Borrowing costs include interest and other costs incurred in connection with borrowing.

Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly related to the construction or production of an asset that takes a substantial period of time (over 12 months) to get ready for its intended use or sale, these borrowing costs are capitalized. For loans specifically used to build fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income from temporary investment of loans is recorded as a reduction in the original cost of the related assets.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulatle costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated

according to the weighted average interest rate of the outstanding borrowings during the period, except for separate borrowings serving the purpose of forming a specific asset.

4.10 Equity

equity is recorded according to the actual capital contributed by shareholders.

4.11 Profit Distribution

Profit after corporate income tax is distributed to shareholders after setting aside funds according to the Company's Charter as well as legal regulations and approved by the General Meeting of Shareholders.

4.12 Revenue and income

Sales revenue

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relatle certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

Service revenue

Revenue from rendering of services is recognised when the outcome of the transaction can be estimated reliably. Where the provision of services is related to several periods, revenue is recognised in the period according to the results of the work completed at the date of preparation of the Consolidated Balance Sheet of that period. The outcome of the service provision transaction is determined when the following conditions are satisfied:

- Revenue is measured with relatle certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed as of the date of the Consolidated Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The portion of service work completed is determined by the method of assessing completed work.

Financial revenue

Revenue arising from interest, royalties, dIdends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relatle certainty.

DIdends and profits distributed are recorded when the Company is entitled to recele dIdends or profits from capital contributions. DIdends receled in shares are only tracked by the number of shares increased , not recording the value of shares receled , not recording financial actlty revenue .

Interest is recognized on an accrual basis, determined on the deposit account balance and the actual interest rate for each period.

4.13 Corporate income tax

Current income tax

Current income tax is the tax that is calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

4.14 Stakeholders

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

- Enterprises that directly or indirectly through one or more intermediaries, control or are controlled by, or are under common control with, the Company, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management personnel of the Company, close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence on the Company.

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

5.1 Cash and cash equlalents

5.1 Cash and cash equivalents

	31/3/2026	01/01/2026
Cash on hand	5,971,440,846	2,322,261,587
Bank demand deposits	524,976,784	2,662,461,605
Total	**6,496,417,630**	**4,984,723,192**

5.2 Short-term trade recelables

	31/03/2026		01/01/2026	
	Value *VND*	Provision *VND*	Value *VND*	Provision *VND*
Other parties	**108,586,266,253**	**(294,325,128)**	**132,460,330,183**	**(294,325,128)**
Lou Investment Joint Stock Company	11,381,000,000	-	26,114,352,706	-
Golab An Giang Laboratory Center Joint Stock Company	1,120,000,000	-	5,000,000	-
Golab Kon Tum Laboratory Center Joint Stock Company	1,500,330,000	-	1,500,330,000	-
G7 High Technology Joint Stock Company	2,226,000,000	-	2,226,000,000	-
Sara Viet Nam Joint stock company	3,927,000,000	-	3,927,000,000	-
Phu Tho Province Obstetrics and Pediatrics Hospital	259,810,714	-	392,157,788	-
Hanoi Children's Hospital	1,014,619,200	-	1,079,342,650	-
Trung My Tay General Hospital"	544,265,898	-	544,265,898	-
Tan Son Regional Medical Cente	401,147,200	-	852,707,200	-
Nhat Medical Equipment Co,, Ltd,	705,000,000	-	9,323,000,000	-
Golab Go Vap Laboratory Center Joint Stock Company	3,715,660,000	-	3,715,660,000	-
Golab Bac Lieu Laboratory Center Joint Stock Company	2,268,660,000	-	2,268,660,000	-
Golab Hai Duong Laboratory Center Joint Stock Company	2,060,000,000	-	2,065,000,000	-
Golab Ha Tinh Laboratory Center Joint Stock Company	1,149,807,175	-	1,154,807,175	-
Golab Bien Hoa Laboratory Center Joint Stock Company	5,600,660,000	-	5,600,660,000	-
Golab Hai Phong Laboratory Center Joint Stock Company	1,120,000,000	-	1,125,000,000	-
Golab Testing Center Joint Stock Company District 5	1,120,000,000	-	1,125,000,000	-
Golab Thai Binh Laboratory Center Joint Stock Company	1,120,000,000	-	1,125,000,000	-
Golab Thanh Hoa Laboratory Center Joint Stock Company	1,393,000,000	-	1,125,000,000	-
Golab Binh Dinh Laboratory Center Joint Stock Company	1,125,000,000	-	1,125,000,000	-

Golab Quang Binh Laboratory Center Joint Stock Company	1,120,000,000	-	1,125,000,000	-
Golab Phap Van Laboratory Center Joint Stock Company	1,125,000,000	-	1,125,000,000	-
Golab Ninh Binh Laboratory Center Joint Stock Company	1,156,172,300	-	1,161,172,300	-
Nghe An General Clinic Joint Stock Company	1,957,330,000	-	1,962,330,000	-
Ba Dinh General Clinic Joint Stock Company	2,073,750,000	-	2,073,750,000	-
Golab Da Nang Laboratory Center Joint Stock Company	3,525,440,000	-	3,525,440,000	-
Golab Quang Tri Laboratory Center Joint Stock Company	1,920,440,000	-	1,920,440,000	-
Golab Tuyen Quang Laboratory Center Joint Stock Company	1,120,000,000	-	1,125,000,000	-
Golab Quang Ngai Laboratory Center Joint Stock Company	2,920,330,000	-	2,925,330,000	-
Golab Yen Bai Laboratory Center Joint Stock Company	3,346,000,000	-	3,397,660,000	-
Golab Đong Thap Laboratory Center Joint Stock Company	3,346,000,000	-	5,000,000	-
Golab Hue Laboratory Center Joint Stock Company	3,045,000,000	-	3,045,000,000	-
Golab Binh Phuoc Laboratory Center Joint Stock Company	1,926,300,000	-	1,926,300,000	-
Golab Khanh Hoa Laboratory Center Joint Stock Company	3,193,750,000	-	3,198,750,000	-
Golab Cao Bang Laboratory Center Joint Stock Company	2,226,000,000	-	2,226,000,000	-
Golab Lam Dong Laboratory Center Joint Stock Company	4,299,750,000	-	4,299,750,000	-
Hoa Binh Agricultural Machinery Investment Joint Stock Company	13,377,000,000	-	13,377,000,000	-
Golab Quang Nam Laboratory Center Joint Stock Company	1,326,000,000	-	1,331,000,000	-
Golab Vinh Yen Laboratory Center Joint Stock Company	1,252,791,156	-	1,257,791,156	-
Other customers	10,577,252,610	(294,325,128)	15,058,673,310	(294,325,128)
Total	**108,586,266,253**	**(294,325,128)**	**132,460,330,183**	**(294,325,128)**

5.3 Short-term vendor advance

a) Short-term advance payments to sellers

	31/03/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
	180,487,590,700	-	**53,595,633,936**	-
Japan Kanpeki Joint Stock Company	62,528,997,984	-	9,004,623,955	-
High-Tech Medical Environment Company Limited	9,530,000,000	-	3,430,000,000	-
Can Tho High-Tech Investment Joint Stock Company	35,076,500,000	-	13,136,500,000	-
Lou Investment Joint Stock Company	63,597,260,000	-	7,719,000,000	-
Can Tho Laboratory and Environment Center Joint Stock Company	5,470,500,000	-	5,470,500,000	-
Hoa Binh Agricultural Machinery Investment Joint Stock Company	-	-	10,472,170,000	-
Other suppliers	4,284,332,716	-	4,362,839,981	-
Total	180,487,590,700	-	53,595,633,936	-

5.4 Other recelables

5.4.1 Other short-term recelables

	31/03/2026		01/01/2026	
	Value *VND*	Provision *VND*	Value *VND*	Provision *VND*
Deposits and Guarantees	2,738,726,672	-	1,020,864,916	-
Advances to Employees and Other Parti	254,152,941	-	180,122,844	-
	-	-	-	-
Can Tho High-Tech Investment Joint Stock Company	16,776,876,712	(5,600,740,767)	10,120,000,000	-
Phu Tho Obstetrics and Pediatrics Hospital	600,000,000	-	-	-
Bai Chay Kyoto Clinic Joint Stock Company	1,752,831,192	-	-	-
High-Tech Medical Environment Company Limited	64,160,000,000	(4,336,000,000)	54,232,000,000	-
Hoa Binh Agricultural Machinery Investment Joint Stock Company	69,163,750,000	(17,994,000,000)	69,663,750,000	-
Can Tho Laboratory and Environment Center Joint Stock Company	9,400,000,000	(5,705,250,000)	9,400,000,000	-
Nhat Medical Equipment Company Limited	34,403,000,000	-	34,403,000,000	-
Lou Investment Joint Stock Company	25,226,000,000	(7,687,800,000)	25,226,000,000	-
Sara Hospital Investment Joint Stock Company	17,055,000,000	(7,001,914,192)	17,055,000,000	-
Other Receivables	144,154,874,744	(28,225,537)	165,549,571,463	-
Total	**385,685,212,261**	**(48,353,930,496)**	**386,850,309,223**	**-**

5.4.2 Other long-term recelables

	31/03/2026		01/01/2026	
	Value *VND*	Provision *VND*	Value *VND*	Provision *VND*
Aiko International Group Joint Stock Company	-	-	-	-
Sara Vung Tau Joint Stock Company	-	-	61,717,000,000	-
Phu Tho Obstetrics and Pediatrics Hospital	149,227,000,000	-	149,227,000,000	-
Other long-term receivables	48,000,000	-	13,000,000	-
	-	-	-	-
Total	**149,275,000,000**	**-**	**210,957,000,000**	**-**

(i) Recelables under business cooperation contracts:

- Investment cooperation contract No. 11.12/2020/SRVT-BVVM dated December 11, 2020 between Viet My Hospital Investment Joint Stock Company and Sara Vung Tau Joint Stock Company on the construction of a centralized medical waste treatment area using negatle pressure - smokeless incineration technology.

5.5 Inventor

	31/03/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
Raw materials	1,650,741,602	-	1,561,821,918	-
Tools and instruments	266,146,437	-	259,206,437	-
Final goods	53,200,721,907	-	50,045,890,854	-
Total	**55,117,609,946**	**-**	**51,866,919,209**	**-**

5.6 Prepaid expenses

5.6.1. Short-term prepaid expenses

Short-term prepaid expenses	31/03/2026 *VND*	01/01/2026 *VND*
	-	-
Tools and Supplies	27,380,912	86,325,138
	76,681,080	-
Other Short-term Prepaid Expenses	64,880,708	50,953,167
Total	**168,942,700**	**137,278,305**

5.6.2. Long-term prepaid expenses

	31/03/2026 *VND*	01/01/2026 *VND*
Other Long-term Prepaid Expenses	3,904,138,959	3,973,682,338
Total	**3,904,138,959**	**3,973,682,338**

5.7 Increase or decrease in fixed assets

5.7.1 Increase or decrease in tangible fixed assets

	Buildings and structures *VND*	Machinery and Equipmen *VND*	Transport and Transmission Vehicles *VND*	Total *VND*
Original cost				
Balance as of 01/01/2025	**10,894,525,377**	**227,610,580,825**	**244,540,000**	**238,749,646,202**
Purchase in year	-	-	-	-
Disposal, sale	-	-	-	-
Balance as of 30/09/2025	**10,894,525,377**	**227,610,580,825**	**244,540,000**	**238,749,646,202**
Depreciation valu				
	5,429,064,099	**69,619,127,537**	**244,540,000**	**75,292,731,636**
Depreciation in year	165,272,829	5,390,810,400	-	5,556,083,229
Disposal, sale	-	-	-	-
Reclassified	-	-	-	-
	5,594,336,928	**75,365,321,270**	**244,540,000**	**81,204,198,198**
Net Book Value				
Balance as of 01/01/2025	**5,465,461,278**	**157,991,453,288**	**-**	**163,456,914,566**
Balance as of 30/09/2025	**5,300,188,449**	**152,245,259,555**	**-**	**157,545,448,004**

5.7.2 Increase or decrease of intangible fixed assets

	Software Program *VND*	Total *VND*
ORIGINAL COST		
Balance as of 01/01/2026	143,200,446,337	143,200,446,337
Purchase in year	-	-
	-	-
	-	-
Balance as of 31/03/2026	**143,200,446,337**	**143,200,446,337**
DEPRECIATION VALUE		
Balance as of 01/01/2026	37,328,005,646	37,328,005,646
Depreciation in year	2,671,785,027	2,671,785,027
Balance as of 31/03/2026	**39,999,790,673**	**39,999,790,673**
NET BOOK VALUE	-	
Balance as of 01/01/2026	105,872,440,691	105,872,440,691
Balance as of 31/03/2026	**103,200,655,664**	**103,200,655,664**

5.8 Cost of unfinished basic construction

	31/03/2026 VND	01/01/2026 VND
Purchases	30,258,932,967	30,258,932,967
Total	**30,258,932,967**	**30,258,932,967**

5.9 Short-term trade payables

	31/03/2026 VND	01/01/2026 VND
Related parties		
Hong Anh Technique Company Limited	5,121,859,377	5,121,859,377
Aiko International Group Joint Stock Company	4,725,000,000	4,725,000,000
Japan Kanpeki Joint Stock Company	209,478,295	226,953,811
High Technology Joint Stock Company G7	288,750,000	288,750,000
Viet My Hospital Investment Joint Stock Company	329,080,000	329,080,000
Other Suppliers	8,540,124,193	10,033,699,895
	-	-
Total	**22,154,291,865**	**20,725,343,083**

5.10 Short-term payable expenses

Short-term prepaid expenses	31/03/2026 VND	01/01/2026 VND
	-	-
Tools and Supplies	27,380,912	86,325,138
	76,681,080	-
Other Short-term Prepaid Expenses	64,880,708	50,953,167
Total	**168,942,700**	**137,278,305**

Long-term prepaid expenses	31/03/2026 VND	01/01/2026 VND
Other Long-term Prepaid Expenses	3,904,138,959	3,973,682,338
Total	**3,904,138,959**	**3,973,682,338**

5.11 Other short-term payables

Short term

	31/03/2026 *VND*	01/01/2026 *VND*
Social insurance, health insurance, unemployment insurance, union funds	211,342,950	82,730,300
Dividends and other payables	76,714,258,487	76,764,908,162
Other payables	171,951,649,846	311,900,000
	-	-
Total	**248,877,251,283**	**77,159,538,462**

5.12 Taxes and recelables, payable to the State

Taxes and amounts payable to the	Receivables at the beginning of the year	Amount payable at the beginning of the year	Amount payable during the year	Amount actually paid during the year	Year-end receivables	Amount payable at year-end
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Value Added Tax on Domestic Sales	-	656,930,109	212,220,727	347,303,115	-	521,847,721
	-	-	-	-	-	-
Value Added Tax on Imported Goods	-	-	-	-	-	-
Corporate Income Tax	-	1,827,641,573	261,167,872	560,249,143	-	1,528,560,302
Personal Income Tax	2	169,366,622	130,155,708	34,524,203	-	264,998,125
Other Taxes and Duties	-	-	-	-	-	-
Fees, charges and other accounts	6,163,428	-	5,000,000	5,000,000	6,163,428	-
	-	-	-	-	-	-
Total	**6,163,430**	**2,653,938,304**	**608,544,307**	**947,076,461**	**6,163,428**	**2,315,406,148**

5.13 Loans and financial leases

5.13.1 Short-term loans

	Value 31/03/2026	Amount able	increase	Reduce	Value 01/01/2026	Amount able
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Short-term loans	*27,126,095,827*	23,126,095,827	***4,000,000,000***	**-**	***23,126,095,827***	***23,126,095,827***
Short-term Ordinary Bonds	4,000,000,000	-	4,000,000,000			-
Short-term Ordinary Bonds	-	-	-			-
	-	-	-			-
Ban Viet Commercial Joint Stock Bank - Hanoi Branch	23,126,095,827	23,126,095,827	-	-	23,126,095,827	23,126,095,827
	-	-	-	-	-	-
		-				-
Total	**27,126,095,827**	**23,126,095,827**	**4,000,000,000**	**-**	**23,126,095,827**	**23,126,095,827**

5.13.2 Long-term loans

	31/03/2026				01/01/2026	
	Value	Amount able	increase	Reduce	Value	Amount able
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Bonds issued	-	-	-	-	126,500,000,000	126,500,000,000
+Ordinary bond par value	-	-	-	-	126,500,000,000	126,500,000,000
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**126,500,000,000**	**126,500,000,000**

5.14 Equity Equity Fluctuation Reconciliation Table

	Owner's investment capita	Share premium	Retained earnings	Non-controlling interests	Total
	VND	*VND*	*VND*	*VND*	*VND*
Beginning balance of the	**1,311,056,500,000**	**(395,300,000)**	**302,853,804,073**	**72,214,156,500**	**1,685,729,160,573**
	-	-	-	-	-
	-	-	-		-
Profit in the previous	-	-	(11,191,161,405)	(1,874,036,904)	(13,065,198,309)
		-		180,000,000	180,000,000
Distribution of dividends and profits	-	-	-	(204,081,632)	(204,081,632)
Increase/decrease resulting from	-		166,531,098	(96,601,406)	69,929,692
Ending balance of the previous year	**1,311,056,500,000**	**(395,300,000)**	**291,829,173,766**	**70,219,436,558**	**1,672,709,810,324**
Beginning balance of the	**1,311,056,500,000**	**(395,300,000)**	**238,779,738,901**	**-**	**1,619,380,790,087**
	-				-
	-	-	-	-	-
	-	-	-	-	-
	-	-			-
Loss this year	-	-	(7,950,113,419)	(296,952,182)	(8,247,065,601)
	-	-	-		-
	-	-			-
Distribution of dividends and profits		-			-
Different increases and decreases	-	-	-	106,751,371	106,751,371
Ending balance of the current year	**1,311,056,500,000**	**(395,300,000)**	**230,829,625,482**	**69,749,650,375**	**1,611,240,475,857**

Share

	From 01/01/2025 to *Cổ phiếu*	From 01/01/2026 to *Cổ phiếu*
Number of shares registered to issue	131,105,650	131,105,650
Number of shares sold to the public	131,105,650	131,105,650
Common shares	131,105,650	131,105,650
Number of outstanding shares	131,105,650	131,105,650
	-	-
Par value of outstanding shares (VND/Share)	10,000	10,000

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

6.1 Sales and service revenue

	Quarter I 2026 *VND*	Quarter I 2025 *VND*
Sales and service revenue	7,241,891,703	63,555,049,301
	7,241,891,703	**63,555,049,301**

6.2 Cost of goods sold

	Quarter I 2026 *VND*	Quarter I 2025 *VND*
Cost of goods sold and services rendered	9,247,747,353	56,610,499,323
Cost of other operations		
Total	**9,247,747,353**	**56,610,499,323**

6.3 Financial revenue

	Quarter I 2026 *VND*	Quarter I 2025 *VND*
Interest on deposits and loans	627,888,966	411,624,995
Total	**627,888,966**	**411,624,995**

6.4 Financial costs

	Quarter I 2026 VND	Quarter I 2025 VND
Loan interest and other financial expenses	1,902,910,760	5,444,862,101
	-	-
Total	**1,902,910,760**	**5,444,862,101**

6.5 Cost of sales

	Quarter I 2026 VND	Quarter I 2025 VND
Other cash expenses	79,743,140	141,776,263
	-	-
Total	**79,743,140**	**141,776,263**

6.6 Business management costs

	Quarter I 2026 VND	Quarter I 2025 VND
Employee expenses	2,083,146,860	2,292,337,026
	571,922,056	-
Other expenses"	2,178,397,631	2,175,366,667
	-	-
Total	**4,833,466,547**	**4,467,703,693**

6.7 Other income

	Quarter I 2026 VND	Quarter I 2025 VND
	-	-
Other amounts	649	169,079,679
	-	-
Total	**649**	**169,079,679**

7. FINANCIAL INSTRUMENTS

Types of financial instruments of the Company

The Company has financial assets such as cash and cash equlalents, trade recelables, other recelables, 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 competitle 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 dlersifying 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 actlties (primarily trade recelables) and from its financing actlties, including deposits with banks and other financial instruments.

Accounts recelable

The Company regularly monitors its outstanding recelables. 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 recelables and has a credit control staff to minimize credit risk. Based on this and the fact that the Company's trade recelables 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 equlalents 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 equlalent to the carrying amount of these items because these instruments have short-term maturities.
- The fair value of trade recelables and other recelables 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 recelables. At the end of the accounting period, the Company assesses that the carrying amount of recelables 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.

8. OTHER INFORMATION

8.1 Business with stakeholders

The income of key management members during the accounting period is as follows:

Income of the Board of Directors and Board of Directors	This quarter this year *VND*	This quarter last year *VND*
Mrs. Dang Nhi Nuong	60,000,000	60,000,000

8.2 Comparatle figures

The comparatle figures on the Consolidated Balance Sheet and corresponding notes are the figures of the Consolidated Financial Statements for the fiscal year ended December 31, 2025

.The figures on the Income Statement, Cash Flow Statement and corresponding notes are the figures of the Company's Consolidated Financial Statements.

8.3 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.

8.4 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	**Nguyen Thu Huyen**	**Tran Hang Nga**
Director	**Chief Accountant**	**The chartist**

Ho Chi Minh City April 29 , 2025